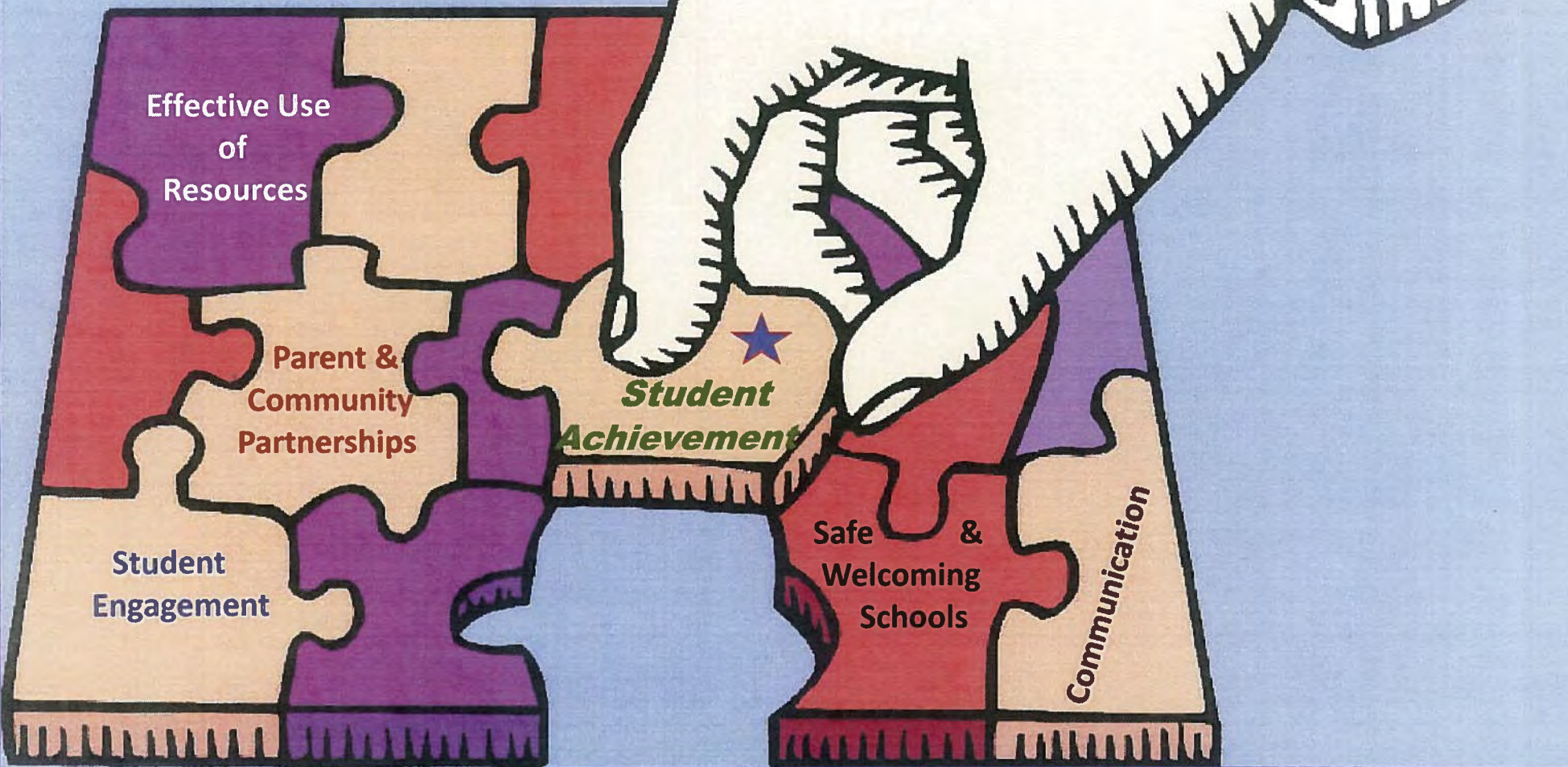


**2008-2009 Unaudited Actuals  
2009-2010 Revised Budget  
September 10, 2009**





**TABLE OF CONTENTS**

# **TABLE OF CONTENTS**

- I. Messages**
- II. Introduction: The Purpose of the Budget**
- III. Budgetary Building Blocks**
- IV. Budgetary Goals and Objectives**
- V. General Fund Description**
- VI. Unrestricted General Fund Revenues**
- VII. Restricted General Fund Revenues**
- VIII. General Fund Expenditures**
- IX. General Fund Balance/Reserves**
- X. Other District Funds**
- XI. 2008/09 Unaudited Actuals & 2009/10 Budget**
- XII. Glossary of Terms**
- XIII. Notes**

**I. MESSAGES**



# **MESSAGE FROM THE PRESIDENT OF THE BOARD OF EDUCATION**

Challenging economic conditions in the State of California require strategic priorities to support learning for students of the Orange Unified School District.

This 2009-2010 Final Revised Budget has been updated based upon the legislative approval of the State Budget.

The State Budget for 2008-2009 was considered a maintenance budget and allowed the District to maintain quality programs already in place. That Budget did not include funding for any new initiatives.

The 2009-2010 State Budget, as proposed, is a crisis budget that will allow funding for only the highest priority programs included in the Board of Education goals. Many programs currently in place, including K-2 class size reduction and music, will continue but any programs beyond the basics will be difficult to maintain. First and second grade class size will be staffing at a ratio of 25:1. The focus provided by the Strategic Plan is now more important than ever as limited resources are allocated.


The Board of Education has the responsibility of setting the policy and direction for the District and accomplishes this task by defining goals and objectives to be implemented by staff. Student achievement remains our number one goal and provides a focus as we incorporate Board of Education goals with the valued input generated during the

strategic planning process by business leaders, community members, post-secondary educators, parents, students, teachers and staff. During our first year of implementation of the Strategic Plan the six goal areas will become the foundation for our goals and objectives. Our goals will be the basis for allocating our limited resources to our highest priorities.

- ✓ Student Achievement
- ✓ Student Engagement
- ✓ Safe, Welcoming Schools
- ✓ Parent and Community Partnerships
- ✓ Communication
- ✓ Effective Use of resources

We provide this comprehensive 2009-2010 Final Revised Budget as an opportunity to communicate our financial commitment to our goals and objectives. We remain fiscally responsible while we focus limited resources to support student achievement. Working together will help to meet the challenge we all face during these difficult economic times.

Thank you for your continued support for the students of the Orange Unified School District.

  
Rick Ledesma, President  
Orange Unified Board of Education

## MESSAGE FROM THE SUPERINTENDENT

Student achievement remains the number one goal of the District as we begin the new school year and update our comprehensive budget.

One of the goals of our Strategic Plan is the Effective Use of Resources to ensure student success. The 2009-2010 Budget was developed to reflect this goal.

Our Strategic Plan is in the first year of implementation. Input received during the strategic planning process from business leaders, community members, post-secondary educators, parents, and students, as well as teachers, staff members, administrators and principals within Orange Unified School District has helped define our goals and objectives.

The plan focuses our priorities and resources in six major areas. Spending decisions are made based on how one or more of these major areas will be impacted.

The Strategic Plan contains six goals:

- ✓ Student Achievement
- ✓ Student Engagement
- ✓ Safe, Welcoming Schools
- ✓ Parent and Community Partnerships
- ✓ Communication
- ✓ Effective Use of Resources

Identifying our goal areas allows for alignment of needs with the District's goals and objectives. The budget is a tool for achieving the District's educational goals and objectives. Orange Unified School

District leaders keep this and the importance of maximizing limited resources in mind on a daily basis. Upon examination of the 2009-2010 Budget, you will find that the efforts of all three divisions— Business Services, Educational Services, and Human Resources—are focused on our six goal areas.

This budget takes advantage of the reduced reserve requirement for economic uncertainties, is fiscally responsible, and allocates funds received during the current year on current students.

California voters enacted Proposition 98 in 1988 to ensure that state policymakers place education funding as their highest priority and to ensure that funding levels keep pace with inflation. The State is not fully funding per the Proposition 98 guarantee for 2009-2010 causing the District to make cuts to educational programs.

Compared to the State Budget last year, the current State Budget is considered a crisis budget. The 2009-2010 Enacted Budget specifies a deficit factor of 18.355% for the Revenue Limit and a decrease of 20% for ongoing state categorically funded programs. Class size reduction in kindergarten through second grade and elementary instrumental music programs will continue in 2009-2010 but reductions have been implemented. Class size in grades first and second have been increased to a student to teacher ratio of 25:1 from 20:1. There is no funding proposed for equalization or to provide reimbursement for the cost of mandated services, even though the District is required to continue providing mandated services in 2009-2010.

The depressed housing market has impacted the overall California economy and it is expected to continue well into 2010. Credit markets



## MESSAGE FROM THE SUPERINTENDENT

continue to tighten and home loans remain difficult to secure. The weak housing market has delayed planned developments.

Declining enrollment continues to affect many California school districts. It is anticipated that enrollment will stabilize in the Orange Unified School District during 2009-2010. The District continues to take a very conservative staffing approach in order to remain fiscally responsible.

The limited funds we have for facility improvements are being used very efficiently and effectively. Modernization projects are currently underway at Yorba Middle School and are being completed at Sycamore Elementary School. Projects are funded using Certificates of Participation (which are repaid by redevelopment funds) and matching funds from State Bonds dedicated to school construction/modernization. Creative solutions to address the needs of aging facilities continue to be explored and implemented where practical.

Community involvement has been invaluable to our planning and budgeting process. We will continue to make every effort to meet the needs of our diverse population and communicate with our parents and community members. We look forward to a year of success and rewards for our students.



Renae Dreier, Ed.D.  
Superintendent of Schools

II. INTRODUCTION



# INTRODUCTION

## Purpose of the Budget

The purpose of the Budget is to serve as a guideline for the utilization of resources to meet the needs of students in the Orange Unified School District.

The District's Budget is an expression in dollars of the education program. It is the intent and philosophical belief of the Board of Education to expend the resources of the District so that as many dollars as possible directly benefit students in the classroom.

More specifically, the budget serves as an outline for the estimated revenue and expenses for the fiscal year and is intended to serve a variety of purposes:

- ✚ A reflection of educational philosophy
- ✚ A statement of District priorities
- ✚ A description of the education plan and resources to support the plan
- ✚ A financial plan outlining proposed District actions
- ✚ An accountability tool
- ✚ A public information document

Monies are allocated and received by the District based upon several criteria. The State requires that various funds be established for the accounting of the revenues and expenditures. The type of fund is very important because the fund type determines how the money may be spent.

## General Fund (01)

The General Fund is the chief operating fund for all Local Education Agencies (LEAs), including school district, county offices of education, and joint powers agreements/agencies.

The General Fund is used to account for the ordinary operations of the LEA. All transactions except those required or permitted by law to be in another fund are accounted for in this fund.

Within the General Fund, restricted projects or activities must be identified and separated from unrestricted activities.

## Adult Education Fund (11)

The Adult Education Fund is used to account separately for federal, state, and local revenues for Adult Education programs.

The principal revenue accounts in this fund are:

- ✚ Adult Education Block Entitlement
- ✚ Apprentice Transfer from the General Fund
- ✚ Workforce Investment Act (WIA)
- ✚ Other Federal Revenue (i.e., Adult Basic Education)
- ✚ All Other State Revenue
- ✚ Interest
- ✚ Adult Education Fees
- ✚ All Other Local Revenue

Expenditures in this Fund may be made only for adult education purposes; monies received for programs other than adult education shall not be expended for adult education (*Education Code* sections 52616[b] and 52501).

# INTRODUCTION

Expenditures in this Fund may be made only for direct instructional costs relating directly to the Adult Education Program, including but not limited to the salaries and benefits of adult education teachers and aides; textbooks; instructional supplies; travel and conference expenses for employees who work in the Adult Education Program; and repair, maintenance, acquisition, and replacement of instructional equipment used in the Adult Education Program. Money in this Fund may also be expended for direct support costs of the Adult Education Program and for indirect costs of the Adult Education Program as specified in *Education Code* section 52616.

## Child Development Fund (12)

The Child Development Fund is used to account separately for federal, state, and local revenue to operate Child Development programs (*Education Code* section 8328).

The principal revenue accounts in this fund are:

- 📁 Economic Opportunity Act
- 📁 Child Nutrition Programs (Federal)
- 📁 State Preschool
- 📁 Child Nutrition Programs (State)
- 📁 Child Development Apportionments
- 📁 All Other State Revenue
- 📁 Food Service Sales
- 📁 Interest
- 📁 Child Development Parent Fees
- 📁 All Other Local Revenue
- 📁 Interfund Transfers In

The Child Development Fund may be used only for necessary expenditures for the operation of Child Development programs (*Education Code* section 8328).

## Cafeteria Fund (13)

The Cafeteria Fund (*Education Code* section 38090) or Cafeteria Account (*Education Code* section 38093) is used to account separately for federal, state, and local revenue to operate the food service program.

The principal revenue accounts in this Fund are:

- 📁 Child Nutrition Programs (Federal)
- 📁 Child Nutrition Programs (State)
- 📁 Food Service Sales
- 📁 Interest
- 📁 All Other Local Revenue

*Education Code* section 38093 allows the governing board of an LEA to set up, in one or more banks, an account for each cafeteria established in the LEA or for all cafeterias established in the LEA. That section of the *Education Code* uses the term “account” to mean fund. Therefore, when the Cafeteria Fund is established in a separate bank account, apart from the county treasury, it is referred to as the Cafeteria Account (see also *Education Code* sections 38094 and 38095).

The governing board of the LEA may authorize expenditures from the Cafeteria Fund or Cafeteria Account only for those charges that are defined as food service program costs in the *California School Accounting Manual*.






# INTRODUCTION

The governing board of an LEA may establish and maintain within the Cafeteria Fund a cafeteria equipment reserve for the purchase, lease, maintenance, or replacement of cafeteria equipment (*Education Code* section 38102).

## Deferred Maintenance Fund (14)

The Deferred Maintenance Fund is used to account separately for State apportionments and LEAs' contributions for deferred maintenance purposes (*Education Code* sections 17582-17587).

The principal revenue (and other source) accounts in this Fund are:

-  Deferred Maintenance Allowance
-  Interest
-  Interfund Transfers In

Expenditures in this Fund are for major repairs or replacements under the plan approved by the State Allocation Board (*Education Code* section 17582).

## Capital Facilities Fund (25)

The Capital Facilities Fund is used primarily to account separately for monies received from fees levied on developers or other agencies as a condition for approving a development. The authority for the levies may be county/city ordinances (*Government Code* section 65970-65981) or private agreements between the LEA and the developer. Interest earned in the Capital Facilities Fund is restricted to that fund (*Government Code* section 66006).

The principal revenue accounts in this Fund are:



-  Interest
-  Mitigation/Developer Fees

Expenditures in the Capital Facilities Fund are restricted to the purposes specified in *Government Code* sections 65970-65981 or as specified in agreements with the developer (*Government Code* section 66006).

## County School Facilities Fund (35)

The County School Facilities Fund is used primarily to account separately for State apportionments as provided in *Education Code* sections 17009.5 and 17070.10-17076.10.

The principal revenue (and other source) accounts in this Fund are:

-  School Facilities Apportionments
-  Interest

Typical expenditures in this fund include items charged to Object 6200, Building and Improvement of Buildings, and Object 6300, Books and Media for New School Libraries.

## Special Reserve Fund for Capital Outlay Projects (40)

The Special Reserve Fund for Capital Outlay Projects exists primarily to provide for the accumulation of General Fund monies for capital outlay purposes (*Education Code* section 42840). This Fund may also be used to account for any other revenues specifically for capital projects that are not restricted to Funds 25, or 35. Other authorized revenues that may be transferred to the Special Reserve Fund for Capital Outlay Projects are (1) proceeds from the sale or lease with option to purchase of real property (*Education Code* section 17462); (2) rentals and leases of real property specifically authorized for deposit to the fund by the governing board (*Education Code* section 41003); and (3) excess amounts sufficient to pay all unpaid bond obligations (*Education Code* section 15235).

# INTRODUCTION

The principal revenue and other source accounts in this Fund are:

- ✚ Rentals and Leases
- ✚ Interest
- ✚ Other Authorized Interfund Transfers In
- ✚ Proceeds from Sale/Lease-Purchase of Land and Buildings

Transfers authorized by the governing board from the General Fund must be expended for capital outlay purposes. Proceeds from the sale or lease with option to purchase may be spent for capital outlay purposes, costs of maintenance of LEAs' property, and future maintenance and renovation of school sites (*Education Code* section 17462). Expenditures for capital outlay are made against the Object 6000 series of accounts.

## **Capital Project Fund for Blended Component Units (49)**

The Capital Project Fund for Blended Component Units (new for 2002-03) is used to account for capital projects financed by Mello-Roos Community Facilities Districts and similar entities that are considered blended component units of the LEA under generally accepted accounting principles (GAAP). The Mello-Roos Community Facilities Act of 1982 (*Government Code* Section 53311 Section et seq.) allows any county, city, special district, school district, or joint powers authority to establish, upon approval of two-thirds of the voters in the district, a "Community Facilities District" (CFD) for the purpose of selling tax-exempt bonds to finance public improvements and services.

## **Debt Service Fund for Blended Component Units (52)**

The Debt Service Fund for Blended Component Units (new for 2002-03) is used to account for the accumulation of resources for the

payment of the principal and interest on bonds used by Mello-Roos Community Facilities Districts and similar entities that are considered blended component units of the LEA under generally accepted accounting principles (GAAP). The Mello-Roos Community Facilities Act of 1982 (*Government Code* Section 53311 et seq.) allows any county, city, special district, school district, or joint powers authority to establish, upon approval of two-thirds of the voters in the district, a "Community Facilities District (CFD) for the purpose of selling tax-exempt bonds to finance public improvements and services.

## **Debt Service Fund (56)**

The Debt Service Fund is used for the accumulation of resources for the retirement of principal and interest on general long-term debt.

The principal revenue and other source account in the fund is:

- ✚ Other Authorized Interfund Transfers In

Most commonly, expenditures are made against the Debt Service Accounts (Object 7430)

## **Self-Insurance Fund (67)**

Self-insurance funds are used to separate monies received for self-insurance activities from other operating funds of an Local Education Agency (LEA). Separate funds may be established for each type of self-insurance activity, such as workers' compensation, health and welfare, and deductible property loss (*Education Code* section 17566).

The principal revenue accounts in this Fund are:

- ✚ Interest
- ✚ In-District Premiums/Contributions
- ✚ Interagency Revenues
- ✚ All Other Local Revenue



# INTRODUCTION

Expenses from the Self-Insurance Fund shall be made for the payment of claims, administrative costs, services, deductible insurance amounts, costs of excess insurance, and other related costs. Amounts contributed to a Self-Insurance Fund are lawfully restricted for insurance purposes (*Education Code* section 17566).

## **Retiree Benefit Fund (71)**

The Retiree Benefit Fund exists to account separately for amounts held in trust from salary reduction agreements or irrevocable contributions for employees' for an LEA's irrevocable contributions to a retiree benefit plan for which a formal trust exists. Amounts earmarked for retiree benefits but not contributed irrevocably to a trust should be accounted for in the General Fund or a Special Reserve Fund. Monies may be contributed to the Retiree Benefit Fund from other funds by periodic expense charges in amounts based on existing and future obligations requirements.

These individual funds will be reviewed in detail throughout this document.

## **General Description of the District**

Orange Unified School District is located in the central portion of Orange County. The District encompasses nearly 108 square miles, including the cities of Orange, Villa Park, and portions of Santa Ana, Anaheim, and Garden Grove.

Starting from an original school building in 1872, the District has grown to 28 elementary schools (K-6), one Magnet School (K-8), three middle schools (7-8), two Charter Schools (7-8), four high schools (9-12), two schools for students with special needs, one community

day school, and a continuation high school. A Career Education Center houses the District's Regional Educational Program and Child Development Center.

District schools have "partnered" with more than 100 local businesses, service clubs, local universities, and other organizations to provide funding for special projects. Businesses provide community speakers, career days/fairs, and scholarship programs.

## **The Education Budget for 2009/10 is Cut**

California public education has been on a rollercoaster funding cycle for the last 15 years. In the early 1990s, California's recession led to almost no increase in per-ADA funding for four years. In the mid-1990s, a major increase in state revenues led to an unprecedented new program to reduce class size in grades K-3. In 2000/01, the State Budget provided per-ADA increases close to 11%, but then, for the next three years, education funding rollbacks re-emerged. The volatility of funding has plagued school district planning for almost a generation.

Approximately 90% of the District's revenue is determined by the State of California and, in turn, state revenues are determined by the growth in the economy.

One of the major difficulties facing the budget development process is the huge swing in state funding from one year to the next. Education agencies are not able to project subsequent year revenues and thus it is difficult to plan on a long term basis. Each budget must be managed as almost a single-year document with considerable restraint in adopting programs or program increases that are ongoing.

**ORANGE UNIFIED SCHOOL DISTRICT  
2009-2010 ALL FUNDS SUMMARY**

	COMBINED GENERAL FUND	ADULT EDUCATION FUND	CHILD DEVELOPMENT FUND	CAFETERIA FUND	DEFERRED MAINTENANCE FUND	CAPITAL FACILITIES FUND	CTY. SCHOOL FACILITIES FUND	SPECIAL RESERVE FUND	CAP. PROJ. FD. BLENDED COMPONENT UNIT	DEBT SRVC. FUND BLENDED COMP UNIT	DEBT SERVICE FUND	SELF INSURANCE FUND	RETIREE BENEFITS FUND	COMBINED FUNDS TOTAL
<b>REVENUES</b>														
Revenue Limit Sources	140,133,726	0	0	0	0	0	0	0	0	0	0	0	0	140,133,726
Federal Revenue	22,549,039	0	0	4,824,000	0	0	0	0	0	0	0	0	0	27,373,039
Other State Revenue	46,310,949	0	1,233,656	454,000	0	0	0	0	0	0	0	0	0	47,998,605
Other Local Revenue	7,273,009	500	4,262,022	2,771,322	97,000	250,000	61,300	383,000	2,553,000	0	4,821,500	2,817,000	1,895,000	27,184,653
<b>TOTAL REVENUES</b>	<b>216,266,723</b>	<b>500</b>	<b>5,495,678</b>	<b>8,049,322</b>	<b>97,000</b>	<b>250,000</b>	<b>61,300</b>	<b>383,000</b>	<b>2,553,000</b>	<b>0</b>	<b>4,821,500</b>	<b>2,817,000</b>	<b>1,895,000</b>	<b>242,690,023</b>
<b>EXPENDITURES</b>														
Certificated Salaries	109,727,958	18,500	355,043	0	0	0	0	0	0	0	0	0	0	110,101,501
Classified Salaries	35,081,241	1,150	3,295,243	2,453,373	0	534,848	0	23,802	0	0	0	147,171	0	41,536,828
Employee Benefits	47,222,834	2,432	1,484,194	966,239	0	195,798	0	13,335	0	0	0	48,682	0	49,933,514
Books and Supplies	26,298,268	4,100	323,669	4,038,700	400,000	15,000	0	17,688	0	0	0	3,500	0	31,100,925
Services, Other Operating Exp.	20,854,228	5,100	296,141	365,777	353,000	81,100	88,258	37,250	353,475	0	0	1,297,500	1,805,000	25,536,829
Capital Outlay	253,091	0	0	0	0	5,000	4,225,033	20,528,316	2,077,716	0	0	0	0	27,089,156
Other Outgo	8,283,154	0	43,671	14,543	0	0	0	0	6	2,441,429	3,526,479	0	0	14,309,282
Direct Support/Indirect Costs	-337,838	752	127,086	210,000	0	0	0	0	0	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>247,382,936</b>	<b>32,034</b>	<b>5,925,047</b>	<b>8,048,632</b>	<b>753,000</b>	<b>831,746</b>	<b>4,313,291</b>	<b>20,620,391</b>	<b>2,431,197</b>	<b>2,441,429</b>	<b>3,526,479</b>	<b>1,496,853</b>	<b>1,805,000</b>	<b>299,608,035</b>
<b>OTHER FINANCING SOURCES/USES</b>														
Interfund Transfers														
a) Transfers In	0	0	0	0	1,161,656	0	0	0	0	2,441,429	0	0	0	3,603,085
b) Transfers Out	0	0	0	0	0	0	0	0	-2,441,429	0	0	0	0	-2,441,429
Other Sources/Uses														
a) Sources	-1,161,656	0	0	0	0	0	0	0	0	0	0	0	0	-1,161,656
b) Uses	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Contribution to Restricted Programs														
<b>Total Other Financing Sources/Uses</b>	<b>-1,161,656</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,161,656</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-2,441,429</b>	<b>2,441,429</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET INCREASE(DECREASE) FUND BALANCE</b>	<b>-32,277,869</b>	<b>-31,534</b>	<b>-429,369</b>	<b>690</b>	<b>505,656</b>	<b>-581,746</b>	<b>-4,251,991</b>	<b>-20,237,391</b>	<b>-2,319,626</b>	<b>0</b>	<b>1,295,021</b>	<b>1,320,147</b>	<b>90,000</b>	<b>-56,918,012</b>
<b>FUND BALANCE, RESERVES</b>														
Beginning Fund Balance July 1	37,975,586	71,704	531,498	258,754	3,468,700	4,250,714	4,251,992	25,855,783	8,087,593	0	9,887,713	6,020,473	91,369,174	192,029,684
Ending Balance June 30	5,697,717	40,170	102,129	259,444	3,974,356	3,668,968	1	5,618,392	5,767,967	0	11,182,734	7,340,620	91,459,174	135,111,672
<b>Components of Ending Fund Balance:</b>														
Reserve for Revolving Cash	125,000	0	0	10,000	0	0	0	0	0	0	0	0	0	135,000
Reserve for Stores	150,000	0	0	150,000	0	0	0	0	0	0	0	0	0	300,000
Designated for Economic Uncertainties	4,366,590	0	0	0	0	0	0	0	0	0	0	0	0	4,366,590
Other Designations	1,056,127	40,170	102,129	99,444	3,974,356	3,668,968	0	5,618,392	5,767,967	0	0	7,340,620	91,459,174	119,127,347
El Rancho Beginning Balance	1,000,000													1,000,000
Non-Resident Tuition	56,127													56,127
Supplementary Retirement Plan														0
Undesignated Amount														0
Unappropriated Amount	0						1				11,182,734			11,182,735



# Comprehensive 2009/10 Ending Balances

(prior to restrictions in millions)

<b>Fund</b>	<b>Projected Ending Balance</b>
<b>General Fund</b>	<b>\$5.698</b>
<b>Adult Education Fund</b>	<b>\$0.042</b>
<b>Child Development Fund</b>	<b>\$0.102</b>
<b>Cafeteria Fund</b>	<b>\$0.259</b>
<b>Deferred Maintenance Fund</b>	<b>\$3.974</b>
<b>Capital Facilities Fund</b>	<b>\$3.669</b>
<b>Special Reserve Fund</b>	<b>\$5.619</b>
<b>Capital Project Fund for Blended Components</b>	<b>\$5.768</b>
<b>Debt Service Fund</b>	<b>\$11.183</b>
<b>Self Insurance</b>	<b>\$7.341</b>
<b>Retiree Benefits Fund</b>	<b>\$91.459</b>
<b>Total Projected Ending Balances</b>	<b>\$135.114</b>





# BUDGETARY BUILDING BLOCKS

## Budget Criteria

The Board of Education has the final responsibility for the budget. The Board's primary budget development tasks include establishing budget criteria and assumptions, directing, reviewing, and approving the budget.

The criteria for the 2009/2010 Budget are as follows:

1. The beginning fund balance is inclusive of carryover funds for categorical programs and/or school site program allocations.
2. The beginning fund balance includes statutory reserves for revolving cash \$125,000, stores inventory \$66,302 and a fund designated for economic uncertainties \$7,018,280 that are not available for appropriation.
3. Amounts reserved for economic uncertainties from all legally available sources will be a minimum of one percent of the total General Fund expenditures plus inter-fund transfers out, and in accordance with *Educational Code* section 42130 and the provisions of AB 1200.
4. Average daily attendance (ADA) for purposes of the revenue-limit calculation will be based upon historical and projected ADA for the nine school months ending on or before April 15. Revenue from revenue-limit sources will be based on the most current factors contained in the July Enacted Budget for 2009-10 that was signed by Governor Schwarzenegger on July 28, 2009, and as provided by the California Department of Education, the County Assessor's Office, and Orange County Department of Education.
5. State revenues for lottery funds will be based upon the most current projections provided by School Services of California and the Orange County Department of Education.
6. Federal and State categorical revenues will be based upon the most current projections provided by the grantor agencies, the California Department of Education, and the Orange County Department of Education.
7. Amounts appropriated for salaries and benefits for classroom teachers and aides will be contained within the appropriate General Fund budget categories in an amount not less than 55 percent of the District's current expense for education and in compliance with *Education Code* sections 41011 and 41372.
8. Salaries, benefits, and related costs will be charged to the appropriate fund and program and budgeted in accordance with the California School Accounting Manual, Collective Bargaining Agreements, Board Policy, and previous Board action.
9. Categorically-funded programs, except Special Education Master Plan, Transportation, Routine Restricted Maintenance Match program, and Community Day School will be self-supporting without encroachment on the Unrestricted General Fund revenues. Increased costs including, but not limited to salaries and benefits, will be covered by appropriate categorical revenue sources. Allowable indirect cost rates will be charged to those categorical programs authorized by the Board of Education.
10. Unrestricted General Fund monies contributed to the Special Education Program as local general fund support will be budgeted as legally required.

# BUDGETARY BUILDING BLOCKS

11. Categorical Funds will be expended in accordance with applicable Federal and State compliance requirements and those specified by the grantor agencies.
12. The enrollment counts for purposes of school allocation amounts and principal enrollment projections will be based upon prior-year enrollments (updated as of the third attendance month and again as of the “P1” period of attendance).
13. General Fund allocations to schools for instructional support and operational costs (excluding custodial supplies) will be based upon the current allocation formula. Staffing allocations for schools will be at a ratio in accordance with collective bargaining agreements and guidelines determined by the Board of Education. Each school-level administrator will ensure that current-year expenditures do not exceed appropriations unless authorized by the Superintendent and approved by the Board of Education.
14. General Fund expenditures for non-personnel items at the District level will be budgeted as recommended by each division administrator and approved by the Superintendent. Each District-level administrator will ensure that current-year expenditures do not exceed appropriations unless authorized by the Superintendent and approved by the Board of Education.
15. Statutory benefits, for purposes of payroll expense rates, are based upon the most current rates published by the Orange County Department of Education and subject to change during the year.
16. The Nutrition Services Department and the Child Development Program will be self-supporting for all direct costs including, but not limited to costs for employee salaries and benefits, equipment repair and replacement, and other capital outlay needs.
17. Amounts appropriated for major deferred maintenance, except the General Fund match requirement, will be budgeted and expended in the Deferred Maintenance Fund.
18. Amounts appropriated for capital projects will be budgeted and expended in the Special Reserve Fund, Capital Facilities Fund, County School Facilities Fund, or Deferred Maintenance Fund. These funds will be self-sufficient.
19. The Board of Education will approve all inter-fund transfers.
20. The Board of Education adopted the 2009/2010 budget on or before July 1, 2009, under the July 1 single-adoption process in accordance with the resolution adopted by the Board.
21. Education Code section 42127 (i) (4) specifies that not later than 45 days after the Governor signs the Budget Act, the school district shall make available for public review any revisions in the revenues and expenditures that it has made to its budget to reflect the funding made available by that Budget Act. The 2009-10 Budget Act was signed on February 23, 2009. The 2009-10 Revised Enacted Budget was signed by the Governor on July 28, 2009. All other changes will be incorporated in the First Interim Budget and approved by the Board of Education on or before December 15 in accordance with Education Code sections 33127 and 42127.
22. Items 1 through 21 are subject to change by the Board of Education and/or the Superintendent at any time.



# BUDGETARY BUILDING BLOCKS

## General Fund Assumptions

### Enrollment Assumptions

1. The Orange Unified School District's K-12 enrollment (excluding Charter schools) for 2009/10 is projected to remain the same at 27,944.

### Beginning Fund Balance Assumption

2. The total beginning General Fund balance is \$37,975,586. This is based upon 2008/09 unaudited actuals, and that all revenues are received and all appropriations are expended. The beginning balance for 2009/10 is the actual ending June 30, 2009, fund balance after the 2008/09 ledgers are closed.
3. The 2009/10 ending General Fund balance is projected to be \$5,697,717 reflecting a net decrease of \$32,277,869 from 2008/09.
4. Components of the ending General Fund Balance include legally required reserves of \$150,000 for stores inventory and \$125,000 for revolving cash.
5. In accordance with *Education Code* section 42130 and the provisions of AB 1200, components of the ending General Fund balance include reserves for economic uncertainties. In accordance with this objective, reserves for economic uncertainties are projected to be \$4,366,590 or 1.75% of the total General Fund expenditures and transfers out.
6. School site and program carryover balances totaled \$9,018,955 and are included in the General Fund expenditures. This represents unspent school site/program allocations that have been carried forward to the subsequent budget year.

7. After excluding all amounts for legally required reserves, economic uncertainties, and other designated amounts, unrestricted General Fund unappropriated amounts are projected to be \$0.

### Revenue Assumptions

8. The total budgeted attendance of 26,964 (not including District charter schools, county special education, county community schools and adult education) reflects no change in general education and special education ADA, as compared to 2008/09. Average daily attendance is used for purposes of calculating the Revenue Limit Apportionment.

	ADA
OUSD	26,935.51
Non-Public Schools (NPS ADA)	48.00
County Special Education	23.49
County Community Schools	229.84
Adult Education	27.89
<b>Sub-Total</b>	<b>27,264.73</b>
El Rancho Charter MS	1,093.46
Santiago Charter MS	1,008.35
<b>Sub-Total (Charter Schools Only)</b>	<b>2,101.81</b>
<b>GRAND TOTAL</b>	<b>29,366.54</b>

# BUDGETARY BUILDING BLOCKS

## **American Recovery and Reinvestment Act (ARRA)**

On Tuesday, February 17, 2009, President Obama signed into law the \$789 billion Federal Stimulus Package, the American Recovery and Reinvestment Act (ARRA) to boost the National economy. The Governor has established a website for California that contains information including funding estimates for California and additional regulations and clarifications. The website is [www.recovery.ca.gov](http://www.recovery.ca.gov).

On March 1, 2009, the Legislative Analyst Office (LAO) released its analysis and estimates that California will receive more than \$31 billion in federal dollars that can be used to address budget shortfalls and to supplement existing spending.

There are three major components of the ARRA that affect education. The components are *Title I Funds*, *IDEA Funds*, and the *State Fiscal Stabilization Funds*. It should be noted that these are one-time funds and should not be used for ongoing expenditures.

### **Title I**

California will receive \$1.1 billion in Title I ARRA funds. Of this amount \$985 million will be distributed as Title I ARRA local assistance grants. To date, California has received \$564 million, which is equal to 50% of the ARRA allocation for Title I. A preliminary estimate of the District's share is in the amount of \$2,601,646, which has not been received by the District.

### **IDEA, Part B**

California has received \$634 million or about 50% of the total allocation for IDEA, Part B, Special Education. These funds will be distributed to each SELPA based on a grant award. CDE has posted the preliminary grant awards to SELPAs and the apportionment details will follow. In order to receive the remaining funds, each state will need to submit, for review and approval by the USDE, additional information that addresses how the state will meet the accountability

and reporting requirements in section 1512 of the ARRA. The second half of the awards will be made from the USDE to CDE by September 30, 2009 upon approval of the state's recordkeeping and reporting submission. School districts are required to track the ARRA IDEA Part B allocations separately from the regular IDEA, Part B allocations. The District's share of this grant is approximately \$6,119,302. As of the date of this report, only \$49,947 has been received by the District.

### **State Fiscal Stabilization Funds (SFSF)**

California received approximately \$4.9 billion in State Fiscal Stabilization Funds (SFSF) under ARRA for K-12 and higher education. The District's share of this grant is approximately \$9.4 million. On August 20, 2009 the Board of Education approved the use of these funds to prevent further layoffs due to the continuing deterioration of the District's budget. The flexibility to expend these funds is authorized for two years through 2010-11. The District's SFSF funds may be expended on one or all of the following programs:

- Pupil Testing
- Deferred Maintenance/Routine Restricted Maintenance
- Community Based Tutoring (CBET)
- ROC/P
- Adult Education
- School Safety Block Grants
- Art and Music Block Grant
- CAHSEE Intervention Grants
- Counselors, Grade 7-12
- Gifted and Talented Education (GATE)
- Instructional Materials Fund
- High Priority Schools
- Peer Assistance and Review (PAR)
- Certificated Staff Mentoring Program
- International Baccalaureate (IB)

# BUDGETARY BUILDING BLOCKS

- Specialized Secondary Programs
- Pupil Retention Block Grant
- Teacher Credentialing Block Grant
- Professional Development Block Grant
- Targeted Instructional Improvement Block Grant (TIG)
- School Library Improvement Block Grant (SLIP)
- Class Size Reduction (CSR)
- Special Education

The bill stipulates that balances of restricted accounts do not include appropriations deferred from 2006-07 to 2007-08 or appropriations deferred from 2007-08 to 2008-09. This also stipulates that restricted ending balances may not be used if that use would violate federal maintenance of effort requirements.

## State Programs

The State Budget has provided considerable flexibility relative to the use of categorical programs funded in Tier III. This flexibility also provides opportunities to school districts to align local educational priorities with funding available. These flexibility provisions are in effect for five years, 2008/09 through 2012/13.

## 2007-08 Ending Fund Balance Flexibility

The Enacted Budget authorizes school districts and the County Office of Education to transfer 2007-08 General Fund and State/Local Cafeteria Fund categorical ending balances that accrued as of June 30, 2008 for any educational purpose in either 2008-09 or 2009-10. The exceptions to this transfer authority include the following programs:

- Economic Impact Aid
- Home to School Transportation (including Special Education and School Bus Replacement)
- Quality Education Investment Act (QEIA)
- Special Education
- Any funding sources for capital outlay, bond funds or federal funds
- Any funding projected by legal settlements or voter improved initiatives.

# BUDGETARY BUILDING BLOCKS

## TIERS

The Enacted Budget reduces most categorical funding by 15.4% for 2008/09 and an additional 4.5% in 2009/10 for most programs with tiered flexibility. Categorical programs have been divided into three tiers as follows:

**Tier I** - These programs are not cut and no programmatic flexibility is granted (however, there is significant relaxation of K-3 Class-Size Reductions (CSR) penalties.

**Tier II** - These programs were cut 15.4% in 2008/09 and an additional 4.5% in 2009/10, but no programmatic flexibility is granted for these programs.

**Tier III** - SBX3 4 (Education Code Section 42605) authorizes complete flexibility in the use of the funds appropriated in 39 budget act items. For fiscal years 2008/09 through 2012/13, school districts may use funds from these 39 act items for an educational purpose. The funds are therefore unrestricted. The Board of Education on March 12, 2009 held a public hearing and voted to authorize the transfer of Tier III programs into the General Fund for any educational purpose as allow by law, through 2012/13.

The programs are as follows:

Program	Resource Code	Tier III Subject to Cuts w/ Flexibility	Flex to Sweep Ending Balance as of June 30, 2008
Pupil Testing (STAR, CAHSEE, CELDT, etc.)	0000		
Deferred Maintenance	6205	X	
Community Based English Tutoring (CBET)	6285	X	X
ROC/P	6350	X	X
Adult Education	6390	X	
School Safety Block Grants (Carl Washington)	6405	X	X
Arts and Music Block Grant	6760	X	X
CAHSEE Intervention Grants	7055	X	
Counselors, Grades 7-12	7080	X	X
Gifted and Talented Ed. (GATE)	7140	X	X
Instructional Materials Fund	7156	X	
High Priority School	7258	X	
PAR	7271	X	X
Certificated Staff Mentor Program	7276	X	X
International Baccalaureate	7286	X	X
Specialized Secondary Programs	7370	X	X
Pupil Retention Block Grant	7390	X	X
Teacher Credentialing Block Grant	7392	X	X
Professional Dev. Block Grant	7393	X	X
Targeted Instruct. Improvement Block Grant	7394	X	
School & Library Improvement Block Grant	7395	X	X



# BUDGETARY BUILDING BLOCKS

9. Federal revenue sources are projected to be \$22,549,039 in 2009/10. The actual amount of carryover grant balances for all Federal program revenues have been reallocated back to their program budgets.
10. Based on the recommendations of School Services of California, Inc., Lottery Funds are projected to decrease to \$12 per ADA, \$109.50 regular, and \$11.50 Instructional Materials.
11. Other Local Income is projected to be \$7,273,009. Based upon fluctuating interest rates, Interest Income is projected to be \$400,000.

## Expenditure Assumptions

12. Expenditures associated with State and Federal categorical programs are project not-to-exceed program revenues, except Special Education Master Plan, Transportation Services and Community Day School. In addition, the Routine Restricted Maintenance Match program requires an unrestricted General Fund contribution. The total unrestricted General Fund contribution to these four categorical programs is projected to be \$18,295,044, Special Education \$8,416,188, Transportation \$4,540,080, Community Day School \$342,626 and Routine Restricted Maintenance Match \$4,996,150. State Funds for Special Education, Transportation and Community Day School are inadequate to provide the services necessary to meet the students served. The 2009/10 match for Routine Restricted Maintenance per Education Code Section 170070.75 was amended, which lowered the routine restricted maintenance requirement for school agencies to 1% of the total general fund expenditures including transfers out and other financing uses.
13. Although salary adjustments are subject to negotiations, a 2% rollback as approved by the Board of Education on June 18, 2009 is included in the budget implemented July 1, 2009. As of the date

of the writing of this report, no settlement has been agreed upon with either association.

14. Health and Welfare benefits for all plans combined are projected to increase by 13%. This increase is not included in the budgeting amount for health and welfare. In addition, the retiree health benefits are projected to be \$8,355,005. This amount covers the medical, dental, and vision benefits for eligible retirees. Eligibility for retiree benefits and the District's financial contribution varies by employee group and when an employee was hired. Newly hired Classified employees are not eligible for retiree benefits. Newly hired Certificated and Leadership employees are only eligible for a District contribution through age 65 at the single employee rate for HMO, dental and vision coverage.
15. Statutory benefits are projected to be as follows:

STRS	8.250%
PERS*	9.709%
OASDI	6.200%
Medicare	1.450%
Unemployment	0.300%
Worker's Comp	1.270%
PERS Reduction Transfer	3.311%
PERS EPMC	7.000%
OPEB Liability	1.150%

\* The total PERS costs equals 13.02%. The State reduces the Revenue Limit apportionment by the calculated PERS Reduction amount. Therefore, this represents a total cost to the District.

# BUDGETARY BUILDING BLOCKS

- 16. Property and liability insurance expenditures are projected to be \$1,130,500, an increase of \$136,458 or 13% from 2008/09. Utilities are projected to be \$4,605,947, an increase of \$365,500 from 2008/09.
- 17. Professional/Consulting Services and Operating Expenditures are projected to be \$5,633,015, an increase of \$1,349,056 from 2008/09.
- 18. Capital outlay is projected to be \$253,091, a decrease of \$3,393,577 from 2008/09.
- 19. Transfers out are projected to be \$1,161,656. However the enacted budget eliminated the local matching requirement from the deferred maintenance program.
- 20. Other Outgo is projected to be \$8,283,154 primarily due to the debt service payment from the issuance and sale of Index Rate Taxable Retirement Health Benefits Funding Bonds, Series A. This amount also includes transfers to the Orange County Department of Education for Special Education Excess costs and out-of-home care costs for county educated students. Based on information obtained from the Orange County Department of Education, excess costs are projected to be \$1,275,000 and out-of-home care costs are projected to be \$556,760 in 2009/10. Excess costs are billed one year in arrears.
- 21. All prior-year, on-time expenditures (and applicable revenues) have been eliminated from the 2009/10 budget. All other expenditures (not identified above) are projected to remain with no inflation increases.

## Enrollment

Projecting enrollment is important because the District’s enrollment establishes the basis of state revenue, staffing needs, and planning for facilities. Growth in enrollment for the past six years is as follows:

### Enrollment Versus Average Daily Attendance (ADA)

2003/04	(.83%)
2004/05	.37%
2005/06	(2.60%)
2006/07	(2.70%)
2007/08	.57%
2008/09	.41%
2009/10 est.	0%

### Enrollment Versus Average Daily Attendance (ADA)

Enrollment represents the number of students actually enrolled in a District school on any given date. For the purposes of predicting and comparing historical enrollment, the measurement date used is the “P2” period of apportionment.

ADA is the measure of attendance activity that represents the actual count of students present. ADA reporting to the State is measured on three dates:

- |                  |                               |
|------------------|-------------------------------|
| 1. December 30   | The First Period “P1” Report  |
| 2. April 15      | The Second Period “P2” Report |
| 3. End of School | The Annual ADA Report         |

# BUDGETARY BUILDING BLOCKS

The ratio between ADA and enrollment in California Public Schools is approximately 95%. For the past six years the ration between ADA and enrollment in Orange Unified is as follows:

2003/04	96.0%
2004/05	95.7%
2005/06	96.6%
2006/07	96.8%
2007/08	95.8%
2008/09	96.5%
2009/10 est.	96.4%

## ENROLLMENT MEASUREMENTS AND USES

### **Enrollment Projections**

\*Prior year "P2" period of attendance enrollment trends (updated periodically as actual data is obtained) are used for:

- \*Multi-Year Financial Forecasts
- Facility Planning – CBEDS
- Initial Staff Allocations – Spring Registrations

### **First Period Average Daily Attendance – "P1" (December 30)**

- School Improvement Program
- Economic Impact Aid

### **Second Period Average Daily Attendance – "P2" (April 15)**

- Revenue Limit Apportionment
- Instructional Materials (K-8)
- Gifted and Talented Education

### **Annual Average Daily Attendance (end of school year)**

- Lottery Revenues (uses prior year's annual ADA)

## Staffing Composition

### **Full-time Equivalent (FTEs)**

Staffing units are reflected as full-time equivalents (FTEs). Oftentimes, FTEs are shown as fractions. For example, teacher FTEs are related to teaching periods (0.2 FTE = 1 period, 1.0 FTE = 5 periods, etc.). Non-teaching FTEs are related to hours worked (0.375 FTE = 3 hours, 1.0 FTE = 8 hours, etc.).

### **School Staffing – Certificated Personnel**

The District's staffing for teachers is computed in terms of student enrollment with student/teacher ratios of 24.94 for grades 1-2, 30:1 for grades K and 3-6, 32:1 for grades 7-12.

### **School Staffing – Classified Personnel**

The District's clerical staffing for classified personnel assigned to school sites is computed in terms of the instructional levels (elementary, intermediate, and high school) associated to the school site.

### **Elementary Schools:**

- Regular enrollment x 1.75 minutes plus Special Education enrollment x 2.0 minutes
- Divide the sum by 60 minutes and round to the nearest half hour
- Minimum staffing is 11½ hours
- Library Media Assistant's (LMA's) are included in formula
- Health formula is .00282 x enrollment

### **Intermediate Schools:**

- Regular enrollment x 2.825 minutes plus Special Education enrollment x 3.25 minutes
- Divide the sum by 60 minutes and round to the nearest half hour
- Minimum staffing is 35½
- Health Clerk of 6.5 hours is not included in formula; Secondary LMA is included.



# BUDGETARY BUILDING BLOCKS

## High Schools:

- Same as intermediate schools, except that minimum staffing is 80 hours

To determine custodial staffing, the District uses staffing formulas that are based on projected enrollments by school site, school building square footage, number of teachers assigned to a site, and number of rooms.

## **Special Project Personnel**

Certificated and classified personnel are allocated to special projects on the basis of Federal and State categorical program plans. Personnel assigned to a categorical program are funded by program and not the District's Unrestricted General Fund.

## **Substitutes**

Substitutes serving in District-funded programs are usually utilized for one of three reasons: (1) illness or leave of absence provisions, (2) in-services, or (3) short-term resource. Each of these categories is centrally budgeted based on the prior-year expense and current-year needs defined by each program manager. For categorical programs, all substitute expenses are charged to the applicable program.

## **Non-School Site Staffing**

Non-school site staffing (i.e. central office support services, management personnel, etc.) is based on available unrestricted General Fund resources with attention given to District priorities.

## School Resource Allocations

Allocation of resource units to schools is on a per-pupil basis, using prior-year enrollment updated after end of the third attendance month and again at "P1" attendance reporting period enrollment.

School resource units are expected to provide funding for the following operational needs:

	K-6	7-8	9-12
Other books	X	X	X
Instructional materials & supplies	X	X	X
Office supplies	X	X	X
Postage/printing	X	X	X
Library supplies	X	X	X
Conference, travel, and consultants *	X	X	X
Instructional media material/supplies	X	X	X
New equipment	X	X	X
Equipment replacement	X	X	X
Equipment repair	X	X	X

*\* Not funded by categorical programs*

The 2009/10 school resources are:

K-6	7-8	9-12
33.75	40.20	47.00

**Note:** The actual carryover amounts usually are reallocated back to each school site's program budget by September 15.



# BUDGETARY GOALS AND OBJECTIVES

## District Philosophy and Goals

The District's philosophy is represented in the mission statement.

### Mission

The Orange Unified School District, being committed to planning for continual improvement, will offer a learning environment of excellence with high expectations to provide each student with the opportunity to be able to compete in the global economy.

### Purpose

"Dedicated to Quality Education" the Mission of the District is translated into the following purpose statement:

*The fundamental purpose of the Orange Unified School District is to encourage each student to develop his/her intellectual, social, and personal qualities in order to participate fully in an interconnected community--be it local or global.*

Intellectually, students need to develop:

- the capacity for learning how to learn
- the ability to analyze and evaluate complex issues, problems, and events
- the skills needed to utilize changing technology as a tool for gaining knowledge and solving problems

Personally, students need to develop:

- respect and acceptance of self
- a commitment to individual integrity and responsibility
- respect for the fundamental moral values necessary in a multi-ethnic world

Socially, students need to develop:

- a commitment to democratic principles
- respect for individual and cultural differences
- a capacity for empathy

## Board of Education Budgetary Objectives for 2009/10

The District has identified three major goals for 2009/10:

### 1. Maintain a 3% Reserve

The Board's goal is to maintain this 3% reserve so that the District will be in a position to better address emergency needs while establishing a solid foundation for enhancement of the total educational program through the development and implementation of long-range instructional, maintenance, and personnel plans.

### 2. Maintain Small Class Size

Historically, the District's Board of Education has made a commitment to the maintenance of small class size in the District. This commitment has been maintained even in times when the financing of schools by the State has been minimal.



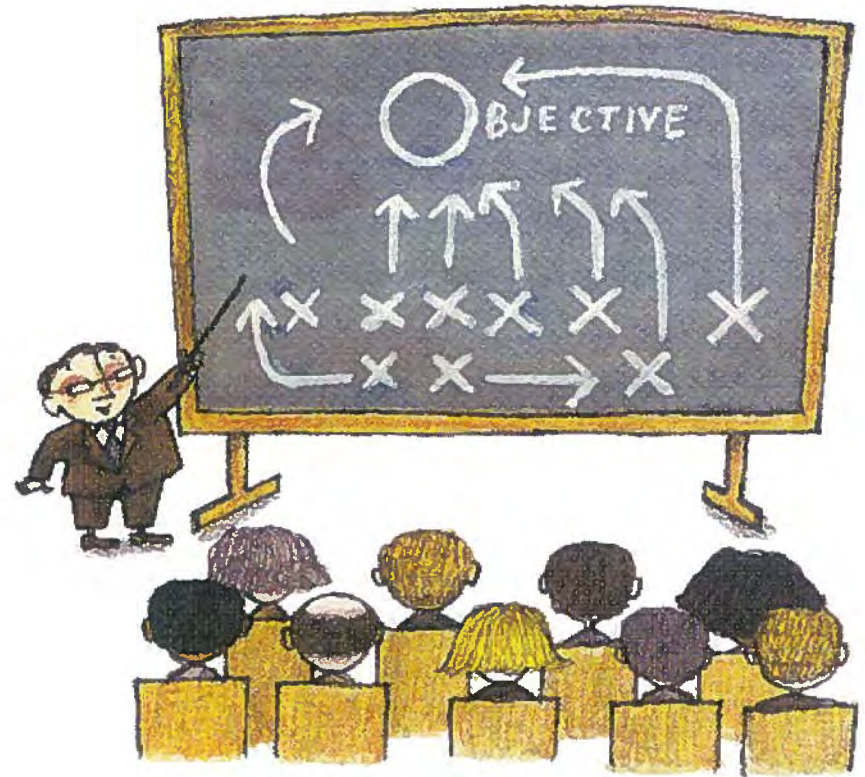
# BUDGETARY GOALS AND OBJECTIVES

Currently, the pupil-teacher ratio is:

GRADE LEVEL	STUDENT/TEACHER RATIO
Grade K	30:1
Grades 1-2	24:94
Grades 3-6	30:1
Grades 7-12	32:1

### 3. Maintain Competitive Salaries

In the process of the District's quest to its commitment to maintain small class size while making budget cuts as far from the classroom as possible, the District has maintained its commitment to provide for quality learning opportunities for students in the classroom. There were not always adequate funds to maintain salary schedules at the level truly desired by the District. Throughout the various planning phases, there has been an effort made to direct money toward a competitive salary schedule for all employee groups. The Board remains committed to the following theme: "*Dedicated to Quality Education.*" This applies to all areas of education including remaining committed to a compensation plan and a professional working environment that will not only retain current, outstanding staff members, but also will attract new, high-quality staff members.



**V. GENERAL FUND  
DESCRIPTION**

**ORANGE UNIFIED SCHOOL DISTRICT  
COMBINED GENERAL FUND SUMMARY (01)**

	AUDITED ACTUALS	UNAUDITED ACTUALS	REVISED BUDGET	DIFFERENCE	PERCENT CHANGE
	2007-2008	2008-2009	2009-2010		
<b>REVENUES</b>					
Revenue Limit Sources	162,201,337	159,015,509	140,133,726	-18,881,783	-11.87%
Federal Revenue	13,020,909	23,627,834	22,549,039	-1,078,795	-4.57%
Other State Revenue	59,023,253	52,123,704	46,310,949	-5,812,755	-11.15%
Other Local Revenue	9,374,562	7,546,756	7,273,009	-273,747	-3.63%
<b>TOTAL REVENUES</b>	<b>243,620,061</b>	<b>242,313,803</b>	<b>216,266,723</b>	<b>-26,047,080</b>	<b>-10.75%</b>
<b>EXPENDITURES</b>					
Certificated Salaries	119,711,832	115,080,188	109,727,958	-5,352,230	-4.65%
Classified Salaries	38,847,188	37,217,892	35,081,241	-2,136,651	-5.74%
Employee Benefits	41,771,076	46,856,014	47,222,834	366,820	0.78%
Books and Supplies	11,809,776	8,478,248	26,298,268	17,820,020	210.19%
Services, Other Operating Exp.	20,714,760	17,451,677	20,854,228	3,402,551	19.50%
Capital Outlay	3,992,383	3,646,668	253,091	-3,393,577	-93.06%
Other Outgo	3,294,012	5,551,303	8,283,154	2,731,851	49.21%
Direct Support/Indirect Costs	-307,171	-418,854	-337,838	81,016	-19.34%
<b>TOTAL EXPENDITURES</b>	<b>239,833,856</b>	<b>233,863,136</b>	<b>247,382,936</b>	<b>13,519,800</b>	<b>5.78%</b>
<b>OTHER FINANCING SOURCES/USES</b>					
Interfund Transfers					
a) Transfers In	317,106	87,162	0	-87,162	-100.00%
b) Transfers Out (Def. Maint.)	-1,367,152	-79,499	-1,161,656	-1,082,157	1361.22%
Other Sources/Uses					
a) Sources	2,240,111	0	0	0	0.00%
b) Uses					
Contribution to Restricted Programs					
<b>Total Other Financing Sources/Uses</b>	<b>1,190,065</b>	<b>7,663</b>	<b>-1,161,656</b>	<b>-1,169,319</b>	<b>-15259.28%</b>
<b>NET INCREASE(DECREASE) FUND BALANCE</b>	<b>4,976,270</b>	<b>8,458,330</b>	<b>-32,277,869</b>	<b>-40,736,199</b>	<b>-481.61%</b>
<b>FUND BALANCE, RESERVES</b>					
Beginning Fund Balance July 1	24,540,986	29,517,256	37,975,586	8,458,330	28.66%
Ending Balance June 30	<b>29,517,256</b>	<b>37,975,586</b>	<b>5,697,717</b>	<b>-32,277,869</b>	<b>-85.00%</b>



**ORANGE UNIFIED SCHOOL DISTRICT  
COMBINED GENERAL FUND SUMMARY (01)**

	AUDITED ACTUALS	UNAUDITED ACTUALS	REVISED BUDGET	DIFFERENCE	PERCENT CHANGE
	2007-2008	2008-2009	2009-2010		
Components of Ending Fund Balance:					
Reserve for Revolving Cash	125,000	125,000	125,000	0	0.00%
Reserve for Stores	200,893	66,202	150,000	83,798	126.58%
Prepaid Expenditures	442	0	0	0	New
Designated for Economic Uncertainties	7,236,031	7,018,280	4,366,590	-2,651,690	-37.78%
Other Designations	11,016,770	22,402,446	1,056,127	-21,346,319	-95.29%
El Rancho Beginning Balance	1,108,278	1,692,502	1,000,000		
School Site Carryover	95,283				
School Site/Department Donations	636,706	501,006			
Non-Resident Tuition	56,127	56,127	56,127		
Oral Health	21,475				
Supplementary Retirement Plan	2,021,301				
Medi-Cal Billing Options	21,238	216,718			
English Language Acquisiton	228,010	150,777			
Career Tech Ed Supplies	40,365				
School Safety	50,446				
Arts/Music Block - El Rancho	30,697				
Arts, Music, PE Supplies/Equipment	531,945				
CAHSEE Intensive Instruction Services	182,331				
CAHSEE Materials	3,955				
School Counseling	313,362				
School Counseling-El Rancho	122,022				
EIA	816,352	1,176,065			
Instructional Materials	1,547,972	834,990			
ABX4 2 Deficit Shift		5,934,330			
State Fiscal Stabilization		9,644,077			
El Rancho Fiscal Stabilization		393,757			
Instructional Materials - El Rancho	146,368				
Instructional Materials-Williams	79,391				
PAR	109,999				
Staff Development-Math/Reading	9,258				
Staff Development Admin Training	17,718				
Pupil Retention Block	74,461				
Teacher Credentialing Block	372,509				
SLIP	410,973				
Site Discretionary Block Grant	408,887				
District Discretionary Block Grant	190,155				

**ORANGE UNIFIED SCHOOL DISTRICT  
COMBINED GENERAL FUND SUMMARY (01)**

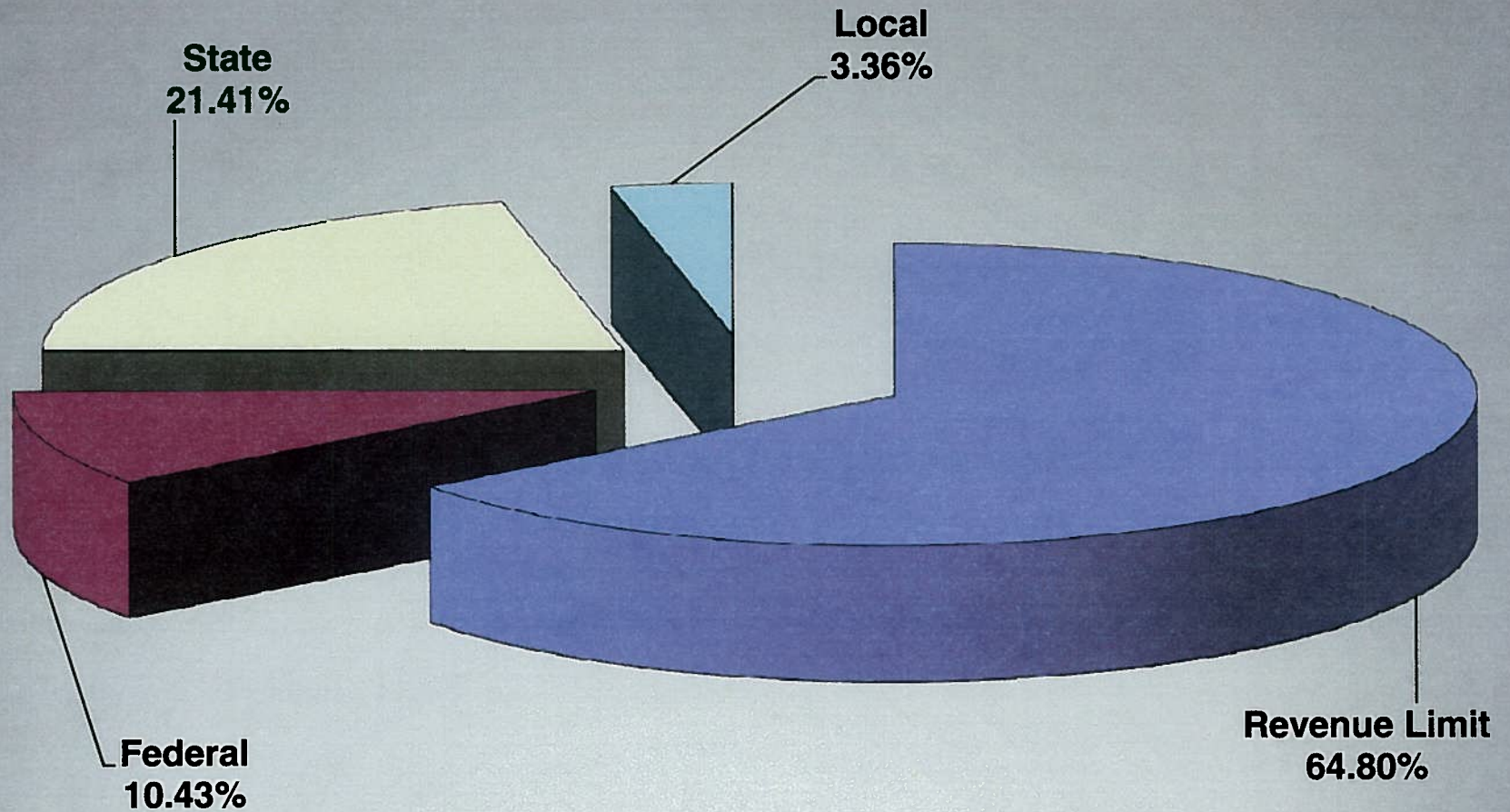
	<b>AUDITED ACTUALS</b>	<b>UNAUDITED ACTUALS</b>	<b>REVISED BUDGET</b>	<b>DIFFERENCE</b>	<b>PERCENT CHANGE</b>
	<b>2007-2008</b>	<b>2008-2009</b>	<b>2009-2010</b>		
Inst Matls, Library, Education Technology	71,914				
QEIA	998,432	1,802,097			
Routine Restricted Maintenance	298,771				
Nutrition Network	69				
Undesignated Amount	10,938,120	8,363,658			
Unappropriated Amount					

## General Fund Revenues 2009/10 (in millions)

<b>Revenue Limit</b>	<b>\$140.1</b>
<b>Federal</b>	<b>\$22.6</b>
<b>Other State</b>	<b>\$46.3</b>
<b>Other Local</b>	<b>\$7.3</b>
<b>Total Revenues</b>	<b>\$216.3</b>
<b>Beginning Balance</b>	<b>\$38.0</b>
<b>Total General Fund</b>	<b>\$254.3</b>



# General Fund Revenues 2009/10



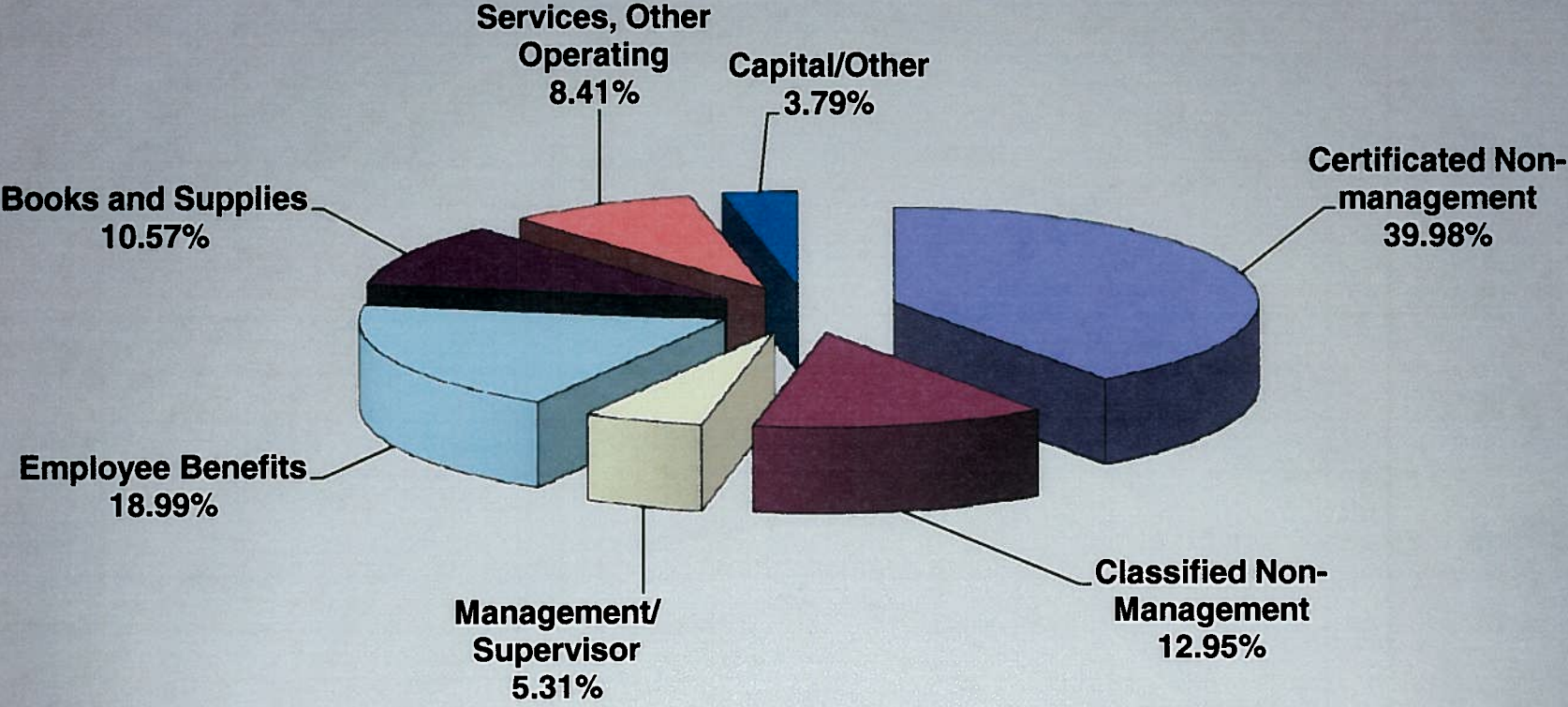


# General Fund Expenditures 2009/10 (in millions)

<b>Certificated Non-Management Salaries</b>	<b>\$99.4</b>
<b>Classified Non-Management Salaries</b>	<b>\$32.2</b>
<b>Management &amp; Supervisor Salaries</b>	<b>\$13.2</b>
<b>Employee Benefits</b>	<b>\$47.2</b>
<b>Books &amp; Supplies</b>	<b>\$26.3</b>
<b>Operating</b>	<b>\$20.9</b>
<b>Capital/Other</b>	<b>\$9.4</b>
<b>Total Expenditures</b>	<b>\$248.6</b>
<b>Ending Balance</b>	<b>\$5.7</b>
<b>Total General Fund</b>	<b>\$254.3</b>



# General Fund Expenditures 2009/10





# Unrestricted & Restricted Revised Budgets 2009/10

	Unrestricted	Restricted	Total
<b>Beginning Balance</b>	<b>\$24,592,095</b>	<b>\$13,383,491</b>	<b>\$37,975,586</b>
<b>Revenues</b>	<b>\$140,397,654</b>	<b>\$75,869,069</b>	<b>\$216,266,723</b>
<b>Less: Expenditures</b>	<b>\$159,292,032</b>	<b>\$89,252,560</b>	<b>\$248,544,592</b>
<b>Increase/Decrease in Fund Balance</b>	<b>(\$18,894,378)</b>	<b>(\$13,383,491)</b>	<b>(\$32,277,869)</b>
<b>Components Restrictions to Ending Fund Balance:</b>			
Stores & Revolving Cash	\$275,000	0	\$275,000
Carryovers	\$1,056,127	0	\$1,056,127
State Required Contingency	\$4,366,590	0	\$4,366,590
<b>Unappropriated Fund Balance</b>	<b>\$5,697,717</b>	<b>0</b>	<b>\$5,697,717</b>

**VI. UNRESTRICTED GENERAL  
FUND REVENUES**



# UNRESTRICTED GENERAL FUND REVENUES

## Unrestricted Funding

The Orange Unified School District (OUSD) receives its funding from the State in the form of a Revenue Limit. The amount is established through a formula that is unique to each district in the State and is based on a certain amount of money for each student who attends a school in the District. This revenue provides the funding mechanism to meet the operational needs of the District and the basic educational needs of each student who attends school within the District. Revenue limits are supported by both State apportionments and local property tax revenues.

These revenues are relatively free from State restrictions and may be used for any legal purpose that is in accordance with provisions of the *Education Code* and policies adopted by the Governing Board of the District. These revenues are categorized as **Unrestricted Funds**. The chart displayed on the following page shows the proportional unrestricted revenue received from each funding source. In the Orange Unified School District, the **Revenue Limit** generates 85% of the District's Unrestricted Funds. **Local Revenue**, which constitutes 3% of the unrestricted revenues, includes monies from leases, community redevelopment agencies, and interest income. The remaining 12% is comprised of **Other State Revenue**, which includes State lottery revenue, class-size reduction (K-2), charter school categorical block grant, and other state revenues.

## Revenue Limit Sources

Orange Unified School District Revenue Limit Allocation provides 65% of the District's total income (unrestricted and restricted), and it includes the principal apportionment from the State as well as the local property taxes collected by the District within the 1% limit set by Proposition 13. Because of its relative importance, the revenue limit calculation must be one of the central elements of the budget and must take into account:

- The District's previous revenue limit per ADA
- Projected Cost-of-Living-Adjustment (COLA) factors
- Projected Average Daily Attendance (ADA)
- Assumptions concerning state funding deficits
- Projected local tax revenues

Each district has its own unique revenue limit amount per unit of average daily attendance (ADA). A district cannot exceed its revenue limit that is comprised of State funds and local taxes. As local taxes increase, State funds decrease and vice versa.

A 4.25% **COLA** and 18.355% **deficit** are included in the Revenue Limit projections. The Revenue Limit with a projection of \$134,384,080 represents 85% of the Unrestricted General Fund's resources. It is the **primary funding source** for all instructional programs and provides the resources to pay for all operating costs in the General Fund of the school district including salaries, employee benefits, insurance, supplies, and utility costs.

# UNRESTRICTED GENERAL FUND REVENUES

The following chart shows the statutory COLA and deficit factor per ADA since 1996/97.

Year	Statutory COLA	Deficit Factor
1996/97	3.21%	8.801%
1997/98	2.65%	8.801%
1998/99	3.95%	8.801%
1999/00	1.41%	6.996%
2000/01	3.17%	0.000%
2001/02	3.87%	0.000%
2002/03	2.0%	0.000%
2003/04	1.86%	3.000%
2004/05	2.41%	2.143%
2005/06	4.23%	.909%
2006/07	5.92%	0%
2007/08	4.53%	0%
2008/09	5.66%	7.844%
2009/10	4.25%	18.355%

The Orange Unified School District's 2009/10 Funded Base Revenue Limit per ADA is \$5,206.26, a decrease of \$429.73 from 2008/09, including \$0 in equalization.

## State Revenues

### K-3 Class Size Reduction (CSR)

Senate Bill X3-4 (SBX3) did not change the total state support for the Kindergarten and Grades One through Three (K-3 CSR) Program in

2008-09, but closed the program in 2009-10 through 2011-12 to participants that had not applied for 2008-09 funds. In addition, SBX3 4 established a new schedule of reduced funding percentages in EC 52124.3 for classes exceeding 20.44 pupils. The new schedule replaces, for the four year period from 2008-09 through 2011-12, the schedule of reduced funding percentages established previously in EC Section 52124. The new reduced funding schedule provides for funding reductions as follows:

Class Size	2008-09 to 2011-12
Up to 20.44	No penalty
20.45 to 21.44	5% penalty
21.45 to 22.44	10% penalty
22.45 to 22.94	15% penalty
22.95 to 24.94	20% penalty
24.95 and over	30% penalty

Funding for classes in excess of 20.44 pupils will be calculated based on a count of 20 pupils multiplied by the funding rate, less the funding reduction penalty percentage above. The funding rate is determined by the school district's use of Option I or Option II.

**Option One:** A school district shall provide a reduced class size for all pupils in each classroom for the regular school day, as defined in each grade level for which funding is claimed. The estimated funding rate for 2009-10 is \$1,071 per student.

**Option Two:** A school district shall provide a reduced class size for all pupils in each classroom for at least one-half of the instructional minutes offered per day in each grade level for which funding is claimed. School districts shall primarily devote those instructional

# UNRESTRICTED GENERAL FUND REVENUES

minutes to reading and mathematics. The estimate funding rate for 2009-10 is \$535 per student.

## **Lottery**

The California State Lottery is projected to yield \$3,542,640, or approximately 1.63% of the District's income in 2009/10. While the income is welcome, it will yield only a small portion of the total income needed to support the District's educational program. The income in the budget year, as an example, would be sufficient to buy two textbooks per student or two computers per classroom.

Lottery income is not a stable source of income for the District, but instead has ranged from a low of \$77 per ADA in 1991/92 to a high of \$176 per ADA in 1988/89. Since the income is not consistent, the expenditures have also varied widely.

In 2009/10, it is projected that California school districts will receive \$109.50 per ADA in unrestricted funds and \$11.50 per ADA restricted for the instructional materials purchase.

The District is proud of its management of the Lottery expenditures for student needs and enhancements.

## Local Revenue

### **Interest Revenue**

The State requires that all monies be maintained at the county. Therefore, the Orange County Treasurer manages the investment portfolio for the District. The projected interest rate in fiscal year 2009/10 is 1.35%. This projection is provided by the Orange County Treasurer and is based on the current yield environment taking into account any possible action from the Federal Open Market Committee. This information is updated throughout the year in the Orange County Treasurer's Monthly Management Reports. Total Unrestricted Interest Revenues are budgeted at \$400,000.

### **Other Revenues**

There is a long list of other local revenues that the District receives. It includes community redevelopment funds, leases and rentals, and transportation fees. The Business Office can provide the entire list upon request.

**ORANGE UNIFIED SCHOOL DISTRICT  
UNRESTRICTED GENERAL FUND SUMMARY (01)**

	AUDITED ACTUALS	UNAUDITED ACTUALS	REVISED BUDGET	DIFFERENCE	PERCENT CHANGE
	2007-2008	2008-2009	2009-2010		
<b>REVENUES</b>					
Revenue Limit Sources	155,838,690	153,046,035	134,384,080	-18,661,955	-12.19%
Federal Revenue	64,636	16,907	20,132	3,225	19.08%
Other State Revenue	14,805,482	11,378,481	19,603,882	8,225,401	72.29%
Other Local Revenue	3,199,566	2,407,216	4,684,604	2,277,388	94.61%
<b>TOTAL REVENUES</b>	<b>173,908,374</b>	<b>166,848,639</b>	<b>158,692,698</b>	<b>-8,155,941</b>	<b>-4.89%</b>
<b>EXPENDITURES</b>					
Certificated Salaries	92,276,799	87,044,804	85,552,914	-1,491,890	-1.71%
Classified Salaries	19,756,060	18,403,523	17,665,056	-738,467	-4.01%
Employee Benefits	29,094,385	34,878,478	35,204,915	326,437	0.94%
Books and Supplies	2,778,994	1,600,438	5,758,040	4,157,602	259.78%
Services, Other Operating Exp.	9,748,981	9,362,063	10,711,055	1,348,992	14.41%
Capital Outlay	7,651	20,015	0	-20,015	-100.00%
Other Outgo	1,099,019	3,868,294	5,569,167	1,700,873	43.97%
Direct Support/Indirect Cost	-2,091,960	-1,806,906	-2,330,771	-523,865	28.99%
<b>TOTAL EXPENDITURES</b>	<b>152,669,929</b>	<b>153,370,709</b>	<b>158,130,376</b>	<b>4,759,667</b>	<b>3.10%</b>
<b>OTHER FINANCING SOURCES/USES</b>					
Interfund Transfers					
a) Transfers In	317,106	56,293	0	-56,293	-100.00%
b) Transfers Out ( <i>Def. Maint.</i> )	-166,028	0	-1,161,656	-1,161,656	New
Other Sources/Uses					
a) Sources	1,980,448	0	0	0	0.00%
b) Uses			0	0	
Contribution to Restricted Programs	-19,151,753	-11,381,784	-18,295,044	-6,913,260	60.74%
<b>Total Other Financing Sources/Uses</b>	<b>-17,020,227</b>	<b>-11,325,491</b>	<b>-19,456,700</b>	<b>-8,131,209</b>	<b>71.80%</b>
<b>NET INCREASE(DECREASE) FUND BALANCE</b>	<b>4,218,218</b>	<b>2,152,439</b>	<b>-18,894,378</b>	<b>-21,046,817</b>	<b>-977.81%</b>
<b>FUND BALANCE, RESERVES</b>					
Beginning Fund Balance July 1	18,221,438	22,439,656	24,592,095	2,152,439	9.59%
Other Restatements	0	0	0	0	
Ending Balance June 30	<b>22,439,656</b>	<b>24,592,095</b>	<b>5,697,717</b>	<b>-18,894,378</b>	<b>-76.83%</b>



**ORANGE UNIFIED SCHOOL DISTRICT  
UNRESTRICTED GENERAL FUND SUMMARY (01)**

	AUDITED ACTUALS	UNAUDITED ACTUALS	REVISED BUDGET	DIFFERENCE	PERCENT CHANGE
	2007-2008	2008-2009	2009-2010		
Components of Ending Fund Balance:					
Reserve for Revolving Cash	125,000	125,000	125,000	0	0.00%
Reserve for Stores	200,893	66,202	150,000	83,798	126.58%
Prepaid Expenditures	442	0	0	0	
Designated for Economic Uncertainties	7,236,031	7,018,280	4,366,590	-2,651,690	-37.78%
Other Designations	3,939,170	9,018,955	1,056,127	-7,962,828	-88.29%
El Rancho Beginning Balance	1,108,278	1,692,502	1,000,000		
School Site Carryover	95,283				
School Site/Department Donations	636,706	501,006			
Instructional Materials		834,990			
ABX4 2 Deficit Shift		5,934,330			
Non-Resident Tuition	56,127	56,127	56,127		
Oral Health	21,475				
Supplementary Retirement Plan	2,021,301				
Undesignated Amount	10,938,120	8,363,658			
Unappropriated Amount					

**ORANGE UNIFIED SCHOOL DISTRICT  
UNRESTRICTED GENERAL FUND DETAIL (01)**

	AUDITED ACTUALS	UNAUDITED ACTUALS	REVISED BUDGET	DIFFERENCE	PERCENT CHANGE
	2007-2008	2008-2009	2009-2010		
<b>DETAIL-UNRESTRICTED REVENUES</b>					
<b>REVENUES</b>					
8011 Principal Apportionment - Current Year	47,185,135	40,613,253	20,108,951	-20,504,302	-50.49%
8015 Charter School General Purpose Entitlement	2,113,012	1,514,038	1,197,349	-316,689	-20.92%
8019 State Aid - Prior Year	2,531	3,115	-251,853	-254,968	-8185.17%
8021 Homeowners' Exemptions	1,008,260	977,361	977,362	1	0.00%
8022 Timber Yield Tax	0	26	16	-10	-39.02%
8041 Secured Roll Taxes	103,207,604	105,143,104	106,565,588	1,422,484	1.35%
8042 Unsecured Roll Taxes	4,511,787	4,410,538	4,691,953	281,415	6.38%
8043 Prior Years' Taxes	4,244,769	5,823,486	6,036,676	213,190	3.66%
8044 Supplemental Taxes	4,022,305	2,273,335	2,464,409	191,074	8.41%
8045 Education Revenue Augmentation	-1,180,888	1,407,447	1,700,000	292,553	20.79%
8047 Community Redevelopment Funds	6,801	4,710	6,800	2,090	44.36%
8082 Other In-Lieu Taxes	8	0	8	8	New
8089 Less: Non-Revenue Limit (50% Adjustment)	-4	0	-4	-4	New
8091 Transfer of Unrestricted Revenue Limit	-6,362,647	-5,969,474	-5,749,646	219,828	-3.68%
8092 PERS Reduction Transfer	1,060,179	970,708	849,347	-121,361	-12.50%
8096 Transfers to Charter Schools in Lieu of Prop Taxes	-3,980,162	-4,125,613	-4,212,876	-87,263	2.12%
<b>Subtotal Revenue Limit Sources</b>	<b>155,838,690</b>	<b>153,046,035</b>	<b>134,384,080</b>	<b>-18,661,955</b>	<b>-12.19%</b>
				0	
8260 Forest Reserve Funds	42,172	0	0	0	
8290 Other Federal Revenue	22,464	16,907	20,132	3,225	19.08%
<b>Subtotal Federal Revenue</b>	<b>64,636</b>	<b>16,907</b>	<b>20,132</b>	<b>3,225</b>	<b>19.08%</b>
8311 Other State Apport - Current Year	1,601,546	1,438,796	1,567,683	128,887	8.96%
8319 Prior Years	131,025	96,477	0	-96,477	-100.00%
8434 Class Size Reduction K-3	7,992,995	5,884,804	4,186,132	-1,698,672	-28.87%
8435 Class Size Reduction Grade 9	889,235	40	0	-40	-100.00%
8480 Charter Schools Categorical Block Grant	553,053	561,763	0	-561,763	-100.00%
8550 Mandated Costs Reimbursements	1,033	0	0	0	0.00%
8560 State Lottery Revenue	3,376,400	3,137,538	3,205,942	68,404	2.18%
8590 All Other State Revenue	260,195	259,062	10,644,125	10,385,063	4008.71%
<b>Subtotal Other State Revenues</b>	<b>14,805,482</b>	<b>11,378,481</b>	<b>19,603,882</b>	<b>8,225,401</b>	<b>72.29%</b>
8625 Community Redevelopment Funds	8,821	241,354	575,000	333,646	138.24%
8631 Sale of Equipment/Supplies	2,378	18,014	0	-18,014	-100.00%
8650 Leases and Rentals	208,803	187,641	200,000	12,359	6.59%

**ORANGE UNIFIED SCHOOL DISTRICT  
UNRESTRICTED GENERAL FUND DETAIL (01)**

	AUDITED ACTUALS	UNAUDITED ACTUALS	REVISED BUDGET	DIFFERENCE	PERCENT CHANGE
	2007-2008	2008-2009	2009-2010		
8660 Interest	1,657,483	942,402	400,000	-542,402	-57.56%
8662 Net Increase (Decrease) in the Fair Value of Invest.	0	0	0	0	0.00%
8677 Interagency Services	0	0	2,529,233	2,529,233	New
8689 All Other Fees and Contracts	484,080	294,731	346,233	51,502	17.47%
8691 Plus: Misc Funds Non-Revenue Limit (50% Adj)	4	0	4	4	New
8699 All Other Local Revenue	393,614	297,138	179,247	-117,891	-39.68%
8710 Tuition	444,383	425,937	454,887	28,950	6.80%
Subtotal Other Local Revenues	3,199,566	2,407,216	4,684,604	2,277,388	94.61%
				0	
<b>TOTAL UNRESTRICTED REVENUES</b>	<b>173,908,374</b>	<b>166,848,639</b>	<b>158,692,698</b>	<b>-8,155,941</b>	<b>-4.89%</b>
				0	
				0	
				0	
<b>DETAIL - UNRESTRICTED EXPENDITURES</b>					
1100 Teachers' Salaries	77,178,931	72,693,005	72,207,554	-485,451	-0.67%
1200 Certificated Pupil Support Salaries	5,376,670	4,958,067	4,405,366	-552,701	-11.15%
1300 Certificated Supervisors' and Administrators' Salaries	8,980,960	8,527,789	8,089,504	-438,285	-5.14%
1900 Other Certificated Salaries	740,238	865,943	850,490	-15,453	-1.78%
Subtotal, Certificated Salaries	<b>92,276,799</b>	<b>87,044,804</b>	<b>85,552,914</b>	<b>-1,491,890</b>	<b>-1.71%</b>
2100 Instructional Aides' Salaries	508,220	497,779	455,121	-42,658	-8.57%
2200 Classified Support Salaries	8,927,836	8,376,719	8,473,277	96,558	1.15%
2300 Classified Supervisors' and Administrators' Salaries	1,971,332	1,850,470	1,517,942	-332,528	-17.97%
2400 Clerical and Office Salaries	8,067,400	7,678,556	6,929,722	-748,834	-9.75%
2900 Other Classified Salaries	281,272	0	288,994	288,994	New
Subtotal, Classified Salaries	<b>19,756,060</b>	<b>18,403,524</b>	<b>17,665,056</b>	<b>-738,468</b>	<b>-4.01%</b>
3100 STRS	7,554,848	7,127,311	6,999,133	-128,178	-1.80%
3200 PERS	2,762,934	2,672,444	2,545,495	-126,949	-4.75%
3300 OASDI/Medicare	2,667,879	2,573,192	2,531,871	-41,321	-1.61%
3400 Health and Welfare Benefits	12,327,226	12,237,044	10,919,812	-1,317,232	-10.76%
3500 Unemployment Insurance	60,146	315,877	308,085	-7,792	-2.47%
3600 Workers' Compensation	1,846,238	169	1,300,063	1,299,894	768077.14%
3700 OPEB, Allocated	1,256,158	7,211,721	7,876,591	664,870	9.22%
3800 PERS Reduction	609,491	561,933	504,812	-57,121	-10.17%
3900 Other Employee Benefits	9,465	2,178,787	2,219,053	40,266	1.85%
Subtotal Employee Benefits	<b>29,094,385</b>	<b>34,878,478</b>	<b>35,204,915</b>	<b>326,437</b>	<b>0.94%</b>
<b>TOTAL 1000-3000</b>	<b>141,127,244</b>	<b>140,326,805</b>	<b>138,422,885</b>	<b>-1,903,920</b>	<b>-1.36%</b>

**ORANGE UNIFIED SCHOOL DISTRICT  
UNRESTRICTED GENERAL FUND DETAIL (01)**

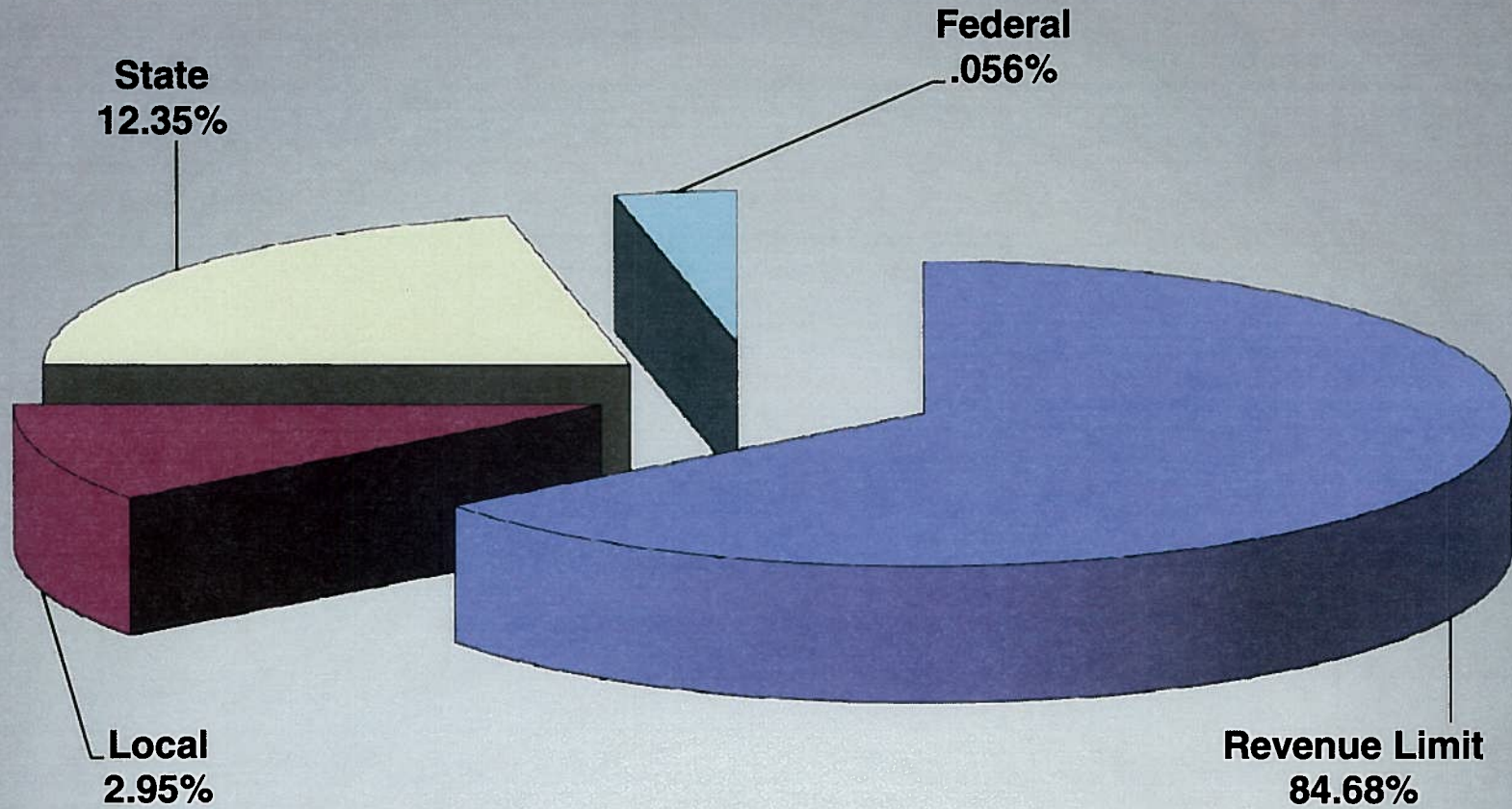
	AUDITED ACTUALS 2007-2008	UNAUDITED ACTUALS 2008-2009	REVISED BUDGET 2009-2010	DIFFERENCE	PERCENT CHANGE
4100 Approved Textbooks and Core Curricula Materials	317	99	2,010,703	2,010,604	2031323.52%
4200 Books and Other Reference Materials	21,323	7,435	30,327	22,892	307.87%
4300 Materials and Supplies	1,532,987	1,475,295	3,483,488	2,008,193	136.12%
4400 Noncapitalized Equipment	1,224,367	117,609	233,522	115,913	98.56%
<b>Subtotal, Books and Supplies</b>	<b>2,778,994</b>	<b>1,600,438</b>	<b>5,758,040</b>	<b>4,157,603</b>	<b>259.78%</b>
5100 Subagreements for Services	37,396	0	0	0	0.00%
5200 Travel and Conferences	217,618	163,185	171,843	8,658	5.31%
5300 Dues and Memberships	91,866	90,232	91,700	1,468	1.63%
5400 Insurance	891,130	920,009	1,060,500	140,491	15.27%
5500 Operation and Housekeeping Services	4,504,718	4,240,531	4,597,314	356,783	8.41%
5600 Rentals, Leases and Repairs	1,079,878	1,132,741	1,299,917	167,176	14.76%
5710 Transfers of Indirect Costs	902,850	869,409	900,000	30,591	3.52%
5800 Professional/Consulting Services	1,661,861	1,239,519	2,004,715	765,196	61.73%
5900 Communications	361,664	706,438	585,066	-121,372	-17.18%
<b>Subtotal, Services and Other Operating Expenses</b>	<b>9,748,981</b>	<b>9,362,063</b>	<b>10,711,055</b>	<b>1,348,992</b>	<b>14.41%</b>
6100 Sites and Improvement of Sites	0	0	0	0	0.00%
6200 Buildings and Improvement of Buildings	7,651	20,015	0	-20,015	-100.00%
6400 Equipment	0	0	0	0	0.00%
6500 Equipment Replacement	0	0	0	0	0.00%
<b>Subtotal, Capital Outlay</b>	<b>7,651</b>	<b>20,015</b>	<b>0</b>	<b>-20,015</b>	<b>-100.00%</b>
7280 Transfer to Charter Schools In-Lieu of Property Taxes	0	0	0	0	0.00%
7299 All Other Transfers Out to All Others	1,091	1,768	695	-1,073	-60.69%
7438 Debt Service-Interest	935,242	2,631,710	4,370,204	1,738,494	66.06%
7439 Other Debt Service - Principal	162,686	1,234,815	1,198,268	-36,547	-2.96%
<b>Subtotal, Other Outgo</b>	<b>1,099,019</b>	<b>3,868,294</b>	<b>5,569,167</b>	<b>1,700,873</b>	<b>43.97%</b>
7310 Transfers of Indirect Costs	-1,784,788	-1,388,052	-1,992,933	-604,881	43.58%
7350 Transfers of Indirect Costs - Interfund	-307,172	-418,855	-337,838	81,017	-19.34%
<b>Subtotal, Direct Support/Indirect Costs</b>	<b>-2,091,960</b>	<b>-1,806,907</b>	<b>-2,330,771</b>	<b>-523,864</b>	<b>28.99%</b>
<b>TOTAL UNRESTRICTED EXPENDITURES</b>	<b>152,669,929</b>	<b>153,370,708</b>	<b>158,130,376</b>	<b>4,759,668</b>	<b>3.10%</b>
<b>OTHER FINANCING SOURCES AND USES</b>					



**ORANGE UNIFIED SCHOOL DISTRICT  
UNRESTRICTED GENERAL FUND DETAIL (01)**

	AUDITED ACTUALS	UNAUDITED ACTUALS	REVISED BUDGET	DIFFERENCE	PERCENT CHANGE
	2007-2008	2008-2009	2009-2010		
8912 From: Special Reserve Fund	0	0	0	0	0.00%
8919 Other Authorized Interfund Transfer In	317,106	56,293	0	-56,293	-100.00%
7612 To Special Reserve Fund	-60,000	0	0	0	0.00%
7613 To State Sch Building Fd/Cty Sch Facilities Fund	-106,028	0	0	0	0.00%
7615 To Deferred Maintenance Fund	0	0	-1,161,656	-1,161,656	New
7619 Other Authorized Interfund Transfer Out	0	0	0	0	0.00%
8972 Proceeds from Capital Leases	1,980,448	0	0	0	0.00%
8980 Contributions to Restricted Revenues	-19,151,753	-15,842,109	-18,295,044	-2,452,935	15.48%
8997 Transfers to Restricted Balances	0	1,520,445	0	-1,520,445	-100.00%
8998 Categorical Flexibility Transfers	0	2,939,880	0	-2,939,880	-100.00%
Subtotal, Other Financing Sources/Uses	-17,020,227	-11,325,491	-19,456,700	-8,131,209	71.80%
<b>NET INCREASE(DECREASE) FUND BALANCE</b>	<b>4,218,218</b>	<b>2,152,440</b>	<b>-18,894,378</b>	<b>-21,046,818</b>	<b>-977.81%</b>
<b>FUND BALANCE, RESERVES</b>				0	
Beginning Fund Balance July 1	18,221,438	22,439,656	24,592,095	2,152,439	9.59%
Other Restatements	0	0	0	0	0.00%
Ending Balance June 30	<b>22,439,656</b>	<b>24,592,095</b>	<b>5,697,717</b>	<b>-18,894,378</b>	<b>-76.83%</b>
Components of Ending Fund Balance:					
Reserve for Revolving Cash	125,000	125,000	125,000	0	0.00%
Reserve for Stores	200,893	66,202	150,000	83,798	126.58%
Prepaid Expenditures	442	0	0	0	0.00%
Designated for Economic Uncertainties	7,236,031	7,018,280	4,366,590	-2,651,690	-37.78%
Other Designations	3,939,170	9,018,955	1,056,127	-7,962,828	-88.29%
El Rancho Beginning Balance	1,108,278	1,692,502	1,000,000		
School Site Carryover	95,283				
School Site/Department Donations	636,706	501,006			
Instructional Materials	0	834,990			
ABX4 2 Deficit Shift	0	5,934,330			
Non-Resident Tuition	56,127	56,127	56,127		
Oral Health	21,475				
Supplementary Retirement Plan	2,021,301				
Undesignated Amount	10,938,120	8,363,658			
Unappropriated Amount					

# Unrestricted General Fund Revenues 2009/10



**VII. RESTRICTED GENERAL  
FUND REVENUES**



# RESTRICTED GENERAL FUND REVENUES

The Orange Unified School District receives funds from Federal and State agencies for categorical programs. These programs typically address needs that cannot be, or are not being addressed with base revenue limit funds. Categorical programs are bound by various restrictions on how funds may be used and are categorized as **restricted funds**. Often, programs are designed to augment those services which are provided to all students. By law, districts must use categorical funds to supplement, not supplant, already available services. Districts must comply with fiscal and program requirements in administering categorical programs. In some programs, districts have significant latitude in deciding how funds are spent. In other programs, Federal and State law/regulations, as well as court mandates, result in extremely complicated requirements and severely restrict the operating environment for the District.

Of the total General Fund revenues, 27% is comprised of restricted revenues received from state, federal, and local sources. As illustrated on page VII-6, an additional \$18,295,044 represents funds transferred from the unrestricted General Fund to the Restricted Fund to meet statutory maintenance of effort requirements as well as shortfalls in Special Education, Community Day School, and Transportation funding. Restricted Revenues are projected to be \$57,574,025. Expenditures are budgeted to meet program and compliance requirements. Expenditures are budgeted to match grant and entitlement monies. When revenues equal expenditures, the net result is a zero fund balance. This is the proper budgeting for categorical programs.

## Federal Programs

The following provides a brief description of each of the major federally funded categorical programs (restricted funds) currently administered by the Orange Unified School District. The Business Office can provide the entire list upon request.

### **No Child Left Behind**

The 2001 reauthorization of the Elementary and Secondary Education Act of 1965 (ESEA) represents the most significant expansion of the Federal role in K-12 education since Congress mandated access to education for all handicapped children in 1975. In fact, in terms of scope, the 2001 reauthorization known as the No Child Left Behind Act (NCLB) could be compared to the 1965 “Great Society” legislation. That legislation desegregated America’s schools and provided the first significant Federal aid for K-12 education under the ESEA.

When George W. Bush signed the NCLB into law as PL 107-110 on January 8, 2002, he broke ground in several ways. First, in a revolutionary move, the new law sets minimum qualifications for teachers in all the Nation’s public schools—whether or not the schools receive Federal funding. Second, the Government has now established a mandatory national deadline for all public schools to bring all their children to an achievement level deemed “proficient” by the State. For non-Federally funded schools, the immediate penalty for missing the deadline is only public embarrassment (although there might be broader implications down the road). But for the 50 percent of the Nation’s schools that receive aid under the \$10 billion ESEA, Title I Program—the heart of the ESEA—the penalties are far more severe, up to and including restructuring or State take-over. Third, for the first time, the new law authorizes use of Federal Funds for a voucher-like

# RESTRICTED GENERAL FUND REVENUES

program of extra tutoring for children in the most troubled Title I schools. While it does not go as far as voucher proponents wanted, it allows religious schools to act as Federally-paid providers of such services. In the eyes of some, this inches Federal policy a little closer to direct aid for private, religious schools.

These are only three of the most prominent changes in education policy. At the behest of the Bush Administration, the bill mandates the use of curricula and techniques grounded in “scientifically-based research” for Federally-funded programs—a significant expansion of Federal authority in an area traditionally left up to State and local officials. New constraints are placed on assigning limited English proficient children to language instruction programs. “Parents’ right to know” provisions make teacher credentials a matter of public record. The projected revenues for this program are \$9,507,693.

## **American Recovery and Reinvestment Act (ARRA)**

On Tuesday, February 17, 2009, President Obama signed into law the \$789 billion Federal Stimulus Package, the American Recovery and Reinvestment Act (ARRA) to boost the National economy. The Governor has established a website for California that contains information including funding estimates for California and additional regulations and clarifications. The website is [www.recovery.ca.gov](http://www.recovery.ca.gov).

On March 1, 2009, the Legislative Analyst Office (LAO) released its analysis and estimates that California will receive more than \$31 billion in federal dollars that can be used to address budget shortfalls and to supplement existing spending.

There are three major components of the ARRA that affect education. The components are *Title I Funds*, *IDEA Funds*, and the *State Fiscal Stabilization Funds*. It should be noted that these are one-time funds and should not be used for ongoing expenditures.

## **Title I**

California will receive \$1.1 billion in Title I ARRA funds. Of this amount \$985 million will be distributed as Title I ARRA local assistance grants. To date, California has received \$564 million, which is equal to 50% of the ARRA allocation for Title I. A preliminary estimate of the District’s share is in the amount of \$2,601,646, which has not been received by the District.

## **IDEA, Part B**

California has received \$634 million or about 50% of the total allocation for IDEA, Part B, Special Education. These funds will be distributed to each SELPA based on a grant award. CDE has posted the preliminary grant awards to SELPAs and the apportionment details will follow. In order to receive the remaining funds, each state will need to submit, for review and approval by the USDE, additional information that addresses how the state will meet the accountability and reporting requirements in section 1512 of the ARRA. The second half of the awards will be made from the USDE to CDE by September 30, 2009 upon approval of the state’s recordkeeping and reporting submission. School districts are required to track the ARRA IDEA Part B allocations separately from the regular IDEA, Part B allocations. The District’s share of this grant is approximately \$6,119,302. As of the date of this report, only \$49,947 has been received by the District.

## **State Fiscal Stabilization Funds (SFSF)**

California received approximately \$4.9 billion in State Fiscal Stabilization Funds (SFSF) under ARRA for K-12 and higher education. The District’s share of this grant is approximately \$9.4 million. On August 20, 2009 the Board of Education approved the use of these funds to prevent further layoffs due to the continuing deterioration of the District’s budget. The flexibility to expend these funds is authorized for two years through 2010-11.

# RESTRICTED GENERAL FUND REVENUES

The District's SFSF funds may be expended on one or all of the following programs:

- Pupil Testing
- Deferred Maintenance/Routine Restricted Maintenance
- Community Based Tutoring (CBET)
- ROC/P
- Adult Education
- School Safety Block Grants
- Art and Music Block Grant
- CAHSEE Intervention Grants
- Counselors, Grade 7-12
- Gifted and Talented Education (GATE)
- Instructional Materials Fund
- High Priority Schools
- Peer Assistance and Review (PAR)
- Certificated Staff Mentoring Program
- International Baccalaureate (IB)
- Specialized Secondary Programs
- Pupil Retention Block Grant
- Teacher Credentialing Block Grant
- Professional Development Block Grant
- Targeted Instructional Improvement Block Grant (TIG)
- School Library Improvement Block Grant (SLIP)
- Class Size Reduction (CSR)
- Special Education

## State Programs

The State Budget has provided considerable flexibility relative to the use of categorical programs funded in Tier III. This flexibility also provides opportunities to school districts to align local educational priorities with funding available. These flexibility provisions are in effect for five years, 2008/09 through 2012/13.

### 2007-08 Ending Fund Balance Flexibility

The Enacted Budget authorizes school districts and the County Office of Education to transfer 2007-08 General Fund and State/Local Cafeteria Fund categorical ending balances that accrued as of June 30, 2008 for any educational purpose in either 2008-09 or 2009-10. The exceptions to this transfer authority include the following programs:

- Economic Impact Aid
- Home to School Transportation (including Special Education and School Bus Replacement)
- Quality Education Investment Act (QEIA)
- Special Education
- Any funding sources for capital outlay, bond funds or federal funds
- Any funding projected by legal settlements or voter improved initiatives.

The bill stipulates that balances of restricted accounts do not include appropriations deferred from 2006-07 to 2007-08 or appropriations deferred from 2007-08 to 2008-09. The bill also stipulates that restricted ending balances may not be used if that use would violate federal maintenance of effort requirements.

# RESTRICTED GENERAL FUND REVENUES

## TIERS

The Enacted Budget reduces most categorical funding by 15.4% for 2008/09 and an additional 4.5% in 2009/10 for most programs with tiered flexibility. Categorical programs have been divided into three tiers as follows:

**Tier I** - These programs are not cut and no programmatic flexibility is granted (however, there is significant relaxation of K-3 Class-Size Reductions (CSR) penalties.

**Tier II** - These programs were cut 15.4% in 2008/09 and an additional 4.5% in 2009/10, but no programmatic flexibility is granted for these programs.

**Tier III** - SBX3 4 (Education Code Section 42605) authorizes complete flexibility in the use of the funds appropriated in 39 budget act items. For fiscal years 2008/09 through 2012/13, school districts may use funds from these 39 act items for an educational purpose. The funds are therefore unrestricted. The Board of Education on March 12, 2009 held a public hearing and voted to authorize the transfer of Tier III programs into the General Fund for any educational purpose as allow by law, through 2012/13.

The programs are as follows:

Program	Resource Code	Tier III Subject to Cuts w/ Flexibility	Flex to Sweep Ending Balance as of June 30, 2008
Pupil Testing (STAR, CAHSEE, CELDT, etc.)	0000		
Deferred Maintenance	6205	X	
Community Based English Tutoring (CBET)	6285	X	X
ROC/P	6350	X	X
Adult Education	6390	X	
School Safety Block Grants (Carl Washington)	6405	X	X
Arts and Music Block Grant	6760	X	X
CAHSEE Intervention Grants	7055	X	
Counselors, Grades 7-12	7080	X	X
Gifted and Talented Ed. (GATE)	7140	X	X
Instructional Materials Fund	7156	X	
High Priority School	7258	X	
PAR	7271	X	X
Certificated Staff Mentor Program	7276	X	X
International Baccalaureate	7286	X	X
Specialized Secondary Programs	7370	X	X
Pupil Retention Block Grant	7390	X	X
Teacher Credentialing Block Grant	7392	X	X
Professional Dev. Block Grant	7393	X	X
Targeted Instruct. Improvement Block Grant	7394	X	
School & Library Improvement Block Grant	7395	X	X



# RESTRICTED GENERAL FUND REVENUES

## Special Education Master Plan

The State's comprehensive program, implemented Statewide, ensures that **all children with exceptional needs** receive, free of charge, the education and services necessary to meet their unique needs.

Under statutory mandate, each school district and county office of education is charged with **the responsibility of actively and systematically seeking out** all individuals aged 0-21 with exceptional needs. Programs are mandated for the following:

1. School aged pupils (4 years, nine months to 18 years old),
2. Students aged 18-21 (for students who have not completed their course of study, this can be extended through a student's 22<sup>nd</sup> birthday)
3. Preschool children (3 to 4 years, 9 months)
4. Infants (birth-age 3 who have low incidence disabilities (i.e. hearing, vision or orthopedic)

Before a pupil is placed in a Special Education program, he/she must **first be assessed** to determine whether Special Education is really necessary or if the pupil can be served within the regular educational program. When Special Education services are necessary, an individualized education program (IEP) is written for the individual pupil that delineates the services to be provided.

The Special Education Master Plan provides a continuum of placement options. There are six major placement options available, and the specific services provided within each of the options are delineated in a pupil's IEP. The following list describes the major program categories starting with the least restrictive environment.

1. **Designated Instruction and Services** - The pupil remains in the regular classroom for most of the day and receives, on a pull-out basis, designated instruction and services (DIS) such as speech therapy, occupational and physical therapy, counseling and guidance services, audiological services, adaptive physical education, vision services, specialized driver training, psychological services, health services, social worker services, specially designed vocational education, and career guidance services, recreation services, and specialized services for low-incidence disabilities such as readers, transcribers, vision, and hearing services. As an alternative to pullout services, DIS may be provided through a consultative model.
2. **Resource Specialist Program (RSP)** – The pupil remains in the regular classroom for most of the day and is pulled out for intensive instruction – or served under a consultative model – through the Resource Specialist Program (RSP) which may be supplemented by designated instruction and services.
3. **Special Day Classes (SDC)** – The pupil is placed in a SDC or program and receives designated instruction and services as needed.
4. **Non-Public, Nonsectarian Schools** – The pupil is placed in a non-public, nonsectarian special education school.
5. **State Special Education Schools and Hospitals** – The pupil is placed in a State special education school (School for the Deaf, School for the Blind, or Diagnostic School for Neurologically Handicapped Children) or in a hospital program. Such placements are usually in a residential setting and are the most restrictive.

# RESTRICTED GENERAL FUND REVENUES

6. **Full Inclusion** – The student is placed in a regular class with special education support.
7. **Settings Other Than Classrooms** – This program option provides for instruction in settings other than classrooms where specifically designed instruction may occur, such as a community-based program.

## Encroachment

In terms of dollars, the total contribution from unrestricted General Funds is projected to be \$18,295,044. The combined encroachment for Community Day School--\$342,626, Transportation--\$4,540,080, Special Education--\$8,416,188 and Routine Restricted Maintenance Match--\$4,996,150 makes up this amount.

VILLA PARK ELEMENTARY SCHOOL  
1919



**ORANGE UNIFIED SCHOOL DISTRICT  
RESTRICTED GENERAL FUND SUMMARY (01)**

	AUDITED ACTUALS 2007-2008	UNAUDITED ACTUALS 2008-2009	REVISED BUDGET 2009-2010	DIFFERENCE	PERCENT CHANGE
<b>REVENUES</b>					
Revenue Limit Sources	6,362,647	5,969,474	5,749,646	-219,828	-3.68%
Federal Revenue	12,956,273	23,610,927	22,528,907	-1,082,020	-4.58%
Other State Revenue	44,217,770	40,745,223	26,707,067	-14,038,156	-34.45%
Other Local Revenue	6,174,996	5,139,540	2,588,405	-2,551,135	-49.64%
<b>TOTAL REVENUES</b>	<b>69,711,686</b>	<b>75,465,164</b>	<b>57,574,025</b>	<b>-17,891,139</b>	<b>-23.71%</b>
<b>EXPENDITURES</b>					
Certificated Salaries	27,435,033	28,035,384	24,175,044	-3,860,340	-13.77%
Classified Salaries	19,091,128	18,814,369	17,416,185	-1,398,184	-7.43%
Employee Benefits	12,676,690	11,977,536	12,017,919	40,383	0.34%
Books and Supplies	9,030,782	6,877,810	20,540,228	13,662,418	198.64%
Services, Other Operating Exp.	10,965,780	8,089,614	10,143,173	2,053,559	25.39%
Capital Outlay	3,984,732	3,626,653	253,091	-3,373,562	-93.02%
Other Outgo	2,194,993	1,683,009	2,713,987	1,030,978	61.26%
Direct Support/Indirect Cost	1,784,788	1,388,052	1,992,933	604,881	43.58%
<b>TOTAL EXPENDITURES</b>	<b>87,163,926</b>	<b>80,492,427</b>	<b>89,252,560</b>	<b>8,760,133</b>	<b>10.88%</b>
<b>OTHER FINANCING SOURCES/USES</b>					
Interfund Transfers					
a) Transfers In	0	30,869	0	-30,869	-100.00%
b) Transfers Out	-1,201,124	-79,499	0	79,499	-100.00%
Other Sources/Uses					
a) Sources	259,663	0	0	0	0.00%
b) Uses		0	0	0	0.00%
Contributions	19,151,753	11,381,784	18,295,044	6,913,260	60.74%
<b>Total Other Financing Sources/Uses</b>	<b>18,210,292</b>	<b>11,333,154</b>	<b>18,295,044</b>	<b>6,961,890</b>	<b>61.43%</b>
<b>NET INCREASE(DECREASE) FUND BALANCE</b>	<b>758,052</b>	<b>6,305,891</b>	<b>-13,383,491</b>	<b>-19,689,382</b>	<b>-312.24%</b>



**ORANGE UNIFIED SCHOOL DISTRICT  
RESTRICTED GENERAL FUND SUMMARY (01)**

	AUDITED ACTUALS 2007-2008	UNAUDITED ACTUALS 2008-2009	REVISED BUDGET 2009-2010	DIFFERENCE	PERCENT CHANGE
<b>FUND BALANCE, RESERVES</b>					
Beginning Fund Balance July 1	6,319,548	7,077,600	13,383,491	6,305,891	89.10%
Other Restatements	0	0	0	0	0.00%
Ending Balance June 30	<b>7,077,600</b>	<b>13,383,491</b>	<b>0</b>	<b>-13,383,491</b>	<b>-100.00%</b>
0					
Components of Ending Fund Balance:					
0					
Other Designations	7,077,600	13,383,491	0	-13,383,491	-100.00%
Medi-Cal Billing Options	21,238	216,718			
English Language Acquisiton Program	228,010	150,777			
State Fiscal Stabilization		9,644,077			
El Rancho Fiscal Stabilization		393,757			
Career Tech Ed Supplies	40,365				
School Safety	50,446				
Arts/Music Block - El Rancho	30,697				
Arts, Music, PE Supplies/Equipment	531,945				
CAHSEE Intensive Instruction Services	182,331				
CAHSEE Intervension Materials	3,955				
School Counseling	313,362				
School Counseling - El Rancho	122,022				
EIA	816,352	1,176,065			
Instructional Materials	1,547,972				
Instructional Materials - El Rancho	146,368				
Williams Instructional Materials	79,391				
PAR	109,999				
Staff Development-Math/Reading	9,258				
Principals' Training AB75	17,718				
Pupil Retention Block	74,461				
Teacher Credentialing Block	372,509				
SLIP	410,973				
Site Discretionary Block Grant	408,887				
District Discretionary Block Grant	190,155				
Inst Matls, Library, Education Technology	71,914				
QEIA	998,432	1,802,097			
Routine Restricted Maintenance	298,771				
Nutrition Network	69				

**ORANGE UNIFIED SCHOOL DISTRICT  
RESTRICTED GENERAL FUND DETAIL (01)**

	<b>AUDITED ACTUALS 2007-2008</b>	<b>UNAUDITED ACTUALS 2008-2009</b>	<b>REVISED BUDGET 2009-2010</b>	<b>DIFFERENCE</b>	<b>PERCENT CHANGE</b>
<b>DETAIL-RESTRICTED REVENUES</b>					
<b>REVENUES</b>					
8091 Special Education ADA Transfer	6,362,647	5,969,474	5,749,646	-219,828	-3.68%
Subtotal Revenue Limit Sources	6,362,647	5,969,474	5,749,646	-219,828	-3.68%
8181 Special Education Entitlement	5,004,094	5,113,746	10,971,942	5,858,196	114.56%
8182 Discretionary Grants	477,045	478,795	978,037	499,242	104.27%
8290 NCLB/IASA	6,764,005	16,987,350	9,507,693	-7,479,657	-44.03%
8290 Vocational and Applied Technology Education	213,807	210,636	212,807	2,171	1.03%
8290 Safe and Drug Schools	118,521	103,750	116,022	12,272	11.83%
8290 Other Federal Revenue	378,801	716,651	742,406	25,756	3.59%
Subtotal, Federal Revenues	12,956,273	23,610,927	22,528,907	-1,082,020	-4.58%
8311 Community Day Sch Additional Funding - Current Year	148,365	122,457	116,002	-6,455	-5.27%
8311 Community Day Sch Additional Funding - Prior Year	0	-3,652	0	3,652	-100.00%
8311 Special Education Master Plan - Current Year	17,689,629	17,235,501	17,314,134	78,633	0.46%
8319 Special Education Master Plan - Prior Year	5,158	48,673	0	-48,673	-100.00%
8311 Gifted and Talented Pupils	253,258	211,906	0	-211,906	-100.00%
8311 Home to School Transportation	1,974,235	1,978,209	1,585,732	-392,477	-19.84%
8311 School Improvement Program	0	0	0	0	0.00%
8311 Economic Impact Aid	3,528,472	3,431,505	3,121,693	-309,812	-9.03%
8311 Special Education Transportation	692,191	693,585	555,978	-137,607	-19.84%
8319 All Other State Apportionments - Prior Year	-138	-4	0	4	-100.00%
8560 State Lottery Revenue	598,038	374,338	336,698	-37,640	-10.06%
8590 Arts and Music Block Grant	486,487	421,078	0	-421,078	-100.00%
8590 Supplemental School Counseling Program	960,533	794,050	0	-794,050	-100.00%
8590 Instructional Materials	2,078,797	1,617,627	0	-1,617,627	-100.00%
8590 Staff Development	17,500	210,000	0	-210,000	-100.00%
8590 Drug/Alcohol/Tobacco Funds	49,953	22,406	23,189	783	3.49%
8590 Pupil Retention Block Grant	93,473	76,134	0	-76,134	-100.00%
8590 Teacher Credentialing Block Grant	589,496	445,068	0	-445,068	-100.00%
8590 Professional Development Block Grant	1,629,857	1,372,647	0	-1,372,647	-100.00%
8590 Targeted Instructional Improvement Block Grant	1,930,357	1,624,983	0	-1,624,983	-100.00%
8590 School and Library Improvement Block Grant	2,270,421	1,912,015	0	-1,912,015	-100.00%
8590 Quality Education Investment Act	1,243,208	1,809,500	1,754,800	-54,700	-3.02%
8590 All Other State Revenue	7,978,480	6,347,197	1,898,841	-4,448,356	-70.08%

**ORANGE UNIFIED SCHOOL DISTRICT  
RESTRICTED GENERAL FUND DETAIL (01)**

	AUDITED ACTUALS 2007-2008	UNAUDITED ACTUALS 2008-2009	REVISED BUDGET 2009-2010	DIFFERENCE	PERCENT CHANGE
Subtotal Other State Revenues	44,217,770	40,745,223	26,707,067	-14,038,156	-34.45%
8660 Interest	61,302	63,374	0	-63,374	-100.00%
8675 Transportation Fees From Individuals	256,118	313,790	300,000	-13,790	-4.39%
8677 Interagency Services	4,976,900	4,500,141	1,673,126	-2,827,015	-62.82%
8699 All Other Local Revenue	737,500	132,290	490,151	357,861	270.51%
8791 Sp Ed SELPA Transfers from Districts	143,176	129,945	125,128	-4,817	-3.71%
Subtotal Other Local Revenues	6,174,996	5,139,540	2,588,405	-2,551,135	-49.64%
<b>TOTAL RESTRICTED REVENUES</b>	<b>69,711,686</b>	<b>75,465,165</b>	<b>57,574,025</b>	<b>-17,891,140</b>	<b>-23.71%</b>
<b>DETAIL - RESTRICTED EXPENDITURES</b>					
1100 Teachers' Salaries	22,476,794	22,838,227	20,494,789	-2,343,438	-10.26%
1200 Certificated Pupil Support Salaries	1,326,278	1,401,314	1,316,090	-85,224	-6.08%
1300 Certificated Supervisors' and Administrators Salaries	3,080,990	3,287,748	2,227,534	-1,060,214	-32.25%
1900 Other Certificated Salaries	550,971	508,095	136,631	-371,464	-73.11%
Subtotal, Certificated Salaries	27,435,033	28,035,384	24,175,044	-3,860,340	-13.77%
2100 Instructional Aides' Salaries	7,241,787	7,342,325	7,483,003	140,678	1.92%
2200 Classified Support Salaries	7,004,550	6,712,161	5,984,986	-727,175	-10.83%
2300 Classified Supervisors' and Administrators Salaries	1,377,272	1,420,234	1,372,109	-48,125	-3.39%
2400 Clerical and Office Salaries	3,452,490	3,325,050	2,572,779	-752,271	-22.62%
2900 Other Classified Salaries	15,029	14,599	3,308	-11,291	-77.34%
Subtotal, Classified Salaries	19,091,128	18,814,369	17,416,185	-1,398,184	-7.43%
3100 STRS	2,184,074	2,229,359	1,970,318	-259,041	-11.62%
3200 PERS	2,148,370	2,153,446	1,966,688	-186,758	-8.67%
3300 OASDI/Medicare	1,611,344	1,608,031	1,494,329	-113,702	-7.07%
3400 Health and Welfare Benefits	5,073,204	5,555,144	5,229,868	-325,276	-5.86%
3500 Unemployment Insurance	27,924	139,883	124,788	-15,095	-10.79%
3600 Workers' Compensation	760,555	0	528,039	528,039	New
3700 OPEB, Allocated	536,961	0	478,414	478,414	New
3800 PERS Reduction	334,258	291,673	225,475	-66,198	-22.70%
Subtotal Employee Benefits	12,676,690	11,977,536	12,017,919	40,383	0.34%



**ORANGE UNIFIED SCHOOL DISTRICT  
RESTRICTED GENERAL FUND DETAIL (01)**

	AUDITED ACTUALS 2007-2008	UNAUDITED ACTUALS 2008-2009	REVISED BUDGET 2009-2010	DIFFERENCE	PERCENT CHANGE
<b>TOTAL 1000-3000</b>	<b>59,202,851</b>	<b>58,827,289</b>	<b>53,609,148</b>	<b>-5,218,141</b>	<b>-8.87%</b>
4100 Approved Textbooks and Core Curricula Materials	1,522,259	2,530,609	91,224	-2,439,385	-96.40%
4200 Books and Other Reference Materials	204,829	123,125	23,330	-99,795	-81.05%
4300 Materials and Supplies	3,940,310	2,968,497	20,002,309	17,033,812	573.82%
4400 Noncapitalized Equipment	3,363,384	1,255,580	423,365	-832,215	-66.28%
Subtotal, Books and Supplies	9,030,782	6,877,811	20,540,228	13,662,417	198.64%
5100 Subagreements for Services	5,718,462	4,414,843	4,553,323	138,480	3.14%
5200 Travel and Conferences	703,515	358,305	232,950	-125,355	-34.99%
5300 Dues and Memberships	3,549	5,232	4,500	-732	-13.99%
5400 Insurance	74,130	74,033	70,000	-4,033	-5.45%
5500 Operation and Housekeeping Services	9,006	8,916	8,633	-283	-3.17%
5600 Rentals, Leases and Repairs	1,733,192	995,121	2,515,529	1,520,408	152.79%
5710 Transfers of Direct Cost	-902,850	-869,409	-900,000	-30,591	3.52%
5800 Professional/Consulting Services	3,426,798	3,053,440	3,628,300	574,860	18.83%
5900 Communications	199,978	49,133	29,938	-19,195	-39.07%
Subtotal, Services and Other Operating Expenses	10,965,780	8,089,614	10,143,173	2,053,559	25.39%
6100 Sites and Improvement of Sites	79,780	0	0	0	0.00%
6200 Buildings and Improvement of Buildings	3,695,312	2,435,667	103,091	-2,332,576	-95.77%
6400 Equipment	164,336	42,750	0	-42,750	-100.00%
6500 Equipment Replacement	45,304	1,148,236	150,000	-998,236	-86.94%
Subtotal, Capital Outlay	3,984,732	3,626,653	253,091	-3,373,562	-93.02%
7130 State Special School	7,392	6,639	8,000	1,361	20.50%
7141 Tuition, Excess Costs, and/or Deficit Payments	319,287	262,233	450,000	187,767	71.60%
7142 Payments to County Offices	1,220,504	782,243	1,275,000	492,757	62.99%
7222 Special Education SELPA - to County Offices	166,603	121,108	556,760	435,652	359.72%
7299 All Other Transfers Out to All Others	0	11,833	0	-11,833	-100.00%
7438 Debt Service-Interest	35,602	54,140	49,316	-4,824	-8.91%
7439 Other Debt Service-Principal	445,605	444,813	374,911	-69,902	-15.71%
Subtotal, Other Outgo	2,194,993	1,683,009	2,713,987	1,030,978	61.26%
7310 Transfers of Indirect Costs	1,784,788	1,388,052	1,992,933	604,881	43.58%
7350 Transfers of Indirect Costs - Interfund	0	0	0	0	0.00%

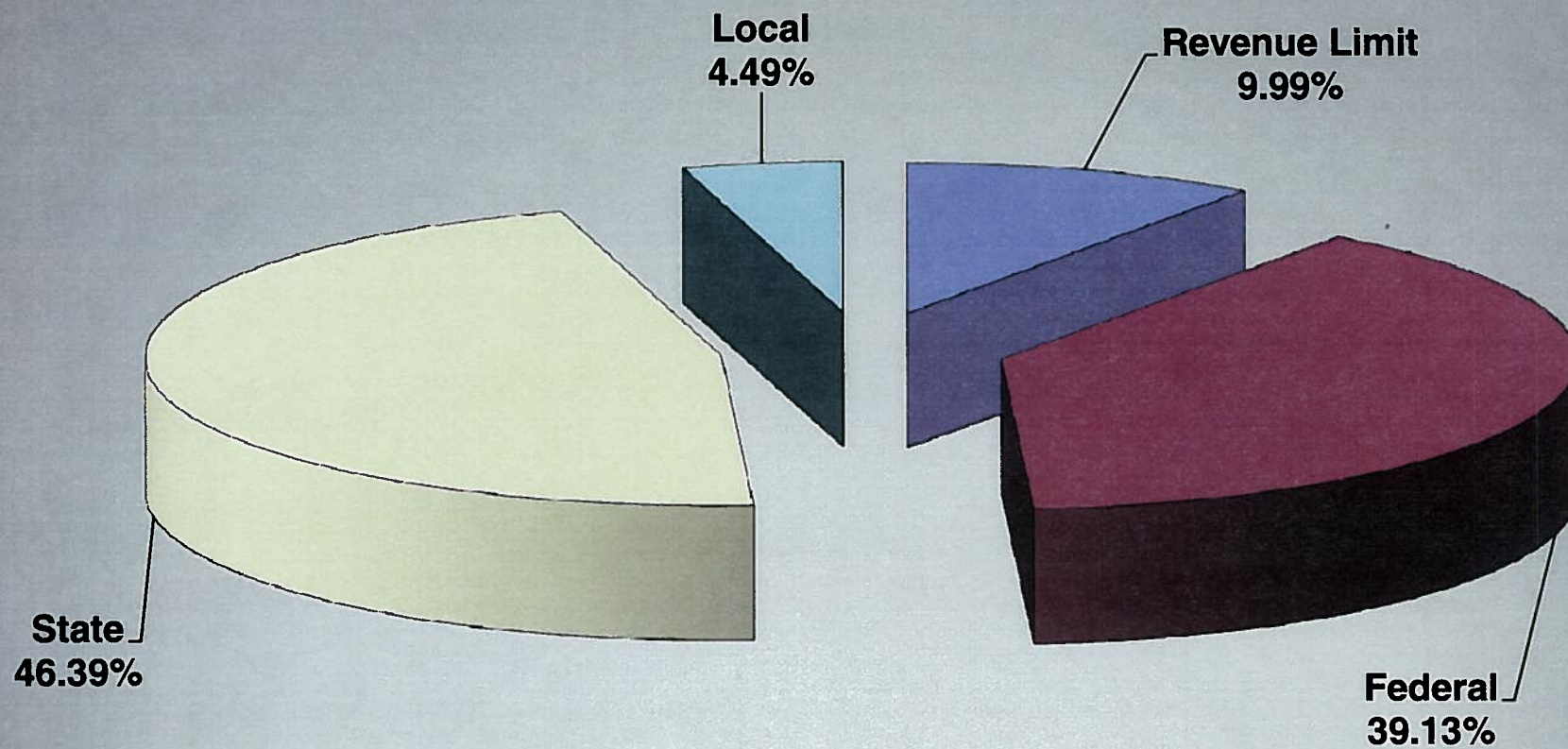
**ORANGE UNIFIED SCHOOL DISTRICT  
RESTRICTED GENERAL FUND DETAIL (01)**

	AUDITED ACTUALS 2007-2008	UNAUDITED ACTUALS 2008-2009	REVISED BUDGET 2009-2010	DIFFERENCE	PERCENT CHANGE
Subtotal, Direct Support/Indirect Costs	1,784,788	1,388,052	1,992,933	604,881	43.58%
<b>TOTAL RESTRICTED EXPENDITURES</b>	<b>87,163,926</b>	<b>80,492,428</b>	<b>89,252,560</b>	<b>8,760,132</b>	<b>10.88%</b>
<b>OTHER FINANCING SOURCES AND USES</b>					
7613 To State Sch Building Fd/Cty Csh Facilities Fund	-21,906	0	0	0	0.00%
7615 Interfund Transfer Out - Deferred Maintenance Fund	-1,179,218	-79,499	0	79,499	-100.00%
8919 Other Authorized Interfund Transfers In	0	30,869	0	-30,869	-100.00%
8972 Proceeds from Capital Leases	259,663	0	0	0	0.00%
8980 Contributions from Unrestricted Revenues	19,151,753	15,842,109	18,295,044	2,452,935	15.48%
8997 Transfers of Restricted Balances	0	-1,520,445	0	1,520,445	-100.00%
8998 Categorical Flexibility Transfers	0	-2,939,880	0	2,939,880	-100.00%
Total Other Financing Sources/Uses	18,210,292	11,333,154	18,295,044	6,961,890	61.43%
<b>NET INCREASE(DECREASE) FUND BALANCE</b>	<b>758,052</b>	<b>6,305,891</b>	<b>-13,383,491</b>	<b>-19,689,382</b>	<b>-312.24%</b>
<b>FUND BALANCE, RESERVES</b>					
Beginning Fund Balance July 1	6,319,548	7,077,600	13,383,491	6,305,891	89.10%
Other Restatements					
Ending Balance June 30	<b>7,077,600</b>	<b>13,383,491</b>	<b>0</b>	<b>-13,383,491</b>	<b>-100.00%</b>
Components of Ending Fund Balance:					
Other Designations	7,077,600	13,383,491			
Medi-Cal Billing Options	21,238	216,718			
English Language Acquisiton Program	228,010	150,777			
State Fiscal Stabilization		9,644,077			
El Rancho Fiscal Stabilization		393,757			
Career Tech Ed Supplies	40,365				
School Safety	50,446				
Arts/Music Block - El Rancho	30,697				
Arts, Music, PE Supplies/Equipment	531,945				
CAHSEE Intensive Instruction Services	182,331				
CAHSEE Intervension Materials	3,955				
School Counseling	313,362				
School Counseling - El Rancho	122,022				

**ORANGE UNIFIED SCHOOL DISTRICT  
RESTRICTED GENERAL FUND DETAIL (01)**

	<b>AUDITED ACTUALS 2007-2008</b>	<b>UNAUDITED ACTUALS 2008-2009</b>	<b>REVISED BUDGET 2009-2010</b>	<b>DIFFERENCE</b>	<b>PERCENT CHANGE</b>
EIA	816,352	1,176,065			
Instructional Materials	1,547,972				
Instructional Materials - El Rancho	146,368				
Williams Instructional Materials	79,391				
PAR	109,999				
Staff Development-Math/Reading	9,258				
Principals' Training AB75	17,718				
Pupil Retention Block	74,461				
Teacher Credentialing Block	372,509				
SLIP	410,973				
Site Discretionary Block Grant	408,887				
District Discretionary Block Grant	190,155				
Inst Matls, Library, Education Technology	71,914				
QEIA	998,432	1,802,097			
Routine Restricted Maintenance	298,771				
Nutrition Network	69				

# Restricted Revenues 2009/10





**VIII. GENERAL FUND  
EXPENDITURES**

# GENERAL FUND EXPENDITURES

School districts are labor intensive organizations. In the Orange Unified School District, approximately 87% of the expenditures in the Unrestricted General Fund are for salaries and employee benefits. Salaries are separated into two categories: Certificated and Classified. As stated in the Budgetary Goals and Objectives (Section IV), enhancement of employee compensation plans is one of the District's four major budgetary goals for 2009/10. "*Dedicated To Quality Education*" is the theme that runs through the Orange Unified School District. Attracting and retaining quality personnel who provide a high standard of instruction and support for our students is achieved by maintaining a competitive employee compensation plan and a professional environment for our employees.

## Certificated Salaries

Certificated salaries include teachers, administrators, counselors, librarians, psychologists, and other employees who maintain a credential with the State of California. All certificated personnel, with the exception of administrators, are represented by the Orange Unified Education Association (OUEA) for collective bargaining. Certificated salaries for bargaining unit members are budgeted at \$99,410,920. Total certificated salaries are budgeted at \$109,727,958, a decrease of \$5,352,230 from 2008/09.

## Classified Salaries

Classified salaries are comprised of the District support staff and include: clerical, custodial, maintenance, aides, and those administrators who are not required to maintain a credential with the State of California.

All classified personnel, with the exception of the administrators, are represented by California School Employees Association (CSEA) for collective bargaining. Classified salaries for bargaining unit members are budgeted at \$32,191,190. Total Classified salaries are budgeted at \$35,081,241, a decrease of \$2,136,651 from 2008/09.

## Employee Benefits

Employee benefits include retirement contributions, unemployment insurance, workers' compensation, Social Security (OASDI), and Medicare. The cost of these benefits is determined by State and Federal formulas based upon a percentage of the employee's salary.

Other employee benefits relate to health insurance. The cost is determined by the insurance carrier and is based upon the utilization of the program.

The health insurance programs available to District employees provide a wide variety of plans, including HMO, PPO, and Indemnity. In addition to the medical insurance, the District provides dental, vision, and life insurance.



# GENERAL FUND EXPENDITURES

Fringe Benefits	Certificated	Classified
STRS	8.25%	-
PERS	-	9.709%
OASDI		6.200%
Medicare	1.450%	1.450%
Unemployment	0.300%	0.300%
Worker's Comp	1.270%	1.270%
PERS Reduction Transfer		3.311%
PERS EPMC		7.000%
OPEB Liability	1.150%	1.150%

**Fringe Benefits:** The expenditures for Health and Welfare benefits are projected to be \$16,149,600 a decrease of \$1,642,508 from 2008/09 to 2009/10.

## Books and Supplies

The Books and Supplies category includes textbooks, library books, and supplies for the classrooms, office, custodial, and maintenance areas. \$26,298,868 is budgeted.

## Contracted Services

The Contracted Services category includes items such as utilities, repairs, consultants, transportation, liability insurance, legal fees, postage, and service contracts. These expenditures are projected to increase \$3,402,552 from 2008/09. This is primarily due to carryovers from school site donations, and categorical programs in 2008/09. Utilities are projected to be \$4,605,947 an increase of \$356,500 from 2008/09. The unrestricted expenditures for this category are budgeted at \$10,711,055 an increase of \$1,348,992 from 2008/09 due to increase

in insurance, rentals, leases, repairs and other non-capitalized improvements.

## Capital Outlay

The Capital Outlay Category includes the cost of new and replacement equipment. The budget in 2009/10 is primarily for equipment replacement in Maintenance & Operations. The budget provides a projected decrease of \$3,393,577. A total of \$253,091 is budgeted for 2009/10.

## Other Outgo

Other outgo is projected to be \$8,283,154, 10% of which is primarily due to the debt service payment from the issuance and sale of Index Rate Taxable Retirement Health Benefits Funding Bonds, Series A. This amount also includes transfers to the Orange County Department of Education for Special Education excess costs and out-of-home care costs for county educated students. Based on information obtained from the Orange County Department of Education, excess costs are projected to increase by \$680,525 and out-of-home care costs are projected to be \$556,760 in 2009-10. Excess costs are billed one year in arrears.

## Transfers Out

Transfers out are projected to be \$1,161,656. However the enacted budget eliminated the local matching requirement from the deferred maintenance program.

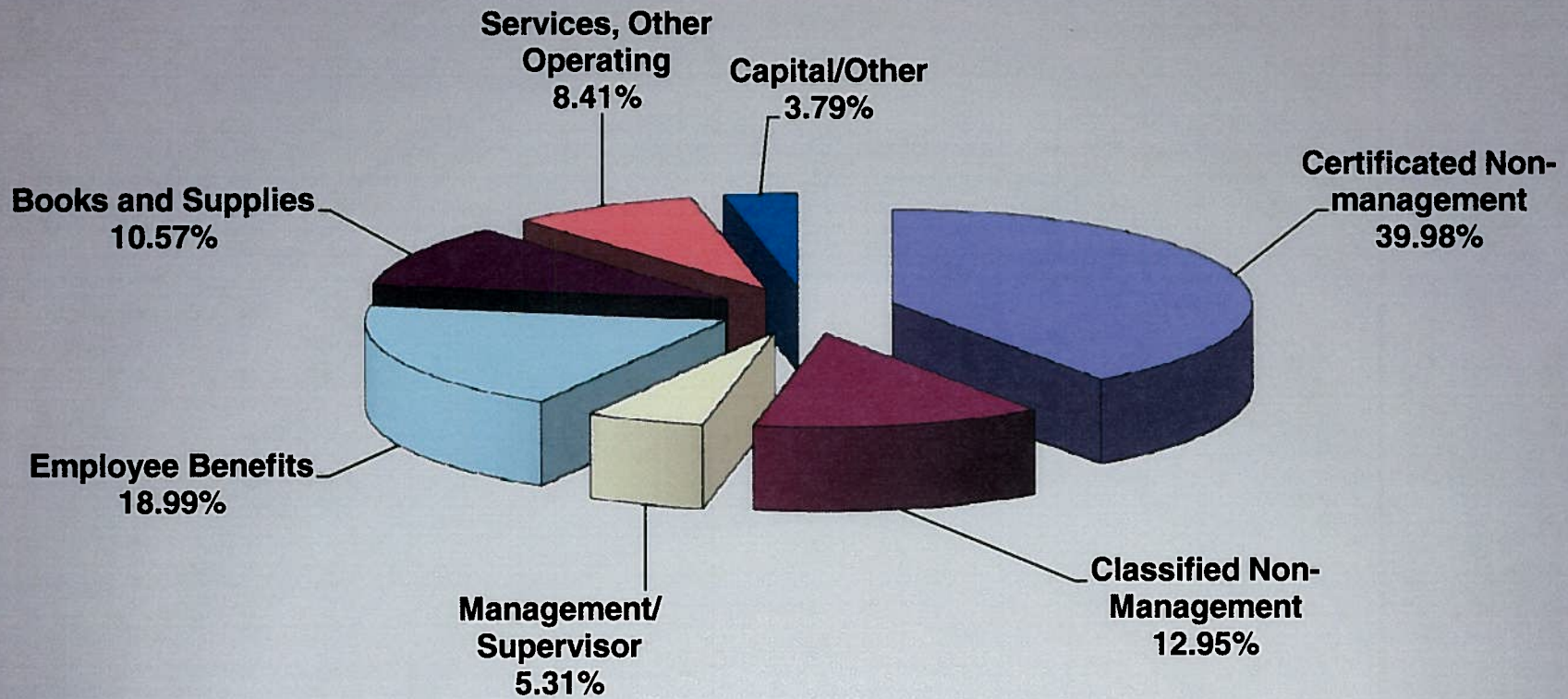


## General Fund Expenditures 2009/10 (in millions)

<b>Certificated Non-Management Salaries</b>	<b>\$99.4</b>
<b>Classified Non-Management Salaries</b>	<b>\$32.2</b>
<b>Management &amp; Supervisor Salaries</b>	<b>\$13.2</b>
<b>Employee Benefits</b>	<b>\$47.2</b>
<b>Books &amp; Supplies</b>	<b>\$26.3</b>
<b>Operating</b>	<b>\$20.9</b>
<b>Capital/Other</b>	<b>\$9.4</b>
<b>Total Expenditures</b>	<b>\$248.6</b>
<b>Ending Balance</b>	<b>\$5.7</b>
<b>Total General Fund</b>	<b>\$254.3</b>



# General Fund Expenditures 2009/10



**IX. GENERAL FUND  
BALANCE/RESERVES**



# GENERAL FUND BALANCE, RESERVES

## Ending Fund Balance

The ending fund balance represents the fund balance at the beginning of the fiscal year (July 1) plus the net difference between budgeted revenues and expenditures. The 2009/10 beginning fund balance is \$37,975,586 as shown below.

	Unrestricted	Restricted	Total
<b>Beginning Balance</b>	24,592,095	13,383,491	37,975,586
<b>Net Difference of Revenues/Expenditures</b>	(18,894,378)	(13,383,491)	(32,277,869)
<b>Ending Balance</b>	5,697,717		5,697,717

The beginning balance of \$37,975,586 is based on June 30, 2009 unaudited actuals. When revenues exceed expenditures, the fund balance will be increased by the difference. However, when expenditures exceed revenues, the fund balance is *decreased*. This is termed "deficit spending". Continued deficit spending can deplete the fund balance and lead to potential fiscal problems. The District had a positive spending of \$8,458,330 in 2008/09, primarily due to \$6,305,891 carryover from categorical funds. The District's 2009/10 Budget is projecting a \$32,277,869 deficit spending. The projected deficit includes (1) \$13,383,491 carryover of restricted revenues received in the prior year and projected to be spent in the budget year, (2) \$9,018,925 carryover of school site balances, ABX42 deficit shift, and instructional materials in the prior year and projected to be spent in the budget year. In reality, however, the District has a negative spending of \$9,875,423 in the budget year.

## Reserves

Education Code section 42125 specifies that districts must reserve portions of their ending fund balance for revolving cash, prepaid expenditures, and stores inventory. Additionally any Restricted General Fund balance related to an entitlement carryover must be accounted for as legally restricted reserves. The governing board may also designate amounts to be used for a specific purpose such as school site carryover.

The revised Enacted Budget lowers the minimum reserve requirement levels for economic uncertainties to 1/3 the percentage level adopted by the State Board as of May 1, 2009. However, school districts are required to make progress in the 2010-11 fiscal year to return to compliance with the specified standards and criteria adopted by the State Board. ABX4 2 also restores the requirement for the 2011-12 fiscal year to the percentage adopted by the State Board as of May 1, 2009. The Designated for Economic Uncertainties for 2009/10 is 1.75% or \$4,366,590.

Total reserves are \$5,697,717 comprised of the following:

<b>Ending Fund Balance, June 30, 2009</b>	5,697,717
<b>Reserve Amounts:</b>	
Revolving Cash	125,000
Stores	150,000
El Rancho Beginning Balance	1,000,000
Non-Resident Tuition	56,127
1.75% Economic Uncertainties	<u>4,366,590</u>
<b>Total Reserves</b>	5,697,717
<b>Unappropriated Amount</b>	
<b>(Ending Fund Balance Less Reserves)</b>	-0-

# Unrestricted & Restricted Revised Budgets 2009/10

	Unrestricted	Restricted	Total
<b>Beginning Balance</b>	<b>\$24,592,095</b>	<b>\$13,383,491</b>	<b>\$37,975,586</b>
<b>Revenues</b>	<b>\$140,397,654</b>	<b>\$75,869,069</b>	<b>\$216,266,723</b>
<b>Less: Expenditures</b>	<b>\$159,292,032</b>	<b>\$89,252,560</b>	<b>\$248,544,592</b>
<b>Increase/Decrease in Fund Balance</b>	<b>(\$18,894,378)</b>	<b>(\$13,383,491)</b>	<b>(\$32,277,869)</b>
<b>Components Restrictions to Ending Fund Balance:</b>			
<b>Stores &amp; Revolving Cash</b>	<b>\$275,000</b>	<b>0</b>	<b>\$275,000</b>
<b>Carryovers</b>	<b>\$1,056,127</b>	<b>0</b>	<b>\$1,056,127</b>
<b>State Required Contingency</b>	<b>\$4,366,590</b>	<b>0</b>	<b>\$4,366,590</b>
<b>Unappropriated Fund Balance</b>	<b>\$5,697,717</b>	<b>0</b>	<b>\$5,697,717</b>



**X. OTHER DISTRICT FUNDS**

# OTHER DISTRICT FUNDS

The District maintains other funds in which it accounts for the revenues and expenditures pertaining to specialized operations. These funds have been established under the authority of various provisions of the *Education Code*. The following funds are included in this section:

- ✚ Adult Education Fund (11)
- ✚ Child Development Fund (12)
- ✚ Cafeteria Fund (13)
- ✚ Deferred Maintenance Fund (14)
- ✚ Capital Facilities Fund (Developer Fees) (25)
- ✚ County School Facilities Fund (35)
- ✚ Special Reserve – Capital Projects Fund (40)
- ✚ Capital Project Fund for Blended Components (49)
- ✚ Debt Service Fund for Blended Components (52)
- ✚ Debt Service Fund (56)
- ✚ SELF Insurance Fund (67)
- ✚ Retiree Health Benefits Fund (71)

## Adult Education Fund - Fund 11

The Adult Education Fund is used to account separately for federal, state, and local revenues for adult education programs.

**The principal revenues in this Fund are the following:**

- ✓ Adult Education Block Entitlement
- ✓ Apprentice Transfer from the General Fund
- ✓ Job Training Partnership Act (JTPA)
- ✓ Other Federal Revenue (e.g., Adult Basic Education)
- ✓ All Other State Revenue
- ✓ Interest
- ✓ Adult Education Fees
- ✓ All Other Local Revenue

Expenditures in this Fund must be for adult education purposes only. Money received for programs other than adult education shall not be expended for adult education (*Education Code* sections 52616[b] and 52501).

## Child Development Fund – Fund 12

The Child Development Fund is used to account separately for federal, state, and local revenues to operate child development programs (*Education Code* section 8328).

**The principal revenues and other sources in this Fund are the following:**

- ✓ Economic Opportunity Act
- ✓ Child Nutrition Programs (Federal)
- ✓ State Preschool
- ✓ Child Nutrition Programs (State)
- ✓ Child Development Apportionments
- ✓ All Other State Revenue
- ✓ Interest
- ✓ Child Development Parent Fees
- ✓ All Other Local Revenue
- ✓ Interfund Transfers In

The Child Development Fund may be used only for expenditures for the operation of child development programs.

# OTHER DISTRICT FUNDS

## Cafeteria Fund—Fund 13

The Cafeteria Fund is used to account separately for federal, state, and local resources to operate the food service program.

**The principal revenues in this Fund are the following:**

- ✓ Child Nutrition Programs (Federal)
- ✓ Child Nutrition Programs (State)
- ✓ Food Service Sales
- ✓ Interest
- ✓ All Other Local Revenues

The Cafeteria Fund shall be used only for expenditures for the operation of the Local Education Agency's food service program.

## Deferred Maintenance Fund - Fund 14

### Fund Description

The Deferred Maintenance Fund exists to accumulate state appropriations, district matching contributions, and qualifying expenditures restricted for the purpose of pre-approved deferred maintenance projects (*Education Code* sections 17582-17587).

### Program Description

The purpose of the Deferred Maintenance Program is to fund major repairs or replacement of asbestos-containing materials, blacktop and slurry seal, floor covering, classroom lighting, electrical communication systems (public announcement and fire alarms), exterior and interior paint, plumbing, roofing, heating, air conditioning, and wall systems.

## Capital Facilities Fund--Fund 25

The Capital Facilities Fund exists to account for monies received from fees levied on developers (Developer Fees), property owners, or other agencies as a condition of approving new development or additions to existing real property. The authority for these levies may be local government ordinances (*Government Code* sections 65970-65981) or private agreements between a school district and the developer. Expenditures from this Fund are associated with growth-related projects and are restricted to the purpose intended.

### Current and Projected Funding

Current Developer Fee rates are \$2.63 per square foot of qualifying residential construction and 42 cents for qualifying commercial/industrial construction. Based on this rate, the estimated revenue from Developer Fees for 2009/10 is \$250,000. Interest earnings are expected to provide a minimum amount of revenue due to the low beginning fund balance. Interest earnings are based on beginning fund balances and interest rates during future periods.

## County School Facilities Fund – Fund 35

The County School Facilities Fund is established pursuant to *Education Code* section 17170.43 to receive apportionments from the State School Facilities fund authorized by the State Allocation Board for new school facility construction, modernization projects, and facility hardship grants.

**The principal revenues and other sources in this Fund include:**

- ✓ School Facilities Apportionments
- ✓ Interest
- ✓ Interfund Transfers In



# OTHER DISTRICT FUNDS

Typical expenditures in this fund are for the costs of site, site improvements, buildings, building improvements, and furniture/fixtures capitalized as a part of the construction project.

## Special Reserve Fund (Capital Projects)—Fund 40

The Special Reserve Fund – Capital Projects exists primarily to provide for monies for capital outlay purposes (*Education Code* section 42840). Other authorized revenues that may be transferred to the Special Reserve Fund are (1) proceeds from the sale or lease with option to purchase real property (*Education Code* section 17462); (2) rentals and leases of real property specifically authorized for deposit to the fund by the governing board (*Education Code* section 41003); and (3) excess amounts sufficient to pay all unpaid bond obligations (*Education Code* section 15235).

**The principal revenue and other source accounts in this Fund are:**

- ✓ Rentals and Leases
- ✓ Interest
- ✓ Other Authorized Interfund Transfers In
- ✓ Proceeds from Sale/Lease-Purchase of Land and Buildings

Transfers authorized by the governing board from the General Fund *must be expended for capital outlay purposes*. Proceeds from the sale or lease with option to purchase may be spent for capital outlay purposes, costs of maintenance of Local Education Agency’s property, and future maintenance and renovation of school sites (*Education Code* section 17462). Expenditures for capital outlay are made against the Object 6000 series of accounts.

## Capital Project Fund for Blended Component Units (49)

The Capital Project Fund for Blended Component Units (new for 2002-03) is used to account for capital projects financed by Mello-Roos Community Facilities Districts and similar entities that are considered blended component units of the LEA under generally accepted accounting principles (GAAP). The Mello-Roos Community Facilities Act of 1982 (*Government Code* Section 53311 et seq.) allows any county, city, special district, school district, or joint powers authority to establish, upon approval of two-thirds of the voters in the district, a “Community Facilities District” (CFD) for the purpose of selling tax-exempt bonds to finance public improvements and services.

## Debt Service Fund for Blended Component Units (52)

The Debt Service Fund for Blended Component Units (new for 2002-03) is used to account for the accumulation of resources for the payment of the principal and interest on bonds used by Mello-Roos Community Facilities Districts and similar entities that are considered blended component units of the LEA under generally accepted accounting principles (GAAP). The Mello-Roos Community Facilities Act of 1982 (*Government Code* Section 53311 et seq.) allows any county, city, special district, school district, or joint powers authority to establish, upon approval of two-thirds of the voters in the district, a “Community Facilities District (CFD) for the purpose of selling tax-exempt bonds to finance public improvements and services.

# OTHER DISTRICT FUNDS

## Debt Service Fund—Fund 56

The Debt Service Fund is used for the accumulation of resources for, and the retirement of, principal and interest on general long-term debt. Monies are used to pay for Certificates of Participation.

**The principal source in this Fund includes:**

- ✓ Other Authorized Interfund Transfers In

Expenditures are most commonly made against Debt Service (Object 7430) accounts.

## Self-Insurance Fund—Fund 67

Self-Insurance Funds are used to separate monies received for self-insurance activities from other operating funds of a Local Education Agency. Separate funds may be established for each type of self-insurance activity, such as workers' compensation, health and welfare, and deductible property loss (*Education Code* section 17566). However, the District maintains one Self-Insurance Fund--the Workers' Compensation Fund.

**The principal revenues in this Fund are the following:**

- ✓ Interest
- ✓ In-District Premiums/Contributions
- ✓ Interagency Revenues
- ✓ All Other Local Revenue

Expense transactions in the Self-Insurance Fund shall be recorded for the payment of claims, estimates of costs relating to incurred-but-not-reported (IBNR) claims, administrative costs, deductible insurance amounts, cost of excess insurance, and other related costs. Most of the activities of the Self-Insurance Fund should be coded to

enterprise (Function 6000) accounts (*See California School Accounting Manual*, Part I, Procedure No. 775).

Amounts contributed to a Self-Insurance Fund are lawfully restricted for insurance purposes (*Education Code* section 17566 and *Government Code* section 53205).

## Retiree Benefits Fund—Fund 71

The Retiree Benefit Fund exists to account separately for restricted money retirement benefit payments. Money may be transferred to the Retiree Benefit Fund from other funds by periodic expense charges in amounts based on existing and future obligation requirements. Payments may be made from the Fund for insurance, annuities, administrative costs, or any other authorized purpose (*Education Code* section 42850). The District uses this Fund to provide health and welfare benefits for retired District employees.

**The principal revenues in this Fund include:**

- ✓ Interest
- ✓ In-District Premiums/Contributions
- ✓ All Other Local Revenue

In June 2006, the District hired The Epler Company to complete an actuarial valuation of retiree health benefits as of January 1, 2006. This actuarial valuation is in compliance with the Governmental Accounting Standards Board Statements No. 43 and 45 (GASB 43 and 45) in regard to unfunded liabilities for retiree health benefits. As a result of this valuation, the District's retiree health plan liability is determined to be \$150.2 million. This represents the present value of all benefits projected to be paid by the District for current and future retirees. The current annual budget for retiree health benefits is approximately \$8 million and will increase to \$15 million before leveling off. Under this program, the District funds its Other Post Employment Benefits (OPEB) liability on a pay-as-

## **OTHER DISTRICT FUNDS**

you-go basis that requires an annual expenditure for retiree health benefits. Annual expenditures to fund this liability are increasing at rates that substantially exceed the rate of growth projected for the General Fund.

On April 17, 2008 the Board of Education approved a resolution authorizing officers of the District the execution and delivery of a Private Placement of Orange Unified School District Index Rate Taxable Retirement Health Benefits Funding Bonds.

The OPEB financing model essentially refinances the current actuarial liability of the District for future retiree health benefits. The current actuarial liability eligible for OPEB financing as of October 1, 2007, based on an update of an actuarial report by The Epler Company, is \$93,763,635. This amount differs from the actuarial liability of \$182.5 million required to be reflected in the financial statements of the District according to Governmental Accounting Standards Board (GASB) Statements No. 43 and 45. The main difference is current liabilities eligible for OPEB financing cannot include any increases in health care premiums to be paid by the District since those increases need to be negotiated. GASB 43 and 45 require an assumption that health care premiums will increase by projected health care cost trends.

Funds received from an OPEB financing will be deposited in an irrevocable trust established for the investment and disbursement of funds irrevocably designated by the District for the payment of OBEP obligations. This new financing model will potentially save the District approximately \$63 million over the life of the bonds.



**ORANGE UNIFIED SCHOOL DISTRICT  
ADULT EDUCATION FUND (11)**

	AUDITED ACTUALS	UNAUDITED ACTUALS	REVISED BUDGET	DIFFERENCE	PERCENT CHANGE
	2007-2008	2008-2009	2009-2010		
<b>REVENUES</b>					
Revenue Limit Sources	0	0	0	0	0.00%
Other State Revenue	36,539	67,168	0	-67,168	-100.00%
Other Local Revenue	2,688	575	500	-75	-12.97%
<b>TOTAL REVENUES</b>	<b>39,227</b>	<b>67,742</b>	<b>500</b>	<b>-67,242</b>	<b>-99.26%</b>
<b>EXPENDITURES</b>					
Certificated Salaries	28,591	31,887	18,500	-13,387	-41.98%
Classified Salaries	912	1,170	1,150	-20	-1.71%
Employee Benefits	3,623	2,946	2,432	-514	-17.45%
Books and Supplies	772	2,820	4,100	1,280	45.39%
Services, Other Operating Exp.	7,154	4,904	5,100	196	4.00%
Direct Support/Indirect Costs	1,066	949	752	-197	-20.76%
<b>TOTAL EXPENDITURES</b>	<b>42,118</b>	<b>44,676</b>	<b>32,034</b>	<b>-12,642</b>	<b>-28.30%</b>
<b>OTHER FINANCING SOURCES/USES</b>					
Interfund Transfers					
a) Transfers In	0	0	0	0	0.00%
b) Transfers Out	0	0	0	0	0.00%
Other Sources/Uses					
a) Sources	0	0	0	0	0.00%
b) Uses	0	0	0	0	0.00%
<b>Total Other Financing Sources/Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>NET INCREASE(DECREASE) FUND BALANCE</b>	<b>-2,891</b>	<b>23,066</b>	<b>-31,534</b>	<b>-54,600</b>	<b>-236.71%</b>
<b>FUND BALANCE, RESERVES</b>					
Beginning Fund Balance July 1	51,529	48,638	71,704	23,066	47.42%
Ending Balance June 30	48,638	71,704	40,170	-31,534	-43.98%
Components of Ending Fund Balance:					
Other Designations	48,638	71,704	40,170	-31,534	-43.98%
<i>Adult Education</i>	48,638	71,704			

**ORANGE UNIFIED SCHOOL DISTRICT  
CHILD DEVELOPMENT FUND (12)**

	AUDITED ACTUALS 2007-2008	UNAUDITED ACTUALS 2008-2009	REVISED BUDGET 2009-2010	DIFFERENCE	PERCENT CHANGE
<b>REVENUES</b>					
Federal Revenue	6,216	5,612	0	-5,612	-100.00%
Other State Revenue	1,168,676	1,299,567	1,233,656	-65,911	-5.07%
Other Local Revenue	4,496,601	4,161,569	4,262,022	100,453	2.41%
<b>TOTAL REVENUES</b>	<b>5,671,493</b>	<b>5,466,748</b>	<b>5,495,678</b>	<b>28,930</b>	<b>0.53%</b>
<b>EXPENDITURES</b>					
Certificated Salaries	330,228	352,451	355,043	2,592	0.74%
Classified Salaries	3,074,014	3,161,897	3,295,243	133,346	4.22%
Employee Benefits	1,362,648	1,348,651	1,484,194	135,543	10.05%
Books and Supplies	334,279	296,157	323,669	27,512	9.29%
Services, Other Operating Exp.	320,248	287,461	296,141	8,680	3.02%
Capital Outlay	0	0	0	0	0.00%
Other Outgo	39,972	27,610	43,671	16,061	58.17%
Direct Support/Indirect Costs	140,884	118,145	127,086	8,941	7.57%
<b>TOTAL EXPENDITURES</b>	<b>5,602,273</b>	<b>5,592,373</b>	<b>5,925,047</b>	<b>332,674</b>	<b>5.95%</b>
<b>OTHER FINANCING SOURCES/USES</b>					
Interfund Transfers					
Other Sources/Uses					
a) Sources	125,000	13,500	0	-13,500	-100.00%
b) Uses	0	-13,500	0	13,500	-100.00%
<b>Total Other Financing Sources/Uses</b>	<b>125,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>NET INCREASE(DECREASE) FUND BALANCE</b>	<b>194,220</b>	<b>-125,625</b>	<b>-429,369</b>	<b>-303,744</b>	<b>241.79%</b>
<b>FUND BALANCE, RESERVES</b>					
Beginning Fund Balance July 1	<b>462,903</b>	<b>657,123</b>	<b>531,498</b>	<b>-125,625</b>	<b>-19.12%</b>
Ending Balance June 30	<b>657,123</b>	<b>531,498</b>	<b>102,129</b>	<b>-429,369</b>	<b>-80.78%</b>
Components of Ending Fund Balance:					
Prepaid Expenditures	0	0	0	0	0.00%
Other Designations	657,123	531,498	102,129	-429,369	-80.78%
Child Development Services	365,814	247,469			
Technology Lease	100,000	82,830			
Center Based Reserve		51,199			
Latch Key Reserve Account	41,309				
Technology Improvements	150,000	150,000			

**ORANGE UNIFIED SCHOOL DISTRICT  
CAFETERIA FUND (13)**

	AUDITED ACTUALS	UNAUDITED ACTUALS	REVISED BUDGET	DIFFERENCE	PERCENT CHANGE
	2007-2008	2008-2009	2009-2010		
<b>REVENUES</b>					
Federal Revenue	4,492,492	4,888,961	4,824,000	-64,961	-1.33%
Other State Revenue	510,868	439,204	454,000	14,796	3.37%
Other Local Revenue	3,062,972	2,829,711	2,771,322	-58,389	-2.06%
<b>TOTAL REVENUES</b>	<b>8,066,332</b>	<b>8,157,877</b>	<b>8,049,322</b>	<b>-108,555</b>	<b>-1.33%</b>
<b>EXPENDITURES</b>					
Classified Salaries	2,922,965	2,748,567	2,453,373	-295,194	-10.74%
Employee Benefits	1,111,221	989,407	966,239	-23,168	-2.34%
Books and Supplies	3,674,577	3,778,720	4,038,700	259,980	6.88%
Services, Other Operating Exp.	175,124	153,998	365,777	211,779	137.52%
Capital Outlay	65,837	73,723	0	-73,723	-100.00%
Other Outgo	14,542	14,542	14,543	1	0.01%
Direct Support/Indirect Costs	165,221	299,761	210,000	-89,761	-29.94%
<b>TOTAL EXPENDITURES</b>	<b>8,129,487</b>	<b>8,058,717</b>	<b>8,048,632</b>	<b>-10,085</b>	<b>-0.13%</b>
<b>OTHER FINANCING SOURCES/USES</b>					
Interfund Transfers					
Other Sources/Uses					
a) Sources	65,837	0	0	0	0.00%
b) Uses	0	0	0	0	0.00%
<b>Total Other Financing Sources/Uses</b>	<b>65,837</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>NET INCREASE(DECREASE) FUND BALANCE</b>	<b>2,682</b>	<b>99,160</b>	<b>690</b>	<b>-98,470</b>	<b>-99.30%</b>
<b>FUND BALANCE, RESERVES</b>					
Beginning Fund Balance July 1	<b>156,912</b>	<b>159,594</b>	<b>258,754</b>	<b>99,160</b>	<b>62.13%</b>
Ending Balance June 30	<b>159,594</b>	<b>258,754</b>	<b>259,444</b>	<b>691</b>	<b>0.27%</b>
Components of Ending Fund Balance:					
Reserve for Revolving Cash	10,000	10,000	10,000	0	0.00%
Reserve for Stores	148,865	145,074	150,000	4,926	3.40%
Designated for Economic Uncertainties					
Other Designations	729	103,680	99,444	-4,236	-4.09%
<i>Cafeteria</i>	<i>729</i>	<i>103,680</i>	<i>99,444</i>		



**ORANGE UNIFIED SCHOOL DISTRICT  
DEFERRED MAINTENANCE FUND (14)**

	AUDITED ACTUALS	UNAUDITED ACTUALS	REVISED BUDGET	DIFFERENCE	PERCENT CHANGE
	2007-2008	2008-2009	2009-2010		
<b>REVENUES</b>					
Other State Revenue	1,074,149	906,966	0	-906,966	-100.00%
Other Local Revenue	127,630	99,726	97,000	-2,726	-2.73%
<b>TOTAL REVENUES</b>	<b>1,201,779</b>	<b>1,006,692</b>	<b>97,000</b>	<b>-909,692</b>	<b>-90.36%</b>
<b>EXPENDITURES</b>					
Books and Supplies	317,535	117,185	400,000	282,815	241.34%
Services, Other Operating Exp.	904,244	1,736,506	353,000	-1,383,506	-79.67%
Capital Outlay	1,079,558	7,873	0	-7,873	-100.00%
<b>TOTAL EXPENDITURES</b>	<b>2,301,337</b>	<b>1,861,564</b>	<b>753,000</b>	<b>-1,108,564</b>	<b>-59.55%</b>
<b>OTHER FINANCING SOURCES/USES</b>					
Interfund Transfers					
a) Transfers In	1,304,180	79,499	1,161,656	1,082,157	1361.22%
b) Transfers Out	0	0	0	0	0.00%
Other Sources/Uses					
<b>Total Other Financing Sources/Uses</b>	<b>1,304,180</b>	<b>79,499</b>	<b>1,161,656</b>	<b>1,082,157</b>	<b>1361.22%</b>
<b>NET INCREASE(DECREASE) FUND BALANCE</b>	<b>204,622</b>	<b>-775,373</b>	<b>506,656</b>	<b>1,282,029</b>	<b>-165.34%</b>
<b>FUND BALANCE, RESERVES</b>					
Beginning Fund Balance July 1	4,039,451	4,244,073	3,468,700	-775,373	-18.27%
Ending Balance June 30	4,244,073	3,468,700	3,974,356	505,656	14.58%
Components of Ending Fund Balance:					
Designated for Economic Uncertainties					
Other Designations	4,244,073	3,468,700	3,974,356	505,656	14.58%
<i>Deferred Maintenance</i>	<i>4,244,073</i>	<i>3,468,700</i>	<i>3,974,356</i>		

**ORANGE UNIFIED SCHOOL DISTRICT  
CAPITAL FACILITIES FUND (25)**

	AUDITED ACTUALS	UNAUDITED ACTUALS	REVISED BUDGET	DIFFERENCE	PERCENT CHANGE
	2007-2008	2008-2009	2009-2010		
<b>REVENUES</b>					
Other Local Revenue	869,031	320,030	250,000	-70,030	-21.88%
<b>TOTAL REVENUES</b>	<b>869,031</b>	<b>320,030</b>	<b>250,000</b>	<b>-70,030</b>	<b>-21.88%</b>
<b>EXPENDITURES</b>					
Classified Salaries	538,679	546,423	534,848	-11,575	-2.12%
Employee Benefits	188,203	183,702	195,798	12,096	6.58%
Books and Supplies	23,237	12,314	15,000	2,686	21.81%
Services, Other Operating Exp.	75,810	75,528	81,100	5,572	7.38%
Capital Outlay	150,182	2,293	5,000	2,707	118.04%
Other Outgo	263,455	159,444	0	-159,444	-100.00%
Direct Support/Indirect Costs					
<b>TOTAL EXPENDITURES</b>	<b>1,239,566</b>	<b>979,704</b>	<b>831,746</b>	<b>-147,958</b>	<b>-15.10%</b>
<b>OTHER FINANCING SOURCES/USES</b>					
Interfund Transfers					
a) Transfers In	0	350,861	0	-350,861	-100.00%
b) Transfers Out	0	0	0	0	0.00%
Other Sources/Uses					
a) Sources	0	0	0	0	0.00%
b) Uses	0	0	0	0	0.00%
<b>Total Other Financing Sources/Uses</b>	<b>0</b>	<b>350,861</b>	<b>0</b>	<b>-350,861</b>	<b>-100.00%</b>
<b>NET INCREASE(DECREASE) FUND BALANCE</b>	<b>-370,535</b>	<b>-308,813</b>	<b>-581,746</b>	<b>-272,933</b>	<b>88.38%</b>
<b>FUND BALANCE, RESERVES</b>					
Beginning Fund Balance July 1	<b>4,930,061</b>	<b>4,559,526</b>	<b>4,250,714</b>	<b>-308,812</b>	<b>-6.77%</b>
Ending Balance June 30	<b>4,559,526</b>	<b>4,250,714</b>	<b>3,668,988</b>	<b>-581,726</b>	<b>-13.69%</b>
Components of Ending Fund Balance:					
Other Designations	4,559,526	4,250,714	3,668,968	-581,746	-13.69%
<i>Capital Facilities</i>	4,559,526	4,250,714	3,668,968		

**ORANGE UNIFIED SCHOOL DISTRICT  
COUNTY SCHOOL FACILITIES FUND (35)**

	AUDITED ACTUALS	UNAUDITED ACTUALS	REVISED BUDGET	DIFFERENCE	PERCENT CHANGE
	2007-2008	2008-2009	2009-2010		
<b>REVENUES</b>					
Other State Revenue	8,941,245	13,085,516	0	-13,085,516	-100.00%
Other Local Revenue	163,795	142,457	61,300	-81,157	-56.97%
<b>TOTAL REVENUES</b>	<b>9,105,040</b>	<b>13,227,973</b>	<b>61,300</b>	<b>-13,166,673</b>	<b>-99.54%</b>
<b>EXPENDITURES</b>					
Books and Supplies	0	5,248	0	-5,248	-100.00%
Services, Other Operating Exp.	4,403	31,832	88,258	56,426	177.26%
Capital Outlay	8,347,980	3,456,690	4,225,033	768,343	22.23%
Other Outgo					
Direct Support/Indirect Costs					
<b>TOTAL EXPENDITURES</b>	<b>8,352,383</b>	<b>3,493,770</b>	<b>4,313,291</b>	<b>819,521</b>	<b>23.46%</b>
<b>OTHER FINANCING SOURCES/USES</b>					
Interfund Transfers					
a) Transfers In	5,960,829	9,138,029	0	-9,138,029	-100.00%
b) Transfers Out	-3,749,356	19,215,925	0	-19,215,925	-100.00%
Other Sources/Uses					
a) Sources	0	0	0	0	
b) Uses	0	0	0	0	
<b>Total Other Financing Sources/Uses</b>	<b>2,211,473</b>	<b>-10,077,896</b>	<b>0</b>	<b>10,077,896</b>	<b>-100.00%</b>
<b>NET INCREASE(DECREASE) FUND BALANCE</b>	<b>2,964,130</b>	<b>-343,694</b>	<b>-4,251,991</b>	<b>-3,908,297</b>	<b>1137.15%</b>
<b>FUND BALANCE, RESERVES</b>					
Beginning Fund Balance July 1	1,631,555	4,595,685	4,251,992	-343,693	-7.48%
Ending Balance June 30	4,595,685	4,251,991	1	-4,251,991	-100.00%
Components of Ending Fund Balance:					
Other Designations	4,595,685	4,251,992	0	-4,251,992	-100.00%
<i>La Veta Modernization-District Match</i>	779,961				
<i>McPherson Modernization-District Match</i>	858,060				
<i>Canyon High Modernization-District Match</i>	755,767	508,882			
<i>Villa Park High Modernization-District Match</i>	301,066	474,041			
<i>Crescent Intermediate Mod-District Match</i>	367,506	346,063			
<i>El Rancho Energy Mod-Charter Match</i>	36,771				
<i>Santiago Energy Mod-District Match</i>	1,305,333				
<i>El Rancho Energy State Modernization</i>	191,221				
<i>Crescent Primary Modernization-District Match</i>		710,990			
<i>Santiago Modernization-District Match</i>		1,192,936			
<i>Villa Park High Mod #2-District Match</i>		98,461			
<i>Prospect Modernization-District Match</i>		390,085			
<i>Imperial Modernization-District Match</i>		342,236			
<i>Santiago Modernization-State Funds</i>		188,298			
Unappropriated Amount			1		

**ORANGE UNIFIED SCHOOL DISTRICT  
SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS (40)**

	AUDITED ACTUALS 2007-2008	UNAUDITED ACTUALS 2008-2009	REVISED BUDGET 2009-2010	DIFFERENCE	PERCENT CHANGE
<b>REVENUES</b>					
Other Local Revenue	801,095	646,620	383,000	-263,620	-40.77%
<b>TOTAL REVENUES</b>	<b>801,095</b>	<b>646,620</b>	<b>383,000</b>	<b>-263,620</b>	<b>-40.77%</b>
<b>EXPENDITURES</b>					
Classified Salaries	0	27,412	23,802	-3,610	-13.17%
Employee Benefits	0	12,094	13,335	1,241	10.26%
Books and Supplies	0	21,412	17,688	-3,724	-17.39%
Services, Other Operating Exp.	76,703	97,716	37,250	-60,466	-61.88%
Capital Outlay	2,451,826	11,103,117	20,528,316	9,425,199	84.89%
Other Outgo	15,101	1,029	0	-1,029	-100.00%
Direct Support/Indirect Costs					
<b>TOTAL EXPENDITURES</b>	<b>2,543,630</b>	<b>11,262,780</b>	<b>20,620,391</b>	<b>9,357,612</b>	<b>83.08%</b>
<b>OTHER FINANCING SOURCES/USES</b>					
Interfund Transfers					
a) Transfers In (General Fund)	3,367,288	30,812,981	0	-30,812,981	-100.00%
b) Transfers Out (General Fund)	-5,832,895	8,723,678	0	-8,723,678	-100.00%
Other Sources/Uses					
a) Sources	10,504,591	0	0	0	0.00%
b) Uses					
<b>Total Other Financing Sources/Uses</b>	<b>8,038,984</b>	<b>22,089,303</b>	<b>0</b>	<b>-22,089,303</b>	<b>-100.00%</b>
<b>NET INCREASE(DECREASE) FUND BALANCE</b>	<b>6,296,449</b>	<b>11,473,144</b>	<b>-20,237,391</b>	<b>-31,710,535</b>	<b>-276.39%</b>
<b>FUND BALANCE, RESERVES</b>					
Beginning Fund Balance July 1	<b>8,086,190</b>	<b>14,382,639</b>	<b>25,855,783</b>	<b>11,473,144</b>	<b>79.77%</b>
Ending Balance June 30	<b>14,382,639</b>	<b>25,855,783</b>	<b>5,618,392</b>	<b>-20,237,391</b>	<b>-78.27%</b>
Components of Ending Fund Balance:					
Other Designations	14,382,639	25,855,783	5,618,392	-20,237,391	-78.27%
<i>Special Reserve Capital Projects</i>	<i>10,004,839</i>	<i>9,943,667</i>	<i>4,818,392</i>		
<i>Anaheim Hills Elementary</i>	<i>1,000,000</i>				
<i>Energy Lease Funds</i>	<i>2,495,185</i>	<i>126,264</i>			
<i>El Modena Energy Modernization</i>		<i>259,006</i>			
<i>Yorba Grounds</i>	<i>61,680</i>	<i>61,680</i>			
<i>Kelly Stadium Refurbishment Fund</i>	<i>800,000</i>	<i>800,000</i>	<i>800,000</i>		
<i>Fairhaven Modernization</i>		<i>835,890</i>			
<i>Fairhaven Building Replacement</i>		<i>132,125</i>			
<i>Williams Repair</i>	<i>20,935</i>				
<i>Lampson Modernization</i>		<i>528,814</i>			
<i>Lampson Building Replacement</i>		<i>123,732</i>			
<i>Sycamore Modernization</i>		<i>1,508,598</i>			
<i>Yorba Modernization</i>		<i>11,304,752</i>			
<i>Orange High Energy Modernization</i>		<i>231,255</i>			



**ORANGE UNIFIED SCHOOL DISTRICT  
CAPITAL PROJECT FUND FOR BLENDED COMPONENT UNITS (49)**

	AUDITED ACTUALS	UNAUDITED ACTUALS	REVISED BUDGET	DIFFERENCE	PERCENT CHANGE
	2007-2008	2008-2009	2009-2010		
<b>REVENUES</b>					
Other Local Revenue	0	2,708,730	2,553,000	-155,730	-5.75%
<b>TOTAL REVENUES</b>	<b>0</b>	<b>2,708,730</b>	<b>2,553,000</b>	<b>-155,730</b>	<b>-5.75%</b>
<b>EXPENDITURES</b>					
Services, Other Operating Exp.	0	96,594	353,475	256,881	265.94%
Capital Outlay	0	4,076,340	2,077,716	-1,998,624	-49.03%
Other Outgo	0	554,530	6	-554,524	-100.00%
<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>4,727,464</b>	<b>2,431,197</b>	<b>-2,296,267</b>	<b>-48.57%</b>
<b>OTHER FINANCING SOURCES/USES</b>					
Interfund Transfers					
a) Transfers In	0	0	0	0	0.00%
b) Transfers Out	0	-14,792,640	-2,441,429	12,351,211	-83.50%
Other Sources/Uses					
<b>Total Other Financing Sources/Uses</b>	<b>0</b>	<b>-14,792,640</b>	<b>-2,441,429</b>	<b>12,351,211</b>	<b>-83.50%</b>
<b>NET INCREASE(DECREASE) FUND BALANCE</b>	<b>0</b>	<b>-16,811,374</b>	<b>-2,319,626</b>	<b>14,491,748</b>	<b>-86.20%</b>
<b>FUND BALANCE, RESERVES</b>					
Beginning Fund Balance July 1	0	0	8,087,593	8,087,593	New
Other Restatements		24,898,967	0	-24,898,967	-100.00%
Ending Balance June 30	0	8,087,593	5,767,967	-2,319,626	-28.68%
Components of Ending Fund Balance:					
Other Designations	0	8,087,593	5,767,966	-2,319,627	-28.68%
<i>Running Springs Expansion CFD</i>		1,405,736	1,499,236		
<i>Tremont CFD</i>		1,408,658	940,334		
<i>Chapman Hills 88-1 CFD</i>		870,534	916,733		
<i>Del Rio CFD</i>		2,600,920	659,624		
<i>Bond 2000-A CFD Refinance</i>		826,746	786,746		
<i>Canyon Rim 89-1 CFD</i>		664,540	679,340		
<i>Canyon Rim 96-A CFD Refinance</i>		310,453	285,953		
<i>Tremont Non-District Funds</i>		6			

**ORANGE UNIFIED SCHOOL DISTRICT  
DEBT SERVICE FUND FOR BLENDED COMPONENT UNITS (52)**

	AUDITED ACTUALS	UNAUDITED ACTUALS	REVISED BUDGET	DIFFERENCE	PERCENT CHANGE
	2007-2008	2008-2009	2009-2010		
<b>REVENUES</b>					
Other Local Revenue	0	0	0	0	0.00%
<b>TOTAL REVENUES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>EXPENDITURES</b>					
Other Outgo	0	2,343,210	2,441,429	98,219	4.19%
<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>2,343,210</b>	<b>2,441,429</b>	<b>98,219</b>	<b>4.19%</b>
<b>OTHER FINANCING SOURCES/USES</b>					
Interfund Transfers					
a) Transfers In	0	2,343,210	2,441,429	98,219	4.19%
b) Transfers Out					
Other Sources/Uses					
<b>Total Other Financing Sources/Uses</b>	<b>0</b>	<b>2,343,210</b>	<b>2,441,429</b>	<b>98,219</b>	<b>4.19%</b>
<b>NET INCREASE(DECREASE) FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>FUND BALANCE, RESERVES</b>					
Beginning Fund Balance July 1	0	0	0	0	0.00%
Ending Balance June 30	0	0	0	0	0.00%

Components of Ending Fund Balance:

**ORANGE UNIFIED SCHOOL DISTRICT  
DEBT SERVICE FUND (56)**

	AUDITED ACTUALS	UNAUDITED ACTUALS	REVISED BUDGET	DIFFERENCE	PERCENT CHANGE
	2007-2008	2008-2009	2009-2010		
<b>REVENUES</b>					
Other Local Revenue	4,501,998	5,463,154	4,821,500	-641,654	-11.75%
<b>TOTAL REVENUES</b>	<b>4,501,998</b>	<b>5,463,154</b>	<b>4,821,500</b>	<b>-641,654</b>	<b>-11.75%</b>
<b>EXPENDITURES</b>					
Other Outgo	2,547,961	2,678,440	3,526,479	848,040	31.66%
<b>TOTAL EXPENDITURES</b>	<b>2,547,961</b>	<b>2,678,440</b>	<b>3,526,479</b>	<b>848,040</b>	<b>31.66%</b>
<b>OTHER FINANCING SOURCES/USES</b>					
Interfund Transfers					
Other Sources/Uses					
a) Sources	0	0	0	0	0.00%
b) Uses	0	0	0	0	0.00%
<b>Total Other Financing Sources/Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>NET INCREASE(DECREASE) FUND BALANCE</b>	<b>1,954,037</b>	<b>2,784,715</b>	<b>1,295,021</b>	<b>-1,489,694</b>	<b>-53.50%</b>
<b>FUND BALANCE, RESERVES</b>					
Beginning Fund Balance July 1	<b>5,148,961</b>	<b>7,102,998</b>	<b>9,887,713</b>	<b>2,784,715</b>	<b>39.20%</b>
Ending Balance June 30	<b>7,102,998</b>	<b>9,887,713</b>	<b>11,182,734</b>	<b>1,295,021</b>	<b>13.10%</b>
Components of Ending Fund Balance:					
Undesignated Amount	7,102,998	9,887,713			
Unappropriated Amount			11,182,734		

**ORANGE UNIFIED SCHOOL DISTRICT  
SELF INSURANCE FUND (67)**

	AUDITED ACTUALS	UNAUDITED ACTUALS	REVISED BUDGET	DIFFERENCE	PERCENT CHANGE
	2007-2008	2008-2009	2009-2010		
<b>REVENUES</b>					
Other Local Revenue	3,104,666	102,478	2,817,000	2,714,522	2648.90%
<b>TOTAL REVENUES</b>	<b>3,104,666</b>	<b>102,478</b>	<b>2,817,000</b>	<b>2,714,522</b>	<b>2648.90%</b>
<b>EXPENDITURES</b>					
Classified Salaries	145,983	147,041	147,171	130	0.09%
Employee Benefits	42,478	45,455	48,682	3,227	7.10%
Books and Supplies	1,583	-5	3,500	3,505	-69133.53%
Services, Other Operating Exp.	1,539,933	2,585,467	1,297,500	-1,287,967	-49.82%
<b>TOTAL EXPENDITURES</b>	<b>1,729,977</b>	<b>2,777,958</b>	<b>1,496,853</b>	<b>-1,281,105</b>	<b>-46.12%</b>
<b>OTHER FINANCING SOURCES/USES</b>					
Interfund Transfers					
Other Sources/Uses					
a) Sources	0	0	0	0	0.00%
b) Uses	0	0	0	0	0.00%
<b>Total Other Financing Sources/Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>NET INCREASE(DECREASE) FUND BALANCE</b>	<b>1,374,689</b>	<b>-2,675,480</b>	<b>1,320,147</b>	<b>3,995,627</b>	<b>-149.34%</b>
<b>FUND BALANCE, RESERVES</b>					
Beginning Fund Balance July 1	7,321,264	8,695,953	6,020,473	-2,675,480	-30.77%
Ending Balance June 30	8,695,953	6,020,473	7,340,620	1,320,147	21.93%
Components of Ending Fund Balance:					
Prepaid Expenditures	0	0	0	0	
Other Designations	8,695,953	6,020,473	7,340,620	1,320,147	21.93%
<i>Workers Compensation</i>	8,695,953	6,020,473	7,340,620		



**ORANGE UNIFIED SCHOOL DISTRICT  
RETIREE BENEFITS FUND (71)**

	AUDITED ACTUALS	UNAUDITED ACTUALS	REVISED BUDGET	DIFFERENCE	PERCENT CHANGE
	2007-2008	2008-2009	2009-2010		
<b>REVENUES</b>					
Other Local Revenue	-898,031	-7,163,766	1,895,000	9,058,766	-126.45%
<b>TOTAL REVENUES</b>	<b>-898,031</b>	<b>-7,163,766</b>	<b>1,895,000</b>	<b>9,058,766</b>	<b>-126.45%</b>
<b>EXPENDITURES</b>					
Services, Other Operating Exp.	8,182,655	701,801	1,805,000	1,103,199	157.20%
<b>TOTAL EXPENDITURES</b>	<b>8,182,655</b>	<b>701,801</b>	<b>1,805,000</b>	<b>1,103,199</b>	<b>157.20%</b>
<b>OTHER FINANCING SOURCES/USES</b>					
Interfund Transfers					
a) Transfers In	0	0	0	0	0.00%
b) Transfers Out	0	0	0	0	0.00%
Other Sources/Uses	94,765,000	0	0	0	0.00%
<b>Total Other Financing Sources/Uses</b>	<b>94,765,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>NET INCREASE(DECREASE) FUND BALANCE</b>	<b>85,684,314</b>	<b>-7,865,567</b>	<b>90,000</b>	<b>7,955,567</b>	<b>-101.14%</b>
<b>FUND BALANCE, RESERVES</b>					
Beginning Fund Balance July 1	<b>13,550,427</b>	<b>99,234,741</b>	<b>91,369,174</b>	<b>-7,865,567</b>	<b>-7.93%</b>
Ending Balance June 30	<b>99,234,741</b>	<b>91,369,174</b>	<b>91,459,174</b>	<b>90,000</b>	<b>0.10%</b>
Components of Ending Fund Balance:					
Other Designations	99,234,741	91,369,174	91,459,174	90,000	0.10%
<i>OPEB Bond Proceeds</i>	<i>92,476,052</i>	<i>0</i>	<i>0</i>		
<i>Santiago REMCO Payments</i>	<i>62,160</i>	<i>65,160</i>	<i>65,160</i>		
<i>Santiago Retiree Benefits</i>	<i>158,139</i>	<i>223,228</i>	<i>222,228</i>		
<i>Santiago Already Retired</i>	<i>258,692</i>	<i>159,139</i>	<i>118,304</i>		
<i>RMCO Leadership Retiree Payments</i>	<i>25,500</i>	<i>25,500</i>	<i>25,500</i>		
<i>RMCO Leadership Already Retired</i>	<i>65,006</i>	<i>65,006</i>	<i>40,800</i>		
<i>RMCO #2 Retiree Payments</i>	<i>52,706</i>				
<i>RMCO #2 Already Retired</i>	<i>153,717</i>	<i>206,423</i>	<i>133,929</i>		
<i>RMCO #1 Retiree Payments</i>	<i>591,110</i>	<i>489,560</i>	<i>489,560</i>		
<i>RMCO #1 Already Retired</i>	<i>406,895</i>	<i>508,445</i>	<i>381,194</i>		
<i>Retiree Waivers</i>	<i>1,213,044</i>	<i>1,415,769</i>	<i>1,044,269</i>		
<i>Retiree Benefits</i>	<i>3,771,720</i>	<i>88,210,944</i>	<i>88,938,230</i>		



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 10, 2009

To the Superintendent of Public Instruction:

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

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

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

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

For County Office of Education:

For School District:

Wendy Benkert

Barbara Stephens

Name

Name

Assistant Superintendent-Business Services

Director-Fiscal Assistance

Title

Title

(714) 966-4229

(714) 628-4044

Telephone

Telephone

\_\_\_\_\_  
E-mail Address

\_\_\_\_\_  
E-mail Address

SELECTION OF BUDGET ADOPTION CYCLE:

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

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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	63.86%
	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.	(\$258,550.97)
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	\$160,671,553.68
	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.	\$160,671,553.68
ICR	Preliminary Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2010-11, subject to CDE approval.	2.23%
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	
	Approved Transportation Expense - Home-to-School	\$4,555,995.63
	Approved Transportation Expense - SD/OI For each of these programs, if the amount received exceeds actual costs, the next apportionment is subject to reduction (EC 41851.5[c]).	\$3,908,233.28



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			16,760.25	16,776.60	16,776.60	16,776.60
a. Kindergarten	1,930.39	1,935.08				
b. Grades One through Three	6,186.79	6,180.23				
c. Grades Four through Six	6,235.40	6,233.13				
d. Grades Seven and Eight	2,382.52	2,376.26				
e. Opportunity Schools and Full-day Opportunity Classes						
f. Home and Hospital	17.32	19.92				
g. Community Day School	5.45	7.83				
2. Special Education						
a. Special Day Class	595.74	598.38	595.74	606.88	606.88	606.88
b. Nonpublic, Nonsectarian Schools (E.C. 56366[a][7])	20.22	22.80	22.80	22.80	22.80	22.80
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institution	1.78	2.50	2.50	2.50	2.50	2.50
3. TOTAL, ELEMENTARY	17,375.61	17,376.13	17,381.29	17,408.78	17,408.78	17,408.78
<b>HIGH SCHOOL</b>						
4. General Education			9,181.33	9,119.80	9,119.80	9,153.45
a. Grades Nine through Twelve	8,799.34	8,742.16				
b. Continuation Education	314.94	311.01				
c. Opportunity Schools and Full-day Opportunity Classes						
d. Home and Hospital	37.76	40.48				
e. Community Day School	21.02	29.29				
5. Special Education						
a. Special Day Class	398.19	395.59	398.19	398.58	398.58	398.58
b. Nonpublic, Nonsectarian Schools (E.C. 56366[a][7])	14.99	16.74	16.74	16.74	16.74	16.74
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institution	4.63	5.96	5.96	5.96	5.96	5.96
6. TOTAL, HIGH SCHOOL	9,590.87	9,541.23	9,602.22	9,541.08	9,541.08	9,574.73
<b>COUNTY SUPPLEMENT</b>						
7. County Community Schools (E.C.1982[a])						
a. Elementary	99.61	93.99	99.61	99.61	99.61	99.61
b. High School	130.23	129.95	130.23	130.23	130.23	130.23
8. Special Education						
a. Special Day Class - Elementary	7.02	8.74	7.02	7.02	7.02	7.02
b. Special Day Class - High School	16.47	15.55	16.47	16.47	16.47	16.47
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	253.33	248.23	253.33	253.33	253.33	253.33
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	27,219.81	27,165.59	27,236.84	27,203.19	27,203.19	27,236.84
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	23.61	20.05	27.89	20.05	20.05	27.89
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)	23.61	20.05	27.89	20.05	20.05	27.89
17. Adults in Correctional Facilities						
18. TOTAL, ADA (sum lines 10, 12, 16, and 17)	27,243.42	27,185.64	27,264.73	27,223.24	27,223.24	27,264.73
<b>SUPPLEMENTAL INSTRUCTIONAL HOURS</b>						
19. ELEMENTARY	142,298.00	145,069.00	161,534.00	142,298.00	142,298.00	161,534.00
20. HIGH SCHOOL	254,588.00	263,538.00	266,017.00	254,588.00	254,588.00	266,017.00
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)	396,886.00	408,607.00	427,551.00	396,886.00	396,886.00	427,551.00
<b>COMMUNITY DAY SCHOOLS - Additional Funds</b>						
22. ELEMENTARY						
a. ADA for 5th & 6th Hours	9.98	14.76	20.86	14.76	14.76	20.86
b. Pupils Hours for 7th & 8th Hours						
23. HIGH SCHOOL						
a. ADA for 5th & 6th Hours	37.59	53.05	36.74	53.05	53.05	36.74
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	2,101.81	2,097.80	2,101.81	2,101.81	2,101.81	2,101.81
25. Charter ADA Funded Through the Revenue Limit						
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b and 25)	2,101.81	2,097.80	2,101.81	2,101.81	2,101.81	2,101.81
27. SUPPLEMENTAL INSTRUCTIONAL HOURS	37,988.00	46,050.00	44,092.00	17,635.00	17,635.00	44,092.00

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	5,786.71	6,115.71
2. Inflation Increase	0041		
3. All Other Adjustments	0042, 0525	329.00	261.00
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,115.71	6,376.71
<b>REVENUE LIMIT SUBJECT TO DEFICIT</b>			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	6,115.71	6,376.71
b. Revenue Limit ADA	0033	27,236.84	27,236.84
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	166,572,614.76	173,681,430.00
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	548,601.00	575,325.00
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	167,121,215.76	174,256,755.00
<b>DEFICIT CALCULATION</b>			
16. Deficit Factor	0281	0.92156	0.81645
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	154,012,227.60	142,271,927.62
<b>OTHER REVENUE LIMIT ITEMS</b>			
18. Unemployment Insurance Revenue	0060	434,316.00	398,747.00
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	970,708.00	849,347.00
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)	- - -	(536,392.00)	(450,600.00)
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	153,475,835.60	141,821,327.62

Description	Principal Appt. Software Data ID	2008-09 Unaudited Actuals	2009-10 Budget
<b>REVENUE LIMIT - LOCAL SOURCES</b>			
25. Property Taxes	0587	120,035,298.00	122,436,004.00
26. Miscellaneous Funds	0588		4.00
27. Community Redevelopment Funds	0589	4,710.00	6,800.00
28. Less: Charter Schools In-lieu Taxes	0595	8,599,282.00	8,781,341.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	111,440,726.00	113,661,467.00
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	42,035,109.60	28,159,860.62
<b>OTHER ITEMS</b>			
32. Less: County Office Funds Transfer	0458	1,421,857.00	1,313,445.00
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	---		(6,737,465.00)
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(1,421,857.00)	(8,050,910.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	40,613,252.60	20,108,950.62
43. Less: Revenue Limit State Apportionment Receipts	---	33,963,741.04	
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	6,649,511.56	

<b>OTHER NON-REVENUE LIMIT ITEMS</b>			
45. Core Academic Program	9001	338,301.00	320,470.00
46. California High School Exit Exam	9002	907,592.00	859,756.00
47. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	192,903.00	182,736.00
48. Apprenticeship Funding	9006/0570		
49. Community Day School Additional Funding	9007	122,457.00	116,947.00



XI-7

	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	19,687,697.00		19,687,697.00			19,687,697.00
Work in Progress	38,916,202.00		38,916,202.00	19,808,029.00		58,724,231.00
Total capital assets not being depreciated	58,603,899.00	0.00	58,603,899.00	19,808,029.00	0.00	78,411,928.00
Capital assets being depreciated:						
Land Improvements	13,073,074.00		13,073,074.00		2,291,874.00	10,781,200.00
Buildings	82,466,868.00		82,466,868.00		7,784,889.00	74,681,979.00
Equipment	14,304,454.00		14,304,454.00		6,828,470.00	7,475,984.00
Total capital assets being depreciated	109,844,396.00	0.00	109,844,396.00	0.00	16,905,233.00	92,939,163.00
Accumulated Depreciation for:						
Land Improvements	(10,331,447.00)		(10,331,447.00)		(1,949,092.00)	(8,382,355.00)
Buildings	(48,747,854.00)		(48,747,854.00)		(6,185,717.00)	(42,562,137.00)
Equipment	(11,446,374.00)		(11,446,374.00)		(6,192,268.00)	(5,254,106.00)
Total accumulated depreciation	(70,525,675.00)	0.00	(70,525,675.00)	0.00	(14,327,077.00)	(56,198,598.00)
Total capital assets being depreciated, net	39,318,721.00	0.00	39,318,721.00	0.00	2,578,156.00	36,740,565.00
Governmental activity capital assets, net	97,922,620.00	0.00	97,922,620.00	19,808,029.00	2,578,156.00	115,152,493.00
<b>Business-Type Activities:</b>						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

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

	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	50,870,000.00		50,870,000.00		370,000.00	50,500,000.00	505,000.00
Capital Leases Payable	12,712,475.00		12,712,475.00		874,873.00	11,837,602.00	686,230.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	22,375,000.00	10,111,669.00	32,486,669.00	179,710.00	3,287,243.00	29,379,136.00	3,383,534.00
Net OPEB Obligation	94,765,000.00		94,765,000.00		1,000,000.00	93,765,000.00	1,100,000.00
Compensated Absences Payable	2,353,418.00		2,353,418.00	724,139.00		3,077,557.00	
Governmental activities long-term liabilities	183,075,893.00	10,111,669.00	193,187,562.00	903,849.00	5,532,116.00	188,559,295.00	5,674,764.00
<b>Business-Type Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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

FEDERAL PROGRAM NAME	Local Assistance	Local Assistance Private Sch ISPs	ARRA Local Assistance	ARRA Local Assist Private Sch ISPs	Preschool	ARRA Preschool	Local Entitlement
FEDERAL CATALOG NUMBER	84.027	84.027	84.391	84.391	84.173	84.392	84.027A
RESOURCE CODE	3310	3311	3313	3314	3315	3319	3320
REVENUE OBJECT	8181	8181	8181	8181	8182	8182	8182
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Carryover							
2. a. Current Year Award	5,056,217.00	31,483.00	5,873,714.00	36,574.00	140,137.00	209,014.00	249,968.00
b. Transferability (NCLB)							
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	5,056,217.00	31,483.00	5,873,714.00	36,574.00	140,137.00	209,014.00	249,968.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	5,056,217.00	31,483.00	5,873,714.00	36,574.00	140,137.00	209,014.00	249,968.00
<b>REVENUES</b>							
5. Revenue Deferred from Prior Year							
6. Cash Received in Current Year	2,512,366.80	31,483.20	1,145,484.40	36,573.60	103,051.00	20,901.00	176,470.00
7. Contributed Matching Funds	0.00						
8. Total Available (sum lines 5, 6, & 7)	2,512,366.80	31,483.20	1,145,484.40	36,573.60	103,051.00	20,901.00	176,470.00
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	5,056,216.80	31,483.20		26,046.00	140,137.00		249,968.00
10. Non Donor-Authorized Expenditures	797,431.84						
11. Total Expenditures (lines 9 & 10)	5,853,648.64	31,483.20	0.00	26,046.00	140,137.00	0.00	249,968.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(2,543,850.00)	0.00	1,145,484.40	10,527.60	(37,086.00)	20,901.00	(73,498.00)
a. Deferred Revenue			1,145,484.40	10,527.60		20,901.00	
b. Accounts Payable							
c. Accounts Receivable	2,543,850.00	0.00			37,086.00		73,498.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.20	(0.20)	5,873,714.00	10,528.00	0.00	209,014.00	0.00
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	5,873,714.00	10,528.00	0.00	209,014.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	5,056,216.80	31,483.20	0.00	26,046.00	140,137.00	0.00	249,968.00

6-IX

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

FEDERAL PROGRAM NAME	ARRA Local Entitlement	Preschool Staff Dev	Early Intervention	Title I	ARRA Title I	Title I, Part B	Title I, Part A
FEDERAL CATALOG NUMBER	84.391	84.173A	84.181	84.01	84.389	84.357	84.01
RESOURCE CODE	3324	3345	3385	3010	3011	3030	3178
REVENUE OBJECT	8182	8182	8182	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)						Reading First	Non PI LEA w/PI
<b>AWARD</b>							
1. Prior Year Carryover				564,878.00		200,346.00	1.00
2. a. Current Year Award	290,385.00	2,385.00	86,305.00	3,798,545.00	2,601,646.00	676,000.00	
b. Transferability (NCLB)							
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	290,385.00	2,385.00	86,305.00	3,798,545.00	2,601,646.00	676,000.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2d, & 3)	290,385.00	2,385.00	86,305.00	4,363,423.00	2,601,646.00	876,346.00	1.00
<b>REVENUES</b>							
5. Revenue Deferred from Prior Year							
6. Cash Received in Current Year	58,077.00	1,232.00	62,779.00	2,104,167.00	1,170,741.00	598,471.00	0.95
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	58,077.00	1,232.00	62,779.00	2,104,167.00	1,170,741.00	598,471.00	0.95
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures		2,385.00	86,305.00	3,809,192.00		804,392.00	0.95
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	0.00	2,385.00	86,305.00	3,809,192.00	0.00	804,392.00	0.95
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)	58,077.00	(1,153.00)	(23,526.00)	(1,705,025.00)	1,170,741.00	(205,921.00)	0.00
a. Deferred Revenue	58,077.00				1,170,741.00		
b. Accounts Payable							
c. Accounts Receivable		1,153.00	23,526.00	1,705,025.00		205,921.00	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	290,385.00	0.00	0.00	554,231.00	2,601,646.00	71,954.00	0.05
15. If Carryover is allowed, enter line 14 amount here	290,385.00	0.00	0.00	554,231.00	2,601,646.00	71,954.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	2,385.00	86,305.00	3,809,192.00	0.00	804,392.00	0.95

XI-10



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

FEDERAL PROGRAM NAME	Voc & Applied Tech	Voc & Applied Tech	Drug Free Schools	Title II, Part A	Title II, Part D	Title II, Part D	Title V Innovative
FEDERAL CATALOG NUMBER	84.243	84.048	84.186	84.367	84.318	84.318	84.298A
RESOURCE CODE	3510	3550	3710	4035	4045	4046	4110
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)	VATEA	VEA Secondary		Teacher Quality	EETT Formula	EETT Competitive	
<b>AWARD</b>							
1. Prior Year Carryover			30,605.00	286,227.00	2,387.00		
2. a. Current Year Award	10,000.00	200,636.00	94,608.00	1,139,783.00	39,835.00	634,095.00	15,957.00
b. Transferability (NCLB)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	10,000.00	200,636.00	94,608.00	1,139,783.00	39,835.00	634,095.00	15,957.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	10,000.00	200,636.00	125,213.00	1,426,010.00	42,222.00	634,095.00	15,957.00
<b>REVENUES</b>							
5. Revenue Deferred from Prior Year							
6. Cash Received in Current Year	10,000.00	94,511.24	68,478.00	1,198,973.00	(3,609.00)	570,712.00	15,868.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	10,000.00	94,511.24	68,478.00	1,198,973.00	(3,609.00)	570,712.00	15,868.00
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	10,000.00	200,636.00	103,750.00	1,074,395.00	11,154.00	634,095.00	10,821.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	10,000.00	200,636.00	103,750.00	1,074,395.00	11,154.00	634,095.00	10,821.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	(106,124.76)	(35,272.00)	124,578.00	(14,763.00)	(63,383.00)	5,047.00
a. Deferred Revenue				124,578.00			5,047.00
b. Accounts Payable							
c. Accounts Receivable	0.00	106,124.76	35,272.00		14,763.00	63,383.00	
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	21,463.00	351,615.00	31,068.00	0.00	5,136.00
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	21,463.00	351,615.00	31,068.00	0.00	5,047.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	10,000.00	200,636.00	103,750.00	1,074,395.00	11,154.00	634,095.00	10,821.00

II-11

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

FEDERAL PROGRAM NAME	Title III, Part A NCLB (LEP)	Indian Education	Teaching American History	Instructional Mat'ls	Resource Contract	TOTAL
FEDERAL CATALOG NUMBER	84.365	84.06		93.575	93.575	
RESOURCE CODE	4203	4510	5815	5035	5080	
REVENUE OBJECT	8290	8290	8290	8290	8290	
LOCAL DESCRIPTION (if any)				FD12	FD12	
<b>AWARD</b>						
1. Prior Year Carryover	122,796.00					1,207,240.00
2. a. Current Year Award	631,085.00	67,153.00	292,839.00	3,506.00	2,106.00	22,183,976.00
b. Transferability (NCLB)						0.00
c. Other Adjustments						0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	631,085.00	67,153.00	292,839.00	3,506.00	2,106.00	22,183,976.00
3. Required Matching Funds/Other						0.00
4. Total Available Award (sum lines 1, 2d, & 3)	753,881.00	67,153.00	292,839.00	3,506.00	2,106.00	23,391,216.00
<b>REVENUES</b>						
5. Revenue Deferred from Prior Year						0.00
6. Cash Received in Current Year	122,796.00	56,051.61	206,277.83	3,506.00	525.00	10,365,887.63
7. Contributed Matching Funds						0.00
8. Total Available (sum lines 5, 6, & 7)	122,796.00	56,051.61	206,277.83	3,506.00	525.00	10,365,887.63
<b>EXPENDITURES</b>						
9. Donor-Authorized Expenditures	605,466.00	63,475.19	236,825.00	3,506.00	2,106.00	13,162,355.14
10. Non Donor-Authorized Expenditures						797,431.84
11. Total Expenditures (lines 9 & 10)	605,466.00	63,475.19	236,825.00	3,506.00	2,106.00	13,959,786.98
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)	(482,670.00)	(7,423.58)	(30,547.17)	0.00	(1,581.00)	(2,796,467.51)
a. Deferred Revenue						2,535,356.00
b. Accounts Payable						0.00
c. Accounts Receivable	482,670.00	7,423.58	30,547.17	0.00	1,581.00	5,331,823.51
14. Unused Grant Award Calculation (line 4 minus line 9)	148,415.00	3,677.81	56,014.00	0.00	0.00	10,228,860.86
15. If Carryover is allowed, enter line 14 amount here	148,415.00	0.00	56,014.00	0.00	0.00	10,225,094.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	605,466.00	63,475.19	236,825.00	3,506.00	2,106.00	13,162,355.14

XI-12

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

STATE PROGRAM NAME	After School Education & Safety	Williams - Emergency Repair	CBET	Infant Discretionary	Workability	Low Incidence	Staff Development
RESOURCE CODE	6010	6225	6285	6515	6520	6530	6535
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. a. Prior Year Carryover	0.00	198,089.00	278,173.00	0.00	0.00	0.00	0.00
b. Restr Bal Transfers (Obj 8997)			(243,605.00)				
c. Adjusted Prior Year Carryover (sum lines 1a & 1b)	0.00	198,089.00	34,568.00	0.00	0.00	0.00	0.00
2. a. Current Year Award	975,000.00	2,814,006.00	201,299.00	1,000.00	305,750.00	7,557.00	13,888.00
b. Block Grant Transfers (Obj 8995)							
c. Cat Flex Transfers (Obj 8998)							
d. Other Adjustments							
e. Adj Curr Yr Award (sum lines 2a through 2d)	975,000.00	2,814,006.00	201,299.00	1,000.00	305,750.00	7,557.00	13,888.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2e, & 3)	975,000.00	3,012,095.00	235,867.00	1,000.00	305,750.00	7,557.00	13,888.00
<b>REVENUES</b>							
5. Revenue Deferred from Prior Year		198,088.60	34,568.00				
6. Cash Received in Current Year	900,573.15	2,814,006.00	201,299.00	0.00	182,127.00	5,668.00	10,416.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	900,573.15	3,012,094.60	235,867.00	0.00	182,127.00	5,668.00	10,416.00
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	939,198.19	2,582,685.91	235,867.00	1,000.00	305,750.00	7,557.00	13,888.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	939,198.19	2,582,685.91	235,867.00	1,000.00	305,750.00	7,557.00	13,888.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(38,625.04)	429,408.69	0.00	(1,000.00)	(123,623.00)	(1,889.00)	(3,472.00)
a. Deferred Revenue		429,408.69					
b. Accounts Payable							
c. Accounts Receivable	38,625.04		0.00	1,000.00	123,623.00	1,889.00	3,472.00
14. Unused Grant Award Calculation (line 4 minus line 9)	35,801.81	429,409.09	0.00	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	0.00	429,409.00	0.00	0.00	0.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	939,198.19	2,582,685.91	235,867.00	1,000.00	305,750.00	7,557.00	13,888.00

XI-13

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

STATE PROGRAM NAME	Tobacco Use Prevention	Agriculture Voc'nl	Calif Instructional School Gardens	Partnership Academy	High Priority (HPSGP)	International Bacc	Specialized Secondary
RESOURCE CODE	6660	7010	7026	7220	7258	7286	7370
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)		VEA Agriculture					
<b>AWARD</b>							
1. a. Prior Year Carryover	12,458.00	0.00	81,556.00	55,449.00	47,729.00	7,220.00	0.00
b. Restr Bal Transfers (Obj 8997)			(76,530.00)	(11,667.00)			
c. Adjusted Prior Year Carryover (sum lines 1a & 1b)	12,458.00	0.00	5,026.00	43,782.00	47,729.00	7,220.00	0.00
2. a. Current Year Award	33,137.00	6,683.00	0.00	72,738.00	428,400.00	21,385.00	75,000.00
b. Block Grant Transfers (Obj 8995)							
c. Cat Flex Transfers (Obj 8998)					(428,400.00)	(11,775.00)	(33,865.00)
d. Other Adjustments							
e. Adj Curr Yr Award (sum lines 2a through 2d)	33,137.00	6,683.00	0.00	72,738.00	0.00	9,610.00	41,135.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2e, & 3)	45,595.00	6,683.00	5,026.00	116,520.00	47,729.00	16,830.00	41,135.00
<b>REVENUES</b>							
5. Revenue Deferred from Prior Year	12,458.00		(3,974.23)	3,282.00		892.75	
6. Cash Received in Current Year	33,137.00	5,568.00	0.00	81,640.00	47,729.21	12,947.66	41,135.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	45,595.00	5,568.00	(3,974.23)	84,922.00	47,729.21	13,840.41	41,135.00
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	22,406.00	6,187.01	5,025.77	116,520.00	47,729.21	16,830.00	41,135.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	22,406.00	6,187.01	5,025.77	116,520.00	47,729.21	16,830.00	41,135.00
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)	23,189.00	(619.01)	(9,000.00)	(31,598.00)	0.00	(2,989.59)	0.00
a. Deferred Revenue	23,189.00						
b. Accounts Payable							
c. Accounts Receivable		619.01	9,000.00	31,598.00	0.00	2,989.59	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	23,189.00	495.99	0.23	0.00	(0.21)	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	23,189.00	496.00	0.00	0.00	0.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	22,406.00	6,187.01	5,025.77	116,520.00	47,729.21	16,830.00	41,135.00

XI-14



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

STATE PROGRAM NAME	PreK & Family Literacy - Part Day	PreK & Family Literacy - Support	Child Development	Latch Key	CDC Based Reserve	State Relocatable Classroom	School Breakfast Expansion
RESOURCE CODE	6050	6052	6060	6080	6130	7880	5380
REVENUE OBJECT	8590	8590	8530	8530	8990	8590	8520
LOCAL DESCRIPTION (if any)	FD12	FD12	FD12	FD12	FD12	FD12	FD13
<b>AWARD</b>							
1. a. Prior Year Carryover	56,865.00	0.00	0.00	0.00	0.00	0.00	35,706.00
b. Restr Bal Transfers (Obj 8997)							
c. Adjusted Prior Year Carryover (sum lines 1a & 1b)	56,865.00	0.00	0.00	0.00	0.00	0.00	35,706.00
2. a. Current Year Award	183,337.00	5,000.00	628,249.00	425,015.00		13,500.00	0.00
b. Block Grant Transfers (Obj 8995)							
c. Cat Flex Transfers (Obj 8998)							
d. Other Adjustments	(45,940.00)				51,242.36		
e. Adj Curr Yr Award (sum lines 2a through 2d)	137,397.00	5,000.00	628,249.00	425,015.00	51,242.36	13,500.00	0.00
3. Required Matching Funds/Other			45,200.00	56,200.00			
4. Total Available Award (sum lines 1c, 2e, & 3)	194,262.00	5,000.00	673,449.00	481,215.00	51,242.36	13,500.00	35,706.00
<b>REVENUES</b>							
5. Revenue Deferred from Prior Year							35,705.90
6. Cash Received in Current Year	135,923.00	4,510.00	574,825.00	481,215.00	51,242.36	13,500.00	0.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	135,923.00	4,510.00	574,825.00	481,215.00	51,242.36	13,500.00	35,705.90
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	181,863.00	5,000.00	673,449.00	481,215.00	43.42	13,500.00	35,705.90
10. Non Donor-Authorized Expenditures			59,326.30	133,729.18			
11. Total Expenditures (lines 9 & 10)	181,863.00	5,000.00	732,775.30	614,944.18	43.42	13,500.00	35,705.90
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)	(45,940.00)	(490.00)	(98,624.00)	0.00	51,198.94	0.00	0.00
a. Deferred Revenue					51,198.94		
b. Accounts Payable							
c. Accounts Receivable	45,940.00	490.00	98,624.00	0.00		0.00	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	12,399.00	0.00	0.00	0.00	51,198.94	0.00	0.10
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	0.00	0.00	51,199.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	181,863.00	5,000.00	673,449.00	481,215.00	43.42	13,500.00	35,705.90

XI-15

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

STATE PROGRAM NAME	TOTAL
RESOURCE CODE	
REVENUE OBJECT	
LOCAL DESCRIPTION (if any)	
<b>AWARD</b>	
1. a. Prior Year Carryover	773,245.00
b. Restr Bal Transfers (Obj 8997)	(331,802.00)
c. Adjusted Prior Year Carryover (sum lines 1a & 1b)	441,443.00
2. a. Current Year Award	6,210,944.00
b. Block Grant Transfers (Obj 8995)	0.00
c. Cat Flex Transfers (Obj 8998)	(474,040.00)
d. Other Adjustments	5,302.36
e. Adj Curr Yr Award (sum lines 2a through 2d)	5,742,206.36
3. Required Matching Funds/Other	101,400.00
4. Total Available Award (sum lines 1c, 2e, & 3)	6,285,049.36
<b>REVENUES</b>	
5. Revenue Deferred from Prior Year	281,021.02
6. Cash Received in Current Year	5,597,461.38
7. Contributed Matching Funds	0.00
8. Total Available (sum lines 5, 6, & 7)	5,878,482.40
<b>EXPENDITURES</b>	
9. Donor-Authorized Expenditures	5,732,555.41
10. Non Donor-Authorized Expenditures	193,055.48
11. Total Expenditures (lines 9 & 10)	5,925,610.89
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)	145,926.99
a. Deferred Revenue	503,796.63
b. Accounts Payable	0.00
c. Accounts Receivable	357,869.64
14. Unused Grant Award Calculation (line 4 minus line 9)	552,493.95
15. If Carryover is allowed, enter line 14 amount here	504,293.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	5,732,555.41

91-IX

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

LOCAL PROGRAM NAME	School Readiness	School Readiness OCDE	School Ready Pilot	School Nurse Expansion	Calif Tech Asst Proj	ROP General	ROP Lottery
RESOURCE CODE	9202	9204	9205	9206	9270	9351	9352
REVENUE OBJECT	8677	8677	8677	8677	8677	8677	8677
LOCAL DESCRIPTION (if any)	Local		State		CTAP		
<b>AWARD</b>							
1. a. Prior Year Carryover	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Restr Bal Transfers (Obj 8997)							
c. Adj Prior Year Carryover (sum lines 1a & 1b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2. a. Current Year Award	175,100.00	3,000.00	204,728.00	204,000.00	9,995.00	2,884,076.00	108,900.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	175,100.00	3,000.00	204,728.00	204,000.00	9,995.00	2,884,076.00	108,900.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	175,100.00	3,000.00	204,728.00	204,000.00	9,995.00	2,884,076.00	108,900.00
<b>REVENUES</b>							
5. Revenue Deferred from Prior Year							
6. Cash Received in Current Year	103,118.13	0.00	104,685.76	138,299.78	9,995.24	1,517,934.00	0.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	103,118.13	0.00	104,685.76	138,299.78	9,995.24	1,517,934.00	0.00
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	156,567.48	2,412.80	187,375.33	204,000.00	4,905.72	2,928,058.00	108,900.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	156,567.48	2,412.80	187,375.33	204,000.00	4,905.72	2,928,058.00	108,900.00
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)	(53,449.35)	(2,412.80)	(82,689.57)	(65,700.22)	5,089.52	(1,410,124.00)	(108,900.00)
a. Deferred Revenue					5,089.52		
b. Accounts Payable							
c. Accounts Receivable	53,449.35	2,412.80	82,689.57	65,700.22		1,410,124.00	108,900.00
14. Unused Grant Award Calculation (line 4 minus line 9)	18,532.52	587.20	17,352.67	0.00	5,089.28	(43,982.00)	0.00
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	0.00	0.00	5,089.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	156,567.48	2,412.80	187,375.33	204,000.00	4,905.72	2,928,058.00	108,900.00

XI-17

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

LOCAL PROGRAM NAME	ROP Carl Perkins	ROP Prop 20 Lottery	ROP Facilities	ROP Site Block Grant	Med Admin Activity	Beckman Science	Nutrition Network
RESOURCE CODE	9353	9355	9359	9361	9503	9507	9508
REVENUE OBJECT	8677	8677	8677	8677	8677	8677	8677
LOCAL DESCRIPTION (if any)	Sec 132 Adults						
<b>AWARD</b>							
1. a. Prior Year Carryover	0.00	0.00	0.00	0.00	123,305.00	28,166.00	92,756.00
b. Restr Bal Transfers (Obj 8997)							
c. Adj Prior Year Carryover (sum lines 1a & 1b)	0.00	0.00	0.00	0.00	123,305.00	28,166.00	92,756.00
2. a. Current Year Award	92,325.00	45,391.00	4,911.00	2,210.00	210,854.00	225,000.00	385,780.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	92,325.00	45,391.00	4,911.00	2,210.00	210,854.00	225,000.00	385,780.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	92,325.00	45,391.00	4,911.00	2,210.00	334,159.00	253,166.00	478,536.00
<b>REVENUES</b>							
5. Revenue Deferred from Prior Year					123,304.68	28,165.51	
6. Cash Received in Current Year	0.00	0.00	0.00	0.00	210,854.40	225,000.00	233,600.83
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	0.00	0.00	0.00	0.00	334,159.08	253,165.51	233,600.83
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	92,325.00	45,391.00	4,911.00	2,210.27	179,446.04	229,185.48	340,794.36
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	92,325.00	45,391.00	4,911.00	2,210.27	179,446.04	229,185.48	340,794.36
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)	(92,325.00)	(45,391.00)	(4,911.00)	(2,210.27)	154,713.04	23,980.03	(107,193.53)
a. Deferred Revenue					154,713.04	23,980.03	
b. Accounts Payable							
c. Accounts Receivable	92,325.00	45,391.00	4,911.00	2,210.27			107,193.53
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	(0.27)	154,712.96	23,980.52	137,741.64
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	0.00	0.00	154,713.00	23,981.00	117,430.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	92,325.00	45,391.00	4,911.00	2,210.27	179,446.04	229,185.48	340,794.36

XI-18



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

LOCAL PROGRAM NAME	Nutrition Network - Public Health	Nutrition Network - Follow the Leader	Nutrition Network - Public Health	Microsoft Settle - General Purpose	Microsoft Settle - Software	Microsoft Settle - Calif Government	Dairy Council
RESOURCE CODE	9514	9515	9519	9512	9513	9516	9517
REVENUE OBJECT	8677	8677	8677	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. a. Prior Year Carryover	7,399.00	3,530.00	2,905.00	40,950.00	351,989.00	16,298.00	7,216.00
b. Restr Bal Transfers (Obj 8997)							
c. Adj Prior Year Carryover (sum lines 1a & 1b)	7,399.00	3,530.00	2,905.00	40,950.00	351,989.00	16,298.00	7,216.00
2. a. Current Year Award	0.00	0.00	0.00	0.00	0.00	981.00	0.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	0.00	0.00	0.00	981.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	7,399.00	3,530.00	2,905.00	40,950.00	351,989.00	17,279.00	7,216.00
<b>REVENUES</b>							
5. Revenue Deferred from Prior Year					4,455.86		
6. Cash Received in Current Year	7,357.97	3,509.35	2,860.49	13,063.94	171,495.64	(46.01)	7,215.46
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	7,357.97	3,509.35	2,860.49	13,063.94	175,951.50	(46.01)	7,215.46
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	7,357.97	3,509.35	2,860.49	19,976.42	548.45	(46.01)	7,215.46
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	7,357.97	3,509.35	2,860.49	19,976.42	548.45	(46.01)	7,215.46
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	0.00	0.00	(6,912.48)	175,403.05	0.00	0.00
a. Deferred Revenue					175,403.05		
b. Accounts Payable							
c. Accounts Receivable	0.00	0.00	0.00	6,912.48		0.00	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	41.03	20.65	44.51	20,973.58	351,440.55	17,325.01	0.54
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	0.00	20,974.00	351,441.00	17,325.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	7,357.97	3,509.35	2,860.49	19,976.42	548.45	(46.01)	7,215.46

61-IX

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

LOCAL PROGRAM NAME	Farmers Market	TOTAL
RESOURCE CODE	9518	
REVENUE OBJECT	8699	
LOCAL DESCRIPTION (if any)		
<b>AWARD</b>		
1. a. Prior Year Carryover	6,250.00	680,764.00
b. Restr Bal Transfers (Obj 8997)		0.00
c. Adj Prior Year Carryover (sum lines 1a & 1b)	6,250.00	680,764.00
2. a. Current Year Award	0.00	4,557,251.00
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	4,557,251.00
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1c, 2c, & 3)	6,250.00	5,238,015.00
<b>REVENUES</b>		
5. Revenue Deferred from Prior Year		155,926.05
6. Cash Received in Current Year	4,184.27	2,753,129.25
7. Contributed Matching Funds		0.00
8. Total Available (sum lines 5, 6, & 7)	4,184.27	2,909,055.30
<b>EXPENDITURES</b>		
9. Donor-Authorized Expenditures	4,184.27	4,532,088.88
10. Non Donor-Authorized Expenditures		0.00
11. Total Expenditures (lines 9 & 10)	4,184.27	4,532,088.88
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	(1,623,033.58)
a. Deferred Revenue		359,185.64
b. Accounts Payable		0.00
c. Accounts Receivable	0.00	1,982,219.22
14. Unused Grant Award Calculation (line 4 minus line 9)	2,065.73	705,926.12
15. If Carryover is allowed, enter line 14 amount here	0.00	690,953.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	4,184.27	4,532,088.88

XI-20

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

FEDERAL PROGRAM NAME	ARRA State Fiscal Stabilization Fund	LEA Medi Option	Nat'l School Lunch	TOTAL
FEDERAL CATALOG NUMBER	84.394	93.778	10.555	
RESOURCE CODE	3200	5640	5310	
REVENUE OBJECT	8290	8290	8220	
LOCAL DESCRIPTION (if any)			FD13	
<b>AWARD</b>				
1. Prior Year Restricted Ending Balance		21,238.00	0.00	21,238.00
2. a. Current Year Award	10,037,834.00	416,350.00	4,888,962.00	15,343,146.00
b. Other Adjustments				0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	10,037,834.00	416,350.00	4,888,962.00	15,343,146.00
3. Required Matching Funds/Other				0.00
4. Total Available Award (sum lines 1, 2c, & 3)	10,037,834.00	437,588.00	4,888,962.00	15,364,384.00
<b>REVENUES</b>				
5. Cash Received in Current Year	7,533,299.00	420,122.97	4,664,503.68	12,617,925.65
6. Amounts Included in Line 5 for Prior Year Adjustments		(3,772.66)		(3,772.66)
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	2,504,535.00	(0.31)	224,458.32	2,728,993.01
b. Noncurrent Accounts Receivable				0.00
c. Current Accounts Receivable (line 7a minus line 7b)	2,504,535.00	(0.31)	224,458.32	2,728,993.01
8. Contributed Matching Funds				0.00
9. Total Available (sum lines 5, 7c, & 8)	10,037,834.00	420,122.66	4,888,962.00	15,346,918.66
<b>EXPENDITURES</b>				
10. Donor-Authorized Expenditures	0.00	220,869.70	4,888,962.00	5,109,831.70
11. Non Donor-Authorized Expenditures			2,730,551.40	2,730,551.40
12. Total Expenditures (line 10 plus line 11)	0.00	220,869.70	7,619,513.40	7,840,383.10
<b>RESTRICTED ENDING BALANCE</b>				
13. Current Year (line 4 minus line 10)	10,037,834.00	216,718.30	0.00	10,254,552.30

XI-21

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

STATE PROGRAM NAME	Community Day School	Special Education	EIA/LEP	G.A.T.E.	Home to School / Sp Ed Trans	Teacher Recruitment	ELAP
RESOURCE CODE	2430	6500	7091	7140	7230/7240	6275	6286
REVENUE OBJECT	8311/8319/8091	8311/8319/8590	8311	8311	8311/8699/8675	8590	8590
LOCAL DESCRIPTION (if any)		8791/8091/8919			8972/8990		
<b>AWARD</b>							
1. a. Prior Year Restricted Ending Balance			816,352.00			93,395.00	228,010.00
b. Restr Bal Transfers (Obj 8997)						(63,304.00)	(216,632.00)
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	0.00	0.00	816,352.00	0.00	0.00	30,091.00	11,378.00
2. a. Current Year Award	118,805.00	17,564,860.00	3,431,505.00	211,902.00	2,772,205.21	0.00	227,285.00
b. Block Grant Transfers (Obj 8995)							
c. Cat Flex Transfers (Obj 8998)				(6,663.00)			
d. Other Adjustments							
e. Adj Curr Yr Award (sum lines 2a through 2d)	118,805.00	17,564,860.00	3,431,505.00	205,239.00	2,772,205.21	0.00	227,285.00
3. Required Matching Funds/Other	439,493.00	5,772,909.99			503,945.00		
4. Total Available Award (sum lines 1c, 2e, & 3)	558,298.00	23,337,769.99	4,247,857.00	205,239.00	3,276,150.21	30,091.00	238,663.00
<b>REVENUES</b>							
5. Cash Received in Current Year	64,600.96	15,524,316.75	3,394,917.65	176,681.13	2,505,025.81	93,394.80	0.00
6. Amounts Included in Line 5 for Prior Year Adjustments						(93,394.80)	
7. a. Accounts Receivable (line 2e minus lines 5 & 6)	54,204.04	2,040,543.25	36,587.35	28,557.87	267,179.40	0.00	227,285.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	54,204.04	2,040,543.25	36,587.35	28,557.87	267,179.40	0.00	227,285.00
8. Contributed Matching Funds	439,493.00	5,772,909.99			503,945.00		
9. Total Available (sum lines 5, 7c, & 8)	558,298.00	23,337,769.99	3,431,505.00	205,239.00	3,276,150.21	93,394.80	227,285.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	558,298.00	23,337,769.99	3,071,792.00	205,239.00	3,276,150.21	30,090.73	87,886.00
11. Non Donor-Authorized Expenditures		4,713,159.17			5,412,536.18		
12. Total Expenditures (line 10 plus line 11)	558,298.00	28,050,929.16	3,071,792.00	205,239.00	8,688,686.39	30,090.73	87,886.00
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	0.00	0.00	1,176,065.00	0.00	0.00	0.27	150,777.00

XI-22



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

STATE PROGRAM NAME	Career Tech Equip	School Safety	Arts/Music Block Grant	Arts/Music/PE	CAHSEE Assist	CAHSEE Mat'ls	Supplemental Counseling 7-12
RESOURCE CODE	6377	6405	6760	6761	7055	7056	7080
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)				one-time			
<b>AWARD</b>							
1. a. Prior Year Restricted Ending Balance	40,365.27	50,446.00	30,697.00	531,945.00	182,331.00	3,954.63	435,384.00
b. Restr Bal Transfers (Obj 8997)	(5,610.34)	(1,446.00)	(23,406.00)	(386,241.00)			(122,022.00)
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	34,754.93	49,000.00	7,291.00	145,704.00	182,331.00	3,954.63	313,362.00
2. a. Current Year Award	0.00	382,563.00	421,078.00	0.00	209,243.00	0.00	794,050.00
b. Block Grant Transfers (Obj 8995)							
c. Cat Flex Transfers (Obj 8998)		(5,976.00)	(15,969.00)		(113,891.00)		(219,507.00)
d. Other Adjustments							
e. Adj Curr Yr Award (sum lines 2a through 2d)	0.00	376,587.00	405,109.00	0.00	95,352.00	0.00	574,543.00
3. Required Matching Funds/Other			54,254.00				
4. Total Available Award (sum lines 1c, 2e, & 3)	34,754.93	425,587.00	466,654.00	145,704.00	277,683.00	3,954.63	887,905.00
<b>REVENUES</b>							
5. Cash Received in Current Year	0.00	(5,976.00)	234,713.00	0.00	95,352.00	0.00	(219,507.00)
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2e minus lines 5 & 6)	0.00	382,563.00	170,396.00	0.00	0.00	0.00	794,050.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	382,563.00	170,396.00	0.00	0.00	0.00	794,050.00
8. Contributed Matching Funds			54,254.00				
9. Total Available (sum lines 5, 7c, & 8)	0.00	376,587.00	459,363.00	0.00	95,352.00	0.00	574,543.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	34,754.93	425,587.00	466,654.00	145,704.00	277,683.00	3,954.63	887,905.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	34,754.93	425,587.00	466,654.00	145,704.00	277,683.00	3,954.63	887,905.00
<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

XI-23

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

STATE PROGRAM NAME	IMFRP	Supplemental Inst Mat'l for EL	Inst'l Mat-Williams	CPARP	CE Staff Mentoring	Math & Reading Staff Development	AB430 Admin Training
RESOURCE CODE	7156	7157	7158	7271	7276	7294	7325
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)		one-time		Peer Asst Review			
<b>AWARD</b>							
1. a. Prior Year Restricted Ending Balance	1,547,972.42	146,368.00	79,390.80	109,999.00		9,258.00	17,718.00
b. Restr Bal Transfers (Obj 8997)							(11,718.00)
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	1,547,972.42	146,368.00	79,390.80	109,999.00	0.00	9,258.00	6,000.00
2. a. Current Year Award	1,630,200.00	(12,573.00)	0.00	110,502.00	31,244.00	210,000.00	17,009.00
b. Block Grant Transfers (Obj 8995)							
c. Cat Flex Transfers (Obj 8998)	(834,990.45)			(49,626.00)	(31,244.00)	(199,121.00)	(23,009.00)
d. Other Adjustments							
e. Adj Curr Yr Award (sum lines 2a through 2d)	795,209.55	(12,573.00)	0.00	60,876.00	0.00	10,879.00	(6,000.00)
3. Required Matching Funds/Other	56,599.80	2,020.40	4,754.09				
4. Total Available Award (sum lines 1c, 2e, & 3)	2,399,781.77	135,815.40	84,144.89	170,875.00	0.00	20,137.00	0.00
<b>REVENUES</b>							
5. Cash Received in Current Year	795,209.55	0.00	0.00	38,776.00	(31,244.00)	10,879.00	(27,809.00)
6. Amounts Included in Line 5 for Prior Year Adjustments		(12,573.00)					
7. a. Accounts Receivable (line 2e minus lines 5 & 6)	0.00	0.00	0.00	22,100.00	31,244.00	0.00	21,809.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	22,100.00	31,244.00	0.00	21,809.00
8. Contributed Matching Funds	56,599.80	2,020.40	4,754.09				
9. Total Available (sum lines 5, 7c, & 8)	851,809.35	2,020.40	4,754.09	60,876.00	0.00	10,879.00	(6,000.00)
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	2,399,781.77	135,815.40	84,144.89	170,875.00	0.00	20,137.00	0.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	2,399,781.77	135,815.40	84,144.89	170,875.00	0.00	20,137.00	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

XI-24

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

STATE PROGRAM NAME	Pupil Retention Block Grant	Tchr Credentialing Block Grant	Prof Development Block Grant	Targeted Inst Imprv Block Grant	School/Library Imprv Block Grant	Site Discretionary Block Grant	District Discr Block Grant
RESOURCE CODE	7390	7392	7393	7394	7395	7396	7397
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)						one-time	one-time
<b>AWARD</b>							
1. a. Prior Year Restricted Ending Balance	74,461.00	372,509.00			410,973.00	408,887.00	190,155.00
b. Restr Bal Transfers (Obj 8997)	(74,461.00)					(238,923.00)	
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	0.00	372,509.00	0.00	0.00	410,973.00	169,964.00	190,155.00
2. a. Current Year Award	76,134.00	445,068.00	1,372,647.00	1,624,983.00	1,912,015.00	0.00	
b. Block Grant Transfers (Obj 8995)							
c. Cat Flex Transfers (Obj 8998)	(8,191.00)	(398,497.00)		603,088.00	(1,162,243.00)		
d. Other Adjustments							
e. Adj Curr Yr Award (sum lines 2a through 2d)	67,943.00	46,571.00	1,372,647.00	2,228,071.00	749,772.00	0.00	0.00
3. Required Matching Funds/Other			322,226.00				(190,155.00)
4. Total Available Award (sum lines 1c, 2e, & 3)	67,943.00	419,080.00	1,694,873.00	2,228,071.00	1,160,745.00	169,964.00	0.00
<b>REVENUES</b>							
5. Cash Received in Current Year	67,943.00	(121,805.00)	1,372,647.00	2,048,413.00	749,772.00	0.00	0.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2e minus lines 5 & 6)	0.00	168,376.00	0.00	179,658.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	168,376.00	0.00	179,658.00	0.00	0.00	0.00
8. Contributed Matching Funds			322,226.00				(190,155.00)
9. Total Available (sum lines 5, 7c, & 8)	67,943.00	46,571.00	1,694,873.00	2,228,071.00	749,772.00	0.00	(190,155.00)
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	67,943.00	419,080.00	1,694,873.00	2,228,071.00	1,160,745.00	169,964.00	0.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	67,943.00	419,080.00	1,694,873.00	2,228,071.00	1,160,745.00	169,964.00	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

XI-25

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

STATE PROGRAM NAME	Inst Mat'l/Library/Ed Tech	Quality Education Investment Act	State Meal	Adult Ed	State School Building	State School Building	State School Building
RESOURCE CODE	7398	7400	5310	6390	7803	7805	7806
REVENUE OBJECT	8590	8590	8521	8311/8319/8660	8545	8545	8545/8660
LOCAL DESCRIPTION (if any)	one-time	QEIA	FD13	FD11	FD35	FD35	FD35
<b>AWARD</b>							
1. a. Prior Year Restricted Ending Balance	71,914.00	998,432.00					
b. Restr Bal Transfers (Obj 8997)	(44,880.00)						
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	27,034.00	998,432.00	0.00	0.00	0.00	0.00	0.00
2. a. Current Year Award	0.00	1,809,500.00	403,498.00	67,167.86	2,066,857.00	2,366,752.00	3,718,390.00
b. Block Grant Transfers (Obj 8995)							
c. Cat Flex Transfers (Obj 8998)							
d. Other Adjustments							
e. Adj Curr Yr Award (sum lines 2a through 2d)	0.00	1,809,500.00	403,498.00	67,167.86	2,066,857.00	2,366,752.00	3,718,390.00
3. Required Matching Funds/Other				574.54			3,753.40
4. Total Available Award (sum lines 1c, 2e, & 3)	27,034.00	2,807,932.00	403,498.00	67,742.40	2,066,857.00	2,366,752.00	3,722,143.40
<b>REVENUES</b>							
5. Cash Received in Current Year	0.00	1,809,500.00	396,839.65	56,541.06	2,066,857.00	2,366,752.00	3,718,390.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2e minus lines 5 & 6)	0.00	0.00	6,658.35	10,626.80	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	6,658.35	10,626.80	0.00	0.00	0.00
8. Contributed Matching Funds				574.54			3,753.40
9. Total Available (sum lines 5, 7c, & 8)	0.00	1,809,500.00	403,498.00	67,742.40	2,066,857.00	2,366,752.00	3,722,143.40
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	27,034.00	1,005,835.00	403,498.00	44,676.45	2,066,857.00	2,366,752.00	3,722,143.40
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	27,034.00	1,005,835.00	403,498.00	44,676.45	2,066,857.00	2,366,752.00	3,722,143.40
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	0.00	1,802,097.00	0.00	23,065.95	0.00	0.00	0.00

XI-26



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

STATE PROGRAM NAME	State School Building	State School Building	State School Building	State School Building	State School Building	State School Building	TOTAL
RESOURCE CODE	7807	7816	7820	7822	7824	7828	
REVENUE OBJECT	8545	8913	8545	8545	8545/8660	8545/8660	
LOCAL DESCRIPTION (if any)	FD35	FD35	FD35	FD35	FD35	FD35	
<b>AWARD</b>							
1. a. Prior Year Restricted Ending Balance					191,221.00		7,042,138.12
b. Restr Bal Transfers (Obj 8997)							(1,188,643.34)
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	0.00	0.00	0.00	0.00	191,221.00	0.00	5,853,494.78
2. a. Current Year Award	2,330,118.00	246,229.00	707,097.00	1,120,878.00	0.00	775,424.00	49,162,636.07
b. Block Grant Transfers (Obj 8995)							0.00
c. Cat Flex Transfers (Obj 8998)							(2,465,839.45)
d. Other Adjustments							0.00
e. Adj Curr Yr Award (sum lines 2a through 2d)	2,330,118.00	246,229.00	707,097.00	1,120,878.00	0.00	775,424.00	46,696,796.62
3. Required Matching Funds/Other					5,092.72	5,550.92	6,981,018.86
4. Total Available Award (sum lines 1c, 2e, & 3)	2,330,118.00	246,229.00	707,097.00	1,120,878.00	196,313.72	780,974.92	59,531,310.26
<b>REVENUES</b>							
5. Cash Received in Current Year	2,330,118.00	246,228.62	707,097.00	1,120,878.00	0.00	775,424.00	42,360,925.98
6. Amounts Included in Line 5 for Prior Year Adjustments							(105,967.80)
7. a. Accounts Receivable (line 2e minus lines 5 & 6)	0.00	0.38	0.00	0.00	0.00	0.00	4,441,838.44
b. Noncurrent Accounts Receivable							0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.38	0.00	0.00	0.00	0.00	4,441,838.44
8. Contributed Matching Funds					5,092.72	5,550.92	6,981,018.86
9. Total Available (sum lines 5, 7c, & 8)	2,330,118.00	246,229.00	707,097.00	1,120,878.00	5,092.72	780,974.92	53,783,783.28
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	2,330,118.00	246,228.62	707,097.00	1,120,878.00	8,015.12	780,974.92	56,191,006.06
11. Non Donor-Authorized Expenditures							10,125,695.35
12. Total Expenditures (line 10 plus line 11)	2,330,118.00	246,228.62	707,097.00	1,120,878.00	8,015.12	780,974.92	66,316,701.41
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	0.00	0.38	0.00	0.00	188,298.60	0.00	3,340,304.20

XI-27

<b>Direct Instructional Costs and Documented Support Costs</b> (Funds 01, 09, and 62, Resource 2430, Goal 3550, Functions 1000-1999, 2000-3600, 3900, 4000-4999, 8100-8400, and 8700)		Object Codes	Program Costs
1	Certificated Salaries	1000-1999	375,063.60
2	Classified Salaries	2000-2999	50,540.05
3	Employee Benefits	3000-3999	88,702.05
4	Books and Supplies	4000-4999	18,191.47
5	Services and Other Operating Expenditures	5000-5999	13,943.10
6	Equipment & Replacement	6400, 6500	0.00
7	<b>Total Program Costs</b> (In accordance with EC 48660.2 (a)) (Sum of lines 1 through 6)		546,440.27

Compliance Calculation	Total Program
A. Program Revenues* (Funds 01, 09, and 62, Resource 2430, Objects 8091, 8099, 8311, and 8319)	319,877.00
B. Net Revenues (Line A times 90%)	287,889.30
C. Program Costs (Line 7)	546,440.27
D. Difference* (Line B minus Line C) (If positive, amount is subject to reduction from the next apportionment)	(258,550.97)

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

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	115,080,187.80	301	1,879,107.23	303	113,201,080.57	305	3,001,012.76		307	110,200,067.81	309
2000 - Classified Salaries	37,217,892.49	311	579,422.56	313	36,638,469.93	315	5,315,117.73		317	31,323,352.20	319
3000 - Employee Benefits (Excluding 3800)	46,002,407.51	321	7,832,245.20	323	38,170,162.31	325	2,587,762.61		327	35,582,399.70	329
4000 - Books, Supplies Equip Replace. (6500)	9,626,484.26	331	233,753.79	333	9,392,730.47	335	5,708,660.09		337	3,684,070.38	339
5000 - Services. . . & 7300 - Indirect Costs	17,032,822.12	341	160,083.15	343	16,872,738.97	345	3,140,360.65		347	13,732,378.32	349
TOTAL					214,275,182.25	365			TOTAL	194,522,268.41	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	94,938,511.32 375
2. Salaries of Instructional Aides Per EC 41011. . . . .		2100	7,428,384.45 380
3. STRS. . . . .		3101 & 3102	7,711,850.00 382
4. PERS. . . . .		3201 & 3202	627,053.67 383
5. OASDI - Regular, Medicare and Alternative. . . . .		3301 & 3302	1,750,011.40 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .		3401 & 3402	11,015,782.56 385
7. Unemployment Insurance. . . . .		3501 & 3502	308,923.46 390
8. Workers' Compensation Insurance. . . . .		3601 & 3602	169.24 392
9. OPEB, Active Employees (EC 41372). . . . .		3751 & 3752	0.00
10. Other Benefits (EC 22310). . . . .		3901 & 3902	2,216,136.77 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .			125,996,822.87 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .			1,716,316.82
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .			54,604.59 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .			396
14. TOTAL SALARIES AND BENEFITS. . . . .			124,225,901.46 397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. . . . .			63.86%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X'). . . . .			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high) . . . . .	55.00%
2. Percentage spent by this district (Part II, Line 15) . . . . .	63.86%
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). . . . .	194,522,268.41
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	0.00

	2008-09 Calculations			2009-10 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>A. PRIOR YEAR DATA</b> (2007-08 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2007-08 Actual			2008-09 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	152,642,704.64		152,642,704.64			160,671,553.68
2. PRIOR YEAR GANN ADA (Preload/Line B9, PY column)	29,665.72		29,665.72			29,942.87
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2007-08			Adjustments to 2008-09		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
<b>B. CURRENT YEAR GANN ADA</b> (2008-09 data should tie to Principal Apportionment Attendance Software reports)	2008-09 P2 Report			2009-10 P2 Estimate		
1. Total K-12 ADA (Form A, Line 10)	27,219.81		27,219.81	27,203.19		27,203.19
2. ROC/P ADA**			0.00			0.00
3. Total Charter Schools ADA (Form A, Line 26)	2,101.81		2,101.81	2,101.81		2,101.81
4. Total Supplemental Instructional Hours**	434,874.00		434,874.00	414,521.00		414,521.00
5. Divide Line B4 by 700 (Round to 2 decimal places)			621.25			592.17
6. TOTAL P2 ADA (Lines B1 through B3 plus B5)			29,942.87			29,897.17
OTHER ADA (From Principal Apportionment Attendance Software)						
7. Apprentice Hours - High School						
8. Divide Line B7 by 525 (Round to 2 decimal places)			0.00			0.00
9. TOTAL CURRENT YEAR GANN ADA (Sum Lines B6 plus B8)			29,942.87			29,897.17
<b>C. LOCAL PROCEEDS OF TAXES</b> TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	2008-09 Actual			2009-10 Budget		
1. Homeowners' Exemption (Object 8021)	977,361.39		977,361.39	977,362.00		977,362.00
2. Timber Yield Tax (Object 8022)	26.24		26.24	16.00		16.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	105,143,103.69		105,143,103.69	106,565,588.00		106,565,588.00
5. Unsecured Roll Taxes (Object 8042)	4,410,538.21		4,410,538.21	4,691,953.00		4,691,953.00
6. Prior Years' Taxes (Object 8043)	5,823,486.14		5,823,486.14	6,036,676.00		6,036,676.00
7. Supplemental Taxes (Object 8044)	2,273,335.06		2,273,335.06	2,464,409.00		2,464,409.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	1,407,446.84		1,407,446.84	1,700,000.00		1,700,000.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	8.00		8.00
11. Comm. Redevelopment Funds (Objects 8047 & 8625) (Only if not counted in redevelopment agency's limit)	246,064.20		246,064.20	581,800.00		581,800.00
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)	(4,125,613.00)		(4,125,613.00)	(4,212,876.00)		(4,212,876.00)
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	116,155,748.77	0.00	116,155,748.77	118,804,936.00	0.00	118,804,936.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	116,155,748.77	0.00	116,155,748.77	118,804,936.00	0.00	118,804,936.00



	2008-09 Calculations			2009-10 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>EXCLUDED APPROPRIATIONS</b>						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			2,235,607.05			2,149,254.00
<b>OTHER EXCLUSIONS</b>						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			2,235,607.05			2,149,254.00
<b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>						
24. Revenue Limit State Aid - Current Year (Object 8011)	40,613,253.00		40,613,253.00	20,108,951.00		20,108,951.00
25. Revenue Limit State Aid - Prior Years (Object 8019)	3,115.00		3,115.00	(251,853.00)		(251,853.00)
26. Supplemental Instruction - CY (Res. 0000, Object 8311)**	0.00		0.00	0.00		0.00
27. Supplemental Instruction - PY (Res. 0000, Object 8319)**	0.00		0.00	0.00		0.00
28. Comm Day Sch Addl Funding - CY (Rs. 2430, Ob 8311)**	122,457.00		122,457.00	116,002.00		116,002.00
29. Comm Day Sch Addl Funding - PY (Rs. 2430, Ob 8319)**	(3,652.00)		(3,652.00)	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)	1,514,038.00		1,514,038.00	1,197,349.00		1,197,349.00
33. Charter Schs. Categorical Block Grant (Object 8480)**	0.00		0.00	0.00		0.00
34. Class Size Reduction, Grades K-3 (Object 8434)	5,884,804.00		5,884,804.00	4,186,132.00		4,186,132.00
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)	48,134,015.00	0.00	48,134,015.00	25,356,581.00	0.00	25,356,581.00
<b>ADD BACK TRANSFERS TO COUNTY</b>						
37. County Office Funds Transfer (Form RL, Line 32)	1,421,857.00		1,421,857.00	1,313,445.00		1,313,445.00
38. TOTAL STATE AID (Lines C36 plus C37)	49,555,872.00	0.00	49,555,872.00	26,670,026.00	0.00	26,670,026.00
<b>DATA FOR INTEREST CALCULATION</b>						
39. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	242,313,803.34		242,313,803.34	216,266,723.00		216,266,723.00
40. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	1,005,776.21		1,005,776.21	400,000.00		400,000.00
<b>APPROPRIATIONS LIMIT CALCULATIONS</b>						
<b>D. PRELIMINARY APPROPRIATIONS LIMIT</b>						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			152,642,704.64			160,671,553.68
2. Inflation Adjustment			1.0429			1.0062
3. Program Population Adjustment (Lines B9 divided by [A2 plus A7]) (Round to four decimal places)			1.0093			0.9985
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			160,671,553.68			161,425,215.74
<b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>						
5. Local Revenues Excluding Interest (Line C18)			116,155,748.77			118,804,936.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B9 or \$2,400; but not greater than Line C38 or less than zero)			3,593,144.40			3,587,660.40
b. Maximum State Aid in Local Limit (Lesser of Line C38 or Lines D4 minus D5 plus C23; but not less than zero)			46,751,411.96			26,670,026.00
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			46,751,411.96			26,670,026.00
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C40 divided by [Lines C39 minus C40] times [Lines D5 plus D6c])			678,999.98			269,564.41
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			116,834,748.75			119,074,500.41
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)			46,072,411.98			26,670,026.00
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			116,834,748.75			
b. State Subventions (Line D8)			46,072,411.98			
c. Less: Excluded Appropriations (Line C23)			2,235,607.05			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			160,671,553.68			

	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)			160,671,553.68			161,425,215.74
<b>12. Appropriations Subject to the Limit</b> (Line D9d)			160,671,553.68			

\* 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.

Barbara Stephens  
Gann Contact Person

(714) 628-4044  
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) 4,681,432.32
- 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) 187,260,940.70

**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) 2.50%

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

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

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

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

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

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

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

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



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

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	5,739,664.77
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	504,602.28
3. External Financial Audit - Single Audit (Function 7190, objects 5000-5999)	60,496.98
4. Staff Relations and Negotiations (Function 7120, objects 1000-5999)	48,484.50
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)	535,500.55
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A1)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	6,888,749.08
9. Carry-Forward Adjustment (Line A8 plus 2nd prior year carry-forward adjustment of \$-3,789,443.98, minus [2nd prior year indirect cost rate of 2.17% times Line B18])	(1,825,324.65)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	5,063,424.43

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	138,617,090.77
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	32,764,425.06
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	17,856,064.34
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,637,284.87
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	96,908.73
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180 except 7120, objects 1000-5999)	1,068,386.32
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)	855,745.05
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)	20,884,521.36
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A1)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	43,727.68
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	5,446,617.32
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	7,670,691.45
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	226,941,462.95

**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)

3.04%

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

2.23%



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

	----- Teacher Full-Time Equivalents -----				----- Classroom Units -----		Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
<b>A. Amount of Undistributed Expenditures, Fund 01, Goals 0000 and 9000 (will be allocated based on factors input)</b>	491,628.29	1,787,974.81	517,497.11	4,445,574.27	16,381,130.30	0.00	3,554,969.12
<b>B. Enter Allocation Factor(s) by Goal:</b> (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
<b>Instructional Goals Description</b>							
0001 Pre-Kindergarten	0.80				74.50		
1110 Regular Education, K-12	31.09	10.88	53.36	63.38	1,324.75		2,468.00
3100 Alternative Schools							
3200 Continuation Schools			1.00	0.92	18.50		
3300 Independent Study Centers			0.99	0.33	4.50		
3400 Opportunity Schools					2.00		
3550 Community Day Schools			0.99	0.33			
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)	8.85			0.40	73.00		970.00
6000 ROC/P							
<b>Other Goals Description</b>							
7110 Nonagency - Educational			2.02	2.26	26.00		
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
<b>Other Funds Description</b>							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)							
<b>C. Total Allocation Factors</b>	40.74	10.88	58.36	67.62	1,523.25	0.00	3,438.00

XI-35

Unaudited Actuals  
2008-09  
General Fund  
Program Cost Report

Goal	Program/Activity	----- Direct Costs -----			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
<b>Instructional Goals</b>							
0001	Pre-Kindergarten	546,624.84	810,831.85	1,357,456.69	48,652.82		1,406,109.51
1110	Regular Education, K-12	143,878,083.00	23,601,550.16	167,479,633.16	6,002,664.45		173,482,297.61
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	1,670,219.99	268,301.54	1,938,521.53	69,478.86		2,008,000.39
3300	Independent Study Centers	548,613.23	78,867.29	627,480.52	22,489.63		649,970.15
3400	Opportunity Schools	212,973.97	21,508.13	234,482.10	8,404.11		242,886.21
3550	Community Day Schools	579,716.96	30,474.00	610,190.96	21,869.95		632,060.91
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	39,958,928.30	1,921,142.94	41,880,071.24	1,501,030.36		43,381,101.60
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
<b>Other Goals</b>							
7110	Nonagency - Educational	3,114,321.42	446,097.97	3,560,419.39	127,609.56		3,688,028.95
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	96,908.73	0.00	96,908.73	3,473.32		100,382.05
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
<b>Other Costs</b>							
----	Food Services					212,460.86	212,460.86
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					2,455,682.29	2,455,682.29
----	Other Outgo					5,630,802.45	5,630,802.45
<b>Other Funds</b>							
---	Adult Education, Child Development, Cafeteria, Foundation		0.00	0.00	471,706.82		471,706.82
---	Indirect Costs Charged to Other Funds				(418,854.84)		(418,854.84)
----	<b>Total General Fund Expenditures</b>	190,606,390.44	27,178,773.88	217,785,164.32	7,858,525.04	8,298,945.60	233,942,634.96

XI-36

Unaudited Actuals  
2008-09  
General Fund  
Program Cost Report  
Schedule of Direct Charged Costs (DCC)

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
<b>Instructional Goals</b>													
0001	Pre-Kindergarten	109,635.04	142,253.75	10,967.84	41,760.89	242,005.74	0.00	0.00			1.58	0.00	546,624.84
1110	Regular Education, K-12	107,184,946.95	5,635,220.66	5,098,648.06	15,115,250.38	4,239,485.06	127,417.49	1,637,284.87			4,839,829.53	0.00	143,878,083.00
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	1,109,856.13	0.00	67,071.87	357,802.51	100,131.43	0.00	0.00			35,358.05	0.00	1,670,219.99
3300	Independent Study Centers	346,726.98	100.00	57.82	176,984.68	24,743.75	0.00	0.00			0.00	0.00	548,613.23
3400	Opportunity Schools	212,973.97	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	212,973.97
3550	Community Day Schools	321,878.41	100.00	1,333.42	197,548.43	29,692.89	0.00	0.00			29,163.81	0.00	579,716.96
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	31,508,816.85	2,504,092.13	105,206.65	4,094.43	921,345.95	4,910,223.12	0.00			5,149.17	0.00	39,958,928.30
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
<b>Other Goals</b>													
7110	Nonagency - Educational	1,936,384.68	0.00	10,367.79	733,110.99	305,068.49	0.00	0.00	0.00	0.00	129,389.47	0.00	3,114,321.42
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		96,908.73	0.00	0.00	0.00	96,908.73
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
<b>Total Direct Charged Costs</b>		142,731,219.01	8,281,766.54	5,293,653.45	16,626,552.31	5,862,473.31	5,037,640.61	1,637,284.87	96,908.73	0.00	5,038,891.61	0.00	190,606,390.44

\* Functions 7100-7199 for goals 8100 and 8500

XI-37



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

XI-38

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	9,653.97	801,177.88	0.00	810,831.85
1110	Regular Education, K-12	6,803,134.51	14,246,448.29	2,551,967.36	23,601,550.16
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	69,351.33	198,950.21	0.00	268,301.54
3300	Independent Study Centers	30,474.00	48,393.29	0.00	78,867.29
3400	Opportunity Schools	0.00	21,508.13	0.00	21,508.13
3550	Community Day Schools	30,474.00	0.00	0.00	30,474.00
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)	133,094.40	785,046.78	1,003,001.76	1,921,142.94
6000	ROC/P	0.00	0.00	0.00	0.00
<b>Other Goals</b>					
7110	Nonagency - Educational	166,492.27	279,605.70	0.00	446,097.97
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)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)		0.00		0.00
<b>Total Allocated Support Costs</b>		<b>7,242,674.48</b>	<b>16,381,130.28</b>	<b>3,554,969.12</b>	<b>27,178,773.88</b>



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

<b>A. Central Administration Costs in General Fund</b>		
1	Board and Superintendent (Fund 01, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	1,116,870.82
2	External Financial Audits (Fund 01, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	60,496.98
3	Other General Administration (Fund 01, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	5,739,664.77
4	Centralized Data Processing (Fund 01, Function 7700, Goal 0000, Objects 1000-7999)	1,360,347.33
5	Total Central Administration Costs in General Fund	8,277,379.90
<b>B. Direct Charged and Allocated Costs in General Fund</b>		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	190,606,390.44
2	Total Allocated Costs (from Form PCR, Column 2, Total)	27,178,773.88
3	Total Direct Charged and Allocated Costs in General Fund	217,785,164.32
<b>C. Direct Charged Costs in Other Funds</b>		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	43,727.68
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	5,446,617.32
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	7,670,691.45
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	13,161,036.45
<b>D. Total Direct Charged and Allocated Costs (B3 + C5)</b>		230,946,200.77
<b>E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)</b>		3.58%

XI-39

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

XI-40

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)	212,460.86				212,460.86
Enterprise (Objects 1000-5999, 6400 and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			2,455,682.29		2,455,682.29
Other Outgo (Objects 1000-7999)				5,630,802.45	5,630,802.45
<b>Total Other Costs</b>	212,460.86	0.00	2,455,682.29	5,630,802.45	8,298,945.60

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>					
1. Beginning Balance	9791-9795	0.00		0.00	0.00
2. State Lottery Revenue	8560	3,137,538.48		374,337.88	3,511,876.36
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)		3,137,538.48	0.00	374,337.88	3,511,876.36
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	2,027,708.30			2,027,708.30
2. Classified Salaries	2000-2999	481,791.56			481,791.56
3. Employee Benefits	3000-3999	339,400.56			339,400.56
4. Books and Supplies	4000-4999	76,542.02		374,337.88	450,879.90
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	207,407.63			207,407.63
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	4,688.41			4,688.41
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		3,137,538.48	0.00	374,337.88	3,511,876.36
<b>C. ENDING BALANCE</b>					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	0.00	0.00

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

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

Section I - Expenditures	Funds 01, 09, and 62			2008-09 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	233,942,635.00
B. Less all federal expenditures not allowed for MOE (resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, and 3405)	All	All	1000-7999	14,088,739.68
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	94,494.03
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	3,646,668.48
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	4,330,261.49
4. Other Transfers Out	All	9200	7200-7299	134,709.88
5. Interfund Transfers Out	All	9300	7600-7629	79,499.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	3,169,194.91
8. Tuition (revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	425,937.00
9. PERS Reduction	All	All	3801-3802	853,606.08
10. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C9, D1, or D2			0.00
11. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C10)				12,734,370.87
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)				207,119,524.45
F. Charter school expenditure adjustments (From Section IV)				0.00
G. Total expenditures subject to MOE (Line E plus line F)				207,119,524.45



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)		29,015.16
B. Supplemental Instructional Hours converted to ADA (Form A, Annual ADA column, lines 21 and 27)	454,657.00 Divided by 700	649.51
C. Total ADA before adjustments (Lines A plus B)		29,664.67
D. Charter school ADA adjustments (From Section IV)		(1,008.35)
E. Adjusted total ADA (Lines C plus D)		28,656.32
F. Expenditures per ADA (Line I.G divided by line II.E)		\$7,227.71
<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.)	216,208,607.46	7,341.74
1. Adjustments to base expenditures (From Section V)	0.00	0.00
2. Adjusted base expenditures (Line A plus line A.1)	216,208,607.46	7,341.74
B. Required effort (Line A.2 times 90%)	194,587,746.71	6,607.57
C. Current year expenditures (Line I.G and line II.F)	207,119,524.45	7,227.71
D. MOE deficiency amount, if any (Line B minus line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2010-11 may be reduced by the lower of the two percentages)	0.00%	0.00%

<b>SECTION IV - Detail of Charter School Adjustments (used in Section I, Line F and Section II, Line D)</b>		
<b>Charter School Name</b>	<b>Expenditure Adjustment</b>	<b>ADA Adjustment</b>
Santiago Middle School		(1,008.35)
Total charter school adjustments	0.00	(1,008.35)
<b>SECTION V - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</b>		
<b>Description of Adjustments</b>	<b>Total Expenditures</b>	<b>Expenditures Per ADA</b>
Total adjustments to base expenditures	0.00	0.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Less: ARRA 08-09 Expenditures (Resources 3313, 3314, 3319, 3322, 3324, and 3404)	Adjustments*	Total
<b>UNDUPLICATED PUPIL COUNT</b>											3,212
<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>											
1000-1999	Certificated Salaries	1,239,618.49	0.00	0.00	13,484.98	1,269,686.63	1,585,857.96	12,497,935.65	18,856.09		16,587,727.62
2000-2999	Classified Salaries	528,439.72	0.00	0.00	0.00	778,945.70	3,310,806.04	5,785,255.36	3,820.00		10,399,626.82
3000-3999	Employee Benefits	425,542.90	0.00	0.00	1,842.10	371,614.55	1,798,431.49	4,018,752.01	2,816.86		6,613,366.19
4000-4999	Books and Supplies	11,236.48	0.00	0.00	3,408.36	9,652.94	432,188.25	51,561.29	0.00		508,047.32
5000-5999	Services and Other Operating Expenditures	353,126.58	0.00	0.00	2,166.73	17,072.40	2,197,652.14	2,130,807.77	0.00		4,700,825.62
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	1,123,841.78	0.00	0.00		1,123,841.78
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	6,639.00	0.00	0.00		6,639.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	346,050.85	25,412.92	0.00		371,463.77
	Total Direct Costs	2,557,964.17	0.00	0.00	20,902.17	2,446,972.22	10,801,467.51	24,509,725.00	25,492.95	0.00	40,311,538.12
7310	Transfers of Indirect Costs	0.00	0.00	0.00	1,854.28	8,336.15	51,948.69	673,345.96	553.05		734,932.03
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	1,921,142.95									1,921,142.95
	Total Indirect Costs and PCR Allocations	1,921,142.95	0.00	0.00	1,854.28	8,336.15	51,948.69	673,345.96	553.05	0.00	2,656,074.98
	TOTAL COSTS	4,479,107.12	0.00	0.00	22,756.45	2,455,308.37	10,853,416.20	25,183,070.96	26,046.00	0.00	42,967,613.10
<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3330, 3340, 3365, 3360, 3370, 3375, 3385, &amp; 3405)</b>											
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	128,894.26	106,992.51	54,440.48	18,856.09		271,471.16
2000-2999	Classified Salaries	344,356.67	0.00	0.00	0.00	208,502.42	1,436,789.06	1,977,496.34	3,820.00		3,963,324.49
3000-3999	Employee Benefits	151,992.56	0.00	0.00	0.00	116,648.75	805,678.56	819,546.60	2,816.86		1,891,049.61
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	5,772.23	0.00	0.00	0.00		5,772.23
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	12,673.22	0.00	0.00	0.00		12,673.22
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	496,349.23	0.00	0.00	0.00	472,490.88	2,349,460.13	2,851,483.42	25,492.95	0.00	6,144,290.71
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	8,336.15	0.00	125,548.03	553.05		133,331.13
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	8,336.15	0.00	125,548.03	553.05	0.00	133,331.13
	TOTAL BEFORE OBJECT 8980	496,349.23	0.00	0.00	0.00	480,827.03	2,349,460.13	2,977,031.45	26,046.00	0.00	6,277,621.84
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)										797,431.84
	TOTAL COSTS										5,480,190.00

XI-45

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

Object Code	Description	Special Education, Unspecified (Goal 6001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Less: ARRA 08-09 Expenditures (Resources 3313, 3314, 3319, 3322, 3324, and 3404)	Adjustments*	Total
<b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, &amp; 6000-9999)</b>											
1000-1999	Certificated Salaries	1,239,618.49	0.00	0.00	13,484.98	1,140,792.37	1,478,865.45	12,443,495.17			16,316,256.46
2000-2999	Classified Salaries	184,083.05	0.00	0.00	0.00	570,443.28	1,874,016.98	3,807,759.02			6,436,302.33
3000-3999	Employee Benefits	273,550.34	0.00	0.00	1,842.10	254,965.80	992,752.93	3,199,205.41			4,722,316.58
4000-4999	Books and Supplies	11,236.48	0.00	0.00	3,408.36	3,880.71	432,188.25	51,561.29			502,275.09
5000-5999	Services and Other Operating Expenditures	353,126.58	0.00	0.00	2,166.73	4,399.18	2,197,652.14	2,130,807.77			4,688,152.40
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	1,123,841.78	0.00			1,123,841.78
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	6,639.00	0.00			6,639.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	346,050.85	25,412.92			371,463.77
	Total Direct Costs	2,061,614.94	0.00	0.00	20,902.17	1,974,481.34	8,452,007.38	21,658,241.58		0.00	34,167,247.41
7310	Transfers of Indirect Costs	0.00	0.00	0.00	1,854.28	0.00	51,948.69	547,797.93			601,600.90
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
PCRA	Program Cost Report Allocations	1,921,142.95									1,921,142.95
	Total Indirect Costs and PCR Allocations	1,921,142.95	0.00	0.00	1,854.28	0.00	51,948.69	547,797.93		0.00	2,522,743.85
	<b>TOTAL BEFORE OBJECT 8980</b>	<b>3,982,757.89</b>	<b>0.00</b>	<b>0.00</b>	<b>22,756.45</b>	<b>1,974,481.34</b>	<b>8,503,956.07</b>	<b>22,206,039.51</b>		<b>0.00</b>	<b>36,689,991.26</b>
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)										797,431.84
	<b>TOTAL COSTS</b>										<b>37,487,423.10</b>
<b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>											
1000-1999	Certificated Salaries	1,239,618.49	0.00	0.00	0.00	0.00	0.00	6,053.93			1,245,672.42
2000-2999	Classified Salaries	164,755.46	0.00	0.00	0.00	0.00	0.00	(5,927.25)			158,828.21
3000-3999	Employee Benefits	272,960.70	0.00	0.00	0.00	0.00	0.00	52.46			273,013.16
4000-4999	Books and Supplies	2,990.33	0.00	0.00	0.00	(351.46)	(199.17)	20.03			2,459.73
5000-5999	Services and Other Operating Expenditures	293,874.17	0.00	0.00	0.00	351.46	0.00	0.00			294,225.63
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
	Total Direct Costs	1,974,199.15	0.00	0.00	0.00	0.00	(199.17)	199.17		0.00	1,974,199.15
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00
	<b>TOTAL BEFORE OBJECTS 8091, 8099, AND 8980</b>	<b>1,974,199.15</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(199.17)</b>	<b>199.17</b>		<b>0.00</b>	<b>1,974,199.15</b>
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)										5,768,401.99
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)										797,431.84
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)										9,479,879.97
	<b>TOTAL COSTS</b>										<b>18,019,912.95</b>

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



2007-08 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2007-08 Report SEMA, 2007-08 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	38,473,639.96	18,622,749.04
2. Enter audit adjustments of 2007-08 special education expenditures from SACS2009ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62 resources 0000-2999 & 6000-9999, Object 9793)		
_____ _____ _____		
3. Enter restatements of 2008-09 special education beginning fund balances from SACS2009ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62 resources 0000-2999 & 6000-9999, Object 9795)		
_____ _____ _____		
4. Enter any other adjustments, not included in Line 1 (explain below)		
_____ _____ _____		
5. 2007-08 Expenditures, Adjusted for 2008-09 MOE Calculation (Sum lines 1 through 4)	38,473,639.96	18,622,749.04
<b>C. Unduplicated Pupil Count</b>		
1. Enter the unduplicated pupil count reported in 2007-08 Report SEMA, 2007-08 Expenditures by LEA (LE-CY) worksheet	3,328.00	
2. Enter any adjustments not included in Line C1 (explain below)		
_____ _____ _____		
3. 2007-08 Unduplicated Pupil Count, Adjusted for 2008-09 MOE Calculation (Line C1 plus Line C2)	3,328.00	

SELPA: Orange Unified (BM)

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

**TEST 1**

	Column A	Column B	Column C
	Actual Expenditures FY 2008-09 (LE-CY Worksheet)	Actual Expenditures FY 2007-08 (LE-PY Worksheet)	Difference (A - B)
<b>A. COMBINED STATE AND LOCAL EXPENDITURES TEST</b>			
1. Total special education expenditures	42,967,613.10		
2. Less: Expenditures paid from federal sources	5,480,190.00		
3. Expenditures paid from state and local sources	37,487,423.10	38,473,639.96	(986,216.86)
4. Special education unduplicated pupil count	3,212	3,328	
5. Per capita state and local expenditures (A3/A4)	11,671.05	11,560.59	110.46
6. Expenditures from local sources	18,019,912.95	18,622,749.04	
7. Per capita local expenditures (A6/A4)	5,610.18	5,595.78	

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

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

**B. LOCAL EXPENDITURES TEST**

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

Click on the button that applies:

	FY 2008-09	FY 2007-08	Difference
<input type="checkbox"/> 1. Last year's local expenditures met MOE requirement:			
a. Local expenditures (Line A6)			
b. Per capita local expenditures (Line A7)			
	FY 2008-09	Base	Difference
<input type="checkbox"/> 2. Last year's local expenditures did not meet MOE requirement. Enter in the second column, Base, the special education expenditures paid from local funds and the per capita local expenditures, for the most recent fiscal year when MOE actual vs. actual test based on local expenditures was met:			
a. Local expenditures (Line A6 for 2008-09)			
b. Per capita local expenditures (Line A7 for 2008-09)			

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

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

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

SELPA: Orange Unified (BM)

TEST 2

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

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

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

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

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

**SELPA:** Orange Unified (BM)

**TEST 3**

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

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

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

Calculation:

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

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Title

\_\_\_\_\_  
E-mail Address



SELPA: Orange Unified (BM)

Object Code	Description	Orange Unified (BM00)	Adjustments*	Total
<b>TOTAL EXPENDITURES - All Sources</b>				
1000-1999	Certificated Salaries	16,587,727.62		16,587,727.62
2000-2999	Classified Salaries	10,399,626.82		10,399,626.82
3000-3999	Employee Benefits	6,613,366.19		6,613,366.19
4000-4999	Books and Supplies	508,047.32		508,047.32
5000-5999	Services and Other Operating Expenditures	4,700,825.62		4,700,825.62
6000-6999	Capital Outlay	1,123,841.78		1,123,841.78
7130	State Special Schools	6,639.00		6,639.00
7430-7439	Debt Service	371,463.77		371,463.77
	Total Direct Costs	40,311,538.12	0.00	40,311,538.12
7310	Transfers of Indirect Costs	734,932.03		734,932.03
7350	Transfers of Indirect Costs - Interfund			0.00
PCRA	Program Cost Report Allocations	1,921,142.95		1,921,142.95
	Total Indirect Costs and PCR Allocations	2,656,074.98	0.00	2,656,074.98
	<b>TOTAL COSTS</b>	<b>42,967,613.10</b>	<b>0.00</b>	<b>42,967,613.10</b>
<b>EXPENDITURES - Paid from State and Local Sources</b>				
1000-1999	Certificated Salaries	16,316,256.46		16,316,256.46
2000-2999	Classified Salaries	6,436,302.33		6,436,302.33
3000-3999	Employee Benefits	4,722,316.58		4,722,316.58
4000-4999	Books and Supplies	502,275.09		502,275.09
5000-5999	Services and Other Operating Expenditures	4,688,152.40		4,688,152.40
6000-6999	Capital Outlay	1,123,841.78		1,123,841.78
7130	State Special Schools	6,639.00		6,639.00
7430-7439	Debt Service	371,463.77		371,463.77
	Total Direct Costs	34,167,247.41	0.00	34,167,247.41
7310	Transfers of Indirect Costs	601,600.90		601,600.90
7350	Transfers of Indirect Costs - Interfund			0.00
PCRA	Program Cost Report Allocations	1,921,142.95		1,921,142.95
	Total Indirect Costs and PCR Allocations	2,522,743.85	0.00	2,522,743.85
	<b>TOTAL BEFORE OBJECT 8980</b>	<b>36,689,991.26</b>	<b>0.00</b>	<b>36,689,991.26</b>
8980	Contributions from Unrestricted Revenues to Federal Resources	797,431.84		797,431.84
	<b>TOTAL COSTS</b>	<b>37,487,423.10</b>	<b>0.00</b>	<b>37,487,423.10</b>

XI-51

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

SELPA: Orange Unified (BM)

Object Code	Description	Orange Unified (BM00)	Adjustments*	Total
<b>EXPENDITURES - Paid from Local Sources</b>				
1000-1999	Certificated Salaries	1,245,672.42		1,245,672.42
2000-2999	Classified Salaries	158,828.21		158,828.21
3000-3999	Employee Benefits	273,013.16		273,013.16
4000-4999	Books and Supplies	2,459.73		2,459.73
5000-5999	Services and Other Operating Expenditures	294,225.63		294,225.63
6000-6999	Capital Outlay			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	<b>Total Direct Costs</b>	<b>1,974,199.15</b>	<b>0.00</b>	<b>1,974,199.15</b>
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	<b>Total Indirect Costs</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>TOTAL BEFORE OBJECTS 8091, 8099, AND 8980</b>	<b>1,974,199.15</b>	<b>0.00</b>	<b>1,974,199.15</b>
8091, 8099	Revenue Limit Transfers to Special Education	5,768,401.99		5,768,401.99
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	797,431.84		797,431.84
8980	Contributions from Unrestricted Revenues to State Resources	9,479,879.97		9,479,879.97
	<b>TOTAL COSTS</b>	<b>18,019,912.95</b>	<b>0.00</b>	<b>18,019,912.95</b>
<b>UNDUPLICATED PUPIL COUNT</b>		<b>3,212</b>		<b>3,212</b>

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

XI-52

SELPA: Orange Unified (BM)

(Enter from LEAs' Report SEMA, 2008-09 Actual vs. 2007-08 Actual Comparison, 2007-08 Expenditures by LEA (LE-PY) worksheets)	Orange Unified (BM00)	Adjustments*	TOTAL
<b>A. Total 2007-08 State and Local Expenditures (LE-PY, Column A)</b>			
1. Total Costs amounts from the 2007-08 Report SEMA, 2007-08 Expenditures by LEA (LE-CY) worksheets	38,473,639.96		38,473,639.96
2. Audit adjustments of 2007-08 special education expenditures not included in Line 1			0.00
3. Restatements of 2008-09 special education beginning fund balances not included in Line 1			0.00
4. Other adjustments not included in Line 1			0.00
5. 2007-08 State and Local Expenditures, Adjusted for 2008-09 MOE Calculation (Sum lines A1 through A4)	38,473,639.96	0.00	38,473,639.96
<b>B. Total 2007-08 Local Expenditures (LE-PY, Column B)</b>			
1. Total Costs amounts from the 2007-08 Report SEMA, 2007-08 Expenditures by LEA (LE-CY) worksheets	18,622,749.04		18,622,749.04
2. Audit adjustments of 2007-08 special education expenditures not included in Line 1			0.00
3. Restatements of 2008-09 special education beginning fund balances not included in Line 1			0.00
4. Other adjustments not included in Line 1			0.00
5. 2007-08 Local Expenditures, Adjusted for 2008-09 MOE Calculation (Sum lines B1 through B4)	18,622,749.04	0.00	18,622,749.04
<b>C. Unduplicated Pupil Count</b>			
1. Amount reported in 2007-08 Report SEMA, LE-CY	3,328		3,328
2. Adjustments not included in Line C1			0
3. 2007-08 Unduplicated Pupil Count, Adjusted for 2008-09 MOE Calculation (Line C1 plus Line C2)	3,328	0	3,328

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

XI-53

SELPA: Orange Unified (BM)

This form is used to check MOE for a SELPA with two or more members. Submit this form, together with the 2008-09 Expenditures by SELPA (SE-CY) and the 2007-08 Expenditures by SELPA (SE-PY), to the CDE.

<u>TEST 1</u>	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	<u>Actual Expenditures FY 2008-09 (SE-CY Worksheet)</u>	<u>Actual Expenditures FY 2007-08 (SE-PY Worksheet)</u>	<u>Difference (A - B)</u>
<b>A. COMBINED STATE AND LOCAL EXPENDITURES TEST</b>			
1. Total special education expenditures	42,967,613.10		
2. Less: Expenditures paid from federal sources	5,480,190.00		
3. Expenditures paid from state and local sources	37,487,423.10	38,473,639.96	(986,216.86)
4. Special education unduplicated pupil count	3,212	3,328	
5. Per capita state and local expenditures (A3/A4)	11,671.05	11,560.59	110.46
6. Expenditures from local sources	18,019,912.95	18,622,749.04	
7. Per capita local expenditures (A6/A4)	5,610.18	5,595.78	

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

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

**B. LOCAL EXPENDITURES TEST**

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

Click on the button that applies:

	<u>FY 2008-09</u>	<u>FY 2007-08</u>	<u>Difference</u>
<input type="checkbox"/> 1. Last year's local expenditures met MOE requirement:			
a. Local expenditures (Line A6)			
b. Per capita local expenditures (Line A7)			
<input type="checkbox"/> 2. Last year's local expenditures did not meet MOE requirement. Enter in the second column, Base, the special education expenditures paid from local funds and the per capita local expenditures, for the most recent fiscal year when MOE actual vs. actual test based on local expenditures was met:	<u>FY 2008-09</u>	<u>Base</u>	<u>Difference</u>
a. Local expenditures (Line A6 for 2008-09)			
b. Per capita local expenditures (Line A7 for 2008-09)			

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

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

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



SELPA: Orange Unified (BM)

TEST 2

	<u>State and Local</u>	<u>Local Only</u>
Excess of prior year's expenditures over current year's expenditures, if MOE is not met in Test 1: (Test 1, Line A3, Column C, for State and Local, and, if applicable, Line B1a or B2a, Column C, for Local Only)	0.00	0.00
<p>Less: Up to 50% of increase in IDEIA Part B funding in current year compared with prior year. (This option of using up to 50% of increase in IDEIA grant to reduce the level of local expenditures is available only if the LEA used/will use the freed up local funds for activities authorized under the Elementary and Secondary Education Act of 1965. Also, the amount of Part B funds used for early intervening services will count toward the maximum amount of expenditures the LEA may reduce under this exception [P.L. 108-446].):</p>		
Current year funding	_____	
Less: Prior year's funding	_____	
Increase in funding (if difference is positive)	<u>0.00</u>	
50% of increase in funding	<u>0.00</u>	
Enter portion used to reduce expenditures (cannot exceed 50% of increase in funding less Part B funds used for early intervening services)	_____	_____
Excess of prior year's expenditures after the 50% allowance	<u>0.00</u>	<u>0.00</u>

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

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

SELPA: Orange Unified (BM)

**TEST 3**

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

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

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

Calculation:

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

Karen Hanson  
Contact Name

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Telephone Number

Senior Executive Director, Pupil Services/SELPA  
Title

\_\_\_\_\_  
E-mail Address

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Plus: ARRA 08-09 Expenditures (From LEA Exps Worksheet)	Adjustments*	Total
<b>UNDUPLICATED PUPIL COUNT</b>											3,212
<b>TOTAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-9999)</b>											
1000-1999	Certificated Salaries	1,075,484.00	0.00	0.00	17,325.00	1,294,764.00	1,608,419.00	12,450,848.00	18,856.09		16,465,636.09
2000-2999	Classified Salaries	398,994.00	0.00	0.00	0.00	819,584.00	3,332,213.00	5,913,559.00	3,820.00		10,468,170.00
3000-3999	Employee Benefits	398,461.00	0.00	0.00	2,645.00	418,946.00	1,952,001.00	4,521,102.00	2,816.86		7,295,971.86
4000-4999	Books and Supplies	13,500.00	0.00	0.00	0.00	496,466.00	419,941.00	5,802,938.00	0.00		6,732,845.00
5000-5999	Services and Other Operating Expenditures	642,315.00	0.00	0.00	0.00	2,500.00	2,524,458.00	2,357,633.00	0.00		5,526,906.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	150,000.00	0.00	0.00		150,000.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	8,000.00	0.00	0.00		8,000.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	346,050.00	25,414.00	0.00		371,464.00
	Total Direct Costs	2,528,754.00	0.00	0.00	19,970.00	3,032,260.00	10,341,082.00	31,071,494.00	25,492.95	0.00	47,019,052.95
7310	Transfers of Indirect Costs	0.00	0.00	0.00	2,089.00	21,579.00	59,606.00	928,845.00	553.05		1,012,672.05
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	2,089.00	21,579.00	59,606.00	928,845.00	553.05	0.00	1,012,672.05
	TOTAL COSTS	2,528,754.00	0.00	0.00	22,059.00	3,053,839.00	10,400,688.00	32,000,339.00	26,046.00	0.00	48,031,725.00
<b>STATE AND LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, &amp; 6000-9999)</b>											
1000-1999	Certificated Salaries	1,075,484.00	0.00	0.00	17,325.00	1,211,134.00	1,608,419.00	12,408,298.00			16,320,660.00
2000-2999	Classified Salaries	181,360.00	0.00	0.00	0.00	651,777.00	1,975,806.00	4,210,178.00			7,019,121.00
3000-3999	Employee Benefits	285,842.00	0.00	0.00	2,645.00	326,594.00	1,143,200.00	3,734,531.00			5,492,812.00
4000-4999	Books and Supplies	13,500.00	0.00	0.00	0.00	6,686.00	419,941.00	61,094.00			501,221.00
5000-5999	Services and Other Operating Expenditures	642,315.00	0.00	0.00	0.00	2,500.00	2,524,458.00	2,357,633.00			5,526,906.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	150,000.00	0.00			150,000.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	8,000.00	0.00			8,000.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	346,050.00	25,414.00			371,464.00
	Total Direct Costs	2,198,501.00	0.00	0.00	19,970.00	2,198,691.00	8,175,874.00	22,797,148.00		0.00	35,390,184.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	2,089.00	0.00	59,606.00	662,660.00			724,355.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
	Total Indirect Costs	0.00	0.00	0.00	2,089.00	0.00	59,606.00	662,660.00		0.00	724,355.00
	TOTAL BEFORE OBJECT 8980	2,198,501.00	0.00	0.00	22,059.00	2,198,691.00	8,235,480.00	23,459,808.00		0.00	36,114,539.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)										27,466.00
	TOTAL COSTS										36,142,005.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5760)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Plus: ARRA 08-09 Expenditures (From LEA Exps Worksheet)	Adjustments*	Total
<b>LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>											
1000-1999	Certificated Salaries	1,075,484.00	0.00	0.00	0.00	0.00	0.00	9,000.00			1,084,484.00
2000-2999	Classified Salaries	160,939.00	0.00	0.00	0.00	0.00	0.00	4,000.00			164,939.00
3000-3999	Employee Benefits	284,726.00	0.00	0.00	0.00	0.00	0.00	1,535.00			286,261.00
4000-4999	Books and Supplies	4,500.00	0.00	0.00	0.00	0.00	567.00	650.00			5,717.00
5000-5999	Services and Other Operating Expenditures	488,215.00	0.00	0.00	0.00	2,000.00	0.00	0.00			490,215.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
	<b>Total Direct Costs</b>	<b>2,013,864.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,000.00</b>	<b>567.00</b>	<b>15,185.00</b>		<b>0.00</b>	<b>2,031,616.00</b>
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
	<b>Total Indirect Costs</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>
	<b>TOTAL BEFORE OBJECTS 8091, 8099, AND 8980</b>	<b>2,013,864.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,000.00</b>	<b>567.00</b>	<b>15,185.00</b>		<b>0.00</b>	<b>2,031,616.00</b>
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)										5,556,389.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)										27,466.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)										12,226,932.00
	<b>TOTAL COSTS</b>										<b>19,842,403.00</b>

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



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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Less: ARRA 08-09 Expenditures (Resources 3313, 3314, 3319, 3322, 3324, and 3404)	Adjustments*	Total
	<b>UNDUPLICATED PUPIL COUNT</b>										3,212
<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>											
1000-1999	Certificated Salaries	1,239,618.49	0.00	0.00	13,484.98	1,269,686.63	1,585,857.96	12,497,935.65	18,856.09		16,587,727.62
2000-2999	Classified Salaries	528,439.72	0.00	0.00	0.00	778,945.70	3,310,806.04	5,785,255.36	3,820.00		10,399,626.82
3000-3999	Employee Benefits	425,542.90	0.00	0.00	1,842.10	371,614.55	1,798,431.49	4,018,752.01	2,816.86		6,613,366.19
4000-4999	Books and Supplies	11,236.48	0.00	0.00	3,408.36	9,652.94	432,188.25	51,561.29	0.00		508,047.32
5000-5999	Services and Other Operating Expenditures	353,126.58	0.00	0.00	2,166.73	17,072.40	2,197,652.14	2,130,807.77	0.00		4,700,825.62
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	1,123,841.78	0.00	0.00		1,123,841.78
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	6,639.00	0.00	0.00		6,639.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	346,050.85	25,412.92	0.00		371,463.77
	Total Direct Costs	2,557,964.17	0.00	0.00	20,902.17	2,446,972.22	10,801,467.51	24,509,725.00	25,492.95	0.00	40,311,538.12
7310	Transfers of Indirect Costs	0.00	0.00	0.00	1,854.28	8,336.15	51,948.69	673,345.96	553.05		734,932.03
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	1,921,142.95									1,921,142.95
	Total Indirect Costs	0.00	0.00	0.00	1,854.28	8,336.15	51,948.69	673,345.96	553.05	0.00	734,932.03
	TOTAL COSTS	2,557,964.17	0.00	0.00	22,756.45	2,455,308.37	10,853,416.20	25,183,070.96	26,046.00	0.00	41,046,470.15
<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-6999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, &amp; 3405)</b>											
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	128,894.26	106,992.51	54,440.48	18,856.09		271,471.16
2000-2999	Classified Salaries	344,356.67	0.00	0.00	0.00	208,502.42	1,436,789.06	1,977,496.34	3,820.00		3,963,324.49
3000-3999	Employee Benefits	151,992.56	0.00	0.00	0.00	116,648.75	805,678.56	819,546.60	2,816.86		1,891,049.61
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	5,772.23	0.00	0.00	0.00		5,772.23
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	12,673.22	0.00	0.00	0.00		12,673.22
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	496,349.23	0.00	0.00	0.00	472,490.88	2,349,460.13	2,851,483.42	25,492.95	0.00	6,144,290.71
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	8,336.15	0.00	125,548.03	553.05		133,331.13
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	8,336.15	0.00	125,548.03	553.05	0.00	133,331.13
	TOTAL BEFORE OBJECT 8980	496,349.23	0.00	0.00	0.00	480,827.03	2,349,460.13	2,977,031.45	26,046.00	0.00	6,277,621.84
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)										797,431.84
	TOTAL COSTS										5,480,190.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Less: ARRA 08-09 Expenditures (Resources 3313, 3314, 3319, 3322, 3324, and 3404)	Adjustments*	Total
<b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, &amp; 6000-9999)</b>											
1000-1999	Certificated Salaries	1,239,618.49	0.00	0.00	13,484.98	1,140,792.37	1,478,865.45	12,443,495.17			16,316,256.46
2000-2999	Classified Salaries	184,083.05	0.00	0.00	0.00	570,443.28	1,874,016.98	3,807,759.02			6,436,302.33
3000-3999	Employee Benefits	273,550.34	0.00	0.00	1,842.10	254,965.80	992,752.93	3,199,205.41			4,722,316.58
4000-4999	Books and Supplies	11,236.48	0.00	0.00	3,408.36	3,880.71	432,188.25	51,561.29			502,275.09
5000-5999	Services and Other Operating Expenditures	353,126.58	0.00	0.00	2,166.73	4,399.18	2,197,652.14	2,130,807.77			4,688,152.40
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	1,123,841.78	0.00			1,123,841.78
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	6,639.00	0.00			6,639.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	346,050.85	25,412.92			371,463.77
	Total Direct Costs	2,061,614.94	0.00	0.00	20,902.17	1,974,481.34	8,452,007.38	21,658,241.58		0.00	34,167,247.41
7310	Transfers of Indirect Costs	0.00	0.00	0.00	1,854.28	0.00	51,948.69	547,797.93			601,600.90
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
PCRA	Program Cost Report Allocations (non-add)	1,921,142.95									1,921,142.95
	Total Indirect Costs	0.00	0.00	0.00	1,854.28	0.00	51,948.69	547,797.93		0.00	601,600.90
	TOTAL BEFORE OBJECT 8980	2,061,614.94	0.00	0.00	22,756.45	1,974,481.34	8,503,956.07	22,206,039.51		0.00	34,768,848.31
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)										797,431.84
	TOTAL COSTS										35,566,280.15
<b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>											
1000-1999	Certificated Salaries	1,239,618.49	0.00	0.00	0.00	0.00	0.00	6,053.93			1,245,672.42
2000-2999	Classified Salaries	164,755.46	0.00	0.00	0.00	0.00	0.00	(5,927.25)			158,828.21
3000-3999	Employee Benefits	272,960.70	0.00	0.00	0.00	0.00	0.00	52.46			273,013.16
4000-4999	Books and Supplies	2,990.33	0.00	0.00	0.00	(351.46)	(199.17)	20.03			2,459.73
5000-5999	Services and Other Operating Expenditures	293,874.17	0.00	0.00	0.00	351.46	0.00	0.00			294,225.63
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
	Total Direct Costs	1,974,199.15	0.00	0.00	0.00	0.00	(199.17)	199.17		0.00	1,974,199.15
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	1,974,199.15	0.00	0.00	0.00	0.00	(199.17)	199.17		0.00	1,974,199.15
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)										5,768,401.99
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)										797,431.84
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)										9,479,879.97
	TOTAL COSTS										18,019,912.95

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

SELPA: Orange Unified (BM)

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

**TEST 1**

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	<u>Budgeted Amounts FY 2009-10 (LB-B Worksheet)</u>	<u>Actual Expenditures FY 2008-09 (LE-B Worksheet)</u>	<u>Difference (A - B)</u>
<b>A. COMBINED STATE AND LOCAL EXPENDITURES TEST</b>			
1. Total special education expenditures	48,031,725.00	41,046,470.15	
2. Less: Expenditures paid from federal sources	11,889,720.00	5,480,190.00	
3. Expenditures paid from state and local sources	36,142,005.00	35,566,280.15	575,724.85
4. Special education unduplicated pupil count	3,212	3,212	
5. Per capita state and local expenditures (A3/A4)	11,252.18	11,072.94	179.24
6. Expenditures paid from local sources	19,842,403.00	18,019,912.95	
7. Per capita local expenditures (A6/A4)	6,177.58	5,610.18	

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

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

**B. LOCAL EXPENDITURES TEST**

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

Click on the button that applies:

	<u>Budget FY 2009-10</u>	<u>Actual FY 2008-09</u>	<u>Difference</u>
<input type="checkbox"/> 1. Last year's local expenditures met MOE requirement:			
a. Local expenditures (Line A6)			
b. Per capita local expenditures (Line A7)			

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

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

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

**SELPA:** Orange Unified (BM)

**TEST 2**

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

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

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

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

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



**SELPA:** Orange Unified (BM)

**TEST 3**

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

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

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

**Calculation:**

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

Karen Hanson  
Contact Name

(714) 628-4065  
Telephone Number

Senior Executive Director, Pupil Services/SELPA  
Title

\_\_\_\_\_  
E-mail Address

SELPA: Orange Unified (BM)

Object Code	Description	Orange Unified (BM00)	Adjustments*	Total
<b>TOTAL BUDGET - All Sources</b>				
1000-1999	Certificated Salaries	16,465,696.09		16,465,696.09
2000-2999	Classified Salaries	10,468,170.00		10,468,170.00
3000-3999	Employee Benefits	7,295,971.86		7,295,971.86
4000-4999	Books and Supplies	6,732,845.00		6,732,845.00
5000-5999	Services and Other Operating Expenditures	5,526,906.00		5,526,906.00
6000-6999	Capital Outlay	150,000.00		150,000.00
7130	State Special Schools	8,000.00		8,000.00
7430-7439	Debt Service	371,464.00		371,464.00
	Total Direct Costs	47,019,052.95	0.00	47,019,052.95
7310	Transfers of Indirect Costs	1,012,672.05		1,012,672.05
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	1,012,672.05	0.00	1,012,672.05
	<b>TOTAL COSTS</b>	<b>48,031,725.00</b>	<b>0.00</b>	<b>48,031,725.00</b>
<b>BUDGET - State and Local Sources</b>				
1000-1999	Certificated Salaries	16,320,660.00		16,320,660.00
2000-2999	Classified Salaries	7,019,121.00		7,019,121.00
3000-3999	Employee Benefits	5,492,812.00		5,492,812.00
4000-4999	Books and Supplies	501,221.00		501,221.00
5000-5999	Services and Other Operating Expenditures	5,526,906.00		5,526,906.00
6000-6999	Capital Outlay	150,000.00		150,000.00
7130	State Special Schools	8,000.00		8,000.00
7430-7439	Debt Service	371,464.00		371,464.00
	Total Direct Costs	35,390,184.00	0.00	35,390,184.00
7310	Transfers of Indirect Costs	724,355.00		724,355.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	724,355.00	0.00	724,355.00
	<b>TOTAL BEFORE OBJECT 8980</b>	<b>36,114,539.00</b>	<b>0.00</b>	<b>36,114,539.00</b>
8980	Contributions from Unrestricted Revenues to Federal Resources	27,466.00		27,466.00
	<b>TOTAL COSTS</b>	<b>36,142,005.00</b>	<b>0.00</b>	<b>36,142,005.00</b>

XI-64

SELPA: Orange Unified (BM)

Object Code	Description	Orange Unified (BM00)	Adjustments*	Total
<b>BUDGET - Local Sources</b>				
1000-1999	Certificated Salaries	1,084,484.00		1,084,484.00
2000-2999	Classified Salaries	164,939.00		164,939.00
3000-3999	Employee Benefits	286,261.00		286,261.00
4000-4999	Books and Supplies	5,717.00		5,717.00
5000-5999	Services and Other Operating Expenditures	490,215.00		490,215.00
6000-6999	Capital Outlay			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	2,031,616.00	0.00	2,031,616.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	2,031,616.00	0.00	2,031,616.00
8091, 8099	Revenue Limit Transfers to Special Education	5,556,389.00		5,556,389.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)	27,466.00		27,466.00
8980	Contributions from Unrestricted Revenues to State Resources	12,226,932.00		12,226,932.00
	TOTAL COSTS	19,842,403.00	0.00	19,842,403.00
<b>UNDUPLICATED PUPIL COUNT</b>		3,212		3,212

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

SELPA: Orange Unified (BM)

Object Code	Description	Orange Unified (BM00)	Adjustments*	Total
<b>TOTAL EXPENDITURES - All Sources</b>				
1000-1999	Certificated Salaries	16,587,727.62		16,587,727.62
2000-2999	Classified Salaries	10,399,626.82		10,399,626.82
3000-3999	Employee Benefits	6,613,366.19		6,613,366.19
4000-4999	Books and Supplies	508,047.32		508,047.32
5000-5999	Services and Other Operating Expenditures	4,700,825.62		4,700,825.62
6000-6999	Capital Outlay	1,123,841.78		1,123,841.78
7130	State Special Schools	6,639.00		6,639.00
7430-7439	Debt Service	371,463.77		371,463.77
	Total Direct Costs	40,311,538.12	0.00	40,311,538.12
7310	Transfers of Indirect Costs	734,932.03		734,932.03
7350	Transfers of Indirect Costs - Interfund			0.00
PCRA	Program Cost Report Allocations (non-add)			0.00
	Total Indirect Costs	734,932.03	0.00	734,932.03
	<b>TOTAL COSTS</b>	<b>41,046,470.15</b>	<b>0.00</b>	<b>41,046,470.15</b>
<b>EXPENDITURES - Paid from State and Local Sources</b>				
1000-1999	Certificated Salaries	16,316,256.46		16,316,256.46
2000-2999	Classified Salaries	6,436,302.33		6,436,302.33
3000-3999	Employee Benefits	4,722,316.58		4,722,316.58
4000-4999	Books and Supplies	502,275.09		502,275.09
5000-5999	Services and Other Operating Expenditures	4,688,152.40		4,688,152.40
6000-6999	Capital Outlay	1,123,841.78		1,123,841.78
7130	State Special Schools	6,639.00		6,639.00
7430-7439	Debt Service	371,463.77		371,463.77
	Total Direct Costs	34,167,247.41	0.00	34,167,247.41
7310	Transfers of Indirect Costs	601,600.90		601,600.90
7350	Transfers of Indirect Costs - Interfund			0.00
PCRA	Program Cost Report Allocations (non-add)	1,921,142.95		1,921,142.95
	Total Indirect Costs	601,600.90	0.00	601,600.90
	<b>TOTAL BEFORE OBJECT 8980</b>	<b>34,768,848.31</b>	<b>0.00</b>	<b>34,768,848.31</b>
8980	Contributions from Unrestricted Revenues to Federal Resources	797,431.84		797,431.84
	<b>TOTAL COSTS</b>	<b>35,566,280.15</b>	<b>0.00</b>	<b>35,566,280.15</b>



SELPA: Orange Unified (BM)

Object Code	Description	Orange Unified (BM00)	Adjustments*	Total
<b>EXPENDITURES - Paid from Local Sources</b>				
1000-1999	Certificated Salaries	1,245,672.42		1,245,672.42
2000-2999	Classified Salaries	158,828.21		158,828.21
3000-3999	Employee Benefits	273,013.16		273,013.16
4000-4999	Books and Supplies	2,459.73		2,459.73
5000-5999	Services and Other Operating Expenditures	294,225.63		294,225.63
6000-6999	Capital Outlay			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	1,974,199.15	0.00	1,974,199.15
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	1,974,199.15	0.00	1,974,199.15
8091, 8099	Revenue Limit Transfers to Special Education	5,768,401.99		5,768,401.99
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	797,431.84		797,431.84
8980	Contributions from Unrestricted Revenues to State Resources	9,479,879.97		9,479,879.97
	TOTAL COSTS	18,019,912.95	0.00	18,019,912.95
<b>UNDUPLICATED PUPIL COUNT</b>		3,212		3,212

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

SELPA: Orange Unified (BM)

This form is used to check MOE for a SELPA with two or more members. Submit this form, together with the 2009-10 Budget by SELPA (SB-B) and the 2008-09 Expenditures by SELPA (SE-B), to the CDE.

**TEST 1**

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	<u>Budgeted Amounts FY 2009-10 (SB-B Worksheet)</u>	<u>Actual Expenditures FY 2008-09 (SE-B Worksheet)</u>	<u>Difference (A - B)</u>
<b>A. COMBINED STATE AND LOCAL EXPENDITURES TEST</b>			
1. Total special education expenditures	48,031,725.00	41,046,470.15	
2. Less: Expenditures paid from federal sources	11,889,720.00	5,480,190.00	
3. Expenditures paid from state and local sources	36,142,005.00	35,566,280.15	575,724.85
4. Special education unduplicated pupil count	3,212	3,212	
5. Per capita state and local expenditures (A3/A4)	11,252.18	11,072.94	179.24
6. Expenditures paid from local sources	19,842,403.00	18,019,912.95	
7. Per capita local expenditures (A6/A4)	6,177.58	5,610.18	

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

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

**B. LOCAL EXPENDITURES TEST**

If MOE was not met in Test 1A and this Local Expenditures Test applies, complete either B1 or B2, but not both. Complete B1 if the MOE "budget vs. actual" test last year using local expenditures was met (whether or not the test using combined state and local expenditures was also met); otherwise, complete B2. If this test does not apply, click the button on Line 3, and then go to Test 2.

Click on the button that applies:

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

a. Local expenditures (Line A6)

b. Per capita local expenditures (Line A7)

	<u>Budget FY 2009-10</u>	<u>Actual FY 2008-09</u>	<u>Difference</u>

2. Last year's local expenditures did not meet MOE requirement.

Enter in the second column, Base, the special education expenditures paid from local funds and per capita local expenditures, for the most recent fiscal year when MOE budget vs. actual test based on local expenditures was met:

a. Local expenditures (Line A6 for 2009-10)

b. Per capita local expenditures (Line A7 for 2009-10)

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

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

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

**SELPA:**  
**TEST 2**

Orange Unified (BM)

	<u>State and Local</u>	<u>Local Only</u>
Excess of prior year's expenditures over current year's budget, if MOE is not met in Test 1: (Test 1, Line A3, Column C, for State and Local, and, if applicable, Line B1a or B2a, Column C, for Local Only)	0.00	0.00
Less: Up to 50% of increase in IDEIA Part B funding in current year compared with prior year. (This option of using up to 50% of increase in IDEIA grant to reduce the level of local expenditures is available only if the LEA used/will use the freed up local funds for activities authorized under the Elementary and Secondary Education Act of 1965. Also, the amount of Part B funds used for early intervening services will count toward the maximum amount of expenditures the LEA may reduce under this exception [P.L. 108-446].):		
Current year funding	_____	
Less: Prior year's funding	_____	
Increase in funding (if difference is positive)	<u>0.00</u>	
50% of increase in funding	<u>0.00</u>	
Enter portion used to reduce expenditures (cannot exceed 50% of increase in funding less Part B funds used for early intervening services)	_____	_____
Excess of prior year's expenditures after the 50% allowance or portion thereof	<u>0.00</u>	<u>0.00</u>

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

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

**SELPA:** Orange Unified (BM)

**TEST 3**

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

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

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

Calculation:

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

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Senior Executive Director, Pupil Services/SELPA  
Title

\_\_\_\_\_  
E-mail Address



Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(418,854.84)				
Other Sources/Uses Detail					87,161.93	79,499.00		
Fund Reconciliation							447,729.29	4,179,027.75
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	948.77	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	1,203.81
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	118,144.99	0.00				
Other Sources/Uses Detail					13,500.00	13,500.00		
Fund Reconciliation							14,419.90	137,577.56
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	299,761.08	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	305,273.17
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					79,499.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					350,861.43	0.00		
Fund Reconciliation							2,555.96	3,110.52
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					9,138,028.78	19,215,924.96		
Fund Reconciliation							0.00	1,600,383.90
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					30,812,981.49	8,723,678.00		
Fund Reconciliation							1,969,627.44	81.63
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	14,792,640.69		
Fund Reconciliation							0.00	369,243.54
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					2,343,210.02	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							641,931.76	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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							687.82	482.60
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							3,519,432.31	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	418,854.84	(418,854.84)	42,825,242.65	42,825,242.65	6,596,384.48	6,596,384.48

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	59.0	26.0
B. 1. ENTER average number of pupils transported daily one way to/from school (excluding extended year)	020/019	2,940.0	498.0
2. ENTER number of pupils included on Line B1 with transportation in IEP	023/024	472.0	498.0
C. ENTER total number of miles driven to/from school	021/022	682,029.0	562,093.0
D. ENTER 1 for traditional school year, 2 for year-round, or 3 for a combination of both, for days pupils transported	030/033	3	3
<b>SCHEDULE II - COST DATA</b>			
(Home-to-School: Unless otherwise specified, Fund 01, Resources 1100, 7045, 7230, 7235, 7394, and 7397, Function 3600)			
(SD/OI: Unless otherwise specified, Fund 01, Resource 7240, Function 3600)			
A. Classified Salaries & Benefits (Objects 2100-2999, 3102, 3202, 3302, 3402, 3502, 3602, 3702, 3752, 3802 and 3902)		4,682,571.85	1,939,047.84
B. Books & Supplies (Objects 4200, 4300 and 4400)		419,340.25	402,062.62
C. 1. Travel/Conferences & Dues/Memberships (Objects 5200 and 5300)		13,376.42	0.00
2. Insurance (Objects 5400 and 5450)		31,519.00	42,514.00
3. Rentals, Leases, Repairs, and Noncapitalized Improvements (Object 5600)		47,642.12	0.00
4. Interprogram/Interfund Transfers (Objects 5710 and 5750)		(865,313.09)	(4,096.00)
5. Other Services and Operating Expenditures (Objects 5100 and 5800) (Contracts for repairs should be charged to Object 5600)		158,001.15	7,024.00
a. ENTER amount included on Line C5 paid to a private contractor to transport pupils	003/004	0.00	8,554.00
6. Communications (Object 5900)		665.01	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)		67,144.41	1,469,892.63
1. ENTER amount of capital outlay, lease purchase & debt service included on Line D in Home-to-School that belongs in SD/OI as a decrease to Home-to-School and an increase to SD/OI. (Line D1 must net to zero.)			
E. Direct Support Costs			
1. Plant Maintenance & Operations and Facilities (Fund 01, Resource 7230 (HtoS) or 7240 (SD/OI), Functions 8100-8400 and 8700, Objects 2000-5999, 6400 and 6500)		6,120.51	0.00
F. Direct and Direct Support Costs (Lines A, B, C1 through C4, C5, C6, D, D1, and E1)	096/095	4,561,067.63	3,856,445.09
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	4,561,067.63	3,856,445.09
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)		100,411.21	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	4,460,656.42	3,856,445.09
K. Indirect Costs (Approved indirect cost rate of 2.17% times the sum of Line J minus Line D minus Line D1)		95,339.21	51,788.19
L. Net Pupil Transportation Expense (Lines J and K)	100/101	4,555,995.63	3,908,233.28

Description	EDP No.	Home-to-School	SD/OI
<b>SCHEDULE III - ALLOWABLE TRANSPORTATION EXPENSE</b>			
A. Net Pupil Transportation Expense (Schedule II, Line L)		4,555,995.63	3,908,233.28
B. ENTER deduction for increased cost of court ordered transportation (Los Angeles Unified, San Bernardino Unified and San Diego Unified only)			
C. Deduction for payments to common carriers and parents in lieu of transportation provided to your pupils			
1. ENTER payments by your LEA, included in Schedule II, Line C5		0.00	0.00
2. ENTER payments by another LEA, included in Schedule II, Line C5		0.00	0.00
3. Less: ENTER payments to common carriers and parents, deducted on Line B			
D. Deduction for bus acquisition and/or replacement			
1. ENTER portion of bus payments included in Schedule II, Line D plus D1 that was for your pupils (exclude portion other LEAs paid to you as part of their costs)		0.00	1,469,892.63
2. ENTER portion of payments included in Schedule II, Line C5 paid to another LEA providing services to your LEA		0.00	0.00
3. Less: ENTER bus acquisition and/or replacement included in deduction taken on Line B			
E. Deduction for unallowable costs			
1. ENTER amount of unallowable costs included in Schedule II, Line C5 paid by you to another LEA			
2. Less: ENTER unallowable costs amount included in deduction taken on Line B			
F. Total Deductions (Lines B, C1, C2, D1, D2, and E1 minus lines C3, D3, and E2)		0.00	1,469,892.63
G. Bus Operating Expense (Line A minus Line F)	110/111	4,555,995.63	2,438,340.65
H. 1. Cost Per Mile (Line G divided by Schedule I, Line C)	120/121	6.680	4.338
2. Cost Per Pupil (Line G divided by Schedule I, Line B1)	122/123	1,549.658	4,896.266
I. Payments to common carriers and to parents in-lieu of transportation (Lines C1 and C2 minus Line C3)	080/081	0.00	0.00
J. 1. ENTER prior year unallowable costs paid to another LEA used in the current year for bus purchases			
2. Bus acquisition and replacement (Lines J1, D1 and D2 minus D3)	085/086	0.00	1,469,892.63
K. Approved Transportation Expense (Lines G, I and J2)	130/133	4,555,995.63	3,908,233.28
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	731,438.75	
2. ENTER LEA's computed expense if different than amount calculated in Line L1 (maintain documentation locally)	132a		

Contact: Charmaine McHugh

Title: Accounting Manager

Agency: Orange Unified School District

Phone Number/Ext: (714) 628-5372

E-mail Address: charm@orangeusd.org



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	153,046,034.91	5,969,473.99	159,015,508.90	134,384,080.00	5,749,846.00	140,133,726.00	-11.9%
2) Federal Revenue		8100-8299	16,906.65	23,610,927.45	23,627,834.10	20,132.00	22,528,907.00	22,549,039.00	-4.6%
3) Other State Revenue		8300-8599	11,378,480.76	40,745,223.03	52,123,703.79	19,603,882.00	26,707,067.00	46,310,949.00	-11.2%
4) Other Local Revenue		8600-8799	2,407,216.44	5,139,540.11	7,546,756.55	4,684,604.00	2,588,405.00	7,273,009.00	-3.6%
5) TOTAL, REVENUES			166,848,638.76	75,465,164.58	242,313,803.34	158,692,698.00	57,574,025.00	216,266,723.00	-10.7%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	87,044,803.60	28,035,384.20	115,080,187.80	85,552,914.00	24,175,044.00	109,727,958.00	-4.7%
2) Classified Salaries		2000-2999	18,403,523.61	18,814,368.88	37,217,892.49	17,665,056.00	17,416,185.00	35,081,241.00	-5.7%
3) Employee Benefits		3000-3999	34,878,477.62	11,977,535.97	46,856,013.59	35,204,915.00	12,017,919.00	47,222,834.00	0.8%
4) Books and Supplies		4000-4999	1,600,437.50	6,877,810.57	8,478,248.07	5,758,040.00	20,540,228.00	26,298,268.00	210.2%
5) Services and Other Operating Expenditures		5000-5999	9,362,063.07	8,089,613.89	17,451,676.96	10,711,055.00	10,143,173.00	20,854,228.00	19.5%
6) Capital Outlay		6000-6999	20,015.39	3,626,653.09	3,646,668.48	0.00	253,091.00	253,091.00	-93.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	3,868,294.41	1,683,009.04	5,551,303.45	5,569,167.00	2,713,987.00	8,283,154.00	49.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,806,906.53)	1,388,051.69	(418,854.84)	(2,330,771.00)	1,992,933.00	(337,838.00)	-19.3%
9) TOTAL, EXPENDITURES			153,370,708.67	80,492,427.33	233,863,136.00	158,130,376.00	89,252,560.00	247,382,936.00	5.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)</b>									
			13,477,930.09	(5,027,262.75)	8,450,667.34	562,322.00	(31,678,535.00)	(31,116,213.00)	-468.2%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	56,292.93	30,869.00	87,161.93	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	79,499.00	79,499.00	1,161,656.00	0.00	1,161,656.00	1361.2%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(11,381,783.75)	11,381,783.75	0.00	(18,295,044.00)	18,295,044.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(11,325,490.82)	11,333,153.75	7,662.93	(19,456,700.00)	18,295,044.00	(1,161,656.00)	-15259.4%

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>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,152,439.27	6,305,891.00	8,458,330.27	(18,894,378.00)	(13,383,491.00)	(32,277,869.00)	-481.6%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	22,439,655.86	7,077,600.00	29,517,255.86	24,592,095.13	13,383,491.00	37,975,586.13	28.7%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,439,655.86	7,077,600.00	29,517,255.86	24,592,095.13	13,383,491.00	37,975,586.13	28.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,439,655.86	7,077,600.00	29,517,255.86	24,592,095.13	13,383,491.00	37,975,586.13	28.7%
2) Ending Balance, June 30 (E + F1e)			24,592,095.13	13,383,491.00	37,975,586.13	5,697,717.13	0.00	5,697,717.13	-85.0%
Components of Ending Fund Balance									
a) Reserve for									
Revolving Cash		9711	125,000.00	0.00	125,000.00	125,000.00	0.00	125,000.00	0.0%
Stores		9712	66,201.53	0.00	66,201.53	150,000.00	0.00	150,000.00	126.6%
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									
Designated for Economic Uncertainties		9770	7,018,280.00	0.00	7,018,280.00	4,366,590.00	0.00	4,366,590.00	-37.8%
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	9,018,955.00	13,383,491.00	22,402,446.00	1,056,127.00	0.00	1,056,127.00	-95.3%
El Rancho Beginning Balance	0000	9780	1,692,502.00		1,692,502.00				
School Site/Department Donations	0000	9780	501,006.00		501,006.00				
Non-Resident Tuition	0000	9780	56,127.00		56,127.00				
Instructional Materials	0000	9780	834,990.00		834,990.00				
ABX4 2 Deficit Shift	0000	9780	5,934,330.00		5,934,330.00				
State Fiscal Stabilization	3200	9780		9,644,077.00	9,644,077.00				
El Rancho Fiscal Stabilization	3200	9780		393,757.00	393,757.00				
Medi-Cal Billing Option	5640	9780		216,718.00	216,718.00				
English Language Acquisition	6286	9780		150,777.00	150,777.00				
EIA	7091	9780		1,176,065.00	1,176,065.00				
QEIA	7400	9780		1,802,097.00	1,802,097.00				
El Rancho Beginning Balance	0000	9780				1,000,000.00		1,000,000.00	
Non-Resident Tuition	0000	9780				56,127.00		56,127.00	
c) Undesignated Amount			8,363,658.60	0.00	8,363,658.60				
d) Unappropriated Amount						0.13	0.00	0.13	

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals			2009-10 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	22,906,877.59	3,211,314.67	26,118,192.26				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	40,109.05	0.00	40,109.05				
c) in Revolving Fund		9130	125,000.00	0.00	125,000.00				
d) with Fiscal Agent		9135	3,419,309.44	0.00	3,419,309.44				
e) collections awaiting deposit		9140	383,746.06	0.00	383,746.06				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	10,760,498.29	14,850,295.37	25,610,793.66				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	447,729.29	0.00	447,729.29				
6) Stores		9320	66,201.53	0.00	66,201.53				
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			38,149,471.25	18,061,610.04	56,211,081.29				
<b>H. LIABILITIES</b>									
1) Accounts Payable		9500	9,378,405.83	1,330,922.25	10,709,328.08				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	4,178,970.29	57.46	4,179,027.75				
4) Current Loans		9640	0.00	0.00	0.00				
5) Deferred Revenue		9650	0.00	3,347,139.33	3,347,139.33				
6) Long-Term Liabilities		9660							
7) TOTAL, LIABILITIES			13,557,376.12	4,678,119.04	18,235,495.16				
<b>I. FUND EQUITY</b>									
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			24,592,095.13	13,383,491.00	37,975,586.13				

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals			2009-10 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>REVENUE LIMIT SOURCES</b>									
Principal Apportionment									
State Aid - Current Year		8011	40,613,253.00	0.00	40,613,253.00	20,108,951.00	0.00	20,108,951.00	-50.5%
Charter Schools General Purpose Entitlement - State Aid		8015	1,514,038.00	0.00	1,514,038.00	1,197,349.00	0.00	1,197,349.00	-20.9%
State Aid - Prior Years		8019	3,115.00	0.00	3,115.00	(251,853.00)	0.00	(251,853.00)	-8185.2%
Tax Relief Subventions									
Homeowners' Exemptions		8021	977,361.39	0.00	977,361.39	977,362.00	0.00	977,362.00	0.0%
Timber Yield Tax		8022	26.24	0.00	26.24	16.00	0.00	16.00	-39.0%
Other Subventions/in-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	105,143,103.69	0.00	105,143,103.69	106,565,588.00	0.00	106,565,588.00	1.4%
Unsecured Roll Taxes		8042	4,410,538.21	0.00	4,410,538.21	4,691,953.00	0.00	4,691,953.00	6.4%
Prior Years' Taxes		8043	5,823,486.14	0.00	5,823,486.14	6,036,676.00	0.00	6,036,676.00	3.7%
Supplemental Taxes		8044	2,273,335.06	0.00	2,273,335.06	2,464,409.00	0.00	2,464,409.00	8.4%
Education Revenue Augmentation Fund (ERAF)		8045	1,407,446.84	0.00	1,407,446.84	1,700,000.00	0.00	1,700,000.00	20.8%
Community Redevelopment Funds (SB 617/699/1992)		8047	4,710.33	0.00	4,710.33	6,800.00	0.00	6,800.00	44.4%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	8.00	0.00	8.00	New
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	(4.00)	0.00	(4.00)	New
<b>Subtotal, Revenue Limit Sources</b>			<b>162,170,413.90</b>	<b>0.00</b>	<b>162,170,413.90</b>	<b>143,497,255.00</b>	<b>0.00</b>	<b>143,497,255.00</b>	<b>-11.5%</b>
<b>Revenue Limit Transfers</b>									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(5,969,473.99)		(5,969,473.99)	(5,749,646.00)		(5,749,646.00)	-3.7%
Continuation Education ADA Transfer	2200	8091		0.00	0.00		0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091		201,072.00	201,072.00		193,257.00	193,257.00	-3.9%
Special Education ADA Transfer	6500	8091		5,768,401.99	5,768,401.99		5,556,389.00	5,556,389.00	-3.7%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	970,708.00	0.00	970,708.00	849,347.00	0.00	849,347.00	-12.5%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(4,125,613.00)	0.00	(4,125,613.00)	(4,212,876.00)	0.00	(4,212,876.00)	2.1%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, REVENUE LIMIT SOURCES</b>			<b>153,046,034.91</b>	<b>5,969,473.99</b>	<b>159,015,508.90</b>	<b>134,384,080.00</b>	<b>5,749,646.00</b>	<b>140,133,726.00</b>	<b>-11.9%</b>
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	5,113,746.00	5,113,746.00	0.00	10,971,942.00	10,971,942.00	114.6%
Special Education Discretionary Grants		8182	0.00	478,795.00	478,795.00	0.00	978,037.00	978,037.00	104.3%
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		16,987,349.95	16,987,349.95		9,507,693.00	9,507,693.00	-44.0%
Vocational and Applied Technology Education	3500-3699	8290		210,636.00	210,636.00		212,807.00	212,807.00	1.0%
Safe and Drug Free Schools	3700-3799	8290		103,750.00	103,750.00		116,022.00	116,022.00	11.8%
JTPA / WIA	5600-5625	8290		0.00	0.00		0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	16,906.65	716,650.50	733,557.15	20,132.00	742,406.00	762,538.00	4.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>16,906.65</b>	<b>23,610,927.45</b>	<b>23,627,834.10</b>	<b>20,132.00</b>	<b>22,528,907.00</b>	<b>22,549,039.00</b>	<b>-4.6%</b>



Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals			2009-10 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
Supplemental Instruction Programs									
Current Year	0000	8311	1,438,796.00		1,438,796.00	1,567,683.00		1,567,683.00	9.0%
Prior Years	0000	8319	96,477.00		96,477.00	0.00		0.00	-100.0%
Community Day School Additional Funding									
Current Year	2430	8311		122,457.00	122,457.00		116,002.00	116,002.00	-5.3%
Prior Years	2430	8319		(3,652.00)	(3,652.00)		0.00	0.00	-100.0%
ROC/P Entitlement									
Current Year	6350-6360	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6350-6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		17,235,501.00	17,235,501.00		17,314,134.00	17,314,134.00	0.5%
Prior Years	6500	8319		48,673.00	48,673.00		0.00	0.00	-100.0%
Gifted and Talented Pupils	7140	8311		211,906.00	211,906.00		0.00	0.00	-100.0%
Home-to-School Transportation	7230	8311		1,978,209.00	1,978,209.00		1,585,732.00	1,585,732.00	-19.8%
School Improvement Program	7260-7265	8311		0.00	0.00		0.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311		3,431,505.00	3,431,505.00		3,121,693.00	3,121,693.00	-9.0%
Spec. Ed. Transportation	7240	8311		693,585.00	693,585.00		555,978.00	555,978.00	-19.8%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	(4.00)	(4.00)	0.00	0.00	0.00	-100.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	5,884,804.00	0.00	5,884,804.00	4,186,132.00	0.00	4,186,132.00	-28.9%
Class Size Reduction, Grade Nine		8435	40.00	0.00	40.00	0.00	0.00	0.00	-100.0%
Charter Schools Categorical Block Grant		8480	561,763.00	0.00	561,763.00	0.00	0.00	0.00	-100.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	3,137,538.48	374,337.88	3,511,876.36	3,205,942.00	336,698.00	3,542,640.00	0.9%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music Block Grant	6760	8590		421,078.00	421,078.00		0.00	0.00	-100.0%
Miller Unruh Reading Program	7200	8590		0.00	0.00		0.00	0.00	0.0%
Supplemental School Counseling Program	7080	8590		794,050.00	794,050.00		0.00	0.00	-100.0%
Instructional Materials	7155, 7156, 7157, 7158, 7160, 7170	8590		1,617,627.00	1,617,627.00		0.00	0.00	-100.0%
Staff Development	7294, 7295, 7296	8590		210,000.00	210,000.00		0.00	0.00	-100.0%
Tenth Grade Counseling	7375	8590		0.00	0.00		0.00	0.00	0.0%
Educational Technology Assistance Grants	7100-7125	8590		0.00	0.00		0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590		22,406.00	22,406.00		23,189.00	23,189.00	3.5%
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		76,134.00	76,134.00		0.00	0.00	-100.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Teacher Credentialing Block Grant	7392	8590		445,068.00	445,068.00		0.00	0.00	-100.0%
Professional Development Block Grant	7393	8590		1,372,647.00	1,372,647.00		0.00	0.00	-100.0%
Targeted Instructional Improvement Block Grant	7394	8590		1,624,983.00	1,624,983.00		0.00	0.00	-100.0%
School and Library Improvement Block Grant	7395	8590		1,912,015.00	1,912,015.00		0.00	0.00	-100.0%
Quality Education Investment Act	7400	8590		1,809,500.00	1,809,500.00		1,754,800.00	1,754,800.00	-3.0%
All Other State Revenue	All Other	8590	259,062.28	6,347,197.15	6,606,259.43	10,644,125.00	1,898,841.00	12,542,966.00	89.9%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>11,378,480.76</b>	<b>40,745,223.03</b>	<b>52,123,703.79</b>	<b>19,603,882.00</b>	<b>26,707,067.00</b>	<b>46,310,949.00</b>	<b>-11.2%</b>

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals			2009-10 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>OTHER LOCAL REVENUE</b>									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to RL Deduction		8625	241,353.87	0.00	241,353.87	575,000.00	0.00	575,000.00	138.2%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes									
		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies									
		8631	18,013.71	0.00	18,013.71	0.00	0.00	0.00	-100.0%
Sale of Publications									
		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales									
		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales									
		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals									
		8650	187,640.58	0.00	187,640.58	200,000.00	0.00	200,000.00	6.6%
Interest									
		8660	942,401.92	63,374.29	1,005,776.21	400,000.00	0.00	400,000.00	-60.2%
Net Increase (Decrease) in the Fair Value of Investments									
		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees									
		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students									
		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals									
		8675	0.00	313,790.00	313,790.00	0.00	300,000.00	300,000.00	-4.4%
Transportation Services									
	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services									
	All Other	8677	0.00	4,500,141.02	4,500,141.02	2,529,233.00	1,673,126.00	4,202,359.00	-6.6%
Mitigation/Developer Fees									
		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts									
		8689	294,731.20	0.00	294,731.20	346,233.00	0.00	346,233.00	17.5%
Other Local Revenue									
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment									
		8691	0.00	0.00	0.00	4.00	0.00	4.00	New
Pass-Through Revenues From Local Sources									
		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue									
		8699	297,138.16	132,289.80	429,427.96	179,247.00	490,151.00	669,398.00	55.9%
Tuition									
		8710	425,937.00	0.00	425,937.00	454,887.00	0.00	454,887.00	6.8%
All Other Transfers In									
		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools									
	6500	8791	0.00	129,945.00	129,945.00	0.00	125,128.00	125,128.00	-3.7%
From County Offices									
	6500	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs									
	6500	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools									
	6350, 6360	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices									
	6350, 6360	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs									
	6350, 6360	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools									
	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices									
	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs									
	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others									
		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>2,407,216.44</b>	<b>5,139,540.11</b>	<b>7,546,756.55</b>	<b>4,684,604.00</b>	<b>2,588,405.00</b>	<b>7,273,009.00</b>	<b>-3.6%</b>
<b>TOTAL, REVENUES</b>			<b>166,848,638.76</b>	<b>75,465,164.58</b>	<b>242,313,803.34</b>	<b>158,692,698.00</b>	<b>57,574,025.00</b>	<b>216,266,723.00</b>	<b>-10.7%</b>



Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals			2009-10 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	72,693,004.88	22,838,227.25	95,531,232.13	72,207,554.00	20,494,789.00	92,702,343.00	-3.0%
Certificated Pupil Support Salaries		1200	4,958,067.30	1,401,313.90	6,359,381.20	4,405,366.00	1,316,090.00	5,721,456.00	-10.0%
Certificated Supervisors' and Administrators' Salaries		1300	8,527,788.82	3,287,747.98	11,815,536.80	8,089,504.00	2,227,534.00	10,317,038.00	-12.7%
Other Certificated Salaries		1900	865,942.60	508,095.07	1,374,037.67	850,490.00	136,631.00	987,121.00	-28.2%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>87,044,803.60</b>	<b>28,035,384.20</b>	<b>115,080,187.80</b>	<b>85,552,914.00</b>	<b>24,175,044.00</b>	<b>109,727,958.00</b>	<b>-4.7%</b>
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	497,778.84	7,342,324.55	7,840,103.39	455,121.00	7,483,003.00	7,938,124.00	1.3%
Classified Support Salaries		2200	8,376,718.60	6,712,160.75	15,088,879.35	8,473,277.00	5,984,986.00	14,458,263.00	-4.2%
Classified Supervisors' and Administrators' Salaries		2300	1,850,469.90	1,420,234.15	3,270,704.05	1,517,942.00	1,372,109.00	2,890,051.00	-11.6%
Clerical, Technical and Office Salaries		2400	7,678,556.24	3,325,050.05	11,003,606.29	6,929,722.00	2,572,779.00	9,502,501.00	-13.6%
Other Classified Salaries		2900	0.03	14,599.38	14,599.41	288,994.00	3,308.00	292,302.00	1902.1%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>18,403,523.61</b>	<b>18,814,368.88</b>	<b>37,217,892.49</b>	<b>17,665,056.00</b>	<b>17,416,185.00</b>	<b>35,081,241.00</b>	<b>-5.7%</b>
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	7,127,311.25	2,229,359.41	9,356,670.66	6,999,133.00	1,970,318.00	8,969,451.00	-4.1%
PERS		3201-3202	2,672,444.13	2,153,445.73	4,825,889.86	2,545,495.00	1,966,688.00	4,512,183.00	-6.5%
OASDI/Medicare/Alternative		3301-3302	2,573,191.61	1,608,030.88	4,181,222.29	2,531,871.00	1,494,329.00	4,026,200.00	-3.7%
Health and Welfare Benefits		3401-3402	12,237,043.75	5,555,144.42	17,792,188.17	10,919,812.00	5,229,868.00	16,149,680.00	-9.2%
Unemployment Insurance		3501-3502	315,876.62	139,882.94	455,759.56	308,085.00	124,788.00	432,873.00	-5.0%
Workers' Compensation		3601-3602	169.24	0.00	169.24	1,300,063.00	528,039.00	1,828,102.00	#####
OPEB, Allocated		3701-3702	7,211,720.86	0.00	7,211,720.86	7,876,591.00	478,414.00	8,355,005.00	15.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	561,933.29	291,672.79	853,606.08	504,812.00	225,475.00	730,287.00	-14.4%
Other Employee Benefits		3901-3902	2,178,786.87	0.00	2,178,786.87	2,219,053.00	0.00	2,219,053.00	1.8%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>34,878,477.62</b>	<b>11,977,535.97</b>	<b>46,856,013.59</b>	<b>35,204,915.00</b>	<b>12,017,919.00</b>	<b>47,222,834.00</b>	<b>0.8%</b>
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	98.98	2,530,609.18	2,530,708.16	2,010,703.00	91,224.00	2,101,927.00	-16.9%
Books and Other Reference Materials		4200	7,435.44	123,125.11	130,560.55	30,327.00	23,330.00	53,657.00	-58.9%
Materials and Supplies		4300	1,475,294.52	2,968,496.41	4,443,790.93	3,483,488.00	20,002,309.00	23,485,797.00	428.5%
Noncapitalized Equipment		4400	117,608.56	1,255,579.87	1,373,188.43	233,522.00	423,365.00	656,887.00	-52.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>1,600,437.50</b>	<b>6,877,810.57</b>	<b>8,478,248.07</b>	<b>5,758,040.00</b>	<b>20,540,228.00</b>	<b>26,298,268.00</b>	<b>210.2%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	0.00	4,414,843.33	4,414,843.33	0.00	4,553,323.00	4,553,323.00	3.1%
Travel and Conferences		5200	163,184.75	358,305.07	521,489.82	171,843.00	232,950.00	404,793.00	-22.4%
Dues and Memberships		5300	90,231.55	5,231.40	95,462.95	91,700.00	4,500.00	96,200.00	0.8%
Insurance		5400 - 5450	920,009.00	74,033.00	994,042.00	1,060,500.00	70,000.00	1,130,500.00	13.7%
Operations and Housekeeping Services		5500	4,240,530.84	8,916.33	4,249,447.17	4,597,314.00	8,633.00	4,605,947.00	8.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,132,740.67	995,120.81	2,127,861.48	1,299,917.00	2,515,529.00	3,815,446.00	79.3%
Transfers of Direct Costs		5710	869,409.09	(869,409.09)	0.00	900,000.00	(900,000.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,239,519.41	3,053,439.87	4,292,959.28	2,004,715.00	3,628,300.00	5,633,015.00	31.2%
Communications		5900	706,437.76	49,133.17	755,570.93	585,066.00	29,938.00	615,004.00	-18.6%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>9,362,063.07</b>	<b>8,089,613.89</b>	<b>17,451,676.96</b>	<b>10,711,055.00</b>	<b>10,143,173.00</b>	<b>20,854,228.00</b>	<b>19.5%</b>

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals			2009-10 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	20,015.39	2,435,666.90	2,455,682.29	0.00	103,091.00	103,091.00	-95.8%
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	42,750.00	42,750.00	0.00	0.00	0.00	-100.0%
Equipment Replacement		6500	0.00	1,148,236.19	1,148,236.19	0.00	150,000.00	150,000.00	-86.9%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>20,015.39</b>	<b>3,626,653.09</b>	<b>3,646,668.48</b>	<b>0.00</b>	<b>253,091.00</b>	<b>253,091.00</b>	<b>-93.1%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	6,639.00	6,639.00	0.00	8,000.00	8,000.00	20.5%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	262,232.51	262,232.51	0.00	450,000.00	450,000.00	71.6%
Payments to County Offices		7142	0.00	782,243.50	782,243.50	0.00	1,275,000.00	1,275,000.00	63.0%
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		121,108.00	121,108.00		556,760.00	556,760.00	359.7%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6350, 6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6350, 6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6350, 6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	1,768.88	11,833.00	13,601.88	695.00	0.00	695.00	-94.9%
Debt Service									
Debt Service - Interest		7438	2,631,710.49	54,140.47	2,685,850.96	4,370,204.00	49,316.00	4,419,520.00	64.5%
Other Debt Service - Principal		7439	1,234,815.04	444,812.56	1,679,627.60	1,198,268.00	374,911.00	1,573,179.00	-6.3%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>3,868,294.41</b>	<b>1,683,009.04</b>	<b>5,551,303.45</b>	<b>5,569,167.00</b>	<b>2,713,987.00</b>	<b>8,283,154.00</b>	<b>49.2%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(1,388,051.69)	1,388,051.69	0.00	(1,992,933.00)	1,992,933.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(418,854.84)	0.00	(418,854.84)	(337,838.00)	0.00	(337,838.00)	-19.3%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(1,806,906.53)</b>	<b>1,388,051.69</b>	<b>(418,854.84)</b>	<b>(2,330,771.00)</b>	<b>1,992,933.00</b>	<b>(337,838.00)</b>	<b>-19.3%</b>
<b>TOTAL EXPENDITURES</b>			<b>153,370,708.67</b>	<b>80,492,427.33</b>	<b>233,863,136.00</b>	<b>158,130,376.00</b>	<b>89,252,560.00</b>	<b>247,382,936.00</b>	<b>5.8%</b>



Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals			2009-10 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	56,292.93	30,869.00	87,161.93	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			56,292.93	30,869.00	87,161.93	0.00	0.00	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	79,499.00	79,499.00	1,161,656.00	0.00	1,161,656.00	1361.2%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	79,499.00	79,499.00	1,161,656.00	0.00	1,161,656.00	1361.2%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(15,842,108.80)	15,842,108.80	0.00	(18,295,044.00)	18,295,044.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	1,520,445.26	(1,520,445.26)	0.00	0.00	0.00	0.00	0.0%
Categorical Flexibility Transfers		8998	2,939,879.79	(2,939,879.79)	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(11,381,783.75)	11,381,783.75	0.00	(18,295,044.00)	18,295,044.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>									
(a - b + c - d + e)			(11,325,490.82)	11,333,153.75	7,662.93	(19,456,700.00)	18,295,044.00	(1,161,656.00)	-15259.4%

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	67,167.86	0.00	-100.0%
4) Other Local Revenue		8600-8799	574.54	500.00	-13.0%
5) TOTAL, REVENUES			67,742.40	500.00	-99.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	31,887.16	18,500.00	-42.0%
2) Classified Salaries		2000-2999	1,170.12	1,150.00	-1.7%
3) Employee Benefits		3000-3999	2,946.53	2,432.00	-17.5%
4) Books and Supplies		4000-4999	2,819.71	4,100.00	45.4%
5) Services and Other Operating Expenditures		5000-5999	4,904.16	5,100.00	4.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	948.77	752.00	-20.7%
9) TOTAL, EXPENDITURES			44,676.45	32,034.00	-28.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			23,065.95	(31,534.00)	-236.7%
<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>			23,065.95	(31,534.00)	-236.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	48,638.39	71,704.34	47.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			48,638.39	71,704.34	47.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			48,638.39	71,704.34	47.4%
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	71,704.34	40,170.34	-44.0%
Adult Education	6390	9780	71,704.34		
Adult Education	6390	9780		40,170.34	
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	62,728.04		
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	10,700.10		
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			73,428.14		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	519.99		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,203.81		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			1,723.80		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			71,704.34		



Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB / IASA	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
JTPA / WIA	5600-5625	8290	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	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 Adult Education					
Current Year	6390	8311	35,345.00	0.00	-100.0%
Prior Years	6390	8319	31,822.86	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>67,167.86</b>	<b>0.00</b>	<b>-100.0%</b>

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	574.54	500.00	-13.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts-					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>574.54</b>	<b>500.00</b>	<b>-13.0%</b>
<b>TOTAL, REVENUES</b>			<b>67,742.40</b>	<b>500.00</b>	<b>-99.3%</b>

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	31,202.79	17,000.00	-45.5%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	684.37	1,500.00	119.2%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>31,887.16</b>	<b>18,500.00</b>	<b>-42.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	570.00	400.00	-29.8%
Classified Support Salaries		2200	600.00	750.00	25.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.12	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,170.12</b>	<b>1,150.00</b>	<b>-1.7%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	2,348.42	1,528.00	-34.9%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	498.92	359.00	-28.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	99.19	62.00	-37.5%
Workers' Compensation		3601-3602	0.00	254.00	New
OPEB, Allocated		3701-3702	0.00	229.00	New
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>2,946.53</b>	<b>2,432.00</b>	<b>-17.5%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	1,422.11	1,750.00	23.1%
Materials and Supplies		4300	1,172.62	2,350.00	100.4%
Noncapitalized Equipment		4400	224.98	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>2,819.71</b>	<b>4,100.00</b>	<b>45.4%</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	1,927.64	2,000.00	3.8%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	273.91	300.00	9.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,702.61	2,800.00	3.6%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>4,904.16</b>	<b>5,100.00</b>	<b>4.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>



Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	948.77	752.00	-20.7%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			948.77	752.00	-20.7%
<b>TOTAL EXPENDITURES</b>			44,676.45	32,034.00	-28.3%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: 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>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			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	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	5,612.00	0.00	-100.0%
3) Other State Revenue		8300-8599	1,299,567.00	1,233,656.00	-5.1%
4) Other Local Revenue		8600-8799	4,161,568.80	4,262,022.00	2.4%
5) TOTAL, REVENUES			5,466,747.80	5,495,678.00	0.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	352,451.36	355,043.00	0.7%
2) Classified Salaries		2000-2999	3,161,896.60	3,295,243.00	4.2%
3) Employee Benefits		3000-3999	1,348,651.06	1,484,194.00	10.1%
4) Books and Supplies		4000-4999	296,157.01	323,669.00	9.3%
5) Services and Other Operating Expenditures		5000-5999	287,461.29	296,141.00	3.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	27,610.25	43,671.00	58.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	118,144.99	127,086.00	7.6%
9) TOTAL, EXPENDITURES			5,592,372.56	5,925,047.00	5.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(125,624.76)	(429,369.00)	241.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	13,500.00	0.00	-100.0%
b) Transfers Out		7600-7629	13,500.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			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>			(125,624.76)	(429,369.00)	241.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	657,123.23	531,498.47	-19.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			657,123.23	531,498.47	-19.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			657,123.23	531,498.47	-19.1%
2) Ending Balance, June 30 (E + F1e)			531,498.47	102,129.47	-80.8%
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	531,498.47	102,129.47	-80.8%
Center Based Reserve	6130	9780	51,198.94		
Technology Lease	9010	9780	82,830.00		
Technology Improvements	9010	9780	150,000.00		
Child Development	9010	9780	247,469.53		
Center Based Reserve Requirement	6130	9780		52,179.94	
Child Development	9010	9780		49,949.53	
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	902,465.86		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	52,935.34		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	16,083.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	147,469.11		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	14,419.90		
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			1,133,373.21		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	464,297.18		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	137,577.56		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			601,874.74		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			531,498.47		

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	5,612.00	0.00	-100.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>5,612.00</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	1,053,264.00	1,053,264.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6055-6056	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	246,303.00	180,392.00	-26.8%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>1,299,567.00</b>	<b>1,233,656.00</b>	<b>-5.1%</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	14,415.69	13,022.00	-9.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	4,147,153.11	4,249,000.00	2.5%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>4,161,568.80</b>	<b>4,262,022.00</b>	<b>2.4%</b>
<b>TOTAL, REVENUES</b>			<b>5,466,747.80</b>	<b>5,495,678.00</b>	<b>0.5%</b>

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	331,319.32	337,870.00	2.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	20,195.79	17,173.00	-15.0%
Other Certificated Salaries		1900	936.25	0.00	-100.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>352,451.36</b>	<b>355,043.00</b>	<b>0.7%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	2,536,019.81	2,616,838.00	3.2%
Classified Support Salaries		2200	17,825.96	18,684.00	4.8%
Classified Supervisors' and Administrators' Salaries		2300	359,172.44	359,133.00	0.0%
Clerical, Technical and Office Salaries		2400	248,878.39	300,588.00	20.8%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>3,161,896.60</b>	<b>3,295,243.00</b>	<b>4.2%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	1,493.96	1,417.00	-5.2%
PERS		3201-3202	473,428.77	484,258.00	2.3%
OASDI/Medicare/Alternative		3301-3302	244,087.04	245,683.00	0.7%
Health and Welfare Benefits		3401-3402	524,520.14	562,439.00	7.2%
Unemployment Insurance		3501-3502	10,529.93	10,651.00	1.1%
Workers' Compensation		3601-3602	0.00	45,091.00	New
OPEB, Allocated		3701-3702	0.00	40,831.00	New
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	94,591.22	93,824.00	-0.8%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,348,651.06</b>	<b>1,484,194.00</b>	<b>10.1%</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	0.00	0.00	0.0%
Materials and Supplies		4300	222,439.03	283,669.00	27.5%
Noncapitalized Equipment		4400	73,717.98	40,000.00	-45.7%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>296,157.01</b>	<b>323,669.00</b>	<b>9.3%</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	12,819.57	19,500.00	52.1%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	92,957.72	111,000.00	19.4%
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	174,230.69	157,841.00	-9.4%
Communications		5900	7,453.31	7,800.00	4.7%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>287,461.29</b>	<b>296,141.00</b>	<b>3.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	4,207.54	4,200.00	-0.2%
Other Debt Service - Principal		7439	23,402.71	39,471.00	68.7%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>27,610.25</b>	<b>43,671.00</b>	<b>58.2%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	118,144.99	127,086.00	7.6%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>118,144.99</b>	<b>127,086.00</b>	<b>7.6%</b>
<b>TOTAL, EXPENDITURES</b>			<b>5,592,372.56</b>	<b>5,925,047.00</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		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	13,500.00	0.00	-100.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			13,500.00	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	13,500.00	0.00	-100.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			13,500.00	0.00	-100.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			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%
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	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	4,888,961.30	4,824,000.00	-1.3%
3) Other State Revenue		8300-8599	439,204.19	454,000.00	3.4%
4) Other Local Revenue		8600-8799	2,829,711.44	2,771,322.00	-2.1%
5) TOTAL, REVENUES			8,157,876.93	8,049,322.00	-1.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,748,566.85	2,453,373.00	-10.7%
3) Employee Benefits		3000-3999	989,406.56	966,239.00	-2.3%
4) Books and Supplies		4000-4999	3,778,719.68	4,038,700.00	6.9%
5) Services and Other Operating Expenditures		5000-5999	153,998.36	365,777.00	137.5%
6) Capital Outlay		6000-6999	73,722.55	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	14,542.22	14,543.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	299,761.08	210,000.00	-29.9%
9) TOTAL, EXPENDITURES			8,058,717.30	8,048,632.00	-0.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			99,159.63	690.00	-99.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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>			99,159.63	690.00	-99.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	159,594.53	258,754.16	62.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			159,594.53	258,754.16	62.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			159,594.53	258,754.16	62.1%
2) Ending Balance, June 30 (E + F1e)			258,754.16	259,444.16	0.3%
Components of Ending Fund Balance-					
a) Reserve for					
Revolving Cash		9711	10,000.00	10,000.00	0.0%
Stores		9712	145,073.71	150,000.00	3.4%
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	103,680.45	99,444.16	-4.1%
Child Nutrition	5310	9780	103,680.45		
Child Nutrition	5310	9780		99,444.16	
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	634,392.97		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	10,000.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	4,953.25		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	234,360.04		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	145,073.71		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			1,028,779.97		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	464,752.64		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	305,273.17		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			770,025.81		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			258,754.16		



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>			0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	4,888,961.30	4,824,000.00	-1.3%
Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			4,888,961.30	4,824,000.00	-1.3%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	439,204.19	454,000.00	3.4%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			439,204.19	454,000.00	3.4%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	2,773,909.89	2,760,000.00	-0.5%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	10,097.84	10,700.00	6.0%
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	45,703.71	622.00	-98.6%
<b>TOTAL, OTHER LOCAL REVENUE</b>			2,829,711.44	2,771,322.00	-2.1%
<b>TOTAL, REVENUES</b>			8,157,876.93	8,049,322.00	-1.3%

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	1,792,226.95	1,647,565.00	-8.1%
Classified Supervisors' and Administrators' Salaries		2300	707,010.46	587,380.00	-16.9%
Clerical, Technical and Office Salaries		2400	249,201.44	218,128.00	-12.5%
Other Classified Salaries		2900	128.00	300.00	134.4%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>2,748,566.85</b>	<b>2,453,373.00</b>	<b>-10.7%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	290,667.03	266,719.00	-8.2%
OASDI/Medicare/Alternative		3301-3302	179,141.33	169,849.00	-5.2%
Health and Welfare Benefits		3401-3402	511,545.77	461,202.00	-9.8%
Unemployment Insurance		3501-3502	8,052.43	7,587.00	-5.8%
Workers' Compensation		3601-3602	0.00	31,963.00	New
OPEB, Allocated		3701-3702	0.00	28,919.00	New
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>989,406.56</b>	<b>966,239.00</b>	<b>-2.3%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	79,958.89	83,700.00	4.7%
Noncapitalized Equipment		4400	26,001.24	5,000.00	-80.8%
Food		4700	3,672,759.55	3,950,000.00	7.5%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>3,778,719.68</b>	<b>4,038,700.00</b>	<b>6.9%</b>

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	12,704.24	9,000.00	-29.2%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	84,283.07	275,572.00	227.0%
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	46,585.50	72,705.00	56.1%
Communications		5900	10,425.55	8,500.00	-18.5%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>153,998.36</b>	<b>365,777.00</b>	<b>137.5%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	73,722.55	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>73,722.55</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	2,216.10	1,696.00	-23.5%
Other Debt Service - Principal		7439	12,326.12	12,847.00	4.2%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>14,542.22</b>	<b>14,543.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	299,761.08	210,000.00	-29.9%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>299,761.08</b>	<b>210,000.00</b>	<b>-29.9%</b>
<b>TOTAL, EXPENDITURES</b>			<b>8,058,717.30</b>	<b>8,048,632.00</b>	<b>-0.1%</b>

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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	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	906,966.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	99,726.28	97,000.00	-2.7%
5) TOTAL, REVENUES			1,006,692.28	97,000.00	-90.4%
<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	117,185.10	400,000.00	241.3%
5) Services and Other Operating Expenditures		5000-5999	1,736,505.95	353,000.00	-79.7%
6) Capital Outlay		6000-6999	7,873.38	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			1,861,564.43	753,000.00	-59.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(854,872.15)	(656,000.00)	-23.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	79,499.00	1,161,656.00	1361.2%
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			79,499.00	1,161,656.00	1361.2%



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>			(775,373.15)	505,656.00	-165.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,244,072.94	3,468,699.79	-18.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,244,072.94	3,468,699.79	-18.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,244,072.94	3,468,699.79	-18.3%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance--		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	3,468,699.79	3,974,355.79	14.6%
Deferred Maintenance	6205	9780	3,468,699.79		
Defferede Maintenance	0000	9780		1,201,656.00	
Deferred Maintenance	6205	9780		2,772,699.79	
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	3,517,648.08		
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	46,980.85		
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			3,564,628.93		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	95,929.14		
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			95,929.14		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			3,468,699.79		

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Deferred Maintenance Allowance		8540	906,966.00	0.00	-100.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			906,966.00	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	55,930.70	57,000.00	1.9%
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	43,795.58	40,000.00	-8.7%
<b>TOTAL, OTHER LOCAL REVENUE</b>			99,726.28	97,000.00	-2.7%
<b>TOTAL, REVENUES</b>			1,006,692.28	97,000.00	-90.4%

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%
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	117,058.29	400,000.00	241.7%
Noncapitalized Equipment		4400	126.81	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>117,185.10</b>	<b>400,000.00</b>	<b>241.3%</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	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,733,521.19	350,000.00	-79.8%
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	2,984.76	3,000.00	0.5%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,736,505.95</b>	<b>353,000.00</b>	<b>-79.7%</b>
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	7,873.38	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>7,873.38</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>1,861,564.43</b>	<b>753,000.00</b>	<b>-59.6%</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, Special Reserve, & Building Funds		8915	79,499.00	1,161,656.00	1361.2%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>79,499.00</b>	<b>1,161,656.00</b>	<b>1361.2%</b>
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
Categorical Flexibility Transfers		8998	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>79,499.00</b>	<b>1,161,656.00</b>	<b>1361.2%</b>

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	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	320,029.77	250,000.00	-21.9%
5) TOTAL, REVENUES			320,029.77	250,000.00	-21.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	546,423.44	534,848.00	-2.1%
3) Employee Benefits		3000-3999	183,701.51	195,798.00	6.6%
4) Books and Supplies		4000-4999	12,314.01	15,000.00	21.8%
5) Services and Other Operating Expenditures		5000-5999	75,528.14	81,100.00	7.4%
6) Capital Outlay		6000-6999	2,293.16	5,000.00	118.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	159,443.65	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			979,703.91	831,746.00	-15.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES - OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>					
			(659,674.14)	(581,746.00)	-11.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	350,861.43	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			350,861.43	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>			(308,812.71)	(581,746.00)	88.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,559,526.41	4,250,713.70	-6.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,559,526.41	4,250,713.70	-6.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,559,526.41	4,250,713.70	-6.8%
2) Ending Balance, June 30 (E + F1e)			4,250,713.70	3,668,967.70	-13.7%
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	4,250,713.70	3,668,967.70	-13.7%
Capital Facilities	0000	9780	4,250,713.70		
Capital Facilities	0000	9780		3,668,967.70	
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	4,304,768.48		
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	2,939.12		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	2,555.96		
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			4,310,263.56		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	56,439.34		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	3,110.52		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			59,549.86		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			4,250,713.70		

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%
		8616	0.00	0.00	0.0%
		8617	0.00	0.00	0.0%
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Interest		8660	56,015.75	50,000.00	-10.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees					
		8681	264,014.02	200,000.00	-24.2%
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>			320,029.77	250,000.00	-21.9%
<b>TOTAL, REVENUES</b>			320,029.77	250,000.00	-21.9%



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	0.44	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	440,268.00	451,404.00	2.5%
Clerical, Technical and Office Salaries		2400	106,155.00	83,444.00	-21.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			546,423.44	534,848.00	-2.1%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	54,757.72	51,983.00	-5.1%
OASDI/Medicare/Alternative		3301-3302	38,666.31	40,978.00	6.0%
Health and Welfare Benefits		3401-3402	71,566.66	69,191.00	-3.3%
Unemployment Insurance		3501-3502	1,639.25	1,607.00	-2.0%
Workers' Compensation		3601-3602	0.00	6,793.00	New
OPEB, Allocated		3701-3702	0.00	6,151.00	New
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	17,071.57	19,095.00	11.9%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			183,701.51	195,798.00	6.6%
<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	11,687.78	14,000.00	19.8%
Noncapitalized Equipment		4400	626.23	1,000.00	59.7%
<b>TOTAL, BOOKS AND SUPPLIES</b>			12,314.01	15,000.00	21.8%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	7,451.42	7,000.00	-6.1%
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	12,043.28	12,100.00	0.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	50,890.52	58,000.00	14.0%
Communications		5900	5,142.92	4,000.00	-22.2%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>75,528.14</b>	<b>81,100.00</b>	<b>7.4%</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	2,293.16	5,000.00	118.0%
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>2,293.16</b>	<b>5,000.00</b>	<b>118.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	159,443.65	0.00	-100.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>159,443.65</b>	<b>0.00</b>	<b>-100.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>979,703.91</b>	<b>831,746.00</b>	<b>-15.1%</b>

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	350,861.43	0.00	-100.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			350,861.43	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)			350,861.43	0.00	-100.0%

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	13,085,516.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	142,456.73	61,300.00	-57.0%
5) TOTAL, REVENUES			13,227,972.73	61,300.00	-99.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	-0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	5,248.30	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	31,831.77	88,258.00	177.3%
6) Capital Outlay		6000-6999	3,456,690.10	4,225,033.00	22.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,493,770.17	4,313,291.00	23.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			9,734,202.56	(4,251,991.00)	-143.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	9,138,028.78	0.00	-100.0%
b) Transfers Out		7600-7629	19,215,924.96	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			(10,077,896.18)	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>			(343,693.62)	(4,251,991.00)	1137.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,595,685.13	4,251,991.51	-7.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,595,685.13	4,251,991.51	-7.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,595,685.13	4,251,991.51	-7.5%
2) Ending Balance, June 30 (E + F1e)			4,251,991.51	0.51	-100.0%
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	4,251,991.51	0.00	-100.0%
Canyon High Modernization-District Match	0000	9780	508,882.12		
Villa Park High Modernization-District Match	0000	9780	474,041.05		
Crescent Intermediate Mod-District Match	0000	9780	346,063.09		
Crescent Primary Modernization-District Mat	0000	9780	710,989.48		
Santiago Modernization-District Match	0000	9780	1,192,936.02		
Villa Park High Mod #2-District Match	0000	9780	98,461.09		
Prospect Modernization-District Match	0000	9780	390,085.17		
Imperial Modernization-District Match	0000	9780	342,235.31		
Santiago Modernization-State Funds	7710	9780	188,298.18		
c) Undesignated Amount			0.00		
d) Unappropriated Amount				0.51	



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	6,130,860.26		
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	8,586.78		
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			6,139,447.04		
<b>H. LIABILITIES</b>					
1) Accounts-Payable		9500	287,071.63		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,600,383.90		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			1,887,455.53		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			4,251,991.51		

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	13,085,516.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			13,085,516.00	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	142,456.73	61,300.00	-57.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			142,456.73	61,300.00	-57.0%
<b>TOTAL, REVENUES</b>			13,227,972.73	61,300.00	-99.5%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	5,248.30	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			5,248.30	0.00	-100.0%

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	24,925.90	84,543.00	239.2%
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	6,905.87	3,715.00	-46.2%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>31,831.77</b>	<b>88,258.00</b>	<b>177.3%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	268,781.94	492,567.00	83.3%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	3,187,908.16	3,732,466.00	17.1%
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>3,456,690.10</b>	<b>4,225,033.00</b>	<b>22.2%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>3,493,770.17</b>	<b>4,313,291.00</b>	<b>23.5%</b>

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	9,138,028.78	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>9,138,028.78</b>	<b>0.00</b>	<b>-100.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	411,920.38	0.00	-100.0%
Other Authorized Interfund Transfers Out		7619	18,804,004.58	0.00	-100.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>19,215,924.96</b>	<b>0.00</b>	<b>-100.0%</b>



Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
-Proceeds					
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(10,077,896.18)	0.00	-100.0%

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	646,620.27	383,000.00	-40.8%
5) TOTAL, REVENUES			646,620.27	383,000.00	-40.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	27,411.64	23,802.00	-13.2%
3) Employee Benefits		3000-3999	12,094.00	13,335.00	10.3%
4) Books and Supplies		4000-4999	21,411.93	17,688.00	-17.4%
5) Services and Other Operating Expenditures		5000-5999	97,715.78	37,250.00	-61.9%
6) Capital Outlay		6000-6999	11,103,116.87	20,528,316.00	84.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,029.28	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			11,262,779.50	20,620,391.00	83.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(10,616,159.23)	(20,237,391.00)	90.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	30,812,981.49	0.00	-100.0%
b) Transfers Out		7600-7629	8,723,678.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			22,089,303.49	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>			11,473,144.26	(20,237,391.00)	-276.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance-					
a) As of July 1 - Unaudited		9791	14,382,639.16	25,855,783.42	79.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,382,639.16	25,855,783.42	79.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,382,639.16	25,855,783.42	79.8%
2) Ending Balance, June 30 (E + F1e)			25,855,783.42	5,618,392.42	-78.3%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	25,855,783.42	5,618,392.42	-78.3%
Kelly Field Refurbishment	0000	9780	800,000.00		
Yorba-Grounds	0000	9780	61,680.00		
Energy Lease Funds	0000	9780	126,264.00		
Lampson Modernization	0000	9780	528,814.00		
Lampson Building Replacement	0000	9780	123,732.00		
Fairhaven Modernization	0000	9780	835,890.00		
Fairhaven Building Replacement	0000	9780	132,125.00		
Sycamore Modernization	0000	9780	1,508,598.00		
Yorba Modernization	0000	9780	11,304,752.00		
El Modena Energy Modernization	0000	9780	259,006.00		
Orange High Energy Modernization	0000	9780	231,255.00		
Special Reserve - Capital Projects	0000	9780	9,943,667.42		
Kelly Field Refurbishment	0000	9780		800,000.00	
Special Reserve - Capital Projects	0000	9780		4,818,392.42	
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	24,203,083.22		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	3,193,738.14		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	21,573.73		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,969,627.44		
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			29,388,022.53		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	3,532,157.48		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	81.63		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			3,532,239.11		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			25,855,783.42		

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	340,227.62	205,000.00	-39.7%
Interest		8660	292,136.77	178,000.00	-39.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	14,255.88	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			646,620.27	383,000.00	-40.8%
<b>TOTAL, REVENUES</b>			646,620.27	383,000.00	-40.8%



Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	2,460.06	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	24,951.58	23,802.00	-4.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>27,411.64</b>	<b>23,802.00</b>	<b>-13.2%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	3,865.00	3,910.00	1.2%
OASDI/Medicare/Alternative		3301-3302	2,086.32	1,821.00	-12.7%
Health and Welfare Benefits		3401-3402	5,217.93	6,102.00	16.9%
Unemployment Insurance		3501-3502	79.62	71.00	-10.8%
Workers' Compensation		3601-3602	0.00	302.00	New
OPEB, Allocated		3701-3702	0.00	274.00	New
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	845.13	855.00	1.2%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>12,094.00</b>	<b>13,335.00</b>	<b>10.3%</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	21,411.93	17,688.00	-17.4%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>21,411.93</b>	<b>17,688.00</b>	<b>-17.4%</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	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	794.43	21,680.00	2629.0%
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	96,140.79	15,570.00	-83.8%
Communications		5900	780.56	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>97,715.78</b>	<b>37,250.00</b>	<b>-61.9%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	42,066.80	907,933.00	2058.3%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	11,061,050.07	19,620,383.00	77.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>11,103,116.87</b>	<b>20,528,316.00</b>	<b>84.9%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	1,029.28	0.00	-100.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>1,029.28</b>	<b>0.00</b>	<b>-100.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>11,262,779.50</b>	<b>20,620,391.00</b>	<b>83.1%</b>

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	30,812,981.49	0.00	-100.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>30,812,981.49</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	8,723,678.00	0.00	-100.0%
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>8,723,678.00</b>	<b>0.00</b>	<b>-100.0%</b>

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			22,089,303.49	0.00	-100.0%

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	2,708,730.32	2,553,000.00	-5.7%
5) TOTAL, REVENUES			2,708,730.32	2,553,000.00	-5.7%
<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	96,594.01	353,475.00	265.9%
6) Capital Outlay		6000-6999	4,076,340.17	2,077,716.00	-49.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	554,529.89	6.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,727,464.07	2,431,197.00	-48.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(2,018,733.75)	121,803.00	-106.0%
<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	14,792,640.69	2,441,429.00	-83.5%
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			(14,792,640.69)	(2,441,429.00)	-83.5%



Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(16,811,374.44)	(2,319,626.00)	-86.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	8,087,592.92	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	8,087,592.92	New
d) Other Restatements		9795	24,898,967.36	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,898,967.36	8,087,592.92	-67.5%
2) Ending Balance, June 30 (E + F1e)			8,087,592.92	5,767,966.92	-28.7%
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	8,087,592.92	5,767,966.92	-28.7%
Running Springs Expansion CFD	9010	9780	1,405,736.01		
Tremont CFD	9010	9780	1,408,658.11		
Chapman Hills 88-1 CFD	9010	9780	870,533.45		
Del Rio CFD	9010	9780	2,600,919.96		
Bond 2000-A CFD Refinance	9010	9780	826,746.07		
Canyon Rim 89-1 CFD	9010	9780	664,540.39		
Canyon Rim 96-A CFD Refinance	9010	9780	310,452.78		
Tremont Non-District Funds	9010	9780	6.15		
Running Springs Expansion CFD	9010	9780		1,499,236.01	
Tremont CFD	9010	9780		940,334.26	
Chapman Hills 88-1 CFD	9010	9780		916,733.45	
Del Rio CFD	9010	9780		659,623.96	
Bond 2000-A CFD Refinance	9010	9780		786,746.07	
Canyon Rim 89-1 CFD	9010	9780		679,340.39	
Canyon Rim 96-A CFD Refinance	9010	9780		285,952.78	
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	218,686.20		
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	8,346,080.48		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	326.21		
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			8,565,092.89		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	108,256.43		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	369,243.54		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			477,499.97		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			8,087,592.92		

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	2,596,158.71	2,402,000.00	-7.5%
Community Redevelopment Funds Not Subject to RL Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Leases and Rentals					
		8650	0.00	0.00	0.0%
Interest					
		8660	112,571.61	151,000.00	34.1%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue					
		8699	0.00	0.00	0.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			2,708,730.32	2,553,000.00	-5.7%
<b>TOTAL, REVENUES</b>			2,708,730.32	2,553,000.00	-5.7%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	12,307.34	19,475.00	58.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	84,286.67	334,000.00	296.3%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>96,594.01</b>	<b>353,475.00</b>	<b>265.9%</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	4,076,340.17	2,077,716.00	-49.0%
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>4,076,340.17</b>	<b>2,077,716.00</b>	<b>-49.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	554,529.89	6.00	-100.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>554,529.89</b>	<b>6.00</b>	<b>-100.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>4,727,464.07</b>	<b>2,431,197.00</b>	<b>-48.6%</b>



Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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	2,430.40	0.00	-100.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	14,790,210.29	2,441,429.00	-83.5%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			14,792,640.69	2,441,429.00	-83.5%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(14,792,640.69)	(2,441,429.00)	-83.5%

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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,343,210.02	2,441,429.00	4.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,343,210.02	2,441,429.00	4.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(2,343,210.02)	(2,441,429.00)	4.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,343,210.02	2,441,429.00	4.2%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,343,210.02	2,441,429.00	4.2%

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>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	0.00	0.00	0.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
General Reserve					
		9730	0.00	0.00	0.0%
Legally Restricted Balance					
b) Designated Amounts					
Designated for Economic Uncertainties					
		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury					
		9775	0.00	0.00	0.0%
Other Designations					
		9780	0.00	0.00	0.0%
c) Undesignated Amount					
		9790	0.00		
d) Unappropriated Amount				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	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			0.00		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)					
			0.00		



Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes Voted Indebtedness Levies -Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Non-Ad Valorem Taxes Other		8622	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges.		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	1,113,210.02	1,116,429.00	0.3%
Other Debt Service - Principal		7439	1,230,000.00	1,325,000.00	7.7%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>2,343,210.02</b>	<b>2,441,429.00</b>	<b>4.2%</b>
<b>TOTAL EXPENDITURES</b>			<b>2,343,210.02</b>	<b>2,441,429.00</b>	<b>4.2%</b>

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers-In		8919	2,343,210.02	2,441,429.00	4.2%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			2,343,210.02	2,441,429.00	4.2%
<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%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d)			2,343,210.02	2,441,429.00	4.2%

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	5,463,154.44	4,821,500.00	-11.7%
5) TOTAL, REVENUES			5,463,154.44	4,821,500.00	-11.7%
<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	2,678,439.50	3,526,479.00	31.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,678,439.50	3,526,479.00	31.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			2,784,714.94	1,295,021.00	-53.5%
<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>			2,784,714.94	1,295,021.00	-53.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,102,997.78	9,887,712.72	39.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,102,997.78	9,887,712.72	39.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,102,997.78	9,887,712.72	39.2%
2) Ending Balance, June 30 (E + F1e)			9,887,712.72	11,182,733.72	13.1%
Components of Ending Fund Balance:					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount			9,887,712.72		
d) Unappropriated Amount				11,182,733.72	



Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	9,239,801.26		
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	5,979.70		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	641,931.76		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			9,887,712.72		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			9,887,712.72		

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>					
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>					
Interest		8660	97,346.19	97,000.00	-0.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	5,365,808.25	4,724,500.00	-12.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			5,463,154.44	4,821,500.00	-11.7%
<b>TOTAL, REVENUES</b>			5,463,154.44	4,821,500.00	-11.7%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	2,308,439.50	2,825,219.00	22.4%
Other Debt Service - Principal		7439	370,000.00	701,260.00	89.5%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			2,678,439.50	3,526,479.00	31.7%
<b>TOTAL, EXPENDITURES</b>			2,678,439.50	3,526,479.00	31.7%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<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 Certificates of Participation		8971	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d)			0.00	0.00	0.0%

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	102,477.52	2,817,000.00	2648.9%
5) TOTAL, REVENUES			102,477.52	2,817,000.00	2648.9%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	147,041.22	147,171.00	-0.1%
3) Employee Benefits		3000-3999	45,454.93	48,682.00	7.1%
4) Books and Supplies		4000-4999	(5.07)	3,500.00	-69133.5%
5) Services and Other Operating Expenses		5000-5999	2,585,466.82	1,297,500.00	-49.8%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			2,777,957.90	1,496,853.00	-46.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(2,675,480.38)	1,320,147.00	-149.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)</b>			(2,675,480.38)	1,320,147.00	-149.3%
<b>F. NET ASSETS</b>					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	8,695,952.89	6,020,472.51	-30.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,695,952.89	6,020,472.51	-30.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			8,695,952.89	6,020,472.51	-30.8%
2) Ending Net Assets, June 30 (E + F1e)			6,020,472.51	7,340,619.51	21.9%
Components of Ending Net Assets					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	6,020,472.51	7,340,619.51	21.9%
Workers' Compensation	0000	9780	6,020,472.51		
Workers' Compensation	0000	9780		7,340,619.51	
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	7,381,287.30		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	100,000.00		
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	5,172.47		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	687.82		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			7,487,147.59		



Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	1,466,192.48		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	482.60		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net OPEB Obligation		9664	0.00		
b) Compensated Absences		9665	0.00		
c) COPs Payable		9666	0.00		
d) Capital Leases Payable		9667	0.00		
e) Lease Revenue Bonds Payable		9668	0.00		
f) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			1,466,675.08		
<b>I. NET ASSETS</b>					
Net Assets, June 30 (must agree with line F2) (G10 - H7)			6,020,472.51		

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	102,477.52	93,000.00	-9.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	0.00	2,724,000.00	New
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			102,477.52	2,817,000.00	2648.9%
<b>TOTAL, REVENUES</b>			102,477.52	2,817,000.00	2648.9%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	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	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	93,483.00	93,486.00	0.0%
Clerical, Technical and Office Salaries		2400	53,558.22	53,685.00	0.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>147,041.22</b>	<b>147,171.00</b>	<b>0.1%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	17,612.07	17,633.00	0.1%
OASDI/Medicare/Alternative		3301-3302	9,955.91	10,112.00	1.6%
Health and Welfare Benefits		3401-3402	12,851.84	11,648.00	-9.4%
Unemployment Insurance		3501-3502	441.11	442.00	0.2%
Workers' Compensation		3601-3602	0.00	1,869.00	New
OPEB, Allocated		3701-3702	0.00	1,692.00	New
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	4,594.00	5,286.00	15.1%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>45,454.93</b>	<b>48,682.00</b>	<b>7.1%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	(5.07)	1,500.00	-29685.8%
Noncapitalized Equipment		4400	0.00	2,000.00	New
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>(5.07)</b>	<b>3,500.00</b>	<b>-69133.5%</b>

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	10,000.00	New
Insurance		5400-5450	2,229,062.10	600,000.00	-73.1%
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 - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	356,404.72	687,500.00	92.9%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>2,585,466.82</b>	<b>1,297,500.00</b>	<b>-49.8%</b>
<b>DEPRECIATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>2,777,957.90</b>	<b>1,496,853.00</b>	<b>-46.1%</b>

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

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(7,163,765.73)	1,895,000.00	-126.5%
5) TOTAL, REVENUES			(7,163,765.73)	1,895,000.00	-126.5%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	701,800.97	1,805,000.00	157.2%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			701,800.97	1,805,000.00	157.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(7,865,566.70)	90,000.00	-101.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)</b>			(7,865,566.70)	90,000.00	-101.1%
<b>F. NET ASSETS</b>					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	99,234,741.08	91,369,174.38	-7.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			99,234,741.08	91,369,174.38	-7.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			99,234,741.08	91,369,174.38	-7.9%
2) Ending Net Assets, June 30 (E + F1e)					
Components of Ending Net Assets					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	91,369,174.38	91,459,174.38	0.1%
Santiago RMCO Payments	0000	9780	65,160.00		
Santiago RMCO Already Retired	0000	9780	158,139.00		
Santiago Retiree Waivers	0000	9780	1,000.00		
Santiago Retiree Benefits	0000	9780	223,228.22		
RMCO Leadership Retiree Payments	0000	9780	25,500.00		
RMCO Leadership Already Retired	0000	9780	65,005.80		
RMCO #2 Already Retired	0000	9780	206,423.20		
RMCO #1 Retiree Payments	0000	9780	489,560.00		
RMCO #1 Already Retired	0000	9780	508,445.00		
Retiree Waivers	0000	9780	1,415,769.15		
Retiree Benefits	0000	9780	88,210,944.01		
Santiago RMCO Payments	0000	9780		65,160.00	
Santiago RMCO Already Retired	0000	9780		116,304.00	
Santiago Retiree Waivers	0000	9780		2,000.00	
Santiago Retiree Benefits	0000	9780		222,228.22	
RMCO Leadership Retiree Payments	0000	9780		25,500.00	
RMCO Leadership Already Retired	0000	9780		40,800.00	
RMCO #2 Already Retired	0000	9780		133,929.20	
RMCO #1 Retiree Payments	0000	9780		489,560.00	

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
RMCO #1 Already Retired	0000	9780		381,194.00	
Retiree Waivers	0000	9780		1,044,269.15	
Retiree Benefits	0000	9780		88,938,229.81	
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	2,683,295.53		
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	85,163,932.21		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,903.85		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	3,519,432.31		
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			91,369,563.90		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	389.52		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net OPEB Obligation		9664	0.00		
b) Compensated Absences		9665	0.00		
c) COPs Payable		9666	0.00		
d) Capital Leases Payable		9667	0.00		
e) Lease Revenue Bonds Payable		9668	0.00		
f) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			389.52		
<b>I. NET ASSETS</b>					
Net Assets, June 30 (must agree with line F2) (G10 - H7)			91,369,174.38		

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Interest		8660	93,605.00	95,000.00	1.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	(7,257,370.73)	0.00	-100.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	0.00	1,800,000.00	New
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>(7,163,765.73)</b>	<b>1,895,000.00</b>	<b>-126.5%</b>
<b>TOTAL, REVENUES</b>			<b>(7,163,765.73)</b>	<b>1,895,000.00</b>	<b>-126.5%</b>
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services					
		5100	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	701,800.97	1,805,000.00	157.2%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>701,800.97</b>	<b>1,805,000.00</b>	<b>157.2%</b>
<b>TOTAL, EXPENSES</b>			<b>701,800.97</b>	<b>1,805,000.00</b>	<b>157.2%</b>

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs					
		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a + c - d)</b>			0.00	0.00	0.0%

Unaudited Actuals  
2008-09 Unaudited Actuals  
Technical Review Checks

Orange Unified

Orange 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) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED

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

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

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

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

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

FUND	RESOURCE	OBJECT	VALUE
01	7157	8590	-12,573.00

Explanation: The FY07 Supplemental Instructional Materials for English Learners was recalculated on October 2008 resulting in a FY09 negative balance in the revenue account.

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

<u>FUND</u>	<u>RESOURCE</u>	<u>VALUE</u>
01	7157	-10,552.60

Explanation:Same explanation as above; net against interest income.

71	0000	-7,163,765.73
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Explanation:Decrease in Fair Market Value of Investments results in a negative revenue balance.

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.



Unaudited Actuals  
2009-10 Budget  
Technical Review Checks

Orange Unified

Orange 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) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. 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

## GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) 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) - 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

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.



## GLOSSARY OF COMMON SCHOOL FINANCE TERMS

**ADA (Average Daily Attendance)** - There are several kinds of attendance, and these are counted in different ways. For regular attendance, ADA is equal to the average number of pupils actually attending classes who are enrolled for at least the minimum school day. Up through 1997-98, ADA included excused absences; however, effective 1998-99, excused absences no longer count towards ADA. In classes for adults and ROC/P, one unit of ADA is credited for each 525 classroom hours. Attendance is counted every day of the school year and is reported to the California Department of Education three times a year.

**AB 1200** - Reference to AB 1200 (Chapter 1213/1991) that imposed major fiscal accountability controls on school districts and county offices of education by establishing significant administrative hurdles and obligations for agency budgets and fiscal practices (see Education Code Sections 1240 et seq. and 42131 et seq.).

**Accrual Basis Accounting** - An accounting system where transactions are recorded when they have been reduced to a legal or contractual right or obligation to receive or pay out cash or other resources.

**Ad Valorem Taxes** - Taxes that are based on the value of property, such as the standard property tax. The only new taxes based on the value of property that are allowed today are those imposed with a two-thirds voter approval for capital facilities bonded indebtedness.

**Apportionment** - State aid given to a school district or county office of education. Apportionments are calculated three times for each school year: (1) the First Principal Apportionment (P-1) is calculated in February of the school year corresponding to the P-1 ADA (see Attendance Reports); (2) the Second Principal Apportionment (P-2) is

calculated in June corresponding to the P-2 ADA; and (3) the annual recalculation of the apportionment is made in February following the school year and is based on P-2 ADA (except for programs where the annual count of ADA is used).

**Appropriation Bill** - A bill before the Legislature authorizing the expenditure of public money and stipulating the amount, manner, and purpose for the expenditure items.

**Appropriation For Contingencies** - That portion of the current fiscal year's budget that is not appropriated for any specific purpose but is held subject to intra-budget transfer (i.e. transfer to other specific appropriation accounts as needed during the fiscal year).

**Assessed Valuation or Assessed Value** - The total value of property for taxation purposes within a school agency, as determined by State and county assessors. The "AV" of a school district will influence the total property tax income of a school district. The percentage growth in Statewide AV from one year to the next is an important ingredient in determining appropriations levels required from the State for fully funding district and county revenue limits, as well as for Proposition 98 calculations. Ever since Proposition 13, the assessed value of properties in California is adjusted to the true market value only at the time of new construction or transfer of ownership. For all other properties, the assessed value grows by a maximum of 2% a year, resulting in the assessed value of many properties being far less than their current market value.

**Attendance Reports** - Each school agency reports its attendance three times during a school year. The First Principal Apportionment ADA, called the P-1 ADA or the P-1 count, is counted from July 1 through



## GLOSSARY OF COMMON SCHOOL FINANCE TERMS

the last school month ending on or before December 31 of a school year. The Second Principal Apportionment ADA (called the P-2 ADA) is counted from July 1 through the last school month ending on or before April 15 of a school year. Annual ADA is based on the count from July 1 through June 30. The final recalculation of the apportionment is based on a school agency's P-2 ADA, except for adult education programs, regional occupational centers, and programs and nonpublic school funding, all of which use the annual count of ADA. Also, when a district has a very large influx of migrant students in the spring, a district may request the use of annual ADA in lieu of P-2 ADA.

**Base Revenue Limit** - See Revenue Limit.

**Basic Aid** - The California Constitution guarantees that each school district will receive a minimum amount of State aid, called "basic aid," equal to \$120 per ADA or \$2,400 per district, whichever is greater. "Basic aid school districts" are those eligible for the basic aid constitutional guarantee only, since all of the balance of the school districts' revenue limit is funded by local property taxes.

**Benefit Assessment Districts** - See Maintenance Assessment Districts.

**Bonded Indebtedness** - An obligation incurred by the sale of bonds for acquisition of school facilities or other capital expenditures. Since 1986, districts have been able to levy a local property tax to amortize bonded indebtedness, provided the taxes are approved by a two-thirds vote of the electorate.

**Categorical Aid** - Funds from the State or Federal Government granted to qualifying school agencies for specialized programs regulated and controlled by Federal or State law or regulation. Examples include programs for children with special needs, such as special education and Gifted and Talented Education (GATE); special programs, such as the School Improvement Program (SIP); or special purposes, such as transportation. Expenditure of most categorical aid is restricted to its particular purpose. The funds are granted to districts in addition to their revenue limits.

**CBEDS (California Basic Education Data System)** - The Statewide system of collecting enrollment, staffing and salary data from all school districts on an "Information Day" each October.

**CBEST (The California Basic Education Skills Test)** - Required of anyone seeking certification as a teacher. This test measures proficiency in reading, writing, and mathematics.

**Certificated Personnel** - School employees who hold positions for which a credential is required by the State – teachers, librarians, counselors, and most administrators.

**Classified Personnel** - School employees who hold positions that do not require a credential, like aides, custodians, clerical support, cafeteria workers, bus drivers, etc.

**Class-Size Penalties** - The penalties imposed on school districts that have classes in excess of certain maximum sizes. Class-size penalties result in a reduction in ADA which, in turn, results in a loss in revenue limit income (see Education Code Sections 41376 and 41378).

## GLOSSARY OF COMMON SCHOOL FINANCE TERMS

**Concurrently Enrolled** - Pupils who are enrolled both in a regular program for at least the minimum school day and also in a regional occupational center or program (ROC/P) or class for adults. Such a student will generate both regular ADA for the time in the regular program plus concurrently enrolled ADA for the time in ROC/P or adult classes. By qualifying for both regular ADA and concurrently enrolled ADA, a student can generate more than one unit of ADA.

**Consumer Price Index (CPI)** - A measure of the cost-of-living for consumers compiled by the United States Bureau of Labor Statistics. Separate indices of inflation are calculated regularly for the United States, California, some regions within California, and selected cities. The CPI is one of several measures of inflation.

**Cost-of-Living Adjustment (COLA)** - An increase in funding for government programs, including revenue limits or categorical programs. Current law ties the COLA for most education programs to the annual percentage change in the "Implicit Price Deflator" for State and Local Governments – a government price index (see Education Code Section 42238.1).

**Credentialed Teacher** - One holding a credential to teach issued by the State Commission on Teacher Credentialing. A credential is issued to those who have successfully completed all college training and courses required by the State, graduated from an accredited college or university, met any other State requirements, and passed the California Basic Education Skills Test (CBEST).

**Criteria and Standards** - Local school agency budgets must meet State-adopted provisions of "criteria and standards." These provisions establish minimum fiscal standards, such as a minimum reserve level,

that school districts, county offices of education, and the State use to monitor fiscal solvency and accountability (see Education Code Sections 33127 et seq.).

**Declining Enrollment Adjustment** - A formula that cushions the drop in income in a district with a declining student population. Under current law, districts are funded for the higher of either current year or prior year ADA.

**Deficit Factor** - When an appropriation to the State School Fund for revenue limits – or for any specific categorical program – is insufficient to pay all claims for State aid, a deficit factor is applied to reduce the allocation of State aid to the amount appropriated.

**Economic Impact Aid (EIA)** - State categorical aid for districts with concentrations of children who are bilingual, transient, and/or from low-income families.

**Encroachment** - The expenditure of school districts' general purpose funds in support of a categorical program (i.e. the categorical expense encroaches into the district's general fund for support). Encroachment occurs in most districts and county offices that provide special education and transportation. Other encroachment is caused by deficit factors or local decisions to allocate general purpose funds to special purpose programs.

**Encumbrances** - Obligations in the form of purchase orders, contracts, salaries, and other commitments chargeable to an appropriation for which a part of the appropriation is reserved.

## GLOSSARY OF COMMON SCHOOL FINANCE TERMS

**Equalization Aid** - The extra State aid provided in some years – such as 1996-97 – to a low-revenue district to increase its base-revenue limit toward the Statewide average.

**ERAF (Education Revenue Augmentation Fund)** – The fund used to collect the property taxes that are shifted from cities, the county, and special districts within each county, prior to their distribution to K-14 school agencies.

**Fact-finding** - The culmination of the Impasse Procedures (Article 9) of the State's collective bargaining law. A tripartite panel, with the chairperson appointed and paid for by PERB, considers several specifically enumerated facts and makes findings of fact and recommendations in terms of settlement to a negotiating agreement. Such recommendations are advisory only and may be adopted or rejected in whole or in part by the parties.

**Forest Reserve Funds** - 25% of funds received by a county from the United States Government from rentals of forest reserve lands are apportioned among the various districts in the county according to school population.

**Full-Time Equivalent (FTE)** - A count of full-time and part-time employees where part-time employees are reported as an appropriate fraction of a full-time position. This fraction is equal to the ratio of time expended in a part-time position to that of a full-time position.

**Gann Spending Limit** - A ceiling, or limit, on each year's appropriations of tax dollars by the State, cities, counties, school districts, and special districts. Proposition 4, an initiative passed in November 1979, added controls on appropriations in Article XIII B of

the California Constitution. Using 1978-79 as a base year, subsequent years' limits have been adjusted for: (1) an inflation increase equal to the change in the Consumer Price Index or per capita personal income, whichever is smaller; and (2) the change in population, which for school agencies is the change in ADA. Proposition 111, adopted in June 1990, amended the Gann limit inflation factor to be based only on the change in per capita personal income.

**General Obligation Bonds** - Bonds that are a "general obligation" of the government agency issuing them ( i.e. their repayment is not tied to a selected revenue stream). Bond elections in a school district can be approved by a two-thirds vote of the electorate or by a vote of 55% of the electorate under Proposition 39. State bond measures require only a majority vote.

**Gifted and Talented Education (GATE)** - A program for students in grades 1 through 12 who have shown potential abilities of high performance, capability and needing differentiated or accelerated education. "Gifted child educational programs" are those special instructional programs, supportive services, unique educational materials, learning settings, and other services which differentiate, supplement, and support the regular educational program in meeting the needs of gifted students.

**High Revenue Districts** - Districts that have a revenue limit per ADA that is greater than the State average for the same type of district (elementary, high school, or unified). Many high-revenue districts were formerly called "high wealth" because their assessed value per ADA was significantly above the Statewide average.

**Implicit Price Deflator** - See Cost-of-Living Adjustment.

## GLOSSARY OF COMMON SCHOOL FINANCE TERMS

**Indirect Expense and Overhead** - Those elements of indirect cost necessary to the operation of the district or in the performance of a service that are of such nature that the amount applicable to each accounting unit cannot be separately identified. Indirect costs are allocated to all programs in a school agency as a percentage of direct and allocated costs for each program.

**Individualized Education Program (IEP)** - A written agreement between a school agency and parents or guardians of a disabled child specifying an educational program tailored to the needs of the child, in accordance with Federal PL 94-142 regulations. An IEP team is comprised of a certified district employee who is qualified to supervise special education, the child's teacher, one or both parents, the child, if appropriate, and other individuals at the discretion of the parent or school. The IEP must include a statement of the child's present levels of educational performance, a statement of annual goals and short-term instructional objectives, a statement of the specific special education and related services to be provided to the child, the extent to which the child will participate in regular education programs, the projected dates for starting services, appropriate objective criteria, evaluation procedures, and schedules for determining, on at least an annual basis, whether the short-term instructional objectives are being achieved.

**Least Restrictive Environment** - Federal and State law requires that disabled students be placed in the least restrictive educational environment appropriate to their needs so that they can, to the extent appropriate, integrate, and be educated with non-disabled students.

**Leveling Down** - Lowering the revenue level of high-revenue districts to promote revenue equity among school districts.

**Leveling Up** - Raising the revenue level of low-revenue districts to promote revenue equity among school districts.

**Mandated Costs** - School district expenses that occur because of Federal or State laws, decisions of State or Federal courts, Federal or State administrative regulations. Costs that are mandated by State law or regulations must be reimbursed by the State, while costs mandated by Federal law, a Court or an initiative do not need to be reimbursed by the State (see SB 90, 1977).

**Maintenance Assessment Districts** - A methodology for local agencies, including school agencies, to charge property owners a fee for the benefit derived by the property as a result of local agency service improvements (see Lighting and Landscape Act of 1972, Section 22500 of the Street and Highways Code). Originally, school agencies were allowed to impose the "fee" by a vote of the local governing board only, by merely showing a benefit to each fee payer. Now, however, a school agency must hold an election before such a fee can be levied.

**Maintenance Factor** - See Proposition 98.

**Miscellaneous Funds** - Local revenues received from mineral royalties, bonuses, and other payments in lieu of taxes. Fifty percent of such revenues are used as an offset to State aid in the revenue limit formulas.

**Necessary Small School** - An elementary school with 96 or fewer ADA or high school with 286 or fewer ADA that meets the standards of being "necessary" (see Education Code Sections 42280 et seq.).



## GLOSSARY OF COMMON SCHOOL FINANCE TERMS

**Parcel Tax** - A special tax that is a flat amount per parcel and not ad valorem based (not according to the value of the property). Parcel taxes must be approved by a two-thirds vote of the electorate (see Government Code Section 50079, et al.).

**PERB (Public Employment Relations Board)** - Five persons appointed by the Governor to regulate collective bargaining between school employers and employee organizations (see Government Code Sections 3541, et seq.).

**Permissive Override Tax** - Prior to Proposition 13, any of a number of local tax levies that were for specific purposes and that required only the permission of a school board to be levied. School agencies are no longer allowed to levy such taxes.

**PERS (Public Employees' Retirement System)** - State law requires that classified employees, their employer, and the State contribute to this retirement fund.

**PL81-874** - A Federal program of "Impact Aid" that provides funds to school agencies that educate children whose families live and/or work on Federal property, such as military bases (also called "PL874").

**PL94-142** - Federal law that mandates a "free and appropriate" education for all disabled children.

**Prior Year's Taxes** - Tax revenues that had been delinquent in a prior year and that are received in the current fiscal year. These revenues offset State aid in the current year in the revenue-limit formula.

**Proposition 13** - An initiative amendment (passed in June, 1978) adding Article XIII A to the California Constitution. Under Proposition 13, tax rates on secured property are restricted to no more than 1% of full cash value. Proposition 13 also defined assessed value and required a two-thirds vote to increase existing taxes or levy new taxes.

**Proposition 98** - An initiative adopted in 1988 and then amended by Proposition 111 in 1990. Proposition 98 contains three major provisions: (1) a minimum level of State funding for K-14 school agencies (unless suspended by the Legislature); (2) a formula for allocating any State tax revenues in excess of the State's Gann Limit; and (3) the requirement that a School Accountability Report Card be prepared for every school. The minimum funding base is set equal to the greater of the amount of State aid determined by two formulas, commonly called ATest 1@ and ATest 2@ – unless an alternative formula, known as "Test 3," applies.

**"Test 1"** - originally provided that K-14 school agencies shall receive at least 40.319% of State general fund tax revenues in each year, the same percentage as was appropriated for K-14 school agencies in 1986-87. Due to the shift in property taxes from local governments to K-14 agencies, the "Test 1" percentage has been reset at 34.559%.

**"Test 2"** - provides that K-14 school agencies shall receive at least the same amount of combined State aid and local tax dollars as was received in the prior year, adjusted for the Statewide growth in K-12 ADA and an inflation factor equal to the annual percentage change in per capita personal income.

## GLOSSARY OF COMMON SCHOOL FINANCE TERMS

**"Test 3"** - only applies in years in which the annual percentage change in per capita State general fund tax revenues plus 1/2% is lower than the "Test 2" inflation factor (i.e. change in per capita personal income), and in this case, the "Test 2" inflation factor is reduced to the annual percentage change in per capita State general fund tax revenues plus 1/2%.

One provision of Proposition 98/111 applies whenever the minimum funding level is reduced due either to "Test 3" or the suspension of the minimum funding level by the Legislature and Governor. The "maintenance factor" is initially calculated as the amount of the funding reduction, and this amount grows each year by Statewide ADA growth and inflation. In subsequent years when State taxes grow quickly, this "maintenance factor" is restored by increasing the Proposition 98 minimum funding level until the funding base is fully restored.

**Purchase Order** - An encumbrance document that shows the vendor from whom a purchase is being made, what is being purchased by the school agency, the amount of the purchase, the fund from which the purchase is being made (e.g. general, building or bond fund), an accounting code to which the purchase shall be applied, and the signature or initial approval of the designed central office personnel responsible for approving the ordering of goods.

**Reduction-in-Force (RIF)** - The process whereby employment is terminated because of a need to reduce the staff rather than because of any performance inadequacies of the employee.

**Reserves** - Funds set aside in a budget to provide for estimated future expenditures or to offset future losses, for working capital, or for other purposes.

**Revenue Limit** - The amount of revenue that a district can collect annually for general purposes from local property taxes and State aid. The revenue limit is composed of a base revenue limit (a basic education amount per unit of ADA computed by formula each year from the previous year's base revenue limit) and any of the number of revenue-limit adjustments that are computed anew each year.

The total revenue limit of a school district is generally determined by multiplying the district's P-2 ADA times the base revenue limit, adding the applicable revenue limit adjustments and applying a deficit factor.

**Revolving Cash Funds** - A stated amount of money used primarily for emergency or small or sundry disbursements and reimbursed periodically through properly documented expenditures, which are summarized and charged to proper account classifications.

**ROC/P (Regional Occupational Center or Program)** – a vocational educational program for high school students and adults. A ROC/P may be operated by a single district, by a consortium of districts under a joint powers agreement (JPA), or by a county office of education for the districts within the county.

**SB 90** - Reference to Senate Bill 90 (Chapter 1406/1972) that established the revenue limit system for funding school districts. The first revenue limit amount was determined by dividing the district's 1972-73 State and local income by that year's ADA. This per-ADA



## GLOSSARY OF COMMON SCHOOL FINANCE TERMS

amount is the historical base for all subsequent revenue limit calculations.

**SB 813** - Reference to Senate Bill 813 (Chapter 498/1983) that provided a series of education "reforms" in funding calculations. Longer day, longer year, mentor teachers and beginning teacher salary adjustments are a few of the programs implemented by this 1983 legislation.

**Scope of Bargaining** - The range of subjects that are negotiated between school agencies and employee organizations during the collective bargaining process. Scope includes matters relating to wages, hours, and working conditions as defined in the Government Code. PERB and the Courts are responsible for interpreting disputes about scope.

**Secured Roll** - That portion of the assessed value that is stationary (i.e. land and buildings). See also Unsecured Roll. The secured roll averages about 90% of the taxable property in a district.

**Serrano Decision** - In 1974, the California Superior Court in Los Angeles County ruled in the Serrano v. Priest case that school district revenues in California depended so heavily on local property taxes that students in districts with a low assessed value per pupil were denied an equal educational opportunity in violation of the "Equal Protection" clause of the California Constitution. This ruling established certain standards under which the school finance system would be constitutional and was upheld by the California Supreme Court in 1976. In 1983, the California Superior Court in Los Angeles County ruled that the system of school finance in effect at that time was in compliance with the earlier Court Order. The case was subsequently

appealed to the Appellate Court which upheld the Superior Court ruling. In March 1989, all of the plaintiffs in the case agreed to dismiss their appeals, thereby settling Serrano as a legal issue.

**Slippage** - Savings in State school fund appropriations that are the result of property tax revenues growing faster than a district's cost-of-living and enrollment growth. When property tax growth is greater than the growth in a district's total revenue limit, State aid to the district declines, creating a "slippage" in State expense.

**Squeeze Formula** - The formula used from 1973-74 through 1981-82 for the calculation of the annual inflation increase in the base revenue limit that provided smaller-than-average increases to high-revenue districts. This formula thus "squeezed" the revenues of high-revenue districts as a means of promoting revenue equalization. Effective 1983-84, the squeeze formula was eliminated and all districts of the same type now receive the same dollar inflation increase.

**State Allocation Board (SAB)** - The regulatory agency that controls most State-aided capital outlay and deferred maintenance projects and distributes funds for them.

**State School Fund** - Each year the State appropriates money to this fund, which is then used to make State aid payments to school districts. Section A of the State School Fund is for K-12 education and Section B is for community college education.

**STRS** - The State Teachers' Retirement System, which is funded by contributions from both certificated employees and their employing school agencies, as well as by direct payments by the State.

## GLOSSARY OF COMMON SCHOOL FINANCE TERMS

**Subventions** - The term used to describe assistance or financial support, usually from higher governmental units to local governments or school agencies. State aid to school agencies is a State subvention.

**Sunset** - The termination of a categorical program. A schedule is in current law for the Legislature to consider the "sunset" of most State categorical programs. If a program sunsets under this schedule, the funding for the program shall continue but the specific laws and regulations shall no longer apply.

**Supplemental Roll** - An additional property tax assessment for properties that are sold or newly constructed that reflect a higher market value than on their prior lien date. By taxing this increase in assessed value immediately – rather than waiting until the next lien date – additional property taxes are generated.

**Test 1/Test 2/Test 3** - See Proposition 98.

**Unduplicated Count** - The number of pupils receiving special education or special services under the Master Plan for Special Education on the census dates of December 1 and April 1. Even though a pupil may receive multiple services, each pupil is counted only once in the unduplicated count.

**Title I** - Federal financial assistance to districts to meet the special needs of educationally deprived children (i.e. children whose educational attainment is below the level appropriate for children of their age). Funding is to supplement services in reading, language arts, and mathematics to identified students.

**Title II** - Federal financial assistance for schools under the Education Consolidation and Improvement Act, 20 U.S.C. Sec. 3811 et seq., which consolidated the provisions of Titles II, III, IV, VI, VII, and part IX of the Elementary and Secondary Education Act of 1965. The law provides Federal grants to develop and implement a comprehensive and coordinated program to improve elementary and secondary instruction in basic skills of reading, math and language arts, as formerly authorized in Title II.

**Unencumbered Balance** - That portion of an appropriation or allotment not yet expended or obligated.

**Unsecured Roll** - That portion of assessed property that is movable (such as boats, planes, etc.).

**Waivers** - Permission from the State Board of Education or, in some cases, from the Superintendent of Public Instruction, to set aside the requirements of an Education Code provision upon the request of a school agency. Certain Education Code sections cannot be waived (see Education Code Section 33050).





