COLTON JOINT UNIFIED SCHOOL DISTRICT

FINANCIAL STATEMENTS UNAUDITED ACTUALS 2008-2009



Board of Education

Mrs. Marge Mendoza-Ware Mr. Mel Albiso Mr. David R. Zamora Mr. Robert D. Armenta, Jr. Mrs. Patt Haro Mr. Frank A. Ibarra Mr. Kent Taylor President Vice President Clerk Member Member Member Member

District Administration

Mr. James A. Downs Mr. Jaime R. Ayala Mr. Jerry Almendarez Mrs. Mollie Gainey-Stanley Mr. Mike Snellings Superintendent Assistant Superintendent, Business Services Division Assistant Superintendent, Human Resources Division Assistant Superintendent, Educational Services Division Assistant Superintendent, Student Services Division



Presented to Governing Board September 17, 2009

To the County Superintendent of Schools:	
	EPORT. This report was prepared in accordance reby approved and filed by the governing board of Section 42100.
Signed	Date of Meeting: Sep 17, 2009
Clerk/Secretary of the Governing Boar (Original signature required)	rd
To the Superintendent of Public Instruction:	
2008-09 UNAUDITED ACTUAL FINANCIAL R by the County Superintendent of Schools pursu	EPORT. This report has been verified for accuracy uant to Education Code Section 42100.
Signed	Date:
Signed County Superintendent/Designee	Date:
	Date:
County Superintendent/Designee	
County Superintendent/Designee (Original signature required)	
County Superintendent/Designee (Original signature required) For additional information on the unaudited act	tual reports, please contact:
County Superintendent/Designee (Original signature required) For additional information on the unaudited act For County Office of Education:	tual reports, please contact: For School District:
County Superintendent/Designee (Original signature required) For additional information on the unaudited act For County Office of Education: Cynna Hinkle	tual reports, please contact: For School District: Sosan Schaller
County Superintendent/Designee (Original signature required) For additional information on the unaudited act For County Office of Education: Cynna Hinkle Name Business Services Advisory Title	tual reports, please contact: For School District: <u>Sosan Schaller</u> Name <u>Director, Fiscal Services</u> Title
County Superintendent/Designee (Original signature required) For additional information on the unaudited act For County Office of Education: Cynna Hinkle Name Business Services Advisory	tual reports, please contact: For School District: <u>Sosan Schaller</u> Name Director, Fiscal Services
County Superintendent/Designee (Original signature required) For additional information on the unaudited act For County Office of Education: Cynna Hinkle Name Business Services Advisory Title (909) 777-0761 Telephone	tual reports, please contact: For School District: <u>Sosan Schaller</u> Name Director, Fiscal Services Title (909) 580-6605 Telephone
County Superintendent/Designee (Original signature required) For additional information on the unaudited act For County Office of Education: Cynna Hinkle Name Business Services Advisory Title (909) 777-0761	tual reports, please contact: For School District: <u>Sosan Schaller</u> Name <u>Director, Fiscal Services</u> Title (909) 580-6605

(<u>S</u>) Budget Adoption Cycle ('D' for Dual or 'S' for Single)

adoption cycle for the 2010-11 budget year:

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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	60.27%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom	\$0.00
CORR	compensation percentage - see Form CEA for further details. Total Cost for the Education of Adults in County Correctional Facilities	
CORK	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.	(\$127,667.97)
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	\$107,309,642.60
	Appropriations Subject to Limit These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	\$107,309,642.60
ICR	Preliminary Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2010-11, subject to CDE approval.	5.51%
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 Met
	MOE Deficiency Percentage - Based on Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	
TRAN	Approved Transportation Expense - Home-to-School	\$2,600,019.55
	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]).	\$945,645.90

	2008-09 L	Jnaudited Ac	tuals	20	009-10 Budg	et
Description	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
ELEMENTARY					01.13	ASSES FOR AL
1. General Education			16,140.49	16,243.00	16,243.00	16,352.00
a. Kindergarten	1,766.63	1,773.67				
 b. Grades One through Three 	5,346.26	5,339.06				
 Grades Four through Six 	5,384.07	5,371.54				
 d. Grades Seven and Eight 	3,593.79	3,566.09				
e. Opportunity Schools and Full-day Opportunity Classes	23.61	28.95				
f. Home and Hospital	3.72	3.62	Carlin String In			
g. Community Day School	8.48	9.41				
2. Special Education	137.30	1.2.9.3.4			rrough 15)	(som lines 13 *
a. Special Day Class	283.00	287.37	283.00	250.00	250.00	250.00
b. Nonpublic, Nonsectarian Schools (E.C. 56366[a][7])	9.19	9.86	9.86	9.00	9.00	9.00
c. Nonpublic, Nonsectarian Schools - Licensed	23,460,62.1	23,550,101			12. 16, and 17)	(sumilines 10,
Children's Institution	1.11	1.12	1.12	1.00	1.00	1.00
3. TOTAL, ELEMENTARY	16,419.86	16,390.69	16,434.47	16,503.00	16,503.00	16,612.00
IIGH SCHOOL	1 10,410.00	10,000.00	10,101.11	10,000.00	10,000.00	10,012.00
4. General Education			6,064.23	5,900.00	5,900.00	6,000,00
a. Grades Nine through Twelve	5,758.24	5,669,95	0,004.20	0,000.00	0,000.00	0,000.00
b. Continuation Education	247.06	241.31	and the second second			
c. Opportunity Schools and Full-day Opportunity Classes	43.91	46.18				
d. Home and Hospital	15.02	14.73				
	15.02	14.75				
e. Community Day School						
5. Special Education	100.05	107.97	100.05	200.00	200.00	200.00
a. Special Day Class	199.95	197.87	199.95	200.00	200.00	200.00
 b. Nonpublic, Nonsectarian Schools (E.C. 56366[a][7]) 	12.86	12.67	12.67	5.00	5.00	5.00
c. Nonpublic, Nonsectarian Schools - Licensed			5 70	5.00	5.00	5.00
Children's Institution	5.58	5.73	5.73	5.00	5.00	5.00
3. TOTAL, HIGH SCHOOL	6,282.62	6,188.44	6,282.58	6,110.00	6,110.00	6,210.00
OUNTY SUPPLEMENT		1	60 (CBS- 1997)	our post autopa vi	10.000004000	0.080.0 .0 .01
County Community Schools (E.C.1982[a])			1380U 20	8440 200 000 34200		CARTER C
a. Elementary	0.44	0.70	0.44		ma SU in Corp	ra babropar
b. High School	8.70	10.22	8.70	8.00	8.00	8.00
Special Education				1 80.120 전 120 전 120 전		F AGA tetration
 a. Special Day Class - Elementary 	28.98	33.53	29.51	29.00	29.00	29.00
 b. Special Day Class - High School 	17.14	17.90	17.14	17.00	17.00	17.00
 c. Nonpublic, Nonsectarian Schools - Elementary 	1.00.007	185.00		DNAL HOURS	AL MC RUSS	SUPPLEMENT
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	55.26	62.35	55.79	54.00	54.00	54.00
0. TOTAL, K-12 ADA		02.00			2.100	
(sum lines 3, 6, and 9)	22,757.74	22,641.48	22,772.84	22,667.00	22,667.00	22,876.00
1. ADA for Necessary Small Schools	22,101.14	22,041.40	22,112.04	22,001.00	22,007.00	22,070.00
also included in lines 3 and 6.						
2. REGIONAL OCCUPATIONAL						
	663.73	601.04	601.04	660.00	660.00	660.00
CENTERS & PROGRAMS	663.73	681.84	681.84	660.00	00.00	00.00

	2008-09 L	Jnaudited Ad	tuals	2	009-10 Budg	et
Description	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limi ADA
CLASSES FOR ADULTS						VBATHEWAY
13. Concurrently Enrolled Secondary Students			10			anun 3 lemma 3
14. Adults Enrolled, State Apportioned	101.03	106.51	106.51	90.00	90.00	90.00
15. Students 21 Years or Older and	1 00 P3 C 0	6.346.26				e. Genera One
Students 19 or Older Not	S. 61 14 15 16	5,864 07				c. Gaides Fou
Continuously Enrolled Since Their	3	0.5994.73				veR ratioNoo
18th Birthday, Participating in		0.65	de la construction de la construcción de la constru			Vinted Control - 2
Full-Time Independent Study	28.30	30.79	30.79	30.00	30.00	30.00
16. TOTAL, CLASSES FOR ADULTS	1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1	125.2				ginuma0 p
(sum lines 13 through 15)	129.33	137.30	137.30	120.00	120.00	120.00
17. Adults in Correctional Facilities	28.7.37	28/3 60 8			0.8%	vati incară - a
18. TOTAL, ADA	9.88	3.19				h. Nongubilo, h
(sum lines 10, 12, 16, and 17)	23,550.80	23,460.62	23,591.98	23,447.00	23,447.00	23,656.00
SUPPLEMENTAL INSTRUCTIONAL HOURS	N. C. L				dipito)(d	Chikhen's http://
19. ELEMENTARY	311,861.00	352,026.00	and the second se	312,000.00	312,000.00	312,000.00
20. HIGH SCHOOL	330,923.00	339,986.00	339,986.00	331,000.00	331,000.00	331,000.00
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS	and the second second	No. Contraction	8			General Educa
(sum lines 19 and 20)	642,784.00	692,012.00	692,012.00	643,000.00	643,000.00	643,000.00
COMMUNITY DAY SCHOOLS - Additional Funds	241.31 6.16	2.60 73.5			estis abit	Continuetion
22. ELEMENTARY	46.19 8 9	43.97	28638Ú V			 Opportunity
a. ADA for 5th & 6th Hours	16.96	18.80	18.80		101020	Lbox scant _ b
 Pupils Hours for 7th & 8th Hours 	2				Day Scholl	e Cammensky
23. HIGH SCHOOL						Special Educed
a. ADA for 5th & 6th Hours	1.02.8721	88.801			Class	a Kakalist Dav
 Pupils Hours for 7th & 8th Hours 	1.2.5	1.48.51	031633	saa a Bukloon	an na hatsenan	h péduanolit d
CHARTER SCHOOLS		1		enneside door	ionsecturus So	a Manaulan a
24. Charter ADA Funded Through the Block Grant			1			Childran's In
a. Charters Sponsored by Unified Districts - Resident		9.282.62				LEON MARON
(E.C. 47660) (applicable only for unified districts with		1				11441/8 111/1
Charter School General Purpose Block Grant Offset						County Colman
recorded on line 30 in Form RL)	L L L U	6.6.0				- Elemaniany
b. All Other Block Grant Funded Charters	101.19	99.68	101.19			burlsian School
25. Charter ADA Funded Through the Revenue Limit						Second Education
26. TOTAL, CHARTER SCHOOLS ADA	1.141.15	28.95		5, 191	asmaEl asploa	n Special Dev
(sum lines 24a, 24b and 25)	101.19	99.68	101.19	0.00	0.00	0.00
27. SUPPLEMENTAL INSTRUCTIONAL HOURS	165.00	165.00	165.00	Long Charles and M	12 / 180 / Coleman Sec.	1 p3duooc14 u

Description	Principal Appt. Software Data ID	2008-09 Unaudited Actuals	2009-10 Budget
BASE REVENUE LIMIT PER ADA		OCAL SOURCES	I - TIMLI BUMBVB
1. Base Revenue Limit per ADA (prior year)	0025	5,792.64	6,121.64
2. Inflation Increase	0041	329.00	261.00
3. All Other Adjustments	0042, 0525	elopment Funds	7. Community Rede
4. TOTAL, BASE REVENUE LIMIT PER ADA		chools in-lieu Taxes	
(Sum Lines 1 through 3)	0024	6,121.64	6,382.64
REVENUE LIMIT SUBJECT TO DEFICIT	(8)	rough 27, minus Line 2	(Sum Lines 25 th
5. Total Base Revenue Limit	Grant Offset	Seneral Purpose Block	
a. Base Revenue Limit per ADA (from Line 4)	0024	6,121.64	6,382.64
b. Revenue Limit ADA	0033	22,772.84	22,876.00
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	139,407,128.26	146,009,272.64
6. Allowance for Necessary Small School	0489	2910)	K negative, then
7. Gain or Loss from Interdistrict Attendance Agreements	0272		CHER ITEMS
8. Meals for Needy Pupils	0090	ffoe Funds Transfer	 Less: County Of
9. Special Revenue Limit Adjustments	0274	mangor	3. Core Academic I
10. One-time Equalization Adjustments	0275	and shares Established	
11. Miscellaneous Revenue Limit Adjustments	0276, 0659	and Retention Program	 Pupil Promotion
12. Less: All Charter District Revenue Limit Adjustment	0217	erommended for Reten	(Retained and R
13. Beginning Teacher Salary Incentive Funding	0552	478,557.00	499,537.00
14. Less: Class Size Penalties Adjustment	0173	. phibhu	i quaseolineidqA c
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines	800	anu i Isinoadaanaa Funa	Community Day
5c through 11, plus Line 13, minus Lines 12 and 14)	0082	139,885,685.26	146,508,809.64
DEFICIT CALCULATION			1018 I FLAINSTON
16. Deficit Factor	0281	0.92156	0.82033
17. TOTAL DEFICITED REVENUE LIMIT		2000	n an ann an Annair. An Annair
(Line 15 times Line 16)	0284	128,913,052.11	120,185,571.81
OTHER REVENUE LIMIT ITEMS	().	nough 40, minus uns i	a co semi made)
18. Unemployment Insurance Revenue	0060	377,230.00	379,368.00
19. Less: Longer Day/Year Penalty	0287	S 31 and 41)	aun (sus) rumh
20. Less: Excess ROC/P Reserves Adjustment	0288	nesider min eelős pine	are mulanté (hai)
21. Less: PERS Reduction	0195	863,368.00	778,957.00
22. PERS Safety Adjustment/SFUSD PERS Adjustment	0205, 0654	SVUR URBERGU	AUMUUA ISM A
23. TOTAL, OTHER REVENUE LIMIT ITEMS		1.1 (2.4.5)	
(Sum Lines 18 and 22, minus Lines 19 through 21)		(486,138.00)	(399,589.00)
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	128,426,914.11	119,785,982.81

Description	Principal Appt. Software Data ID	2008-09 Unaudited Actuals	2009-10 Budget
REVENUE LIMIT - LOCAL SOURCES		AGA SET TIM	U BUMBVBR BR
25. Property Taxes	0587	9,131,897.00	8,919,262.00
26. Miscellaneous Funds	0588		Infation Increase
27. Community Redevelopment Funds	0589	atria	All Other Adluster
28. Less: Charter Schools In-lieu Taxes	0595	22,859.00	TOTAL BASE RE
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES		(E dogo	(Sum Lines 1 thr
(Sum Lines 25 through 27, minus Line 28)	0126	9,109,038.00	8,919,262.00
30. Charter School General Purpose Block Grant Offset		timi.) ore	Total Base Reve
(Unified Districts Only)	0293	morth AGA tea timi Le	
31. STATE AID PORTION OF REVENUE LIMIT		AGA	b. Revenue Limit
(Sum Line 24, minus Lines 29 and 30.	(d& and san	venue Limit (Line Sa tro	
If negative, then zero)	0111	119,317,876.11	110,866,720.81
OTHER ITEMS	Amamagna ar	n Interdistrict Attanciaci	Gain or Loss from
32. Less: County Office Funds Transfer	0458	303,027.00	272,022.00
33. Core Academic Program	9001	- Character States	
34. California High School Exit Exam	9002	and an and a second	
 35. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention) 36. Apprenticeship Funding 37. Community Day School Additional Funding 	9016, 9017 9006/0570 9007		
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer	0634, 0629	us Line 13, minus Line Mon	Se through 11, pl
39. Basic Aid Supplement Charter School Adjustment	9018		(0.701.001.01)
40. All Other Adjustments		THRE RUMBVER DE	(6,764,661.81)
41. TOTAL, OTHER ITEMS		(01.10)	Li sechi à Loci I.
(Sum Lines 33 through 40, minus Line 32)		(303,027.00)	(7,036,683.81)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41)		nsurance Revenue Viriear Penelty	
(This amount should agree with Object 8011)		119,014,849.11	103,830,037.00
43. Less: Revenue Limit State Apportionment Receipts 44. NET ACCRUAL TO STATE AID - REVENUE LIMIT	taurataura A.S		
(Line 42 minus Line 43)		119,014,849.11	

OTHER NON-REVENUE LIMIT ITEMS			
45. Core Academic Program	9001	561,929.00	
46. California High School Exit Exam	9002		
47. Pupil Promotion and Retention Programs			
(Retained and Recommended for Retention,			
and Low STAR and At Risk of Retention)	9016, 9017	1,808,652.00	
48. Apprenticeship Funding	9006/0570		
49. Community Day School Additional Funding	9007	33,771.00	

01 GENERAL FUND



Coltor	Joint Unified	
San B	ernardino County	

			B-09 Unaudited Actua	als		2009-10 Budget		[
Description Reso	Obje ource Codes Cod		Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES						100402		1011014-7
			5 M 1996 M					
1) Revenue Limit Sources	8010-8	126,069,310.66	2,910,911.00	128,980,221.66	110,969,463.00	2,558,793.00	113,528,256.00	-12.0%
2) Federal Revenue	8100-8	303,399.48	22,579,797.57	22,883,197.05	259,124.00	18,756,169.00	19,015,293.00	-16.9%
3) Other State Revenue	8300-8	13,034,800.27	20,651,262.05	33,686,062.32	20,632,652.00	6,010,256.00	26,642,908.00	-20.9%
4) Other Local Revenue	8600-8	1,418,581.99	11,326,015.72	12,744,597.71	976,611.00	10,608,011.00	11,584,622.00	-9.1%
5) TOTAL, REVENUES	10.00	140,826,092.40	57,467,986.34	198,294,078.74	132,837,850.00	37,933,229.00	170,771,079.00	-13.9%
B. EXPENDITURES		. 96.4	8	9	100			en namen an
1) Certificated Salaries	1000-	999 79,768,760.97	18,219,139.80	97,987,900.77	77,116,389.00	19,569,611.00	96,686,000.00	-1.3%
2) Classified Salaries	2000-2	18,890,734.42	11,079,883.65	29,970,618.07	19,740,890.00	11,036,679.00	30,777,569.00	2.7%
3) Employee Benefits	3000-3	27,920,326,50	8,149,817.00	36,070,143.50	28,363,152.00	9,042,731.00	37,405,883.00	3.7%
4) Books and Supplies	4000-4	2,034,890.52	8,062,276.53	10,097,167.05	4,062,246.00	5,209,184.00	9,271,430.00	-8.2%
5) Services and Other Operating Expenditures	5000-	8,519,756.07	5,840,403.36	14,360,159.43	10,313,173.00	4,284,581.00	14,597,754.00	1.7%
6) Capital Outlay	6000-6	229,466.88	1,394,117.58	1,623,584.46	69,905.00	141,666.00	211,571.00	-87.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100- 7400-		3,167,775.31	4,009,397.64	2,275,261.00	368,349.00	2,643,610.00	-34.1%
8) Other Outgo - Transfers of Indirect Costs	7300-	(3,204,124.89)	2,540,432.87	(663,692.02)	(3,741,821.00)	3,030,330.00	(711,491.00)	7.2%
9) TOTAL, EXPENDITURES		135,001,432.80	58,453,846.10	193,455,278.90	138,199,195.00	52,683,131.00	190,882,326.00	-1.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		5,824,659.60	(985,859.76)	4,838,799.84	(5,361,345.00)	(14,749,902.00)	(20,111,247.00)	-515.6%
D. OTHER FINANCING SOURCES/USES			9		06776 06756 0.00			C verso
1) Interfund Transfers a) Transfers In	8900-4	929 26,906.60	0.00	26,906.60	0.00	0.00	0.00	-100.0%
b) Transfers Out	7600-	629 1,045,641.00	0.00	1,045,641.00	1,178,569.00	0.00	1,178,569.00	12.7%
2) Other Sources/Uses a) Sources	8930-	979 0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-	699 0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8	(3,891,837.68)	3,891,837.68	0.00	(8,600,477.00)	8,600,477.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		(4,910,572.08)	3,891,837.68	(1,018,734,40)	(9,779,046.00)	8,600,477.00	(1,178,569.00)	15.7%

Colt	on Joint Unified	
San	Bernardino County	

				ditures by Object					
			2008	-09 Unaudited Act	uals		2009-10 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			914,087.52	2,905,977.92	3,820,065.44	(15,140,391.00)	(6,149,425.00)	(21,289,816.00)	-657.39
F. FUND BALANCE, RESERVES			STORES STORES		977,999,87 - j. s	all and the second s			ol orreaso
 Beginning Fund Balance As of July 1 - Unaudited 		9791	25,466,309.37	7,728,505.85	33,194,815.22	26,380,396.89	10,634,483.77	37,014,880.66	11.5%
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)			25,466,309.37	7,728,505.85	33,194,815.22	26,380,396.89	10,634,483.77	37,014,880.66	11.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			25,466,309.37	7,728,505.85	33,194,815.22	26,380,396.89	10,634,483.77	37,014,880.66	11.5%
2) Ending Balance, June 30 (E + F1e)			26,380,396.89	10,634,483.77	37,014,880.66	11,240,005.89	4,485,058.77	15,725,064.66	-57.5%
Components of Ending Fund Balance a) Reserve for Revolving Cash		9711	50,000.00	0.00	50,000.00	50,000.00	0.00	50,000.00	0.0%
Stores		9712	172,056.36	0.00	172,056.36	150,000.00	0.00	150,000.00	-12.8%
Prepaid Expenditures		9713	1,109,378.00	0.00	1,109,378.00	0.00	0.00	0.00	-100.09
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.09
General Reserve		9730	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	10,634,483.77	10,634,483.77	0.00	4,485,058.77	4,485,058.77	-57.89
 b) Designated Amounts Designated for Economic Uncertainties 		9770	5,835,028.00	0.00	5,835,028.00	5,789,486.00	0.00	5,789,486.00	-0.89
Designated for the Unrealized Gains of In and Cash in County Treasury	vestments	9775	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Designations 0000 Sp Reserve: Reche Canyon 0110 E-Rate Technology Program 0115 Best Practices Cohort 0396 School Site Discretionary Block G 0750 Mandated Costs 0000 Future Operational Budget 1100 Lottery 0110 E-Rate Technology Program	0000 0000 1100 0000	9780 9780 9780 9780 9780 9780 9780 9780	19,213,934.53 494.32 396,655.07 114,928.95 352,800.33 2,548,769.76 14,225,109.00 1,575,177.10	0.00	19,213,934.53 494.32 396,655.07 114,928,95 352,800.33 2,548,769.76 14,225,109.00 1,575,177.10	5,250,519.89		5,250,519.89 396,655.07	-72.7%
0115 Best Practices Cohort 0396 School Site Discretiony Block Gra 0750 Mandated Costs 0000 Future Operational Lottery c) Undesignated Amount	0000 0000 0000 0000 1100	9780 9780 9780 9780 9780 9780	0.00	0.00	0.00	114,928.95 352,800.33 2,548,769.76 745,045.68 1,092,320.10		114,928.95 352,800.33 2,548,769.76 745,045.68 1,092,320.10	
, .			0,00	0.00	0.00				
 d) Unappropriated Amount 		9790				0.00	0.00	0.00	1.573 OCNER

			200	8-09 Unaudited Actu	ials		2009-10 Budge	t	
		Object	Unrestricted	Restricted	Total Fund	Uprestricted	Postriated	Total Fund	% Diff
escription	Resource	Codes Codes		(B)	col. A + B (C)	Unrestricted (D)	Restricted (E)	col. D + E (F)	Columr C & F
. ASSETS									
1) Cash									
a) in County Treasury		9110	13,351,941.37	5,561,829.68	18,913,771.05				
1) Fair Value Adjustment to Ca	ash in County Treasury	9111	0.00	0.00	0.00				
b) in Banks		9120	2,500.00	0.00	2,500.00				
c) in Revolving Fund		9130	50,000.00	0.00	50,000.00				
d) with Fiscal Agent		9135	0.00	0.00	0,00				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	124,283.20	0.00	124,283.20				
3) Accounts Receivable		9200	22,607,975.31	13,223,831.24	35,831,806.55				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	172,056.36	0.00	172,056.36				
7) Prepaid Expenditures		9330	1,109,378.00	0.00	1,109,378.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Fixed Assets		9400							
0) TOTAL, ASSETS		0.00	37,418,134.24	18,785,660.92	56,203,795.16				
LIABILITIES									
1) Accounts Payable		9500	11,037,737.35	8,151,177.15	19,188,914.50				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Deferred Revenue		9650	0.00	0.00	0.00				
6) Long-Term Liabilities		9660	0.00	0.00	0.00				
7) TOTAL, LIABILITIES		0000	11,037,737.35	8,151,177.15	19,188,914.50				
FUND EQUITY			11,007,707.00	0,101,177.10	10,100,014.00				
Ending Fund Balance, June 30									
(must agree with line F2) (G10 - H7)		26,380,396.89	10,634,483.77	37,014,880.66				

Unaudited Actuals General Fund Unrestricted and Restricted Expenditures by Object

			2008-	09 Unaudited Actua	ls		2009-10 Budget		
		Object	Unrestricted	Restricted	Total Fund col. A + B	Unrestricted	Restricted	Total Fund col. D + E	% Diff Colum
escription	Resource Codes	Codes	(A)	(B)	(C)	(D)	(E)	(F)	C & F
EVENUE LIMIT SOURCES									
Principal Apportionment State Aid - Current Year		8011	119,014,849.00	0.00	119,014,849.00	103,830,037.00	0.00	103,830,037.00	-12.8
Charter Schools General Purpose Entitlemen	nt - State Aid	8015	0.00	0.00	0.00	0.00	0.00	0.00	0,
State Aid - Prior Years	- Olaro Ald	8019	(7,032.00)	0.00	(7,032.00)	0.00	0.00	0.00	-100.
Tax Relief Subventions			(1)0001007		000,00	0010			stand) (
Homeowners' Exemptions		8021	147,001.29	0.00	147,001.29	150,000.00	0.00	150,000.00	2.
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.
Other Subventions/In-Lieu Taxes		8029	50.94	0.00	50.94	100.00	0.00	100.00	96
County & District Taxes		8041	12,134,688.65	0.00	12,134,688.65	11,909,162.00	0.00	11,909,162.00	-1.
Secured Roll Taxes		8041	562,551.57	0.00	562,551.57	600,000.00	0.00	600,000.00	6
Unsecured Roll Taxes					0	Co 6 2	0.00	300,000.00	2.
Prior Years' Taxes		8043	293,161.07	0.00	293,161.07	300,000.00	0.00		25
Supplemental Taxes		8044	556,556.56	0.00	556,556.56	700,000.00	0.00	700,000.00	25.
Education Revenue Augmentation Fund (ERAF)		8045	(4,618,085.43)	0.00	(4,618,085.43)	(4,800,000.00)	0.00	(4,800,000.00)	3
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.
Penalties and Interest from Delinquent Taxes		8048	55,972.01	0.00	55,972.01	60,000.00	0.00	60,000.00	7.
Miscellaneous Funds (EC 41604)					NGY 100,01				
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0
Subtotal, Revenue Limit Sources			128,139,713.66	0.00	128,139,713.66	112,749,299.00	0.00	112,749,299.00	-12
Revenue Limit Transfers									
Unrestricted Revenue Limit									
Transfers - Current Year	0000	8091	(2,910,911.00)		(2,910,911.00)	(2,558,793.00)		(2,558,793.00)	-12
Continuation Education ADA Transfer	2200	8091		0.00	0.00		0.00	0.00	0
Community Day Schools Transfer	2430	8091	-	54,890.00	54,890.00		0.00	0.00	-100
Special Education ADA Transfer	6500	8091		2,856,021.00	2,856,021.00		2,558,793.00	2,558,793.00	-10
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0
	All Other	8091	863,367.00	0.00	863,367.00	778,957.00	0.00	778,957.00	-9
PERS Reduction Transfer	oth Tayon		(22,859.00)	0.00	(22,859.00)	0.00	0.00	0.00	-100
Transfers to Charter Schools in Lieu of Prop Property Taxes Transfers	erty Taxes	8096 8097	(22,859.00)	0.00	(22,859.00)	0.00	0.00	0.00	0
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0
TOTAL, REVENUE LIMIT SOURCES		0099	126,069,310.66	2,910,911.00	128,980,221.66	110,969,463.00	2,558,793.00	113,528,256.00	-12
EDERAL REVENUE			120,008,310.00	2,910,911.00	120,000,221.00	110,000,400.00	2,000,700.00	110,020,200.00	-12
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0
Special Education Entitlement		8181	0.00	3,632,611.98	3,632,611.98	0.00	8,024,149.00	8,024,149.00	120
Special Education Discretionary Grants		8182	0.00	212,291.22	212,291.22	0.00	473,227.00	473,227.00	122
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0
Pass-Through Revenues from									
Federal Sources	3000-3299, 4000-	8287	0.00	0.00	0.00	0.00	0.00	0.00	0
NCLB/IASA	4139, 4201-4215, 4610, 5510	8290		17,602,810.26	17,602,810.26		9,615,945.00	9,615,945.00	-45
Vocational and Applied Technology Education	3500-3699	8290		201,569.00	201,569.00		201,569.00	201,569.00	0
Safe and Drug Free Schools	3700-3799	8290		105,107.30	105,107.30		102,879.00	102,879.00	-2.
JTPA / WIA	5600-5625	8290		0.00	0.00		0.00	0.00	0
Other Federal Revenue	All Other	8290	303,399.48	825,407.81	1,128,807.29	259,124.00	338,400.00	597,524.00	-47
	All Other	0200	000,000,40	525,407.01	1,120,007.20	200,124.00	555,400.00	007,024.00	-47.

Colt	on Joir	nt Unified	
San	Berna	rdino County	1

			2008-	-09 Unaudited Actua	ls		2009-10 Budget		
	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Colum C & F
scription THER STATE REVENUE	Resource codes	codes	(^)	(8)	(0)	(8)	(=)		- C G P
THER STATE REVENDE				No. State of the second					
Other State Apportionments Supplemental Instruction Programs									
Current Year	0000	8311	1,469,760.00		1,469,760.00	0.00		0.00	-100.
Prior Years	0000	8319	(52,286.00)		(52,286.00)	0.00		0.00	-100.
Community Day School Additional Funding						ante triante de la	Sector States		
Current Year	2430	8311		59,629.00	59,629.00		0.00	0.00	-100
Prior Years	2430	8319		(2,044.00)	(2,044.00)		0.00	0.00	-100
ROC/P Entitlement	0050 0000	0044		0.040 705 00	2,049,785.00		2 500 00	2 500 00	
Current Year	6350-6360	8311		2,049,785.00		TRACT	3,500.00	3,500.00	-99
Prior Years	6350-6360	8319		709,243.00	709,243.00		1.00	1.00	-100
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0
Gifted and Talented Pupils	7140	8311		183,588.00	183,588.00		0.00	0.00	-100
Home-to-School Transportation	7230	8311	T BEEK MARSHARE	620,178.00	620,178.00	12.25 Sauge	497,135.00	497,135.00	-19
		8311		0.00	0.00		0.00	0.00	0
School Improvement Program	7260-7265 7090-7091	8311		3,387,495.00	3,387,495.00		3,167,308.00	3,167,308.00	-6
Economic Impact Aid		8311		453,339.00	453,339.00		158,669.00	158,669.00	-65
Spec. Ed. Transportation	7240		0.00			0.00		0.000	1,015,007.0
II Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	124-105-10 Contraction (1997)	0.00	0.00	(
All Other State Apportionments - Prior Years	All Other	8319	0.00	(3.00)	(3.00)	0.00	0.00	0.00	-100
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.00	(
Class Size Reduction, K-3		8434	7,966,222.00	0.00	7,966,222.00	7,901,838.00	0.00	7,901,838.00	-(
Class Size Reduction, Grade Nine		8435	0.00	0.00	0.00	0.00	0.00	0.00	(
Charter Schools Categorical Block Grant		8480	0.00	0.00	0.00	0.00	0.00	0.00	(
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	(
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.00	(
Lottery - Unrestricted and Instructional Materia	ls	8560	2,652,548.91	316,585.06	2,969,133.97	2,748,450.00	288,650.00	3,037,100.00	2
Tax Relief Subventions Restricted Levies - Other				(K.B., Dec			66	en Sarvicas Servicas	anno a Secondo
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	(
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	(
Pass-Through Revenues from								arriver	Ginso.
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	(
Arts and Music Block Grant	6760	8590		351,058.00	351,058.00		0.00	0.00	-100
Miller Unruh Reading Program	7200	8590		0.00	0.00		0.00	0.00	(
Supplemental School Counseling Program	7080	8590		674,673.00	674,673.00		0.00	0.00	-100
	7155, 7156, 7157,								
Instructional Materials	7158, 7160, 7170	8590		1,438,198.00	1,438,198.00		0.00	0.00	-100
Staff Development	7294, 7295, 7296	8590		225,000.00	225,000.00		0.00	0.00	-100
Tenth Grade Counseling	7375	8590		0.00	0.00		0.00	0.00	(
Educational Technology									
Assistance Grants	7100-7125	8590		0.00	0.00		0.00	0.00	C
School Based Coordination Program	7250	8590		0.00	0.00	1113 C	0.00	0,00	C
Drug/Alcohol/Tobacco Funds	6650-6690	8590		16,411.17	16,411.17		0.00	0.00	-100
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	C
Class Size Reduction	0000	0500		0.00	0.00		0.00	0.00	
Facilities	6200	8590		0.00	0.00		0.00	0.00	C
Pupil Retention Block Grant	7390	8590		88,390.00	88,390.00		0.00	0.00	-100
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0
eacher Credentialing Block Grant	7392	8590		0.00	0.00		0.00	0.00	C
Professional Development Block Grant	7393	8590		527,225.00	527,225.00		0.00	0.00	-100
Fargeted Instructional Improvement	7393	8590	Constant of the	1,210,222.00	1,210,222.00		0.00	0.00	-100
Block Grant School and Library Improvement				an terre la	40.0203.040				
Block Grant	7395	8590		1,617,672.00	1,617,672.00		0.00	0.00	-100
Quality Education Investment Act	7400	8590		1,020,600.00	1,020,600.00		1,020,600.00	1,020,600.00	0
All Other State Revenue	All Other	8590	998,555.36	5,704,017.82	6,702,573.18	9,982,364.00	874,393.00	10,856,757.00	62

Unaudited Actuals General Fund Unrestricted and Restricted Expanditures by Object

		-	2008-	09 Unaudited Actua	ls		2009-10 Budget		
escription	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Colum C & F
THER LOCAL REVENUE	10000100 00000				(-)			10.85-1V 1	1.110
)ther Local Revenue County and District Taxes								officiente chi nelevoltari Prage A 19	an shii Nation
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.
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.
Non-Ad Valorem Taxes			385,010,5 1.01	ar an		1101 000-0	0.00		1963 (1963) 1969 - Yang Yang Yang Yang Yang Yang Yang Yang
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0,00	0,1
Sales		0020	0.00	0.00	0.00	0.00	0.00		
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	1,000.00	0.00	1,000.00	N
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.
Leases and Rentals		8650	63,503.30	0.00	63,503.30	58,000.00	0.00	58,000.00	-8.
nterest		8660	909,461.16	0.00	909,461.16	805,000.00	0.00	805,000.00	-11.
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0
Fees and Contracts Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.
Transportation Services	7230, 7240	8677		0.00	0.00		0.00	0.00	0.
Interagency Services	All Other	8677	0.00	350,831.08	350,831.08	0.00	0.00	0.00	-100.
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.
Other Local Revenue Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.
Pass-Through Revenues From								100000000000000000000000000000000000000	
Local Sources		8697	0.00	0.00	0.00	. 0.00	0.00	0.00	0.
All Other Local Revenue		8699	445,617.53	439,435.73	885,053.26	112,611.00	90,500.00	203,111.00	-77.
uition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.
Il Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.
ransfers of Apportionments Special Education SELPA Transfers From Districts or Charter Schools	6500	8791	1	0.00	0.00		0.00	0.00	0.
From County Offices	6500	8792		10,535,748.91	10,535,748.91	Contract of the second	10,517,511.00	10,517,511.00	-0.
From JPAs	6500	8793		0.00	0.00	oneg	0.00	0.00	0.0
ROC/P Transfers From Districts or Charter Schools	6350, 6360	8791	11101	0.00	0.00	Sales Ang Longer	0.00	0.00	0.0
From County Offices	6350, 6360	8792		0.00	0.00		0.00	0.00	0.0
From JPAs	6350, 6360	8793	for the second second	0.00	0.00	200 - 10 - 10 - 10 - 10 - 10 - 10 - 10 -	0.00	0.00	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.
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, OTHER LOCAL REVENUE			1,418,581.99	11,326,015.72	12,744,597.71	976,611.00	10,608,011.00	11,584,622.00	-9.1
		1000 C 1000 C 1000							

Unaudited Actuals General Fund Unrestricted and Restricted Expenditures by Object

		2008	-09 Unaudited Actua	als		2009-10 Budget		
Description Resource	Object ce Codes Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CERTIFICATED SALARIES								2000
Certificated Teachers' Salaries	1100	68,207,841.75	12,186,868.49	80,394,710.24	64,157,438.00	15,033,668.00	79,191,106.00	-1.59
Certificated Pupil Support Salaries	1200	3,895,714.81	2,606,640.16	6,502,354.97	4,610,296.00	2,254,315.00	6,864,611.00	5.6%
Certificated Supervisors' and Administrators' Salaries	1300	7,296,717.18	928,708.81	8,225,425.99	7,429,785.00	697,391.00	8,127,176.00	-1.29
Other Certificated Salaries	1900	368,487.23	2,496,922.34	2,865,409.57	918,870.00	1,584,237.00	2,503,107.00	-12.69
TOTAL, CERTIFICATED SALARIES		79,768,760.97	18,219,139.80	97,987,900.77	77,116,389.00	19,569,611.00	96,686,000.00	-1.39
CLASSIFIED SALARIES					0089			
Classified Instructional Salaries	2100	724,339.15	4,055,182.87	4,779,522.02	646,838.00	4,307,817.00	4,954,655.00	3.79
Classified Support Salaries	2200	9,010,818.75	4,673,301.19	13,684,119.94	9,631,453.00	4,617,979.00	14,249,432.00	4.19
Classified Supervisors' and Administrators' Salaries	2300	1,745,462.45	748,400.69	2,493,863.14	1,648,851.00	782,363.00	2,431,214.00	-2.59
Clerical, Technical and Office Salaries	2400	6,963,019.21	1,527,119.50	8,490,138.71	7,361,404.00	1,264,376.00	8,625,780.00	1.69
Other Classified Salaries	2900	447,094.86	75,879.40	522,974.26	452,344.00	64,144.00	516,488.00	-1.29
TOTAL, CLASSIFIED SALARIES	00.0	18,890,734.42	11,079,883.65	29,970,618.07	19,740,890.00	11,036,679.00	30,777,569.00	2.79
EMPLOYEE BENEFITS					1.0.21	of Payana da Orteoria		inded prof
STRS	3101-3102	6,625,306.14	1,371,564.06	7,996,870.20	6,353,979.00	1,631,536.00	7,985,515.00	-0.19
PERS	3201-3202	1,673,706.22	1,005,069.59	2,678,775.81	1,838,134.00	925,037.00	2,763,171.00	
OASDI/Medicare/Alternative	3301-3302	2,526,617.17	1,060,504.04	3,587,121.21	2,534,990.00	1,032,255.00	3,567,245.00	
Health and Welfare Benefits	3401-3402	14,967,596.24	4,067,595.07	19,035,191.31	14,643,509.00	4,856,776.00	19,500,285.00	2.4
Unemployment Insurance	3501-3502	302,814.70	79,685.88	382,500.58	295,984.00	91,389.00	387,373.00	1.39
Workers' Compensation	3601-3602	1,070,019.51	293,410.09	1,363,429.60	1,075,860.00	347,247.00	1,423,107.00	4.49
OPEB, Allocated	3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.09
OPEB, Active Employees	3751-3752	215,900.12	63,181.48	279,081.60	0.00	0.00	0.00	
PERS Reduction	3801-3802	531,766.40	208,806.79	740,573.19	504,885.00	158,491.00	663,376.00	-10.49
Other Employee Benefits	3901-3902	6,600.00	0.00	6,600.00	1,115,811.00	0.00	1,115,811.00	
TOTAL, EMPLOYEE BENEFITS	0001-0002	27,920,326.50	8,149,817.00	36,070,143.50	28,363,152.00	9,042,731.00	37,405,883.00	3.79
BOOKS AND SUPPLIES	0	0			S35.7 0500 0	2023		3 100000
1997-1985 - 1987 - 1987 - 1997-1997 - 1987-1996		1959,631.5	100.925.5		1237 1 0060	160e		1. 6,8495
Approved Textbooks and Core Curricula Materials	4100	1,303.97	2,264,821.76	2,266,125.73	956,522.00	328,032.00	1,284,554.00	-43.39
Books and Other Reference Materials	4200	16,563.83	580,584.62	597,148.45	484,547.00	136,733.00	621,280.00	4.09
Materials and Supplies	4300	1,611,943.39	4,288,705.33	5,900,648.72	2,289,739.00	4,445,940.00	6,735,679.00	14.29
Noncapitalized Equipment	4400	405,079.33	928,164.82	1,333,244.15	331,438.00	298,479.00	629,917.00	-52.89
Food	4700	0.00	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, BOOKS AND SUPPLIES	0	2,034,890.52	8,062,276.53	10,097,167.05	4,062,246.00	5,209,184.00	9,271,430.00	-8.29
SERVICES AND OTHER OPERATING EXPENDITURES		1960,000 - 1967	10,300,0	\$58.749	- A BRIDE	Bangue la Trapine (989 T.D. 144
Subagreements for Services	5100	211,752.80	1,625,501.85	1,837,254.65	250,000.00	1,058,077.00	1,308,077.00	-28.89
Travel and Conferences	5200	114,231.02	1,049,883.81	1,164,114.83	347,394.00	563,044.00	910,438.00	-21.89
Dues and Memberships	5300	23,916.23	3,203.30	27,119.53	26,411.00	1,625.00	28,036.00	3.49
Insurance	5400 - 5450	805,548.95	76,637.00	882,185.95	866,753.00	97,500.00	964,253.00	9.3%
Operations and Housekeeping Services	5500	4,274,229.00	58,006.30	4,332,235.30	5,434,554.00	46,985.00	5,481,539.00	26.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	780,596.27	488,236.00	1,268,832.27	811,360.00	641,830.00	1,453,190.00	14.5%
Transfers of Direct Costs	5710	406,042.05	(406,042.05)	0.00	511,108.00	(511,108.00)	0.00	0.0%
Transfers of Direct Costs - Interfund	5750	(117,823.11)	(59,645.24)	(177,468.35)	(146,317.00)	(62,447.00)	(208,764.00)	
Professional/Consulting Services and								
Operating Expenditures	5800	1,467,033.24	2,975,858.54	4,442,891.78	1,574,144.00	2,433,550.00	4,007,694.00	-9.8%
	5900	554,229.62	28,763.85	582,993.47	637,766.00	15,525.00	653,291.00	12.19
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		8,519,756.07	5,840,403.36	14,360,159.43	10,313,173.00	4,284,581.00	14,597,754.00	1.79

Unaudited Actuals General Fund Unrestricted and Restricted Expenditures by Object

		-	200	8-09 Unaudited Actu	als		2009-10 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
APITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Land Improvements		6170	32,632.76	68,043.15	100,675.91	0.00	0.00	0.00	-100.0
Buildings and Improvements of Buildings		6200	32,342.41	1,029,853.12	1,062,195.53	0.00	0.00	0.00	-100.0
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Equipment		6400	164,491.71	296,221.31	460,713.02	69,905.00	141,666.00	211,571.00	-54.
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, CAPITAL OUTLAY			229,466.88	1,394,117.58	1,623,584.46	69,905.00	141,666.00	211,571.00	-87.0
THER OUTGO (excluding Transfers of Indi	rect Costs)				21 S 22 S 2				
	,		1.00.000.000.000		and an and an	0.000			
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Tuition, Excess Costs, and/or Deficit Paymer	nts							27/10/0	
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Payments to County Offices		7142	0.00	396,902.54	396,902.54	20,000.00	356,936.00	376,936.00	-5.
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	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.
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.
Special Education SELPA Transfers of Appo To Districts or Charter Schools	ortionments 6500	7221		0.00	0.00		0.00	0.00	0.0
To County Offices	6500	7222	Paperto Internet	0.00	0.00		0.00	0.00	0,
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.
ROC/P Transfers of Apportionments To Districts or Charter Schools	6350, 6360	7221		0.00	0.00		0.00	0.00	0.
To County Offices	6350, 6360	7222		0.00	0.00		0.00	0.00	0.
To JPAs	6350, 6360	7223		2,759,028.00	2,759,028.00		3,501.00	3,501.00	-99.
Other Transfers of Apportionments	All Other	7221-7223	95,336.17	11,844.77	107,180.94	1,460,951.00	7,912.00	1,468,863.00	1270.
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0,
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.
Debt Service Debt Service - Interest		7438	296,286.16	0.00	296,286.16	324,310.00	0.00	324,310.00	
Other Debt Service - Principal		7439	450,000.00	0.00	450,000.00	470,000.00	0.00	470,000.00	4.
OTAL, OTHER OUTGO (excluding Transfers	s of Indirect Costs)		841,622.33	3,167,775.31	4,009,397.64	2,275,261.00	368,349.00	2,643,610.00	-34.
THER OUTGO - TRANSFERS OF INDIRECT		s as	warrah ji as	100,8553	55.00	cor.		and and a set	
Transfers of Indirect Costs		7310	(2,540,432.87)	2,540,432.87	0.00	(3,030,330.00)	3,030,330.00	0.00	0.
Transfers of Indirect Costs - Interfund		7350	(663,692.02)	0.00	(663,692.02)	(711,491.00)	0.00	(711,491.00)	7.
TOTAL, OTHER OUTGO - TRANSFERS OF I	NDIRECT COSTS	6	(3,204,124.89)	2,540,432.87	(663,692.02)	(3,741,821.00)	3,030,330.00	(711,491.00)	7.
								precision and services.	

Colto	on Joint Unified
San	Bernardino County

			2008-	09 Unaudited Actua	ls		2009-10 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Colum C & F
NTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.
Other Authorized Interfund Transfers In		8919	26,906.60	0.00	26,906.60	0.00	0.00	0.00	-100.
(a) TOTAL, INTERFUND TRANSFERS IN		0010	26,906.60	0.00	26,906.60	0.00	0.00	0.00	-100
			20,000.00	0.00	20,000.00	0.00	0.00	0.00	100.
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.00	0
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.
Other Authorized Interfund Transfers Out		7619	1,045,641.00	0.00	1,045,641.00	1,178,569.00	0.00	1,178,569.00	12.
(b) TOTAL, INTERFUND TRANSFERS OUT		1019	1,045,641.00	0.00	1,045,641.00	1,178,569.00	0.00	1,178,569.00	12.
THER SOURCES/USES			1,040,041.00	0.00	1,040,041.00	1,170,000.00	0.00	1,170,000.00	1.6.
SOURCES									
SOURCES									
State Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.
Emergency Apportionments Proceeds		0001	0.00	0.00	0.00	0.00	0.00	0.00	0.
Proceeds from Sale/Lease-									
Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.
Other Sources									
Transfers from Funds of									
Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.
Long-Term Debt Proceeds Proceeds from Certificates								0	
of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.
USES									
Transfers of Funds from									
Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	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.
ONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(7,149,147.45)	7,149,147.45	0.00	(7,576,802.00)	7,576,802.00	0.00	0.
Contributions from Restricted Revenues		8990	352,800.33	(352,800.33)	0.00	(1,023,675.00)	1,023,675.00	0.00	0.
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.00	0.00	0.00	0.00	0.
Transfers of Restricted Balances		8997	2,904,509.44	(2,904,509.44)	0.00	0.00	0.00	0.00	0.
Categorical Flexibility Transfers		8998	0.00	0.00	0.00	0.00	0.00	0.00	0.
(e) TOTAL, CONTRIBUTIONS			(3,891,837.68)	3,891,837.68	0.00	(8,600,477.00)	8,600,477.00	0.00	0.
OTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(4,910,572.08)	3,891,837.68	(1,018,734.40)	(9,779,046.00)	8,600,477.00	(1,178,569.00)	15.

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

Resource	Description	2008-09 Unaudited Actuals	2009-10 Budget
3200	ARRA: State Fiscal Stabilization Fund	8,833,500.00	2,684,075.00
5640	Medi-Cal Billing Option	232,942.83	232,942.83
6286	English Language Acquisition Program, Teacher Training & Student	58,984.59	58,984.59
7090	Economic Impact Aid (EIA)	403,828.08	403,828.08
7091	Economic Impact Aid: Limited English Proficiency (LEP)	262,649.65	262,649.65
9010	Other Local	842,578.62	842,578.62
Total, Legally	y Restricted Balance	10,634,483.77	4,485,058.77

11 ADULT EDUCATION FUND



Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	274,390.00	0.00	-100.09
4) Other Local Revenue		8600-8799	7,111.44	5,500.00	-22.79
5) TOTAL, REVENUES	86,590,77		281,501.44	5,500.00	-98.09
3. EXPENDITURES	00 0 15 082,84	9795		ice (Fic+Fid)	er Restatemente atad Baginaing Balar
1) Certificated Salaries		1000-1999	140,846.04	173,182.00	23.0%
2) Classified Salaries		2000-2999	135,013.56	126,887.00	-6.09
3) Employee Benefits		3000-3999	68,064.57	77,744.00	14.29
4) Books and Supplies		4000-4999	10,961.51	8,191.00	-25.39
5) Services and Other Operating Expenditures		5000-5999	14,252.00	16,732.00	17.49
6) Capital Outlay		6000-6999	0.00	0.00	0.09
 Other Outgo (excluding Transfers of Indirect Costs) 		7100-7299, 7400-7499	0.00	0.00	0.09
8) Other Outgo - Transfers of Indirect Costs		7300-7399	18,062.93	17,381.00	-3.89
9) TOTAL, EXPENDITURES	00.0	0552	387,200.61	420,117.00	8.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)	00.0	9776	(105,699.17)	(414,617.00)	292.39
D. OTHER FINANCING SOURCES/USES		9780			
1) Interfund Transfers a) Transfers In		8900-8929	44,015.00	414,617.00	842.0%
b) Transfers Out		7600-7629	26,906.60	0.00	-100.09
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.09
b) Uses		7630-7699	0.00	0.00	0.09
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			17,108.40	414,617.00	2323.5%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(88,590.77)	0.00	-100.0%
F. FUND BALANCE, RESERVES		1.5 55 8008-0108			
1) Beginning Fund Balance a) As of July 1 - Unaudited		9791	88,590.77	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			88,590.77	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			88,590.77	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)		0007-0001	0.00	0.00	0.0%
Components of Ending Fund Balance a) Reserve for		2000-22999			
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		9740	0.00	0.00	0.0%
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
1) Cash a) in County Treasury		9110	19,111.25		
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	65,814.88		
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			84,926.13		
H. LIABILITIES					
1) Accounts Payable		9500	84,926.13		
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			84,926.13		
I. FUND EQUITY					
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
EDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB / IASA	3000-3299, 4000-4139, 4201-4215, 4610, 5510		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%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
THER STATE REVENUE		0.0120			
Other State Apportionments Adult Education		0169			
Current Year	6390	8311	274,390.00	0.00	-100.0%
Prior Years	6390	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			274,390.00	0.00	-100.0%



Description	2003 - 2005 1990 - 8	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
THER LOCAL REVENUE						
Other Local Revenue			0011			
Sales Sale of Equipment/Supplies			8631	0.00	0.00	0.0%
Leases and Rentals			8650	0.00	0.00	0.0%
Interest			8660	1,631.44	1,200.00	-26.4%
Net Increase (Decrease) in the Fa	air Value of Investr	nents	8662	0.00	0.00	0.0%
Fees and Contracts Adult Education Fees			8671	2,980.00	2,300.00	-22.8%
Interagency Services			8677	0.00	0.00	0.0%
Other Local Revenue			0055			
All Other Local Revenue			8699	2,500.00	2,000.00	-20.0%
Tuition			8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENU	IE	0.0.0	0085	7,111.44	5,500.00	-22.7%
OTAL, REVENUES	120,667-00	35.610.381		281,501.44	5,500.00	-98.0%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	85,607.28	111,981.00	30.8%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	55,238.76	61,201.00	10.8%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES	0.0.0	e de la	140,846.04	173,182.00	23.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	43,919.76	44,673.00	1.7%
Classified Support Salaries		2200	50,560.26	34,560.00	-31.6%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	40,533.54	47,654.00	17.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES	53.106.185		135,013.56	126,887.00	-6.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	7,619.95	14,287.00	87.5%
PERS		3201-3202	11,441.99	12,319.00	7.7%
OASDI/Medicare/Alternative		3301-3302	10,963.28	11,340.00	3.4%
Health and Welfare Benefits		3401-3402	29,807.05	32,168.00	7.9%
Unemployment Insurance		3501-3502	827.42	900.00	8.8%
Workers' Compensation		3601-3602	2,951.47	3,212.00	8.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees PERS Reduction		3751-3752 3801-3802	3,670.61	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	-4.27
		3901-3902		77,744.00	14.2%
TOTAL, EMPLOYEE BENEFITS BOOKS AND SUPPLIES			68,064.57	11,144.00	14.2%
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	1,928.96	3,217.00	66.8%
Materials and Supplies		4300	6,430.29	3,224.00	-49.9%
Noncapitalized Equipment		4400	2,602.26	1,750.00	-32.8%
TOTAL, BOOKS AND SUPPLIES			10,961.51	8,191.00	-25.3%

7

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES				er adalear cos n	
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	1,000.00	New
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	8,284.00	8,699.00	5.0%
Rentals, Leases, Repairs, and Noncapitalized Improvement	nts	5600	668.00	700.00	4.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	1,000.00	New
Professional/Consulting Services and Operating Expenditures		5800	5,300.00	5,333.00	0.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDI	ITURES		14,252.00	16,732.00	17.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect (Costs)		0.00	0.00	0.0%

Description	a todaya Analisi B	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
THER OUTGO - TRANSFERS OF	INDIRECT COSTS				stantique ana a ma	AND OTHER OPEN
Transfers of Indirect Costs - Interfu	ind		7350	18,062.93	17,381.00	-3.8%
TOTAL, OTHER OUTGO - TRANS	SFERS OF INDIRECT	COSTS	1	18,062.93	17,381.00	-3.8%
OTAL, EXPENDITURES			5300	387,200.61	420,117.00	8.5%
	20,00	. 0.0.10	00148-00448	001,200.01	420,117.00	0.070

			2008-09	2009-10	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	44,015.00	414,617.00	842.0%
(a) TOTAL, INTERFUND TRANSFERS IN			44,015.00	414,617.00	842.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	26,906.60	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			26,906.60	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.09
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS				funner felle	
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
Categorical Flexibility Transfers		8998	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			17,108.40	414,617.00	2323.5%

12 CHILD DEVELOPMENT FUND



Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
A. REVENUES				Charles and a second	
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,134,768.11	1,128,247.00	-0.6%
3) Other State Revenue		8300-8599	2,063,352.95	2,107,558.00	2.19
4) Other Local Revenue		8600-8799	39,683.43	26,247.00	-33.99
5) TOTAL, REVENUES			3,237,804.49	3,262,052.00	0.79
3. EXPENDITURES		97.08		(513 + 513) 464	
1) Certificated Salaries		1000-1999	699,555.52	615,191.00	-12.19
2) Classified Salaries		2000-2999	1,228,509.18	1,153,506.00	-6.19
3) Employee Benefits		3000-3999	809,494.97	892,234.00	10.29
4) Books and Supplies		4000-4999	69,801.90	51,995.00	-25.5
5) Services and Other Operating Expenditures		5000-5999	275,520.49	. 287,841.00	4.59
6) Capital Outlay		6000-6999	0.00	0.00	0.09
 Other Outgo (excluding Transfers of Indirect Costs) 		7100-7299, 7400-7499	57,459.34	57,460.00	0.09
8) Other Outgo - Transfers of Indirect Costs		7300-7399	182,939.09	194,110.00	6.19
9) TOTAL, EXPENDITURES	00.0	07579	3,323,280.49	3,252,337.00	-2.19
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		8778	(85,476.00)	9,715.00	-111.49
D. OTHER FINANCING SOURCES/USES		9780	0000	mant, Ceneral	
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.09
b) Transfers Out		7600-7629	0000 0.00	0.00	0.09
2) Other Sources/Uses a) Sources		8930-8979	0000	0.00	0.09
b) Uses		7630-7699	0.00	0.00	0.09
3) Contributions		8980-8999	0.00	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.09

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
. NET INCREASE (DECREASE) IN FUND					
BALANCE (C + D4)			(85,476.00)	9,715.00	-111.49
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	417,584.14	332,108.14	-20.5%
b) Audit Adjustments		9793	0.00	0.00	0.09
26,247,00					asmavaR Ispo.
c) As of July 1 - Audited (F1a + F1b)			417,584.14	332,108.14	-20.5%
d) Other Restatements		9795	0.00	0.00	0.09
e) Adjusted Beginning Balance (F1c + F1d)			417,584.14	332,108.14	-20.5%
2) Ending Balance, June 30 (E + F1e)			332,108.14	341,823.14	2.99
Components of Ending Fund Balance a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0
Stores		9712	0.00	0.00	0.09
Prepaid Expenditures		9713	0.00	0.00	hana dO hand O bro.09
All Others		9719	0.00	0.00	0.00
General Reserve		9730	0.00	0.00	0.09
Legally Restricted Balance		9740	0.00	0.00	0.0
b) Designated Amounts				indirect Coets	lo analaran T - oglad
Designated for Economic Uncertainties		9770	0.00	0.00	0.09
Designated for the Unrealized Gains of				C BUMRY P	
Investments and Cash in County Treasury		9775	0.00	0.00	0.0
Other Designations		9780	332,108.14	341,823.14	2.99
0000 Child Development: General	0000	9780	224,452.26	E1/USES	DRUGS OMOMAN
0001 Child Development: Facilities	0000	9780	73,934.21		
0560 State Preschool Reserve	6130	9780	33,721.67		sters in
0000 Child Development: General	0000	9780		216,552.26	
0001 Child Development: Facilities	0000	9780		91,549.21	
0560 State Preschool Reserve	6130	9780		33,721.67	aasUtaas
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

Description	01-4 Juliu Petrizian B	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference	within ear
G. ASSETS							
 Cash a) in County Treasury 			9110	312,972.16			
1) Fair Value Adjustment to C	ash in County Treas	ury	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	345,532.47			
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	01	00.0	1000	658,504.63			
H. LIABILITIES			5634				
1) Accounts Payable			9500	326,396.49			
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				326,396.49			
I. FUND EQUITY			0008				
Ending Fund Balance, June 30			0.070				
(must agree with line F2) (G10 - H	17)			332,108.14			

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
EDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Other Federal Revenue		8290	1,134,768.11	1,128,247.00	-0.6%
TOTAL, FEDERAL REVENUE	0.0		1,134,768.11	1,128,247.00	-0.6%
DTHER STATE REVENUE		9135			
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	615,023.91	666,383.00	8.4%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6055-6056	8590	1,373,274.00	1,441,175.00	4.9%
All Other State Revenue	All Other	8590	75,055.04	0.00	-100.0%
TOTAL, OTHER STATE REVENUE	0.00		2,063,352.95	2,107,558.00	2.1%
OTHER LOCAL REVENUE		0859			
Other Local Revenue		0340			
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	12,470.10	12,000.00	-3.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts		01.88			o Oiner Funde
Child Development Parent Fees		8673	22,303.04	14,147.00	-36.6%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					L LIABNITTES
All Other Local Revenue		8699	4,910.29	100.00	-98.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE	61, 50 f. SSE		39,683.43	26,247.00	-33.9%
FOTAL, REVENUES			3,237,804.49	3,262,052.00	0.7%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
CERTIFICATED SALARIES				ENG EXPENSION UNC	
Certificated Teachers' Salaries		1100	695,805.01	615,191.00	-11.69
Certificated Pupil Support Salaries		1200	0.00	0.00	0.09
Certificated Supervisors' and Administrators' Salaries		1300	3,750.51	0.00	-100.09
Other Certificated Salaries		1900	0.00	0.00	0.09
TOTAL, CERTIFICATED SALARIES		5500	699,555.52	615,191.00	-12.19
LASSIFIED SALARIES		0000 01 52	6.57 B	umenonymi beskiskonom	
Classified Instructional Salaries		2100	699,846.81	684,367.00	-2.29
Classified Support Salaries		2200	286,296.26	247,927.00	-13.49
Classified Supervisors' and Administrators' Salaries		2300	95,310.81	77,999.00	-18.2 ⁹
Clerical, Technical and Office Salaries		2400	96,340.68	92,611.00	-3.99
Other Classified Salaries		2900	50,714.62	50,602.00	-0.2
TOTAL, CLASSIFIED SALARIES			1,228,509.18	1,153,506.00	-6.19
MPLOYEE BENEFITS		6100			
STRS		3101-3102	64,406.25	54,472.00	-15.49
PERS		3201-3202	97,420.73	99,850.00	2.59
OASDI/Medicare/Alternative		3301-3302	93,663.08	102,170.00	9.19
Health and Welfare Benefits		3401-3402	501,425.22	586,106.00	16.99
Unemployment Insurance		3501-3502	5,743.54	7,017.00	22.2
Workers' Compensation		3601-3602	20,483.89	19,722.00	-3.7
OPEB, Allocated		3701-3702	0.00	0.00	0.04
OPEB, Active Employees		3751-3752	4,168.83	0.00	-100.09
PERS Reduction		3801-3802	22,183.43	22,897.00	3.29
Other Employee Benefits		3901-3902	0.00	0.00	0.09
TOTAL, EMPLOYEE BENEFITS	57,459,04		809,494.97	892,234.00	10.29
BOOKS AND SUPPLIES				e maintict costs	
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	indrect Coate - Inter 0.09
Books and Other Reference Materials		4200	2,822.18	200.00	-92.99
Materials and Supplies		4300	63,735.45	51,795.00	-18.79
Noncapitalized Equipment		4400	3,244.27	0.00	-100.09
Food		4700	0.00	0.00	0.09
TOTAL, BOOKS AND SUPPLIES			69,801.90	51,995.00	-25.59

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURE	S				
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	5,873.75	3,520.00	-40.1%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	121,747.03	172,994.00	42.1%
Rentals, Leases, Repairs, and Noncapitalized Improven	nents	5600	16,101.64	8,794.00	-45.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	114,896.77	89,994.00	-21.7%
Professional/Consulting Services and Operating Expenditures		5800	5,938.20	3,194.00	-46.2%
Communications		5900	10,963.10	9,345.00	-14.8%
TOTAL, SERVICES AND OTHER OPERATING EXPERI	NDITURES	OOAS .	275,520.49	287,841.00	4.5%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY	55 266 162	SONG-TON?	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Cost	ts)	5036-1986			
Other Transfers Out		3601-3602 {:			
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service		37511-8762			
Debt Service - Interest		7438	8,320.06	7,000.00	-15.9%
Other Debt Service - Principal		7439	49,139.28	50,460.00	2.7%
TOTAL, OTHER OUTGO (excluding Transfers of Indire	ct Costs)		57,459.34	57,460.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	182,939.09	194,110.00	6.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIREC	T COSTS	04/1 A	182,939.09	194,110.00	6.1%
TOTAL, EXPENDITURES			3,323,280.49	3,252,337.00	-2.1%

			2008.00	2000 40	Deveent
Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS			0.00	0.00	0.07
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.0%
Categorical Flexibility Transfers		8998	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

13 NUTRITION SERVICES FUND



Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
A. REVENUES				S N FUNO	
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	7,296,147.08	7,555,857.00	3.6%
3) Other State Revenue		8300-8599	643,472.97	563,700.00	-12.4%
4) Other Local Revenue		8600-8799	2,053,141.14	2,160,700.00	5.29
5) TOTAL, REVENUES			9,992,761.19	10,280,257.00	2.9%
B. EXPENDITURES		9795		vae (Fito + Fito)	
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,351,357.25	3,508,533.00	4.7%
3) Employee Benefits		3000-3999	1,409,616.85	1,458,003.00	3.49
4) Books and Supplies		4000-4999	4,369,999.19	4,416,571.00	1.19
5) Services and Other Operating Expenditures		5000-5999	197,465.42	260,610.00	32.09
6) Capital Outlay		6000-6999	22,102.40	168,207.00	661.0%
 Other Outgo (excluding Transfers of Indirect Costs) 		7100-7299, 7400-7499	0.00	0.00	0.09
8) Other Outgo - Transfers of Indirect Costs		7300-7399	462,690.00	500,000.00	8.19
9) TOTAL, EXPENDITURES		0558	9,813,231.11	10,311,924.00	5.19
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		0773	179,530.08	(31,667.00)	-117.6%
D. OTHER FINANCING SOURCES/USES	1726,982,51	0.8.1		(01)007	er Desugnations
1) Interfund Transfers		0870	5310		
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
E. NET INCREASE (DECREASE) II BALANCE (C + D4)	N FUND			179,530.08	(31,667.00)	-117.69
F. FUND BALANCE, RESERVES						
1) Beginning Fund Balance a) As of July 1 - Unaudited			9791	1,644,914.40	1,824,444.48	10.9%
b) Audit Adjustments			9793	0.00	0.00	0.09
c) As of July 1 - Audited (F1a +	- F1b)			1,644,914.40	1,824,444.48	10.99
d) Other Restatements			9795	0.00	0.00	0.09
e) Adjusted Beginning Balance	(F1c + F1d)			1,644,914.40	1,824,444.48	10.99
2) Ending Balance, June 30 (E +	F1e)			1,824,444.48	1,792,777.48	-1.79
Components of Ending Fund B a) Reserve for	alance					
Revolving Cash			9711	25,000.00	25,000.00	0.0
Stores			9712	70,462.14	76,000.00	7.9
Prepaid Expenditures			9713	. 0.00	0.00	0.04
All Others			9719	0.00	0.00	0.04
General Reserve			9730	0.00	0.00	0.09
Legally Restricted Balance b) Designated Amounts			9740	0.00	0.00	0.0%
Designated for Economic U	ncertainties		9770	0.00	0.00	0.04
Designated for the Unrealiz Investments and Cash in Co			9775	0.00	0.00	0.04
Other Designations			9780	1,728,982.34	1,691,777.48	-2.2
Nutrition Services		5310	9780	1,728,982.34	- 613-643A433	anone antanan
Nutrition Services		5310	9780		1,691,777.48	
c) Undesignated Amount			9790	0.00		
d) Unappropriated Amount			9790		0.00	

36 67686 0000000 Form 13

Description	0.00 0.00	2003-10 Budget	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
G. ASSETS							
 Cash a) in County Treas 	sury			9110	650,039.08		
1) Fair Value Adj	justment to	Cash in County Treasury	00.0	9111	0.00		
b) in Banks				9120	2,500.00		
c) in Revolving Fu	nd			9130	25,000.00		
d) with Fiscal Ager	nt			9135	0.00		
e) collections awai	iting deposit			9140	0.00		
2) Investments				9150	0.00		
3) Accounts Receiva	ble			9200	1,469,702.60		
4) Due from Grantor	Governmen	t 00 100 000 1		9290	0.00		
5) Due from Other Fu	unds			9310	0.00		
6) Stores				9320	70,462.14		
7) Prepaid Expenditu	ires			9330	0.00		
8) Other Current Ass	ets			9340	0.00		
9) Fixed Assets				9400			
10) TOTAL, ASSETS					2,217,703.82		
H. LIABILITIES							
1) Accounts Payable				9500	393,259.34		
2) Due to Grantor Go	overnments			9590	0.00		
3) Due to Other Fund	ds			9610	0.00		
4) Current Loans				9640			
5) Deferred Revenue	1			9650	0.00		
6) Long-Term Liabiliti	ies			9660			
7) TOTAL, LIABILITI	ES		00.0		393,259.34		
. FUND EQUITY							
Ending Fund Balance				 6.6.6.0	1,824,444.48		
(must agree with line	F2) (G10 -	n/)			1,024,444.40		

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
REVENUE LIMIT SOURCES					
Revenue Limit Transfers		orre			sounty Treasury
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES	00.0	22.20	0.00	0.00	0.0%
EDERAL REVENUE		0140			ections swaiting depos
Child Nutrition Programs		8220	7,296,147.08	7,398,650.00	1.4%
Other Federal Revenue		8290	0.00	157,207.00	New
TOTAL, FEDERAL REVENUE	00.0	0252	7,296,147.08	7,555,857.00	3.6%
OTHER STATE REVENUE					om Other Eunida
Child Nutrition Programs		8520	643,472.97	563,700.00	-12.4%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE	00.0	9340	643,472.97	563,700.00	-12.4%
OTHER LOCAL REVENUE		9400			Assists
Other Local Revenue					L ASSETS
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	2,009,113.68	2,109,500.00	5.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	19,332.10	23,200.00	20.0%
Net Increase (Decrease) in the Fair Value of Investments	3	8662	0.00	0.00	0.0%
Fees and Contracts		9650			autovaR ber
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					L. UABILITICS
All Other Local Revenue		8699	24,695.36	28,000.00	13.4%
TOTAL, OTHER LOCAL REVENUE	05 115 105 1		2,053,141.14	2,160,700.00	5.2%
TOTAL, REVENUES			9,992,761.19	10,280,257.00	2.9%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
CERTIFICATED SALARIES				AUNTER EXPENSION PART	
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
2792 E.S		5000			a Conierences
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES	00.8N0.7	5400-5460	0.00	0.00	0.0%
CLASSIFIED SALARIES		8500		Services	
Classified Support Salaries		2200	2,913,100.18	3,069,363.00	5.4%
Classified Supervisors' and Administrators' Salaries		2300	231,399.60	228,933.00	-1.1%
Clerical, Technical and Office Salaries		2400	206,857.47	210,237.00	1.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES	1961.000 F, 198		3,351,357.25	3,508,533.00	4.7%
EMPLOYEE BENEFITS		5900	8 B A UT M	ER OPERATING EXEB	
STRS		3101-3102	0.00	0.00	0.0%
PERS 000		3201-3202	286,470.35	298,190.00	4.1%
OASDI/Medicare/Alternative		3301-3302	240,895.40	241,562.00	0.3%
Health and Welfare Benefits		3401-3402	735,633.18	785,142.00	6.7%
Unemployment Insurance		3501-3502	9,898.97	9,792.00	-1.1%
Workers' Compensation		3601-3602	35,508.19	34,917.00	-1.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	9,358.01	3,250.00	-65.3%
PERS Reduction		3801-3802	91,852.75	85,150.00	-7.3%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,409,616.85	1,458,003.00	3.4%
BOOKS AND SUPPLIES		7350		bauha	
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	359,878.90	343,350.00	-4.6%
Noncapitalized Equipment		4400	29,991.88	70,000.00	133.4%
Food		4700	3,980,128.41	4,003,221.00	0.6%
TOTAL, BOOKS AND SUPPLIES			4,369,999.19	4,416,571.00	1.1%

r

Unaudited Actuals Cafeteria Special Revenue Fund Expenditures by Object

٦

Description	2800 x 10 Structured	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
SERVICES AND OTHER OPER	ATING EXPENDITUR	ES				
Subagreements for Services			5100	0.00	0.00	0.0%
Travel and Conferences			5200	2,427.61	3,000.00	23.6%
Dues and Memberships			5300	545.00	600.00	10.1%
Insurance			5400-5450	1,045.05	1,300.00	24.4%
Operations and Housekeeping	Services		5500	61,000.00	61,000.00	0.0%
Rentals, Leases, Repairs, and	Noncapitalized Improve	ements	5600	41,562.26	42,700.00	2.7%
Transfers of Direct Costs			5710	0.00	0.00	0.0%
Transfers of Direct Costs - Inte	erfund		5750	52,506.58	102,470.00	95.2%
Professional/Consulting Servic Operating Expenditures	es and		5800	38,180.56	49,000.00	28.3%
Communications			5900	198.36	540.00	172.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES				197,465.42	260,610.00	32.0%
CAPITAL OUTLAY			0101-0102			
Buildings and Improvements of	fBuildings		6200	0.00	0.00	0.0%
Equipment			6400	22,102.40	162,707.00	636.2%
Equipment Replacement			6500	0.00	5,500.00	Nev
TOTAL, CAPITAL OUTLAY	0.2.521.6	5.8.865.0	5035-1036	22,102.40	168,207.00	661.0%
OTHER OUTGO (excluding Tr	ansfers of Indirect Co	osts)	3601-3602			
Debt Service			3701-3702			
Debt Service - Interest			7438	0.00	0.00	0.0%
Other Debt Service - Principa	l oo ger aa		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (exc	luding Transfers of Indi	rect Costs)	5005-1005	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS	S OF INDIRECT COST	S. So one eoe r			e	
Transfers of Indirect Costs - In	terfund		7350	462,690.00	500,000.00	8.1%
TOTAL, OTHER OUTGO - TR	ANSFERS OF INDIRE	CT COSTS		462,690.00	500,000.00	8.1%
TOTAL, EXPENDITURES			0050	9,813,231.11	10,311,924.00	5.1%
and the second		the second se	and the second se	the second se	the second se	and the second

			2008-09	2009-10	Percent
Description	Resource Codes	Object Codes		Budget	Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of					
Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
		1099			
(d) TOTAL, USES			0.00	0.00	0.0%
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
Categorical Flexibility Transfers		8998	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			0.00	0.00	0.0%

14 DEFERRED MAINTENANCE FUND



7

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
A. REVENUES				and a start of the	
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	0.09
4) Other Local Revenue		8600-8799	72,618.25	86,000.00	18.49
5) TOTAL, REVENUES			72,618.25	86,000.00	18.49
3. EXPENDITURES		8678		and a star	
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.09
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	542,376.10.	2,660,200.00	390.5
6) Capital Outlay		6000-6999	324,236.95	0.00	-100.04
 Other Outgo (excluding Transfers of Indirect Costs) 		7100-7299, 7400-7499	0.00	0.00	0.09
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.04
9) TOTAL, EXPENDITURES		9770	866,613.05	2,660,200.00	207.09
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)	CO.0	0776	(793,994.80)	(2,574,200.00)	224.29
D. OTHER FINANCING SOURCES/USES		9780	0000		
1) Interfund Transfers a) Transfers In		8900-8929	799,615.00	763,952.00	-4.59
b) Transfers Out		7600-7629	0.00	0.00	0.00
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.04
b) Uses		7630-7699	0.00	0.00	0.09
3) Contributions		8980-8999	0.00	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES			799,615.00	763,952.00	-4.59

٦

Description	0.1400.05	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) I BALANCE (C + D4)	N FUND			5,620.20	(1,810,248.00)	-32309.7%
F. FUND BALANCE, RESERVES						
1) Beginning Fund Balance						
a) As of July 1 - Unaudited			9791	2,425,265.40	2,430,885.60	0.29
b) Audit Adjustments			9793	0.00	0.00	0.09
c) As of July 1 - Audited (F1a	+ F1b)			2,425,265.40	2,430,885.60	0.29
d) Other Restatements			9795	0.00	0.00	0.09
e) Adjusted Beginning Balance	e (F1c + F1d)			2,425,265.40	2,430,885.60	0.29
2) Ending Balance, June 30 (E + F1e)				2,430,885.60	620,637.60	-74.5%
Components of Ending Fund E	Balance					
a) Reserve for Revolving Cash			9711	0.00	0.00	0.0%
Stores			9712	0.00	0.00	0.09
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	0.09
Legally Restricted Balance b) Designated Amounts			9740	0.00	0.00	0.0%
Designated for Economic U	Incertainties		9770	0.00	0.00	0.0%
Designated for the Unrealiz Investments and Cash in C			9775	0.00	0.00	0.09
Other Designations			9780	2,430,885.60	620,637.60	-74.59
Deferred Maintenance		0000	9780	2,430,885.60	6.00003	anatas tanatakan
Deferred Maintenance		0000	9780		620,637.60	
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	
G. ASSETS						
1) Cash a) in County Treasury		9110	2,581,793.45			
1) Fair Value Adjustment to Cash in Cou	nty 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	10,011.76			
4) Due from Grantor Government		9290	0.00			
5) Due from Other Funds		9310	0.00			
6) Stores		9320	0.00			
7) Prepaid Expenditures		9330	0.00			
8) Other Current Assets		9340	0.00			
9) Fixed Assets		9400				
10) TOTAL, ASSETS			2,591,805.21			
H. LIABILITIES						
1) Accounts Payable		9500	160,919.61			
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			160,919.61			
I. FUND EQUITY						
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			2,430,885.60			

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
OTHER STATE REVENUE					
		0110			and a second second
Deferred Maintenance Allowance		8540	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL. OTHER STATE REVENUE		9.120	0.00	0.00	0.0%
OTHER LOCAL REVENUE	00.0	0016			Nevelving Fund
Other Local Revenue		86h9			IntegrAntiscentPhot
		9140			Rections availing deposi
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	72,618.25	86,000.00	18.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue		0110			Rom Other Fords
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE	00.0	95-40	72,618.25	86,000.00	18.4%
TOTAL, REVENUES		9400	72,618.25	86,000.00	18.4%

 No.2011/01-40
 Average 10
 Average 1
 Average 2

Description	ne se contra Participation	0 1 - 4 0 1 5 19 9 9 9 9	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
LASSIFIED SA	LARIES					STATE EXPENSION RES	
Oleasified Ourse	and Calarian			2200	0.00	0.00	0.0%
Classified Supp	ort Salaries			2200			d Conferences
Other Classified	d Salaries			2900	0.00	0.00	0.0%
TOTAL, CLASS	SIFIED SALARIES				0.00	0.00	0.0%
MPLOYEE BEI	NEFITS			5750		(s.e.)	
STRS				3101-3102	0.00	0.00	0.0%
PERS				3201-3202	0.00	0.00	0.0%
OASDI/Medicar	re/Alternative			3301-3302	0.00	0.00	0.0%
Health and Wel	lfare Benefits			3401-3402	0.00	0.00	0.0%
Unemployment	Insurance			3501-3502	0.00	0.00	0.0%
Workers' Comp	ensation			3601-3602	0.00	0.00	0.0%
OPEB, Allocate	ed			3701-3702	0.00	0.00	0.0%
OPEB, Active E	Employees			3751-3752	0.00	0.00	0.0%
PERS Reductio	on			3801-3802	0.00	0.00	0.0%
Other Employee	e Benefits			3901-3902	0.00	0.00	0.0%
TOTAL, EMPLO	OYEE BENEFITS				0.00	0.00	0.0%
BOOKS AND SU	JPPLIES			0041			
Books and Othe	er Reference Materials			4200	0.00	0.00	0.0%
Materials and S	Supplies			4300	0.00	0.00	0.0%
Noncapitalized	Equipment			4400	0.00	0.00	0.0%
	S AND SUPPLIES				0.00	0.00	0.0%

Description Resource C	odes Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES				
Subagreements for Services	5100	0.00	0.00	0.0%
Travel and Conferences	5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	532,341.10	2,660,200.00	399.7%
Transfers of Direct Costs	5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	5800	10,035.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES	SO (2> FO(2)	542,376.10	2,660,200.00	390.5%
CAPITAL OUTLAY	2301-3202			
Land Improvements	6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200	324,236.95	0.00	-100.0%
Equipment	6400	0.00	0.00	0.0%
Equipment Replacement	6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY	SEVE PEVE	324,236.95	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)				
Debt Service				
Debt Service - Interest	7438	0.00	0.00	0.0%
Other Debt Service - Principal	7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)	6200	0.00	0.00	0.0%
TOTAL, EXPENDITURES	0.054	866,613.05	2,660,200.00	207.0%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General, Special Reserve, & Building Funds		8915	0.00	0.00	0.09
Other Authorized Interfund Transfers In		8919	799,615.00	763,952.00	-4.5%
(a) TOTAL, INTERFUND TRANSFERS IN			799,615.00	763,952.00	-4.59
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0
OTHER SOURCES/USES					
SOURCES					
Other Sources			,		
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0
All Other Financing Sources		8979	0.00	0.00	0.0
(c) TOTAL, SOURCES			0.00	0.00	0.04
Transfers of Funds from		7651	0.00	0.00	0.09
Lapsed/Reorganized LEAs					
All Other Financing Uses		7699	0.00	0.00	0.0
(d) TOTAL, USES			0.00	0.00	0.09
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.09
			0.00	0.00	0.0
Categorical Education Block Grant Transfers		8995			
Transfers of Restricted Balances		8997	0.00	0.00	0.0
Categorical Flexibility Transfers (e) TOTAL, CONTRIBUTIONS		8998	0.00	0.00	0.04
			0.00	0.00	3.01
TOTAL, OTHER FINANCING SOURCES/USES					

17 SPECIAL RESERVE FOR OTHER THAN CAPITAL OUTLAY PROJECTS



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

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
A. REVENUES				process process and pro-	
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	98,098.08	115,000.00	17.29
5) TOTAL, REVENUES	N. 80 <u>1,108,6</u>		98,098.08	115,000.00	17.2%
3. EXPENDITURES				8177 + 2073 o P	
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.09
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.09
5) Services and Other Operating Expenditures		5000-5999	0.00	. 0.00	0.09
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
 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	13 ASK 003 C	9770	0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)	00.0	9773	98,098.08	115,000.00	17.29
D. OTHER FINANCING SOURCES/USES		0876			
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	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Colton Joint Unified San Bernardino County

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

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			98,098.08	115,000.00	17.2%
F. FUND BALANCE, RESERVES			00,000,000	110,000.00	
1) Beginning Fund Balance		0000018	0.400 700 04	0.500.004.40	eunavași le
a) As of July 1 - Unaudited		9791	3,402,736.34	3,500,834.42	2.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,402,736,34	3,500,834,42	2.9%
c) As of July 1 - Audited (F1a + F15)			3,402,730.34	5,500,634.42	2.570
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,402,736.34	3,500,834.42	2.9%
2) Ending Balance, June 30 (E + F1e)		1000-1999	3,500,834.42	3,615,834.42	3.3%
Components of Ending Fund Balance		2006-2009			
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		7300-7899	0100	Indirect Costs	Oulgo - Transfers of
Designated for Economic Uncertainties		9770	3,500,834.42	3,615,834.42	3.3%
Designated for the Unrealized Gains of		den 1. det 1. dese	na na se na se	NEVENUSS	
Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

tuO meteriari

California Dept of Education SACS Financial Reporting Software - 2009.2.0 File: fund-b (Rev 07/01/2009)

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

36 67686 0000000 Form 17

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
1) Cash a) in County Treasury		9110	3,484,449.56		
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	16,384.86		
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			3,500,834.42		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30					
(must agree with line F2) (G10 - H7)			3,500,834.42		

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

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference	
OTHER LOCAL REVENUE						1388
Other Local Revenue		0110				Cash a) in Q
Sales		0004		Centri In County Trenes	air Value Adjustment to	0
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%	4
Interest		8660	98,098.08	115,000.00	17.2%	8 m (d
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%	sini (o
TOTAL, OTHER LOCAL REVENUE	29.2	36 re	98,098.08	115,000.00	17.2%	(b) with
TOTAL, REVENUES		0+140	98,098.08	115,000.00	17.2%	esc. (n

	Energ Pund Belimine, June 36 (revel: 1669-940,016-162) (G10 - 167)

Colton Joint Unified San Bernardino County

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

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES		/001	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			0.00	0.00	0.0%

21 BUILDING FUND



Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
A. REVENUES				COLL OR AH	
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,076,308.31	700,000.00	-35.0%
5) TOTAL, REVENUES	48,039,224 23		1,076,308.31	700,000.00	-35.0%
3. EXPENDITURES				and the second of	
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	62,800.95	150,650.00	139.9%
6) Capital Outlay		6000-6999	11,772,261.99	28,557,194.00	142.6%
 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		0770	11,835,062.94	28,707,844.00	142.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)	65.0	9776	(10,758,754.63)	(28,007,844.00)	160.3%
D. OTHER FINANCING SOURCES/USES		9780 37	0000	niagui 8- Rugair	
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/USE	3		0.00	0.00	0.0%

Description	01-000r Hudurfi	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASI BALANCE (C + D4)	E) IN FUND			(10,758,754.63)	(28,007,844.00)	160.3%
F. FUND BALANCE, RESERVE	S					
1) Beginning Fund Balance a) As of July 1 - Unaudited			9791	39,029,271.73	37,277,517.10	-4.5%
b) Audit Adjustments			9793	9,070,000.00	0.00	-100.0%
c) As of July 1 - Audited (F	1a + F1b)			48,099,271.73	37,277,517.10	-22.5%
d) Other Restatements			9795	(63,000.00)	0.00	-100.0%
e) Adjusted Beginning Bala	nce (F1c + F1d)			48,036,271.73	37,277,517.10	-22.4%
2) Ending Balance, June 30 (B	E + F1e)			37,277,517.10	9,269,673.10	-75.1%
Components of Ending Fun	d 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 Balan b) Designated Amounts	ice		9740	0.00	0.00	0.0%
Designated for Economi	c Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unre Investments and Cash in			9775	0.00	0.00	0.0%
Other Designations			9780	37,277,517.10	9,269,673.10	-75.19
School Site Constru	iction & Repair	0000	9780	37,277,517.10	REAL AND RES	DAUOS DRIDAAS
School Site Constru	ction & Repair	0000	9780		9,269,673.10	
c) Undesignated Amount			9790	0.00		Contra Maria
d) Unappropriated Amount			9790		0.00	

36 67686 0000000 Form 21

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
1) Cash a) in County Treasury		9110	28,929,248.62		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	9,950,000.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	155,673.16		
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	00.0	01500	39,034,921.78		
H. LIABILITIES		V106			
1) Accounts Payable		9500	1,757,404.68		
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	00.0	2020	1,757,404.68		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)		1000	37,277,517.10		

California Dept of Education SACS Financial Reporting Software - 2009.2.0 File: fund-d (Rev 05/20/2009)

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
DTHER STATE REVENUE		007.0			
Tax Relief Subventions Restricted Levies - Other		9125			
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE	0.00	01/07	0.00	0.00	0.0%
OTHER LOCAL REVENUE		9320			
Other Local Revenue County and District Taxes		05.64			
Other Restricted Levies		100 - anee			
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from		0880			
Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,069,805.75	700,000.00	-34.6%
Net Increase (Decrease) in the Fair Value of Investme	ents	8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	6,502.56	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,076,308.31	700,000.00	-35.0%
OTAL, REVENUES			1,076,308.31	700,000.00	-35.0%

7

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
CLASSIFIED SALARIES		0088		loma.	
					and the second sec
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES	7,450,978,71	617Q	0.00	0.00	0.0%
MPLOYEE BENEFITS		0058		is gentalis	
STRS 10 Constant 00		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS	00.0	7438	0.00	0.00	0.0%
BOOKS AND SUPPLIES		2530			
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
ERVICES AND OTHER OPERATING EXPENDITURE	S				
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 Improver	nents	5600	0.00	13,200.00	New
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	0 i - (9955) 1990 - 19	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
Professional/Consulting Servi	ces and					
Operating Expenditures			5800	62,800.95	137,450.00	118.9%
Communications			5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OT	HER OPERATING EXI	PENDITURES	001.5	62,800.95	150,650.00	139.9%
CAPITAL OUTLAY			0040		.cohd	
Land			6100	609,692.96	4,607,500.00	655.7%
Land Improvements			6170	7,450,978.71	270,148.00	-96.4%
Buildings and Improvements	of Buildings		6200	3,711,590.32	23,679,546.00	538.0%
Books and Media for New Scl or Major Expansion of Schoo			6300	0.00	0.00	0.0%
Equipment			6400	0.00	0.00	0.0%
Equipment Replacement			6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY	00.0	05.0	2401-2402	11,772,261.99	28,557,194.00	142.6%
OTHER OUTGO (excluding T	ransfers of Indirect C	osts)	3601-3602			
Other Transfers Out			0801-3802			
All Other Transfers Out to A	II Others		7299	0.00	0.00	0.0%
Debt Service	0.0		3751-3752			
Repayment of State School	Building Fund		3801-3802			
Aid - Proceeds from Bonds			7435	0.00	0.00	0.0%
Debt Service - Interest			7438	0.00	0.00	0.0%
Other Debt Service - Princip	al		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (ex	cluding Transfers of Ind	direct Costs)		0.00	0.00	0.0%
TOTAL, EXPENDITURES			00%	11,835,062,94	28,707,844.00	142.6%

California Dept of Education SACS Financial Reporting Software - 2009.2.0 File: fund-d (Rev 05/20/2009)

Printed: 9/10/2009 9:28 AM

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
NTERFUND TRANSFERS					8 h 20 h 8 B 0 A 0 0
INTERFUND TRANSFERS IN					8
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN	00.0	0.846	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					ouroea E Sichard Brug Aid
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT	0.00	8972	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
THER SOURCES/USES					C TRANSFERS
SOURCES					IN CORRESPONDING
Proceeds Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
OTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

25 CAPITAL FACILITIES FUND



Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
A. REVENUES				anama anama	
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.09
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.09
4) Other Local Revenue		8600-8799	2,228,371.39	2,066,960.00	-7.29
5) TOTAL, REVENUES			2,228,371.39	2,066,960.00	-7.29
3. EXPENDITURES		26.7.5		nde (Fito + Fito)	
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	66,131.86	0.00	-100.09
5) Services and Other Operating Expenditures		5000-5999	1,276,785.37	1,323,345.00	3.6%
6) Capital Outlay		6000-6999	1,779,650.41	567,860.00	-68.1%
 Other Outgo (excluding Transfers of Indirect Costs) 		7100-7299, 7400-7499	0.00	0.00	0.09
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES		0532	3,122,567.64	1,891,205.00	-39.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)	20.0	8776	(894,196.25)	175,755.00	-119.79
D. OTHER FINANCING SOURCES/USES		0819	0109	ender	
1) Interfund Transfers a) Transfers In		8900-8929	202,011.00	0.00	-100.09
b) Transfers Out		7600-7629	0.00	0.00	0.09
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	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES			202,011.00	0.00	-100.09

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
. NET INCREASE (DECREASE) IN FUND					
BALANCE (C + D4)			(692,185.25)) 175,755.00	-125.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,171,442.51	10,479,257.26	-6.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
19 298, 830 S.				10,170,057,00	local Revenue
c) As of July 1 - Audited (F1a + F1b)			11,171,442.51	10,479,257.26	-6.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,171,442.51	10,479,257.26	-6.2%
2) Ending Balance, June 30 (E + F1e)			10,479,257.26	10,655,012.26	1.7%
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		7300-7399	0.00	0.00	
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Upreelized Opine of				estimation .	
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	10,479,257.26	10,655,012.26	1.7%
25-9811 Capital Facilities	9010	9780	5,170,728.17	18 64.18 E.S.	SAUDE OMISHAMA
25-9812 Capital Facilities	9010	9780	4,184,061.43	and the states of all	
25-9813 Capital Facilities	9010	9780	1,124,467.66		ni shekarin
25-9811 Capital Facilities	9010	9780		6,023,488.17	
25-9812 Capital Facilities	9010	9780		3,476,056.43	
25-9813 Capital Facilities	9010	9780		1,155,467.66	Sourcestings
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

Unaudited Actuals Capital Facilities Fund Expenditures by Object

36 67686 0000000 Form 25

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference	
G. ASSETS			× 1			
1) Cash a) in County Treasury		9110	10,521,879.93			
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00			
b) in Banks		9120	0.00			
c) in Revolving Fund		9130	0.00			
d) with Fiscal Agent		9135	0.00			
e) collections awaiting deposit		9140	0.00			
2) Investments		9150	0.00			
3) Accounts Receivable		9200	68,692.08			
4) Due from Grantor Government		9290	0.00			
5) Due from Other Funds		9310	0.00			
6) Stores		9320	0.00			
7) Prepaid Expenditures		9330	0.00			
8) Other Current Assets		9340	0.00			
9) Fixed Assets		9400				
10) TOTAL, ASSETS		15.00	10,590,572.01			
H. LIABILITIES		86.22	10,000,072.01			
		9500	414 244 75			
1) Accounts Payable		9500	111,314.75			
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			111,314.75			
I. FUND EQUITY						
Ending Fund Balance, June 30		808				
(must agree with line F2) (G10 - H7)			10,479,257.26			

Unaudited Actuals Capital Facilities Fund Expenditures by Object

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
THER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other		01.16			
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE	00.0	0 M R	0.00	0.00	0.0%
OTHER LOCAL REVENUE		8150			
Other Local Revenue County and District Taxes		2200 100			
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	1,527,723.36	1,466,960.00	-4.0%
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	320,827.50	326,000.00	1.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	331,490.31	250,000.00	-24.6%
Other Local Revenue					
All Other Local Revenue		8699	48,330.22	24,000.00	-50.3%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,228,371.39	2,066,960.00	-7.2%
TOTAL, REVENUES			2,228,371.39	2,066,960.00	-7.2%

Unaudited Actuals Capital Facilities Fund Expenditures by Object

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
CERTIFICATED SALARIES				ATTICHENCE AND	
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES		5400-5450		a sector of	
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES	46, 562, 54	5300	0.00	0.00	0.0%
EMPLOYEE BENEFITS	270,765,765,27		NRTURES	BOORERATING EXPER	
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES		7.299			
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	66,131.86	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			66,131.86	0.00	-100.0%

Unaudited Actuals Capital Facilities Fund Expenditures by Object

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	4,950.94	5,000.00	1.0%
Rentals, Leases, Repairs, and Noncapitalized Improvement	nts	5600	1,222,701.49	1,196,622.00	-2.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	9,945.00	15,000.00	50.8%
Professional/Consulting Services and Operating Expenditures		5800	38,868.54	106,723.00	174.6%
Communications		5900	319.40	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPEND	ITURES		1,276,785.37	1,323,345.00	3.6%
CAPITAL OUTLAY		3104-3102			
Land		6100	0.00	8,500.00	Nev
Land Improvements		6170	27,311.62	0.00	-100.0%
Buildings and Improvements of Buildings		6200	1,752,338.79	559,360.00	-68.1%
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%
TOTAL, CAPITAL OUTLAY	00.6		1,779,650.41	567,860.00	-68.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)		5.082-1058			
Other Transfers Out		2001-01002			
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect	Costs)	00.54	0.00	0.00	0.0%
TOTAL, EXPENDITURES		4400	3,122,567.64	1,891,205.00	-39.4%

Unaudited Actuals Capital Facilities Fund Expenditures by Object

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	202,011.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			202,011.00	0.00	-100.09
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
Proceeds Proceeds from Sale/Lease-					
Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources Transfers from Funds of					
Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			202,011.00	0.00	-100.0%

35 SCHOOL FACILITY FUND



-

1

In

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
A. REVENUES				and the second se	
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	51,544,655.68	0.00	-100.09
4) Other Local Revenue		8600-8799	408,598.11	388,100.00	-5.09
5) TOTAL, REVENUES			51,953,253.79	388,100.00	-99.39
B. EXPENDITURES		97.82		order and or	
1) Certificated Salaries		1000-1999	0.00	0.00	0.09
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	55,000.00	Ne
6) Capital Outlay		6000-6999	6,034.99	15,623,375.00	258779.99
 Other Outgo (excluding Transfers of Indirect Costs) 		7100-7299, 7400-7499	957.24	0.00	-100.04
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.04
9) TOTAL, EXPENDITURES		9770	6,992.23	15,678,375.00	224125.79
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)	20	9779	51,946,261.56	(15,290,275.00)	-129.49
D. OTHER FINANCING SOURCES/USES		9730 9780 5	2710	s Fremorikativ	
1) Interfund Transfers a) Transfers In		8900-8929	131,893.61	52,094,765.00	39397.69
b) Transfers Out		7600-7629	131,893.61	52,094,765.00	39397.69
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0
b) Uses		7630-7699	0.00	0.00	0.09
3) Contributions		8980-8999	0.00	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES		0810	0.00	0.00	0.09

Description	1400 B.C. 14	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) I BALANCE (C + D4)	N FUND			51,946,261.56	(15,290,275.00)	-129.4%
F. FUND BALANCE, RESERVES		10.0		01,010,201,00	(10,200,270.00)	aemo-2120.47
4) Designing Fund Palance						
 Beginning Fund Balance a) As of July 1 - Unaudited 			9791	13,542,291.14	65,488,552.70	383.6%
b) Audit Adjustments			9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a -	+ F1b)			13,542,291.14	65,488,552.70	6009Ve911600 383.69
d) Other Restatements			9795	0.00	0.00	0.0%
			9795			0.000
e) Adjusted Beginning Balance	e (F1c + F1d)			13,542,291.14	65,488,552.70	383.6%
2) Ending Balance, June 30 (E +	F1e)			65,488,552.70	50,198,277.70	-23.3%
Components of Ending Fund E	Balance					
a) Reserve for			9711	0.00	0.00	0.09
Revolving Cash					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			7300-7399		and descent of	the and the second second
Designated for Economic U	Incertainties		9770	0.00	0.00	0.0%
Designated for the Lines of					anta akian kara	nich andre en statisticaen.
Designated for the Unrealiz Investments and Cash in C			9775	0.00	0.00	0.0%
Other Designations			9780	65,488,552.70	50,198,277.70	-23.3%
9701 Sycamore Hills E	lementary	7710	9780	5,996,413.15	. 4984A637	NANCING SQUEE
9702 CFD #1		7710	9780	204,110.15		in the second
9724 New School		7710	9780	54,407,819.99		n ander
9725 New School		7710	9780	161,157.83		
9726 New School		7710	9780	1,505,538.02		10160-01401 or
9727 New School		7710	9780	531,483.49		Sources/Uses
9728 New School		7710	9780	216,949.75		7
	contony	7710				
9729 Zimmerman Elem			9780	56,297.42		
9730 BMS Relocatable		7710	9780	54.47		eneder
9731 Jurupa Vista Relo		7710	9780	356.87	NO SOURCESAUSES	NUMBER PRANCE
9732 Lincoln Relocatal		7710	9780	474.59		
9733 Lewis Relocatabl		7710	9780	26,527.00		
9734 Rogers Relocatal		7710	9780	12,814.65		
9735 Wilson Relocatab	oles	7710	9780	257,531.96		
9736 BHS Modernization	on	7710	9780	353,746.36		
9737 CHS Modernizati	on	7710	9780	11,669.21		
9738 Sycamore Hills A	ddition	7710	9780	716,234.36		

scription	Randon Revealed Randon Statester	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
1	9743 THMS Relocatables	7710	9780	7,531.49		
1	9744 BMS Relocatables	7710	9780	8,762.84		
1	9745 Crestmore Relocatables	7710	9780	71,198.97		ar cases and indu-
	9746 Sycamore Hills Addition #2	7710	9780	497,026.33		
1	9701 Sycamore Hills Elementary	7710	9780		6,176,413.15	
	9702 CFD #1	7710	9780		212,110.15	
1	9724 New School	7710	9780		2,383,054.99	terre anador
	9725 New School	7710	9780		166,157.83	
	9726 New School	7710	9780		1,527,538.02	
	9727 New School	7710	9780		548,483.49	inoqsib griftlaws, enor
	9728 New School	7710	9780		223,949.75	211)
	9729 Zimmerman Elementary	7710	9780		58,097.42	
	9730 BMS Relocatables	7710	9780		54.47	
	9731 Jurupa Vista Relocatables	7710	9780		356.87	annosvol noles O i
	9732 Lincoln Relocatables	7710	9780		474.59	
	9733 Lewis Relocatables	7710	9780		26,527.00	
	9734 Rogers Relocatables	7710	9780		12,814.65	
	9735 Wilson Relocatables	7710	9780		265,531.96	aeru)doreor (
1.82	9736 BHS Modernization	7710	9780		364,746.36	
	9737 CHS Modernization	7710	9780		13,169.21	
	9738 Sycamore Hills Addition	7710	9780		739,234.36	80° 13
1. SA.	9740 Smith Modernization	7710	9780		154,765.74	-0.58°.0A
17.1	9741 Rogers Modernization	7710	9780		304,713.06	
	9743 THMS Relocatables	7710	9780		7,781.49	
	9744 BMS Reclocatables	7710	9780		9,012.84	s Payneso
	9745 Crestmore Relocatables	7710	9780		73,498.97	
	9746 Sycamore Hills Addition #2	7710	9780		513,026.33	
	9747 Grand Terrace HS	7710	9780		36,416,765.00	80 abit in 1 2005
c) Unde	esignated Amount		9790	0.00		
d) Lla	propriated Amount		9790		0.00	

36 67686 0000000 Form 35

Description	121 - 2303 1910 (2017)	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
G. ASSETS			0878	0117		
1) Cash						
a) in County Treasury			9110	65,141,987.34		
1) Fair Value Adjustment to Cash	in County Treasury		9111	0.00		
b) in Banks			9120	0.00		
c) in Revolving Fund			9130	0.00		
d) with Fiscal Agent			9135	796,703.32		
			08.00	01.0		
e) collections awaiting deposit			9140	0.00		
2) Investments			9150	0.00		
3) Accounts Receivable			9200	99,971.36		
4) Due from Grantor Government			9290	0.00		
5) Due from Other Funds			9310	0.00		
6) Stores			9320	0.00		
			0.8.00	0111		
7) Prepaid Expenditures			9330	0.00		
8) Other Current Assets			9340	0.00		
9) Fixed Assets			9400	A A A A A A A A A A A A A A A A A A A		
10) TOTAL, ASSETS			0.876	66,038,662.02		
	304713.06		0780	7730		
H. LIABILITIES			9780	0155		
1) Accounts Payable			9500	550,109.32		
2) Due to Grantor Governments			9590	0.00		
3) Due to Other Funds			9610	0.00		
4) Current Loans			9640			
5) Deferred Revenue			9650	0.00		
			0.00	0.00		
6) Long-Term Liabilities			9660			
7) TOTAL, LIABILITIES				550,109.32		
I. FUND EQUITY						
Ending Fund Balance, June 30						
(must agree with line F2) (G10 - H7)				65,488,552.70		

Description	62 - Chilon Better data	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
FEDERAL REVENUE						
Other Federal Revenue			8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE				0.00	0.00	0.0%
OTHER STATE REVENUE					an a state of the state of the state	
School Facilities Apportionments			8545	51,544,655.68	0.00	-100.09
Pass-Through Revenues from						
State Sources			8587	0.00	0.00	0.0%
All Other State Revenue			8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE				51,544,655.68	0.00	-100.0%
OTHER LOCAL REVENUE			and a north			
Sales						
Sale of Equipment/Supplies			8631	0.00	0.00	0.0%
Leases and Rentals			8650	0.00	0.00	0.09
Interest			8660	408,598.11	388,100.00	-5.0%
Net Increase (Decrease) in the Fai	r Value of Investmen	ts	8662	0.00	0.00	0.0%
Other Local Revenue			3753-5703			
All Other Local Revenue			8699	0.00	0.00	0.0%
All Other Transfers In from All C	thers		8799	0.00	0.00	0.09
TOTAL, OTHER LOCAL REVENUE	1.0	20.0	DOCT. (CLO	408,598.11	388,100.00	-5.0%
TOTAL, REVENUES				51,953,253.79	388,100.00	-99.3%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES		10.15	0.00	0.00	0.0%
EMPLOYEE BENEFITS		0825			
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS	111111111111111111		0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

ERVICES AND OTHER OPERATING EXPENDITURES			Budget	Difference
Subagreements for Services	5100	0.00	0.00	0.0%
Travel and Conferences	5200	0.00	0.00	0.0%
Insurance	5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services	5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	0.00	0.00	0.0%
Transfers of Direct Costs	5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	5800	0.00	55,000.00	New
Communications	5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES	2 0 1 S	0.00	55,000.00	Nev
APITAL OUTLAY	8			
Land	6100	0.00	40,000.00	Nev
Land Improvements	6170	0.00	45,000.00	Nev
Buildings and Improvements of Buildings	6200	6,034.99	15,538,375.00	257371.4%
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%
TOTAL, CAPITAL OUTLAY		6,034.99	15,623,375.00	258779.9%
THER OUTGO (excluding Transfers of Indirect Costs)				
Other Transfers Out				
Transfers of Pass-Through Revenues To Districts or Charter Schools	7211	0.00	0.00	0.0%
To County Offices	7212	0.00	0.00	0.0%
To JPAs	7213	0.00	0.00	0.0%
All Other Transfers Out to All Others	7299	0.00	0.00	0.0%
Debt Service				
Debt Service - Interest	7438	957.24	0.00	-100.0%
Other Debt Service - Principal	7439	0.00	0.00	0.0%
		957.24	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		THE REPORT OF A DESCRIPTION OF A DESCRIP	The second se	

•

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
NTERFUND TRANSFERS				20201010120011010	0490190 90200 034A
		0012			n oʻvi-Ci-oʻzanao
INTERFUND TRANSFERS IN		0062			
To: State School Building Fund/ County School Facilities Fund					
From: All Other Funds		8913	131,893.61	52,094,765.00	39397.6%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN	Section 201	0158	131,893.61	52,094,765.00	39397.6%
NTERFUND TRANSFERS OUT		6780		50	of Direct Creens Intertu
To: Otate Osheel Duilding Fund/		008.0		bra	aritorium Santosa
To: State School Building Fund/ County School Facilities Fund		7613	131,893.61	52,094,765.00	39397.6%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			131,893.61	52,094,765.00	39397.6%

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

40 SPECIAL RESERVE FOR CAPITAL OUTLAY PROJECTS



Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0
2) Federal Revenue		8100-8299	0.00	0.00	0.0
3) Other State Revenue		8300-8599	0.00	0.00	0.0
4) Other Local Revenue		8600-8799	169,749.32	191,000.00	12.5
5) TOTAL, REVENUES			169,749.32	191,000.00	12.5
3. EXPENDITURES				No. Prove File	
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	5,000.00	N
5) Services and Other Operating Expenditures		5000-5999	. 0.00	0.00	0.0
6) Capital Outlay		6000-6999	0.00	52,000.00	Ne
 Other Outgo (excluding Transfers of Indirect Costs) 		7100-7299, 7400-7499	0.00	0.00	0.0
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0
9) TOTAL, EXPENDITURES			0.00	57,000.00	Ne
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER		25.00		aliesd Gams of n Gounty Treasury	ind an of batting stream and Case
FINANCING SOURCES AND USES (A5 - B9)			169,749.32	134,000.00	-21.1
D. OTHER FINANCING SOURCES/USES		0878	0108	estud tetano rela	
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
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			169,749.32	134,000.00	-21.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,887,350.60	6,057,099.92	2.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,887,350.60	6,057,099.92	2.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,887,350.60	6,057,099.92	2.9%
2) Ending Balance, June 30 (E + F1e)			6,057,099.92	6,191,099.92	2.2%
Components of Ending Fund Balance a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.09
Stores		9712	0.00	0.00	0.09
Prepaid Expenditures		9713	0.00	0.00	0.09
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance b) Designated Amounts		9740	0.00	0.00	0.0%
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	6,057,099.92	6,191,099.92	2.29
9870 Fd 01 Reserve for Capital Outlay	9010	9780	5,453,875.17	838043	PARAME SOURCE
9871 Fd 13 Reserve for Capital Outlay	9010	9780	603,224.75		
9870 Fd 01 Reserve for Capital Outlay	9010	9780		5,629,875.17	ni koda
9871 Fd 13 Reserve for Capital Outlay	9010	9780		561,224.75	
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

36 67686 0000000 Form 40

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference	1000020202
G. ASSETS						
1) Cash a) in County Treasury		9110	6,028,751.04			
1) Fair Value Adjustment to Cash in County Treasury	,00 S	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	28,348.88			
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			6,057,099.92			
H. LIABILITIES		7396				
1) Accounts Payable		9500	0.00			
2) Due to Grantor Governments		9590	0.00			
3) Due to Other Funds		9610	0.00			
4) Current Loans		9640				
5) Deferred Revenue		9650	0.00			
6) Long-Term Liabilities		9660				
7) TOTAL, LIABILITIES			0.00			
I. FUND EQUITY						
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			6,057,099.92			

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
EDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE		0610			brod parkoval
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE	00.0		0.00	0.00	0.0%
OTHER LOCAL REVENUE					nidevisoe9 sm
Other Local Revenue		0036			om Granter Grudening
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	169,749.32	191,000.00	12.5%
Net Increase (Decrease) in the Fair Value of Investments	0.057.090.92	8662	0.00	0.00	0.0%
Other Local Revenue					8.947
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE		01.82	169,749.32	191,000.00	12.5%
OTAL, REVENUES		9040	169,749.32	191,000.00	12.5%

anuswant my myana

STREET CONTRACT

COMPACT OF STATE

58 ANA 120 A

California Dept of Education SACS Financial Reporting Software - 2009.2.0 File: fund-d (Rev 05/20/2009)

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
CLASSIFIED SALARIES			8	3780 TIGH 349 (3 - 5442)A	
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES		0000	0.00	0.00	0.0%
MPLOYEE BENEFITS		087.2		onut	
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS	00.1	0038	0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	5,000.00	New
TOTAL, BOOKS AND SUPPLIES	00.00	2212	0.00	5,000.00	New

Description Resc	ource Codes Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES				
Subagreements for Services	5100	0.00	0.00	0.0%
Travel and Conferences	5200	0.00	0.00	0.0%
Insurance	5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services	5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	0.00	0.00	0.0%
Transfers of Direct Costs	5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	5800	0.00	0.00	0.0%
Communications	5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURE	5088-1082. S	0.00	0.00	0.0%
CAPITAL OUTLAY	······································		1	
Land	6100	0.00	0.00	0.0%
Land Improvements	6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0.00	0.00	0.0%
Equipment	6400	0.00	52,000.00	Nev
Equipment Replacement	6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY		0.00	52,000.00	Nev
DTHER OUTGO (excluding Transfers of Indirect Costs)				
Other Transfers Out	4200		e le mais	
Transfers of Pass-Through Revenues				
To Districts or Charter Schools	7211	0.00	0.00	0.0%
To County Offices	7212	0.00	0.00	0.0%
To JPAs	7213	0.00	0.00	0.0%
All Other Transfers Out to All Others	7299	0.00	0.00	0.0%
Debt Service				
Debt Service - Interest	7438	0.00	0.00	0.0%
Other Debt Service - Principal	7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs))	0.00	0.00	0.0%
OTAL, EXPENDITURES		0.00	57,000.00	New

Description	an woody Integrated	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
NTERFUND TRANSFERS						
INTERFUND TRANSFERS IN						
From: General Fund/CSSF			8912	0.00	0.00	0.0%
Other Authorized Interfund Transfe	rs In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFE	RS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT			8005			
To: General Fund/CSSF			7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund			7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund			7615	0.00	0.00	0.0%
Other Authorized Interfund Transfe	rs Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFE	RS OUT			0.00	0.00	0.0%

California Dept of Education SACS Financial Reporting Software - 2009.2.0 File: fund-d (Rev 05/20/2009)

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
OTHER SOURCES/USES					D TRANSFERS
SOURCES					Di Portanastrati
Proceeds					na sana na
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					2794 - O.H.U. 1900 BALO
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

51 BOND INTEREST AND REDEMPTION FUND



"

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
A. REVENUES				and a second and a second and	
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.09
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	134,724.42	89,963.00	-33.29
4) Other Local Revenue		8600-8799	6,978,564.06	7,741,857.00	10.99
5) TOTAL, REVENUES			7,113,288.48	7,831,820.00	10.19
B. EXPENDITURES		5078			
1) Certificated Salaries		1000-1999	0.00	0.00	0.09
2) Classified Salaries		2000-2999	0.00	0.00	0.09
3) Employee Benefits		3000-3999	0.00	0.00	0.04
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	0.04
 Other Outgo (excluding Transfers of Indirect Costs) 		7100-7299, 7400-7499	6,792,622.51	6,785,810.00	-0.1
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.04
9) TOTAL, EXPENDITURES			6,792,622.51	6,785,810.00	-0.19
C. EXCESS (DEFICIENCY) OF REVENUES				to artisO besits	
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		8778	320,665.97	1,046,010.00	226.29
D. OTHER FINANCING SOURCES/USES		31.00			
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.09
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
E. NET INCREASE (DECREASE) IN FUND					2110
BALANCE (C + D4)			320,665.97	1,046,010.00	226.2%
F. FUND BALANCE, RESERVES		66) (5-0008-0104)			
1) Beginning Fund Balance		-936-0018			
a) As of July 1 - Unaudited		9791	7,743,345.38	8,064,011.35	4.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,743,345.38	8,064,011.35	4.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,743,345.38	8,064,011.35	4.1%
2) Ending Balance, June 30 (E + F1e)		000-1988	8,064,011.35	9,110,021.35	13.0%
Components of Ending Fund Balance		2000 2990			
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		9740	0.00	0.00	0.0%
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	8,064,011.35		
d) Unappropriated Amount		9790		9,110,021.35	

mosters Out

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
1) Cash a) in County Treasury		9110	8,064,011.35		
1) Fair Value Adjustment to Cash in County Trease	ury	9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS	1. 14. 63 S. D.S	8614	8,064,011.35		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			8,064,011.35		

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
EDERAL REVENUE					
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE		0516			
Tax Relief Subventions Voted Indebtedness Levies		0810			
Homeowners' Exemptions		8571	134,724.42	89,963.00	-33.2%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE		9200	134,724.42	89,963.00	-33.2%
THER LOCAL REVENUE		0959		5.0	
Other Local Revenue County and District Taxes Voted Indebtedness Levies		orce .			
Secured Roll		8611	5,861,903.61	6,727,861.00	14.8%
Unsecured Roll		8612	476,982.11	424,437.00	-11.0%
Prior Years' Taxes		8613	(79.73)	0.00	-100.0%
Supplemental Taxes		8614	251,279.06	256,305.00	2.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	160,651.78	163,865.00	2.0%
Interest		8660	227,827.23	169,389.00	-25.7%
Net Increase (Decrease) in the Fair Value of Investment	S	8662	0.00	0.00	0.0%
Other Local Revenue		0199			
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE		Cised	6,978,564.06	7,741,857.00	10.9%
TOTAL, REVENUES			7,113,288.48	7,831,820.00	10.1%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)				
Debt Service					
Bond Redemptions		7433	2,695,000.00	2,805,000.00	4.1%
Bond Interest and Other Service		81.00		15° m 869	
Charges		7434	4,097,622.51	3,980,810.00	-2.9%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect	t Costs)	0.00	6,792,622.51	6,785,810.00	-0.1%
OTAL, EXPENDITURES	AP 0		6,792,622.51	6,785,810.00	-0.1%

 D3101 530 (a)
 3010 530 (a)
 3010 (a)<

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
NTERFUND TRANSFERS				olar Davadett To uneti	
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT		55.01			
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES				с. 	
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%

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

BOND DESCRIPTION		GO Bond	Total
OUTSTANDING BONDED INDEBTEDNESS	July 1	104,664,480.00	104,664,480.00
Bonds from Acquired District			0.00
Bonds Sold			0.00
Subtotal		104,664,480.00	104,664,480.00
Less: Bonds to Acquiring District			0.00
Less: Bonds Redeemed		2,695,000.00	2,695,000.00
OUTSTANDING BONDED INDEBTEDNESS	June 30	101,969,480.00	101,969,480.00
	0000.00	7 7 40 0 45 00	7740.045.00
1. Restricted Balance, July 1	2008-09	7,743,345.38	7,743,345.38
2. Tax Receipts	2008-09	6,750,736.83	6,750,736.83
3. State and Federal Apportionments	2008-09 2008-09	134,724.42	134,724.42
 Other Designated Revenue Subtotal (Sum of lines 1 through 4) 	2008-09	227,827.23 14,856,633.86	227,827.23 14,856,633.86
6. Less: Actual Expenditures or Other Uses	2008-09	6,792,622.51	6,792,622.51
7. Restricted Balance, June 30	2008-09	0,792,022.51	0,792,022.01
(Line 5 minus 6)	2008-09	8,064,011.35	8,064,011.35
8. Estimated Tax Receipts on the	2000-00	0,004,011.00	0,004,011.00
Unsecured Roll	2009-10	6,197,000.00	6,197,000.00
9. Estimated State and Federal	2000 10	0,107,000.00	0,107,000.00
Apportionments	2009-10	102,485.00	102,485.00
10. Other Estimated Revenue	2009-10	203,700.00	203,700.00
11. Subtotal (Sum of lines 7 through 10)		14,567,196.35	14,567,196.35
12. Amount Budgeted for Expenditures,			
Other Uses, Transfers, and/or Reserve	2009-10	6,793,222.00	6,793,222.00
13. Maximum Amount: District Secured Tax			
Requirements (Line 12 minus 11)	2009-10	(7,773,974.35)	(7,773,974.35)
14. TAX RATE (For use by County Auditor			
or entry of data secured from auditor)			
a) COMPUTED	2009-10		0.00000
b) LEVIED	2009-10		0.00000

67 SELF INSURANCE FUND



4

Description Resource C	odes Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
A. REVENUES			10-10-10 - M (B)	
1) Revenue Limit Sources	8010-8099	0.00	0.00	0.0%
2) Federal Revenue	8100-8299	0.00	0.00	0.0%
3) Other State Revenue	8300-8599	0.00	0.00	0.0%
4) Other Local Revenue	8600-8799	3,020,824.67	3,230,292.00	6.9%
5) TOTAL, REVENUES		3,020,824.67	3,230,292.00	6.9%
3. EXPENSES	9795		Anasts (E10 + E13)	
1) Certificated Salaries	1000-1999	0.00	0.00	0.09
2) Classified Salaries	2000-2999	169,192.82	144,847.00	-14.49
3) Employee Benefits	3000-3999	1,173,014.66	1,421,711.00	21.29
4) Books and Supplies	4000-4999	26,531.82	80,200.00	202.39
5) Services and Other Operating Expenses	5000-5999	1,611,496.63	1,947,250.00	20.89
6) Depreciation	6000-6999	0.00	0.00	0.09
 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	0.09
9) TOTAL, EXPENSES	and a state	2,980,235.93	3,594,008.00	20.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)	1	40,588.74	(363,716.00)	-996.1%
). OTHER FINANCING SOURCES/USES	9780 9780	01.09	bend i s	
1) Interfund Transfers a) Transfers In	8900-8929	0.00	0.00	0.09
b) Transfers Out	7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources	8930-8979	0.00	0.00	0.09
b) Uses	7630-7699	0.00	0.00	0.09
3) Contributions	8980-8999	0.00	0.00	0.09
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
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			40,588.74	(363,716.00)	-996.1%
F. NET ASSETS		3		()	peorunet time a su
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	18,796,862.96	18,837,451.70	0.2%
h) Audit Adjustments		0702	0.00	0.00	State Revenue
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,796,862.96	18,837,451.70	0.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			18,796,862.96	18,837,451.70	0.2%
2) Ending Net Assets, June 30 (E + F1e)			18,837,451.70	18,473,735.70	-1.9%
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		7300-73893		and sector Characters	a dente fan te bande
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of				RIVENUES	
Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	18,837,451.70	18,473,735.70	-1.9%
9878 Self Insurance Fund	9010	9780	1,577,616.14	83804830	NUNCE DIADRIVIA
9884 Workers' Compensation Fund	9010	9780	8,186,032.07		and the second the second
9967 OPEB Fund	9010	9780	9,073,803.49		of another
9878 Self Insurance Fund	9010	9780		1,621,316.14	
9884 Workers' Compensation Fund	9010	9780		8,832,228.07	
9967 OPEB Fund	9010	9780		8,020,191.49	Sourced/Eest
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

Unaudited Actuals Self-Insurance Fund Expenses by Object

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference	013303
G. ASSETS						
1) Cash a) in County Treasury		9110	22,348,427.57			
1) Fair Value Adjustment to Cash in County Treasur	ry	9111	0.00			
b) in Banks		9120	0.00			
c) in Revolving Fund		9130	0.00			
d) with Fiscal Agent		9135	70,000.00			
e) collections awaiting deposit		9140	0.00			
2) Investments		9150	0.00			
3) Accounts Receivable		9200	481,292.40			
4) Due from Grantor Government		9290	0.00			
5) Due from Other Funds		9310	0.00			
6) Stores		9320	0.00			
7) Prepaid Expenditures		9330	0.00			
8) Other Current Assets		9340	0.00			
9) Fixed Assets						
a) Land		9410	0.00			
b) Land Improvements		9420	0.00			
c) Accumulated Depreciation - Land Improvements		9425	0.00			
d) Buildings		9430	0.00			
e) Accumulated Depreciation - Buildings		9435	0.00			
f) Equipment		9440	0.00			
g) Accumulated Depreciation - Equipment		9445	0.00			
h) Work in Progress		9450	0.00			
10) TOTAL, ASSETS			22,899,719.97			

Unaudited Actuals Self-Insurance Fund Expenses by Object

Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
	9500	4,062,268.27		
	9590	0.00		
	9610	0.00		
	9640			
	9650	0.00		
	9664	0.00		
	9665	0.00		
	9666	0.00		
	9667	0.00		
	9668	0.00		
	9669	0.00		
	0460 	4,062,268.27		
69.C	OT PA	18,837,451.70		
and the second second second	9420			
		9590 9610 9640 9650 9664 9665 9666 9667 9668 9669	9590 0.00 9610 0.00 9640	9590 0.00 9610 0.00 9640

Description		Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
OTHER LOCAL REVENUE						
Other Local Revenue						
Sales			122013			
Sale of Equipment/Supplies			8631	0.00	0.00	0.0%
Interest			8660	603,265.56	419,000.00	-30.5%
Net Increase (Decrease) in the Fair V	alue of Investn	nents	8662	0.00	0.00	0.0%
Fees and Contracts						
In-District Premiums/			2200			Support Salaries
Contributions			8674	1,942,200.01	2,478,843.00	27.6%
All Other Fees and Contracts			8689	0.00	0.00	0.0%
Other Local Revenue			2900			ounded Salarius
All Other Local Revenue			8699	475,359.10	332,449.00	-30.1%
All Other Transfers In from All Othe	rs		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE				3,020,824.67	3,230,292.00	6.9%
OTAL, REVENUES			3101-3102	3,020,824.67	3,230,292.00	6.9%

Description R	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES		0.535	0.00	0.00	0.0%
CLASSIFIED SALARIES		\$2506		Pele Vetua of Inveniment	ent m (amanosii) ua
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	84,291.68	58,975.00	-30.0%
Clerical, Technical and Office Salaries		2400	84,901.14	85,872.00	1.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES	478,850.1	0.000	169,192.82	144,847.00	-14.49
EMPLOYEE BENEFITS		1.0005		11 11 11 11 11 11	
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	15,857.27	14,063.00	-11.39
OASDI/Medicare/Alternative		3301-3302	12,554.10	11,081.00	-11.79
Health and Welfare Benefits		3401-3402	28,656.18	25,505.00	-11.09
Unemployment Insurance		3501-3502	495.54	435.00	-12.29
Workers' Compensation		3601-3602	1,767.73	1,550.00	-12.3%
OPEB, Allocated		3701-3702	1,107,512.42	1,365,061.00	23.3%
OPEB, Active Employees		3751-3752	1,084.40	0.00	-100.0%
PERS Reduction		3801-3802	5,087.02	4,016.00	-21.19
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,173,014.66	1,421,711.00	21.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	26,531.82	76,700.00	189.1%
Noncapitalized Equipment		4400	0.00	3,500.00	New
TOTAL, BOOKS AND SUPPLIES			26,531.82	80,200.00	202.3%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	519.07	2,700.00	420.2%
Dues and Memberships		5300	0.00	500.00	Nev
Insurance		5400-5450	80,020.00	120,000.00	50.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvement	ts	5600	31,512.57	15,000.00	-52.4%
Transfers of Direct Costs - Interfund		5750	120.00	300.00	150.0%
Professional/Consulting Services and Operating Expenditures		5800	1,498,920.97	1,808,100.00	20.6%
Communications		5900	404.02	650.00	60.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENSE	S		1,611,496.63	1,947,250.00	20.8%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
OTAL, EXPENSES			2,980,235.93	3,594,008.00	20.6%

moli april 1 to anerana 9 Eberigterrete Meterre

California Dept of Education SACS Financial Reporting Software - 2009.2.0 File: fund-e (Rev 04/22/2009)

Description		Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
NTERFUND TRANSFERS						
INTERFUND TRANSFERS IN			5100			
INTERFOND TRANSPERS IN			5206			
Other Authorized Interfund Tra	nsfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRAN	SFERS IN	00-051-08	0342-0048	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT	r		5500		280)v3	
			5600	adrea r	nevolami besitstiqaan	
Other Authorized Interfund Tra	nsfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRAN	SFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES			0.058			
SOURCES			5900			
			-	2.5	OPERATING EXPE	
Other Sources						
Transfers from Funds of Lapsed/Reorganized LEAs			8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES	0.00	00.0		0.00	0.00	0.0%
USES						
Transfers of Funds from Lapsed/Reorganized LEAs			7651	0.00	0.00	0.0%
(d) TOTAL, USES			/001	0.00	0.00	0.0%
Tel rethe, dere				0.00	0.00	0.070
TOTAL, OTHER FINANCING SO	URCES/USES			0.00	0.00	0.02/
(a - b + c - d)				0.00	0.00	0.0%

71 RETIREE BENEFITS FUND



Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
A. REVENUES				i della se la	
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	0.09
4) Other Local Revenue		8600-8799	0.00	0.00	0.09
5) TOTAL, REVENUES			0.00	0.00	0.09
3. EXPENSES		86.4.6		and and another	
1) Certificated Salaries		1000-1999	0.00	0.00	0.09
2) Classified Salaries		2000-2999	0.00	0.00	0.09
3) Employee Benefits		3000-3999	0.00	0.00	0.09
4) Books and Supplies		4000-4999	0.00	0.00	0.09
5) Services and Other Operating Expenses		5000-5999	0.01	0.00	-100.09
6) Depreciation		6000-6999	0.00	0.00	0.0%
 Other Outgo (excluding Transfers of Indirect Costs) 		7100-7299, 7400-7499	0.00	0.00	0.09
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES		0150	0.01	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)	03.0	67.56	(0.01)	0.00	-100.09
D. OTHER FINANCING SOURCES/USES		0.0126			
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.09
b) Transfers Out		7600-7629	0.00	0.00	0.09
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.09
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.09

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			(0.01)	0.00	-100.0%
F. NET ASSETS		20 20 - 2008-2004			
1) Beginning Net Assets a) As of July 1 - Unaudited		9791	0.01	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)		01915-0020	0.01	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			0.01	0.00	-100.0%
2) Ending Net Assets, June 30 (E + F1e)		000-1900	0.00	0.00	0.0%
Components of Ending Net Assets a) Reserve for		2000-2003 []]			
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		9740	0.00	0.00	0.0%
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

Unaudited Actuals Retiree Benefit Fund Expenses by Object

36 67686 0000000 Form 71

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
1) Cash a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury	0.0.0	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		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net OPEB Obligation		9664	0.00		
b) Compensated Absences		9665	0.00		
c) COPs Payable		9666	0.00		
d) Capital Leases Payable		9667	0.00		
e) Lease Revenue Bonds Payable		9668	0.00		
f) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
NET ASSETS					
Net Assets, June 30 (must agree with line F2) (G10 - H7)			0.00		

Unaudited Actuals Retiree Benefit Fund Expenses by Object

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue		0710			(messerity visual
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts		9130			bruit privious
In-District Premiums/ Contributions		8674	0.00	0.00	0.0%
Other Local Revenue		9.140			actions swarting deposi
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE	00 0 	8200	0.00	0.00	0.0%
TOTAL, REVENUES	50.0	92.90	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES		- 8310 8320			string Sheet Plants
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.01	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSI	ES	94.00	0.01	0.00	-100.0%
TOTAL, EXPENSES			0.01	0.00	-100.0%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from					
Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d)			0.00	0.00	0.0%

COMMUNITY FACILITIES DISTRICT 2 & 3



Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	367,357.98	319,000.00	-13.29
5) TOTAL, REVENUES			367,357.98	319,000.00	-13.2%
3. EXPENDITURES		9796			
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	23,685.94	55,000.00	132.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
 Other Outgo (excluding Transfers of Indirect Costs) 		7100-7299, 7400-7499	263,805.00	267,853.00	1.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES		0.0000	287,490.94	322,853.00	12.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			79,867.04	(3,853.00)	-104.8%
D. OTHER FINANCING SOURCES/USES	Ne.(8).850.8	0.6 7.6	10,001.01	(0,000.00)	- Designations
1) Interfund Transfers a) Transfers In		8900-8929	18,686.32	25,000.00	33.8%
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			18,686.32	25,000.00	33.89

ſ

Unaudited Actuals Capital Project Fund for Blended Component Units Expenditures by Object

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			98,553.36	21,147.00	-78.5%
F. FUND BALANCE, RESERVES		30 			
1) Beginning Fund Balance		0253-0078			
a) As of July 1 - Unaudited		9791	931,108.31	1,029,661.67	10.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)		9878-0088	931,108.31	1,029,661.67	10.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			931,108.31	1,029,661.67	10.6%
2) Ending Balance, June 30 (E + F1e)		201 202 - 0881 - 0607	1,029,661.67	1,050,808.67	2.1%
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 b) Designated Amounts		9740	0.00	0.00	0.0%
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	1,029,661.67	1,050,808.67	2.1%
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

tuO instan

California Dept of Education SACS Financial Reporting Software - 2009.2.0 File: fund-d (Rev 05/20/2009)

36 67686 0000000 Form 49

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
1) Cash a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasur	y	9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	1,029,661.67		
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	0.00		
		3400	1 020 661 67		
10) TOTAL, ASSETS			1,029,661.67		
H. LIABILITIES		8788			
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY		1525			
Ending Fund Balance, June 30		0856			
(must agree with line F2) (G10 - H7)	89.192.9	0.0245	1,029,661.67		

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
EDERAL REVENUE					
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE		9120			
Tax Relief Subventions Restricted Levies - Other		0016			
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes	1999. 	8576	0.00	0.00	0.09
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE	1000	0 seco	0.00	0.00	0.0%
DTHER LOCAL REVENUE	00.0	01.66			
Other Local Revenue County and District Taxes		0889			
Other Restricted Levies		9330			
Secured Roll		8615	0.00	0.00	0.00
Unsecured Roll		8616	0.00	0.00	0.00
Prior Years' Taxes		8617	0.00	0.00	0.09
Supplemental Taxes		8618	0.00	0.00	0.09
Non-Ad Valorem Taxes Parcel Taxes		8621	357,966.03	300,000.00	-16.29
Other		8622	0.00	0.00	0.09
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from		0866			
Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.09
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.09
Leases and Rentals		8650	0.00	0.00	0.09
Interest		8660	9,391.95	19,000.00	102.39
Net Increase (Decrease) in the Fair Value of Investme	ents	8662	0.00	0.00	0.09
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.04
All Other Transfers In from All Others		8799	0.00	0.00	0.09
TOTAL, OTHER LOCAL REVENUE			367,357.98	319,000.00	-13.29
OTAL, REVENUES			367,357.98	319,000.00	-13.29

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
CLASSIFIED SALARIES		0.045		Denergia.	
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES	00.0	0513	0.00	0.00	0.0%
EMPLOYEE BENEFITS				agmovad	
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURE	S				
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 Improved	ments	5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
Professional/Consulting Services and		5000	00.005.04	55 000 00	231784.052
Operating Expenditures		5800	23,685.94	55,000.00	132.29
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDIT	URES	0000	23,685.94	55,000.00	132.29
APITAL OUTLAY		2400		2013	
Land		6100	0.00	0.00	0.09
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.09
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.09
Equipment		6400	0.00	0.00	0.09
Equipment Replacement		6500	0.00	0.00	0.0
TOTAL, CAPITAL OUTLAY		0000000000	0.00	0.00	0.09
THER OUTGO (excluding Transfers of Indirect Costs)	5.6	3561 3562			ach chuir à thai
Other Transfers Out		2601-3602			
Transfers of Pass-Through Revenues		3701-3702			
To Districts or Charter Schools		7211	0.00	0.00	0.04
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.04
All Other Transfers Out to All Others		7299	0.00	0.00	0.0
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	238,805.00	237,853.00	-0.49
Other Debt Service - Principal		7439	25,000.00	30,000.00	20.09
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Co	osts)		263,805.00	267,853.00	1.59
OTAL, EXPENDITURES			287,490.94	322,853.00	12.39

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
NTERFUND TRANSFERS					8980535793
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	18,686.32	25,000.00	33.8%
(a) TOTAL, INTERFUND TRANSFERS IN			18,686.32	25,000.00	33.8%
INTERFUND TRANSFERS OUT					en han Puros of militan Puros of Mikengennen LEAs
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	01 (**53*). 1946 (**	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
OTHER SOURCES/USES			÷			D TRANSFERS
SOURCES						ALERSTEINART ON
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						School Building Pundl
of Participation			8971	0.00	0.00	0.0%
Proceeds from Capital Leases			8972	0.00	0.00	0.0%
Proceeds from Lease Revenue	Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources			8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES				0.00	0.00	0.0%
USES						
Transfers of Funds from Lapsed/Reorganized LEAs			7651	0.00	0.00	0.0%
All Other Financing Uses			7699	0.00	0.00	0.0%
(d) TOTAL, USES				0.00	0.00	0.0%
CONTRIBUTIONS						
Contributions from Unrestricted Re	evenues		8980	0.00	0.00	0.0%
Contributions from Restricted Rev	enues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS				0.00	0.00	0.0%
OTAL, OTHER FINANCING SOUF	RCES/USES					
(a - b + c - d + e)				18,686.32	25,000.00	33.8%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
A. REVENUES				diam in a	
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	0.09
4) Other Local Revenue		8600-8799	145,813.56	118,200.00	-18.99
5) TOTAL, REVENUES	492,420.51		145,813.56	118,200.00	-18.99
3. EXPENDITURES		 2678		dat Treat Treat	
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.09
3) Employee Benefits		3000-3999	0.00	0.00	0.09
4) Books and Supplies		4000-4999	0.00	0.00	0.09
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.09
6) Capital Outlay		6000-6999	0.00	0.00	0.09
 Other Outgo (excluding Transfers of Indirect Costs) 		7100-7299, 7400-7499	0.00	0.00	0.09
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.09
9) TOTAL, EXPENDITURES	0.00	avro ()	0.00	0.00	0.09
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)	C0 0	0.550	145,813.56	118,200.00	end Lord oct betwoed resc) one attended -18.99
D. OTHER FINANCING SOURCES/USES		9780			er Designetions
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	18,686.32	25,000.00	33.89
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			(18,686.32)	(25,000.00)	33.89

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			127,127.24	93,200.00	-26.7%
F. FUND BALANCE, RESERVES		20 La consideration			
1) Beginning Fund Balance a) As of July 1 - Unaudited		9791	492,420.51	619,547.75	25.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			492,420.51	619,547.75	25.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			492,420.51	619,547.75	25.8%
2) Ending Balance, June 30 (E + F1e)		1000-19-9	619,547.75	712,747.75	15.0%
Components of Ending Fund Balance a) Reserve for		2000-2009			
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		9740	0.00	0.00	0.0%
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	619,547.75		
d) Unappropriated Amount		9790		712,747.75	

36 67686 0000000 Form 52

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference	
G. ASSETS						
1) Cash a) in County Treasury		9110	0.00			
1) Fair Value Adjustment to Cash in County Treasury	, 00.0	9111	0.00			
b) in Banks		9120	0.00			
c) in Revolving Fund		9130	0.00			
d) with Fiscal Agent		9135	619,547.75			
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		41.64	619,547.75			
H. LIABILITIES						
1) Accounts Payable		9500	0.00			
2) Due to Grantor Governments		9590	0.00			
3) Due to Other Funds		9610	0.00			
4) Current Loans		9640	0.00			
5) Deferred Revenue		9650	0.00			
			0.00			
6) Long-Term Liabilities		9660	0.00			
7) TOTAL, LIABILITIES	00.0	0918	0.00			
I. FUND EQUITY						
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			619,547.75			

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
EDERAL REVENUE					
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE		0276			
Tax Relief Subventions Voted Indebtedness Levies		oc ne			
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE	00.0	CONST	0.00	0.00	0.0%
DTHER LOCAL REVENUE		04240		100	
Other Local Revenue County and District Taxes Voted Indebtedness Levies		0159			
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	142,827.74	114,000.00	-20.2%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Interest		8660	2,985.82	4,200.00	40.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue		0002	0.00	0.00	in energy ba
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			145,813.56	118,200.00	-18.9%
TOTAL, REVENUES			145,813.56	118,200.00	-18.9%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference	 1977 (1987
OTHER OUTGO (excluding Transfers of Indirect Costs)					CHEMISHARE OF	દ્યાવ્યવા
Debt Service						
Bond Redemptions		7433	0.00	0.00	0.0%	1-12-12
20.0		eres		riferen hi	athorized Intertund Fran	A 19931
Bond Interest and Other Service						
Charges		7434	0.00	0.00	0.0%	ATOT.
Debt Service - Interest		7438	0.00	0.00	0.0%	PERSON
Other Debt Service - Principal		7439	0.00	0.00	0.0%	
MB DF		7619		1 DUC Creht	nan'i briutherini beskeritik	A parit
TOTAL, OTHER OUTGO (excluding Transfers of Indirect C	osts)		0.00	0.00	0.0%	
				TUO 2833	ANAGT ONUSPECTAL	TOT
TOTAL, EXPENDITURES			0.00	0.00	0.0%	8 931

0.00	0.00 0.00	0.0%
0.00	non	erest and Other Service
0.00	non	erest and Other Service
	0.00	0.0%
10 000 00		
10 000 00		
10 000 00		
18,686.32	25,000.00	33.8%
18,686.32	25,000.00	33.8%
0.00	0.00	0.0%
0.00	0.00	0.0%
0.00	0.00	0.0%
0.00	0.00	0.00
0.00	0.00	0.0%
0.00	0.00	0.0%
		33,8%
_		0.00 0.00

GENERAL FIXED ASSETS



Colton Joint Unified San Bernardino County

Unaudited Actuals 2008-09 Unaudited Actuals Schedule of Capital Assets

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities: Capital assets not being depreciated:						
Land	23,912,155.00		23,912,155.00	400,000.00		24,312,155.00
Work in Progress	28,291,610.00		28,291,610.00	14,226,837.00	11,701,549.00	30,816,898.00
Total capital assets not being depreciated	52,203,765.00	0.00	52,203,765.00	14,626,837.00	11,701,549.00	55,129,053.00
Capital assets being depreciated:				0000		
	00.104,171,01		100.104,171,01	00.008,000		10,114,110,01
Buildings	148,549,553.00	(27.00)	148,549,526.00	11,642,/10.00		160,192,236.00
Equipment	16,480,027.00	22,810.00	16,502,837.00	404,806.00	10,117.00	16,897,526.00
Total capital assets being depreciated	180,201,031.00	22,783.00	180,223,814.00	12,553,476.00	10,117.00	192,767,173.00
Accumulated Depreciation for:						
Land Improvements	(6,339,828.00)	(90,142.00)	(6,429,970.00)		588,398.00	(7,018,368.00)
Buildings	(48,445,407.00)	(1,314,423.00)	(49,759,830.00)		4,342,598.00	(54,102,428.00)
Equipment	(12,486,600.00)	(51,924.00)	(12,538,524.00)	10,031.00	860,673.00	(13,389,166.00)
Total accumulated depreciation	(67,271,835.00)	(1,456,489.00)	(68,728,324.00)	10,031.00	5,791,669.00	(74,509,962.00)
Total capital assets being depreciated, net	112,929,196.00	(1,433,706.00)	111,495,490.00	12,563,507.00	5,801,786.00	118,257,211.00
Governmental activity capital assets, net	165,132,961.00	(1,433,706.00)	163,699,255.00	27,190,344.00	17,503,335.00	173,386,264.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			00.00
Work in Progress			00.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	00.00
Capital assets being depreciated:						
Land Improvements			00.00			00.00
Buildings			0.00			00.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	00.00
Accumulated Depreciation for:						
Land Improvements			00.00			00.00
Buildings			0.00			00.00
Equipment			0.00			00.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	00.00
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

LONG TERM DEBT



Colton Joint Unified San Bernardino County

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
Governmental Activities:							
General Obligation Bonds Payable	97,819,877.25	6,844,602.75	104,664,480.00		2,695,000.00	101,969,480.00	
State School Building Loans Payable			00.00			0.00	
Certificates of Participation Payable	7,255,000.00		7,255,000.00		450,000.00	6,805,000.00	
Capital Leases Payable	360,687.42		360,687.42		49,139.30	311,548.12	
Lease Revenue Bonds Payable			00.00			0.00	
Other General Long-Term Debt	4,380,000.00		4,380,000.00		25,000.00	4,355,000.00	
Net OPEB Obligation	25,213,047.75	(3,018,489.00)	22,194,558.75	5,939,042.67	1,107,512.42	27,026,089.00	
Compensated Absences Payable	1,657,315.16	(43,472.16)	1,613,843.00		190,870.00	1,422,973.00	
Governmental activities long-term liabilities	136,685,927.58	3,782,641.59	140,468,569.17	5,939,042.67	4,517,521.72	141,890,090.12	0.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			00.00			0.00	
Capital Leases Payable			00.00			0.00	
Lease Revenue Bonds Payable			00.00			00.00	
Other General Long-Term Debt			00.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			00.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	00.00	0.00

California Dept of Education SACS Financial Reporting Software - 2009.2.0 File: debt (Rev 03/28/2008)

Printed: 9/10/2009 9:22 AM

GANN



Colton Joint Unified San Bernardino County

A.

в.

c.

Unaudited Actuals Fiscal Year 2008-09 School District Appropriations Limit Calculations

	1	2008-09 Calculations			2009-10 Calculations	
	Extracted Data		Entered Data/	Extracted		Entered Data/
	Data	Adjustments*	Totals	Data	Adjustments*	Totals
PRIOR YEAR DATA (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	1965 APPROVEN 1966 - 1966 - 1966 1966 - 1966 - 1966 - 1
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT						
(Preload/Line D11, PY column) 2. PRIOR YEAR GANN ADA (Preload/Line B9, PY column)	101,265,061.22 24,054.42		101,265,061.22 24,054.42			107,309,642.6
			21,001.12			2-1,-1-1.1
ADJUSTMENTS TO PRIOR YEAR LIMIT	Ad	justments to 2007-	08	Ad	justments to 2008-	09
3. District Lapses, Reorganizations and Other Transfers		as a management of the			the own and the second second	MC18-LUXXR-LAT
 Temporary Voter Approved Increases Less: Lapses of Voter Approved Increases 	Frank States States					
 Capses of Votel Approved increases TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT 						
(Lines A3 plus A4 minus A5)	Service by State		0.00			0.0
 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) 						pplemental instruct pplemental instruct mm Day Gob Add min Day Sch Add Cob Juscotione
CURRENT YEAR GANN ADA	00.0	2008-09 P2 Report	00.0	2	2009-10 P2 Estimate	iste Apportistentis sider Some Gen
(2008-09 data should tie to Principal Apportionment Attendance Software reports)	00.0		00.0	n(ect, 8-680)**	nical Black Grant (O	
1. Total K-12 ADA (Form A, Line 10)	22,757.74		22,757.74	22,667.00	, Grades K-3 (Objeq	22,667.0
2. ROC/P ADA**	663.73		663.73	660.00	0242022	660.0
3. Total Charter Schools ADA (Form A, Line 26)	101.19	00.0	101.19	0.00	1	0.0
4. Total Supplemental Instructional Hours**	642,949.00		642,949.00	643,000.00		643,000.0
5. Divide Line B4 by 700 (Round to 2 decimal places)			918.50		Land Hallacan Cont	918.5
6. TOTAL P2 ADA (Lines B1 through B3 plus B5)		- Alasta - A	24,441.16		and an officer and	24,245.5
OTHER ADA	Contraction of the second	Carl And Sto				
(From Principal Apportionment Attendance Software)			Strate Second		S. S. M. C. Landson and S. Martine Street	
 Apprentice Hours - High School Divide Line B7 by 525 (Round to 2 decimal places) 			0.00			0.0
 Divide Line B7 by 525 (Round to 2 decimal places) TOTAL CURRENT YEAR GANN ADA 			0.00			0.0
(Sum Lines B6 plus B8)			24,441.16		States and	24,245.5
LOCAL PROCEEDS OF TAXES		2008-09 Actual			2009-10 Budget	
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	101.205.061.22			(8A 204q 17	senU) timU mengen	vised Prior Year's
1. Homeowners' Exemption (Object 8021)	147,001.29		147,001.29	150,000.00		150,000.0
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00	Administration (Clinical III)	0.0
 Other Subventions/In-Lieu Taxes (Object 8029) Secured Roll Taxes (Object 8041) 	50.94 12.134.688.65		50.94 12.134.688.65	100.00	nd to four declaration	100.0
 Secured Roll Taxes (Object 8041) Unsecured Roll Taxes (Object 8042) 	562,551.57		562,551.57	600,000.00	MU SHOTARSON	600,000.0
 6. Prior Years' Taxes (Object 8043) 	293,161.07		293,161.07	300,000.00	(QL) (191)	300,000.0
7. Supplemental Taxes (Object 8044)	556,556.56		556,556,56	700,000.00	NULTRATION TOTAL	700,000.0
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(4,618,085.43)		(4,618,085.43)	(4,800,000.00)	and in the second second	(4,800,000.0
9. Penalties and Int. from Delinquent Taxes (Object 8048)	55,972.01		55,972.01	60,000.00	Calculation	60,000.0
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00	ia h Local Limit (G	0.0
11. Comm. Redevelopment Funds (Objects 8047 & 8625)			10000	1979-912 1	on Jud 1004,58 to 88	\$120 limita Line
(Only if not counted in redevelopment agency's limit)	0.00		0.00	0.00	lass there and	0.0
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00	and a book upne	0.0
 Other Non-Ad Valorem Taxes (Object 8622) (Taxes only) Penalties and Int, from Delinguent Non-Revenue Limit 	0.00		0.00	0.00	nin eu ken 1 to 800	0.0
Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00	And I loost that	0.0
 Transfers to Charter Schools in Lieu of Property Taxes (Object 8096) 	(22,859.00)		(22,859.00)	0.00	i O6a or 0101 roceeds of 19xes	0.0
16. TOTAL TAXES AND SUBVENTIONS	9,109,037.66	0.00	9,109,037.66	8,919,262.00	0.00	8,919,262.0
(Lines C1 through C15)	2011.686.046			DS plus D725 11 per D64		Cole Local Mer
er the ich e			the second s			
OTHER LOCAL REVENUES (Funds 01, 09, and 62)				10/01/07/07	NON JUST CARL READ OF	
OTHER LOCAL REVENUES (Funds 01, 09, and 62) 17. To General Fund from Bond Interest and Redemption	0.00		0.00	0.00	ton such control but not stated agency	0.0
OTHER LOCAL REVENUES (Funds 01, 09, and 62)	0.00		0.00	0.00	trans (223, 50, 60 Ren Sero) Gubjeano Me Lenit	0.0

Unaudited Actuals Fiscal Year 2008-09 School District Appropriations Limit Calculations

		2008-09 Calculations			2009-10 Calculations		
 Contraction of the second secon	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals	
EXCLUDED APPROPRIATIONS		and the second			and the second second		
 Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts) 			1,783,055.00			1,769,314.00	
OTHER EXCLUSIONS 20. Americans with Disabilities Act 21. Unreimbursed Court Mandated Desegregation			25.106,005.001			RABY ROLPS LA 9 100 an Bards RIGER RABY ROL	
Costs 22. Other Unfunded Court-ordered or Federal Mandates 23. TOTAL EXCLUSIONS (Lines C19 through C22)			1,783,055.00		a lautona de la	1,769,314.00	
STATE AID RECEIVED (Funds 01, 09, and 62)					Approved Increases		
24. Revenue Limit State Aid - Current Year (Object 8011)	119,014,849.00		119,014,849.00	103,830,037.00	TS TO PRIOR YIEA	103,830,037.0	
25. Revenue Limit State Aid - Prior Years (Object 8019)	(7,032.00)		(7,032.00)	0.00	CTA 2.60	0.0	
26. Supplemental Instruction - CY (Res. 0000, Object 8311)**	0.00		0.00	0.00		0.0	
27. Supplemental Instruction - PY (Res. 0000, Object 8319)**	0.00		0.00 59,629.00	0.00		0.0	
28. Comm Day Sch Addl Funding - CY (Rs. 2430, Ob 8311)** 29. Comm Day Sch Addl Funding - PY (Rs. 2430, Ob 8319)**	(2,044.00)		(2,044.00)	0.00	of ethomalouite II vin	0.0	
30. ROC/P Apportionment - CY (Res. 6350, Object 8311)**	0.00		0.00	0.00	a entand in Line Ad	0.0	
31. ROC/P Apportionment - PY (Res. 6350, Object 8319)**	0.00		0.00	0.00		0.0	
32. Charter Schs. Gen. Purpose Entitlement (Object 8015)	0.00	2008-09-11-90-800	0.00	0.00	80.6	0.0	
33. Charter Schs. Categorical Block Grant (Object 8480)**	0.00		0.00	0.00	iothaggi Loguint a	0.0	
34. Class Size Reduction, Grades K-3 (Object 8434)	7,966,222.00		7,966,222.00	7,901,838.00	(8))	7,901,838.0	
35. Class Size Reduction, Grade 9 (Object 8435)**	0.00		0.00	0.00	A, Line 10)	0.0	
36. SUBTOTAL STATE AID RECEIVED (Lines C24 through C35)	127,031,624.00	0.00	127,031,624.00	111,731,875.00	0.00	111,731,875.0	
ADD BACK TRANSFERS TO COUNTY				(average)	stretchonal Hours"		
37. County Office Funds Transfer (Form RL, Line 32)	303,027.00		303,027.00	272,022.00	ulo Sa douncel ca a	272,022.0	
38. TOTAL STATE AID (Lines C36 plus C37)	127,334,651.00	0.00	127,334,651.00	112,003,897.00	0.00	112,003,897.0	
						A0A	
 DATA FOR INTEREST CALCULATION 39. Total Revenues (Funds 01, 09 & 62; objects 8000-8799) 40. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662) 	198,294,078.74		198,294,078.74	170,771,079.00	ment Altriedance Gr gh School	170,771,079.0	
	909,461.16		909,461.16	805,000.00	e (Pound to 2 decimi BAR GANM ADA	805,000.0	
PPROPRIATIONS LIMIT CALCULATIONS					2009-10 Budget	um Lines B6 plus B8)	
		COOSE CARGOS	101,265,061.22		LAXES	107,309,642,6	
 Revised Prior Year Program Limit (Lines A1 plus A6) Inflation Adjustment 			1.0429			1.00	
 Program Population Adjustment (Lines B9 divided by [A2 plus A7]) (Round to four decimal places) 			1.0161		A Contractor	0.992	
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			107,309,642.60			107,111,162.6	
APPROPRIATIONS SUBJECT TO THE LIMIT)) Minter T. Instan Y. an andres T. Lester er reis Le	
 Local Revenues Excluding Interest (Line C18) Preliminary State Aid Calculation 			9,109,037.66			8,919,262.0	
 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) b. Maximum State Aid in Local Limit 			2,932,939.20			2,909,468.4	
(Lesser of Line C38 or Lines D4 minus D5 plus C23; but not less than zero)			99,983,659.94			99,961,214.6	
 Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b) Local Payments in Presented of Target 			99,983,659.94		and any strate as a	99,961,214.6	
 Local Revenues in Proceeds of Taxes Interest Counting in Local Limit (Line C40 divided by [Lines C39 minus C40] times [Lines D5 plus D6c]) Total Local Proceeds of Taxes (Lines D5 plus D7a) State Aid in Proceeds of Taxes (Greater of Line D6a, 			502,650.98 9,611,688.64			515,683.9 9,434,945.9	
or Lines D4 minus D7b plus C23; but not greater than Line C38 or less than zero) 9. Total Appropriations Subject to the Limit			99,481,008.96			99,445,530.7	
a. Local Revenues (Line D7b)		SN T M	9,611,688.64				
b. State Subventions (Line D8)		A Statements	99,481,008.96				
c. Less: Excluded Appropriations (Line C23)		Warden warden warden	1,783,055.00				
 d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c) 			107,309,642.60				

Unaudited Actuals Fiscal Year 2008-09 School District Appropriations Limit Calculations

an bernarante obarry		Crippropriationo Enni				
		2008-09			2009-10	
	Extracted	Calculations	Entered Data/	Extracted	Calculations	Entered Data/
	Data	Adjustments*	Totals	Data	Adjustments*	Totals
		Aujuounomo	, cture		, ague anome	. e ture
10. Adjustments to the Limit Per	The State of State of State					
Government Code Section 7902.1						
(Line D9d minus D4; if negative, then zero)			0.00			Conservation of the little
If not zero report amount to:	11 - 2017 1 - 10					
Michael C. Genest, Director						
State Department of Finance	the state of the					
Attention: School Gann Limits	and the second second		and manufacture to			Section and States
State Capitol, Room 1145	Alles Antonia and					-4-2217. 0-40-
Sacramento, CA 95814						
Summary		2008-09 Actual			2009-10 Budget	
11. Adjusted Appropriations Limit	a the second second second					
(Lines D4 plus D10)			107,309,642.60			107,111,162.69
 Appropriations Subject to the Limit (Line D9d) 			107,309,642.60			
 * Please provide below an explanation for each entry in the adjustme ** The reporting for this item may have been affected by SBX3 4 (Cha User Guide (press F1 from the open form) for detailed instructions. 						
		(000) 505 0005				
Sosan Schaller		(909) 580-6605	ber			
Gann Contact Person		Contact Phone Num	iber			

MINIMUM CLASSROOM COMPENSATION



Unaudited Actuals 2008-09 Unaudited Actuals GENERAL FUND 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	97,987,900.77	301	0.00	303	97,987,900.77	305	1,408,783.02		307	96,579,117.75	309
2000 - Classified Salaries	29,970,618.07	311	4,623.36	313	29,965,994.71	315	3,079,795.85		317	26,886,198.86	319
3000 - Employee Benefits (Excluding 3800)	35,329,570.31	321	407.18	323	35,329,163.13	325	1,273,124.38		327	34,056,038.75	329
4000 - Books, Supplies Equip Replace. (6500)	10,097,167.05	331	(0.01)	333	10,097,167.06	335	4,310,579.65		337	5,786,587.41	339
5000 - Services & 7300 - Indirect Costs	13,696,467.41	341	217,585.88	343	13,478,881.53	345	2,930,170.32		347	10,548,711.21	349
			T	OTAL	186,859,107.20	365		Т	OTAL	173,856,653.98	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.

				EDP
PAR	II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		No.
1.	Teacher Salaries as Per EC 41011	1100	78,490,658.20	375
2.	Salaries of Instructional Aides Per EC 41011	2100	4,640,947.50	380
3.	STRS	3101 & 3102	6,488,418.73	382
4.	PERS	3201 & 3202	442,961.85	383
5.	OASDI - Regular, Medicare and Alternative.	3301 & 3302	1,497,983.26	384
6.	Health & Welfare Benefits (EC 41372)			
	(Include Health, Dental, Vision, Pharmaceutical, and			
	Annuity Plans).	3401 & 3402	12,008,942.89	385
7.	Unemployment Insurance.	3501 & 3502	253,781.02	390
8.	Workers' Compensation Insurance.	3601 & 3602	903,943.66	392
9.	OPEB, Active Employees (EC 41372).	3751 & 3752	134,132.13	
10.	Other Benefits (EC 22310)	3901 & 3902	0.00	393
11.	SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		104,861,769.24	395
12.	Less: Teacher and Instructional Aide Salaries and			
	Benefits deducted in Column 2.		0.00	
13a.	Less: Teacher and Instructional Aide Salaries and			
	Benefits (other than Lottery) deducted in Column 4a (Extracted).		73,003.74	396
	Less: Teacher and Instructional Aide Salaries and			
	Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
	TOTAL SALARIES AND BENEFITS.		104,788,765.50	397
	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		60.27%	
	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. Minimum percentage required (60% elementary, 55% unified, 50% high) 55.00% Percentage spent by this district (Part II, Line 15) 60.27% 2. 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)..... 173,856,653.98 0.00 5 Deficiency Amount (Part III, Line 3 times Line 4)

INDIRECT COST RATE



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. Salaries and Benefits - Other General Administration and Centralized Data Processing Α. 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) 7,159,058.67 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. Salaries and Benefits - All Other Activities В. 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) 156,869,603.67 Percentage of Plant Services Costs Attributable to General Administration C. (Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.56% 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)

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.

Pa	rt 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)	6,675,896.48
	2. Centralized Data Processing, less portion charged to restricted resources or specific goals	recent pares palarnoru
	(Function 7700, objects 1000-5999, minus Line B10)	2,678,346.59
	3. External Financial Audit - Single Audit (Function 7190, objects 5000-5999) and and a second and a second se	0.00
	4. Staff Relations and Negotiations (Function 7120, objects 1000-5999)	0.00
	5. Plant Maintenance and Operations (portion relating to general administrative offices only)	(Functions 2)
	(Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	947,261.96
	6. Facilities Rents and Leases (portion relating to general administrative offices only)	a a cashi Bi is
	(Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	(622.44)
	7. Adjustment for Employment Separation Costs	uoma na li d
	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)	10,300,882.59
	9. Carry-Forward Adjustment (Line A8 plus 2nd prior year carry-forward adjustment of \$756,044.13,	125 210 40
	minus [2nd prior year indirect cost rate of 5.78% times Line B18]) 10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	<u> </u>
	To. Total Adjusted Indirect Costs (Line Ao plus Line Ao)	10,420,132.33
В.	Base Costs	
в.	1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	115,162,811.37
	 Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100) 	22,397,596.83
	3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	16,348,035.59
	ASs. divided to brook the semidine is partial dispersion as and also in the second also in the second at 500 million as 500 millions and a 500 millions as	1,384,101.32
	 Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100) Community Services (Functions 5000-5999, objects 1000-5999 except 5100) 	0.00
		0.00
	6. Enterprise (Function 6000, objects 1000-5999 except 5100)	1,102,611.59
	7. Board and Superintendent (Functions 7100-7180 except 7120, objects 1000-5999)	0.00
	8. External Financial Audit - Other (Function 7191, objects 5000-5999)	0.00
	9. Other General Administration (portion charged to restricted resources or specific goals only)	
	(Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	48,129.25
	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	olicy Normal separatio
	except 0000 and 9000, objects 1000-5999) and and benefit and benefit and block and benefit and benefit and	0.00
	11. Plant Maintenance and Operations (all except portion relating to general administrative offices)	
	(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5) and least barrier of a modulation	19,826,026.68
	12. Facilities Rents and Leases (all except portion relating to general administrative offices)	70 500 05
	(Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6) 13. Adjustment for Employment Separation Costs	78,538.95
	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)	369,137.68
	15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	3,082,882.06
	16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	9,328,438.71
	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)	189,128,310.03
c.	Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
	(For information only - not for use when claiming/recovering indirect costs)	Abnomation Massi
	(Line A8 divided by Line B18) in energy and an energy and a sense to be set of the set o	5.45%
_	ore (0000-1999) in funds (1), 40, and 62 with functions 7200-7700. Theory costs will be	
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)	
	(Line A10 divided by Line B18)	5.51%

CASHFLOW



ACTUAL MONTHLY CASH FLOWS FISCAL YEAR 2008-2009 GENERAL FUND

ш
н

	ll July	l August	September	October	November	December	January	February	March	April I	May	June	Accruals	Total
A. BEGINNING CASH	II 32,127,637.66	30,305,244.75	34,920,709.24	43,137,603.48	38,786,013.82	37,927,994.61	38,326,692.37	37,072,431.61	34,450,137.04	33,060,887.10	29,541,510.29	23,802,787.64		18,913,771.05
B. RECEIPTS	_													
State Aid	1,168,280.00	15,577,073.00	17,004,971.00	5,794,872.00	9,302,922.00	8,806,754.00	9,302,922.00	9,765,898.00	7,784,953.00	9,030,761.00	9,030,761.00		16,437,650.00	119,007,817.00
Property Tax	1,518,289.30	29,228.03	429.49	13,401.55	1,267,190.13	2,622,523.41	290,079.36	56,615.30	986,474.34	2,033,019.33	122,011.33	192,635.09		9,131,896.66
PERS Reduction	48,164.05	55,838.52	64,446.86	65,429.41	62,810.73	64,223.44	119,312.77	81,740.25	69,281.39	74,812.00	64,376.57	85,599.54	7,331.47	863,367.00
Charter Schl In Lieu Taxes	=		(7,017.66)	(1,829.00)	(1,829.00)	I (1,829.00) I	(1,829.00)		(4,802.00)	(1,601.00)	(1,601.00)	,	(521.34)	(22,859.00)
Federal Revenue	221,464.00	1,367,860.75	(898,689.17)	(144,557.22)	472,404.51	2,778,714.08	1,985,257.43	103,596.08	98,239.09	1,490,052.80	49,650.18	9,336,057.27	6,023,147.25	22,883,197.05
Other State Revenue	II 202,936.00	613,919.00	l 1,199,507.83	6,277,261.83	844,326.00	3,192,380.00	1,723,365.87	1,505,462.00	3,849,294.00	5,007,719.12	546,052.62	2,631,811.48	6,092,026.57	33,686,062.32
Other Local Revenues	33,624.37	74,856.82	451,279.37	407,412.66	3,750,207.12	925,830.52	937,334.04	1,124,934.58	786,561.31	1,052,199.18	736,598.17	952,417.20	1,511,342.37	12,744,597.71
Interfund Transfers In	=	_	_			-							26,906.60	26,906.60
All Other Financial Sources	_		4,771,000.00		_					(4,771,000.00)				
Other Receipts/Non-Revenue	_	_			_									
TOTAL RECEIPTS	3,192,757.72	17,718,776.12	22,585,927.72	12,411,991.23	15,698,031.49	18,388,596.45	14,356,442.47	12,638,246.21	13,570,001.13	13,915,962.43	10,547,848.87	13,198,520.58	30,097,882.92	198,320,985.34
C. DISBURSEMENTS		_				_								
Certificated Salaries		6,140,994.47	6,484,983.19	8,454,975.67	8,583,310.21	8,514,392.63	8,463,724,94	8,489,117.98	8,472,917.93	8,644,193.27	8,477,672.51	8,567,050.26	8,694,567.71	97,987,900.77
Classified Salaries	1,628,432.32	2,053,612.39	2,593,190.39	2,633,718.32	2,461,350.28	2,599,546.69	2,586,757.14	2,636,829.14	2,602,205.80	2,598,644.23	2,630,864.67	2,605,875.43	339,591.27	29,970,618.07
Employee Benefits	915,500.80	2,827,322.29	2,886,338.60	3,041,068.25	3,019,961.86	3,029,660.09	3,040,985.63	3,039,576.92	3,030,865.58	3,061,105.02	3,046,772.86	3,074,892.59	2,056,093.01	36,070,143.50
Supplies	127,489.71	896,046.88	1,757,441.61	1,029,211.50	926,371.65	847,140.68	554,334,51	548,693.37	590,571.65	786,202.46	718,039.20	507,335.88	808,287.95	10,097,167.05
Services	265,912.58	1,202,402.72	910,624.52	1,694,789.65	953,184.38	862,608.92	969,353.11	1,277,824.11	1,007,178.31	902,339.27	1,182,829.50	1,213,674.63	1,917,437.73	14,360,159.43
Capital Outlay	II (33.82)	52,217.56	73,164.92	30,793.36	23,087.63	262,069.43	413,916.77	217,142.27	237,421.55	88,299.98	63,710.97	114,055.52	47,738.32	1,623,584.46
Other Outgo				785,350.93	296,662.41	149,122.88	(90,527.51)	317,756.24	319,248.35	777,923.82	223,968.00		566,200.50	3,345,705.62
Interfund Transfers Out			15,015.00	29,000.00		1,048,766.00	202,011.00	(1,048,766.00)				799,615.00		1,045,641.00
TOTAL DISBURSEMENTS	II 2,937,301.59	13,172,596.31	14,720,758.23	17,698,907.68	16,263,928.42	17,313,307.32	16,140,555.59	15,478,174.03	16,260,409.17	16,858,708.05	16,343,857.71	16,882,499.31	14,429,916.49	194,500,919.90
D. PRIOR YEAR TRANSACTIONS	=	_	_			-		_						
Accounts Receivable	II 10,984,519.49	669,459.94	1,313,337.35	937,798.22	149,351.11	1,650,307.10	829,532.01	10,856.23	1,255,635.34	(29,694.35)	26,018.04	(1,278,414.61)	_	16,518,705.87
Accounts Payable	II 13,062,368.53	600,175.26	961,612.60	2,471.43	441,473.39	2,326,898.47	299,679.65	[(206,777.02)	(45,522.76)	546,936.84	(31,268.15)	(73,376.75)	_	17,884,671.49
TOTAL PRIOR YEAR TRANSACTIONS	(2,077,849.04)	69,284.68	351,724.75	935,326.79	(292,122.28)	(676,591.37)	529,852.36	217,633.25	1,301,158.10	(576,631.19)	57,286.19	(1,205,037.86)		(1,365,965.62)
E. NET INCREASE/DECREASE	_	_	_											
(B - C + D)	II (1,822,392.91)	4,615,464.49	8,216,894.24	(4,351,589.66)	(858,019.21)	398,697.76	(1,254,260.76)	(2,622,294.57)	(1,389,249.94)	(3,519,376.81)	(5,738,722.65)	(4,889,016.59)		
F. ENDING CASH (A + E)	30,305,244.75	34,920,709.24	1 43,137,603.48	38,786,013.82	37,927,994.61	38,326,692.37	37,072,431.61	1 34,450,137.04 1	33,060,887.10	29,541,510.29	23.802.787.64	18,913,771.05		18,913,771,05

9/10/2009

LOTTERY REPORT



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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. REVENUES AND OTHER FINANCING					
1. Beginning Balance	9791-9795	1,562,382.71		121,297.81	1,683,680.52
2. State Lottery Revenue	8560	2,652,548.91		316,585.06	2,969,133.97
3. Other Local Revenue	8600-8799	0.00	ALC: N. S. Marker and	0.00	0.00
 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)		4,214,931.62	0.00	437,882.87	4.652.814.49
B. EXPENDITURES AND OTHER FINAN 1. Certificated Salaries	CING USES 1000-1999	297,589.10			297,589.10
2. Classified Salaries	2000-2999	389,145.77			389,145.77
3. Employee Benefits	3000-3999	56,866,71			56,866.71
4. Books and Supplies	4000-4999	512,972.84		203,717.54	716,690.38
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	1,284,066.03			1,284,066.03
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			222,320.56	222,320.56
6. Capital Outlay	6000-6999	2,995.97		Martin and Martin and	2,995.97
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out	7200-7299	95,336.17		11,844.77	107,180.94
9. Transfers of Indirect Costs	7300-7399	781.93	W. T. C. S. Strengthe		781.93
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financ	ing Uses				
(Sum Lines B1 through B11)		2,639,754.52	0.00	437,882.87	3,077,637.39
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	1,575,177.10	0.00	0.00	1,575,177.10

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.

COMMUNITY DAY SCHOOL



	Direct Instructional Costs and Documented Support Costs		
	(Funds 01, 09, and 62, Resource 2430, Goal 3550, Functions 1000-	Object	
	1999, 2000-3600, 3900, 4000-4999, 8100-8400, and 8700)	Codes	Program Costs
1	Certificated Salaries	1000-1999	84,280.50
2	Classified Salaries	2000-2999	72,488.25
3	Employee Benefits	3000-3999	50,192.72
4	Books and Supplies	4000-4999	0.00
5	Services and Other Operating Expenditures	5000-5999	21,934.00
6	Equipment & Replacement	6400, 6500	0.00
7	Total Program Costs (In accordance with EC 48660.2 (a))		
	(Sum of lines 1 through 6)		228,895.47

Compliance Calculation	Total Program
A. Program Revenues*	
(Funds 01, 09, and 62, Resource 2430, Objects 8091, 8099, 8311, and 8319)	112,475.00
B. Net Revenues	
(Line A times 90%)	101,227.50
C. Program Costs	
(Line 7)	228,895.47
D. Difference*	
(Line B minus Line C) (If positive, amount is subject to reduction from the next	
apportionment)	(127,667.97)

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.)

ANNUAL REPORT OF PUPIL TRANSPORTATION



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

36 67686 0000000 Form TRAN

Description	EDP No.	Home-to-School	SD/OI
SCHEDULE I - PUPIL TRANSPORTATION DATA	NON EXCERCI	ABLE TRANSPORTAT	
ENTER average number of buses used to transport pupils daily to/from school	008/006	47.0	19.0
B. 1. ENTER average number of pupils transported daily one way to/from school	end transports	created cost of octal onto	
(excluding extended year)	020/019	6,707.0	289.0
2. ENTER number of pupils included on Line B1 with transportation in IEP	023/024	113.0	289.0
C. ENTER total number of miles driven to/from school	021/022	603,049.0	270,347.0
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	n strangener statut
SCHEDULE II - COST DATA			
(Home-to-School: Unless otherwise specified, Fund 01, Resources 1100, 7045, 7230, 7235, 7394, and 7397, Function 3600)	d paramas bra	ents to common quimera i stion and/or replacement	
(SD/OI: Unless otherwise specified, Fund 01, Resource 7240, Function 3600)	nul (Estudiore)	us payments included in 5	
A. Classified Salaries & Benefits (Objects 2100-2999, 3102, 3202, 3302, 3402, 3502, 3602, 3702,	a so you as b	eq eAB Literito colhect EAs po	
3752, 3802 and 3902)	Dioni, E, Kreiuk	3,117,657.05	640,724.20
		391,129.56	96,551.64
B. Books & Supplies (Objects 4200, 4300 and 4400)	sebutoni tred	3,269.31	0.00
C. 1. Travel/Conferences & Dues/Memberships (Objects 5200 and 5300)			NAVOID 101 101 100 100
2. Insurance (Objects 5400 and 5450)	m Schedule I	34,486.65	15,327.40
Rentals, Leases, Repairs, and Noncapitalized Improvements (Object 5600)		45,942.52	11,224.45
Interprogram/Interfund Transfers (Objects 5710 and 5750)	out in theo	(1,113,842.21)	130,146.50
5. Other Services and Operating Expenditures (Objects 5100 and 5800)	most acress 1	2 boot 50, 120, 52, 120, 1	al Deductions (Lines
(Contracts for repairs should be charged to Object 5600)		153,374.89	0.00
	003/004	0.00	
 ENTER amount included on Line C5 paid to a private contractor to transport pupils 	003/004	0.00 8.285.08	0.00
6. Communications (Object 5900)	ournent to u	0,205.00	0.00
D. Capital Outlay, Lease Purchase & Debt Service	en ART Deather	s of own stace eldevellar	
(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,	end 0.0 million	malacement (Lines 21. C	
	(31)	n Evonse Alnos G. Land	
minus Fund 01, Resources 7230 and 7235, Object 8972, minus Funds 15 & 18 Object 8972)	ing Expansion	etrosenta Tilonita Zuatura	
Object 8972) (SD/OI: Fund 01, Resource 7240, Function 3600, Objects 6400 & 6500,	S and I had	horis2 un habiele X ani I	
plus Fund 01, Resource 7240, Function 9100, Objects 7438 and 7439,	touone out	tion which is a second beauty	
minus Fund 01, Resource 7240, Object 8972)		65,921.14	0.00
1. ENTER amount of capital outlay, lease purchase & debt service		00,021.14	0.00
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			
 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)		4,775.01	0.00
F. Direct and Direct Support Costs (Lines A, B, C1 through C4, C5, C6, D, D1, and E1)	096/095	2,710,999.00	893,974.19
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	2,710,999.00	893,974.19
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)		249,446.92	0.00
 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	2,461,552.08	893,974.19
K. Indirect Costs (Approved indirect cost rate of 5.78% times the sum of Line J minus Line D minus Line D1)		138,467.47	51,671.71
L. Net Pupil Transportation Expense (Lines J and K)	100/101	2,600,019.55	945,645.90

Description	EDP No.	Home-to-School	SD/OI
SCHEDULE III - ALLOWABLE TRANSPORTATION EXPENSE	- A	ASPORTATION DAT	
A. Net Pupil Transportation Expense (Schedule II, Line L) 0.000	t coole- dalb	2,600,019.55	945,645.90
 ENTER deduction for increased cost of court ordered transportation (Los Angeles Unified, San Bernardino Unified and San Diego Unified only) 	yow on the last	ber of pupils transported part)	
 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, 	nin in noor	alis indudiva en bins Bri eles driven torram schas	
Line C5 notembrid	2 (2 10), 5 × 0 , 10)	0.00	e fonotiban for traditional s
ENTER payments by another LEA, included in Schedule II,		Seponse	
Line C5		0.00	001.E II - 0087 0A
3. Less: ENTER payments to common carriers and parents, deducted on Line B	aross Russon	therwise specified. Fur	angeling in the public and
Deduction for bus acquisition and/or replacement		(ion \$500)	
1. ENTER portion of bus payments included in Schedule II, Line D plus D1 that was	ares 7240, F	pectfled, Eurod (1, Roan	
for your pupils (exclude portion other LEAs paid to you as part of their costs)	31028,32018	0.00	onli 2 senate 2 hellet
 ENTER portion of payments included in Schedule II, Line C5 paid to another LEA providing services to your LEA 		0.00	(2, 5802 anid 3902)
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 		(0343 tine 00) (0343 tine 00)	
another LEA		position quality of the tarts	Sourcesser formation
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)	100384	0.00	0.00
G. Bus Operating Expense (Line A minus Line F)	110/111	2,600,019.55	945,645.90
H. 1. Cost Per Mile (Line G divided by Schedule I, Line C)	120/121	4.311	3.498
2. Cost Per Pupil (Line G divided by Schedule I, Line B1)	122/123	387.658	3,272.13
. Payments to common carriers and to parents in-lieu of transportation (Lines C1 and C2 minus Line C3)	080/081	0.00	0.00
 ENTER prior year unallowable costs paid to another LEA used in the current year for bus purchases 	e Resources	04, 16 8, 13, all application	me-ro-School Funds
2. Bus acquisition and replacement (Lines J1, D1 and D2 minus D3)	085/086	0.00	0.00
K. Approved Transportation Expense (Lines G, I and J2)	130/133	2,600,019.55	945,645.90
. 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	43,805.31	
ENTER LEA's computed expense if different than amount calculated in Line L1	Notes 7433 and	240. Function \$130. Ob	
(maintain documentation locally)	132a	2240 Object 69203	

Contact: Silvia Nunez

Title: Fiscal Analyst

Agency: Colton Joint Unified School District

Phone Number/Ext: (909) 580-6615

E-mail Address: silvia_nunez@colton.k12.ca.us

NO CHILD LEFT BEHIND MAINTENANCE OF EFFORT



Unaudited Actuals 2008-09 Unaudited Actuals No Child Left Behind Maintenance of Effort Expenditures

36 67686 0000000 Form NCMOE

		Fur	nds 01, 09, an	d 62	2008-09
Section	on I - Expenditures	Goals	Functions	Objects	Expenditures
Α. Το	tal state, federal, and local expenditures (all resources)	All	All	1000-7999	
	ss all federal expenditures not allowed for MOE	263	Nerrisd 10 M	nos asveni ier	
,	sources 3000-5999, except 3330, 3340, 3355, 3360,		(77.608.0	s senti , nmuk	
33	370, 3375, 3385, and 3405)	All	All	1000-7999	14,044,948.45
C. Le	ss state and local expenditures not allowed for MOE:				
(al	I resources, except federal as identified in Line B)	(V)	m Section	nF) stremta.	
				1000-7999	
1.	Community Services	All	5000-5999	except 3801-3802	211,752.80
	77 000 00	All except	All except	nivih O Liso	
2.	Capital Outlay	7100-7199	5000-5999	6000-6999	1,589,648.95
		r only. Fina	a collection	5400-5450, 5800, 7430-	
3.	Debt Service	All	9100	7439	746,286.16
4.	Other Transfers Out	All	9200	7200-7299	2,866,208.94
4.			3200	1200-1299	2,000,200.04
5.	Interfund Transfers Out	All	9300	7600-7629	1,045,641.00
		otion V)	9100	7699	
6.	All Other Financing Uses	All	9200	7651	0.00
			All except	1000-7999	
7.	Nonagency	7100-7199	5000-5999, 9000-9999	except 3801-3802	0.00
			1.11 OFM DES	6 10 1 10 (11.1) - 83	
8.	Tuition (revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	(O e	nil sunim 8	eniu) yna h	0.00
		All	All	8710	0.00
9.	PERS Reduction	All	All	3801-3802	740,548.15
10	. Supplemental expenditures made as a result of a	Manually	entered. Must	not include	
	Presidentially declared disaster	expenditure	es in lines B, C D2	1-C9, D1, or	ar column in Line A l
11	Total state and legal expenditures not				
	. Total state and local expenditures not allowed for MOE calculation				
	(Sum lines C1 through C10)	and the same			7,200,086.00
	0.00% 0.00%		ercentages	1000-7143,	enced by the lower
	us additional MOE expenditures:			7300-7439	
1.	Expenditures to cover deficits for food services (funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	0.00
			entered. Must		
2.	Expenditures to cover deficits for student body activities		litures in lines		
E. To	tal expenditures before adjustments				
	ne A minus lines B and C11, plus lines D1 and D2)				173,255,885.45
F. Ch	arter school expenditure adjustments (From Section IV)				0.00
G. To	tal expenditures subject to MOE (Line E plus line F)			alter the tests of	173,255,885.45

Colton Joint Unified
San Bernardino County

Unaudited Actuals 2008-09 Unaudited Actuals No Child Left Behind Maintenance of Effort Expenditures

36 67686 0000000 Form NCMOE

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)			22,678.81
B. Supplemental Instructional Hours converted to ADA (Form A, Annual ADA column, lines 21 and 27)	692,177.00	Divided by 700	988.82
C. Total ADA before adjustments (Lines A plus B)			23,667.63
D. Charter school ADA adjustments (From Section IV)	TRACTOR STREET		0.00
E. Adjusted total ADA (Lines C plus D)			23,667.63
F. Expenditures per ADA (Line I.G divided by line II.E)			\$7,320.37
Section III - MOE Calculation (For data collection only. Fin determination will be done by CDE)		otal	Per ADA
A. Base expenditures (Preloaded expenditures from prior year NCMOE, Line I.G and Line II.F. Note: If the prior year MOE was not met, CDE may adjust the prior year base expenditu amounts.)	re	575,227.91	7,534.72
1. Adjustments to base expenditures (From Section V)		0.00	0.00
2. Adjusted base expenditures (Line A plus line A.1)	176,5	575,227.91	7,534.72
B. Required effort (Line A.2 times 90%)	158,	917,705.12	6,781.25
C. Current year expenditures (Line I.G and line II.F)	173,	255,885.45	7,320.37
 D. MOE deficiency amount, if any (Line B minus line C) (If negative, then zero) 	dituras, to approvimate is neceived)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE re is met; if both amounts are positive, the MOE requirement is either column in Line A.2 or Line C equals zero, the MOE ca incomplete.)	not met. If	MOE	Met neloso non en en el al al neloso nel el anomeno de al al
 F. MOE deficiency percentage, if MOE not met; otherwise, zer (Line D divided by Line B) (Funding under NCLB covered programs in FY 2010-11 ma be reduced by the lower of the two percentages) 		0.00%	0.00%

California Dept of Education SACS Financial Reporting Software - 2009.2.0 File: ncmoe (Rev 06/05/2009)

Charter School Name	Expenditure Adjustment	ADA Adjustment
Total charter school adjustments	0.00	0.00
SECTION V - Detail of Adjustments to Base Expenditures (use	d in Section III, Line A.1)	
SECTION V - Detail of Adjustments to Base Expenditures (use Description of Adjustments	d in Section III, Line A.1) Total Expenditures	Expenditures Per ADA
· · · · · ·	Total	

PROGRAM COST REPORT



Unaudited Actuals 2008-09 General Fund Program Cost Report

			Direct Costs		Central Admin		Total Costs by
		Direct Charged	Allocated	Subtotal	Costs	Other Costs	Program
		(Schedule DCC)	(Schedule AC)	(col. 1 + 2)	col. 3 x Sch. CAC line E)	(Schedule OC)	(col. 3 + 4 + 5)
Goal	Program/Activity	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6
Instructional							
Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K-12	139,936,092.64	9,039,508.05	148,975,600.69	8,261,023.27		157,236,623.96
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	1,885,728.36	123,911.27	2,009,639.63	111,438.92		2,121,078.55
3300	Independent Study Centers	1,526,167.48	49,554.62	1,575,722.10	87,377.24		1,663,099.34
3400	Opportunity Schools	1,387,885.60	84,978.00	1,472,863.60	81,673.51		1,554,537.11
3550	Community Day Schools	228,895.47	13,569.83	242,465.30	13,445.23		255,910.53
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Vocational Education	203,732.07	0.00	203,732.07	11,297.39		215,029.46
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	00.0	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	3,139,771.51	190,539.60	3,330,311.11	184,673.04		3,514,984.15
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	18,452,909.04	699,569.29	19,152,478.33	1,062,046.86		20,214,525.19
6000	Regional Occupational Ctr/Prg (ROC/P)	31,158.00	160,974.40	192,132.40	10,654.16		202,786.56
Other Goals	S						
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	216,682.05	198,251.65	414,933.70	23,008.98		437,942.68
8500	Child Care and Development Services	64,692.94	40,735.75	105,428.69	5,846.25		111,274.94
Other Costs							
	Food Services					5,937.57	5,937.57
-	Enterprise					0.00	0.00
	Facilities Acquisition & Construction					1,162,871.44	1,162,871.44
100	Other Outgo					5,055,038.64	5,055,038.64
Other							
Funds	Adult Education, Child Development,		667.265.98	667.265.98	745.705.77		1 412 971 75
	Indirect Costs Charged to Other Funds				(663,692,02)	「「三大大大大大大大大	(663,692,02)
	Total General Fund Exnenditures	167.073.715.16	11.268.858.44	178.342.573.60	9.934.498.60	6.223.847.65	194 500.919 85
						1 min shame	

California Dept of Education SACS Financial Reporting Software - 2009.2.0 File: pcr (Rev 05/14/2009)

Printed: 9/10/2009 9:21 AM

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

	Total Content	Instruction	Instructional Supervision and Administration	Library, Media, Technology and Other Instructional Resources	School Administration	Pupil Support Services	Pupil Transportation	Ancillary Services	Community Services	General Administration	Plant Maintenance and Operations	Facilities Rents and Leases	
Goal	Type of Program	(Functions 1000- 1999)	(Functions 2100- 2200)	(Functions 2420- 2495)	(Function 2700)	(Functions 3110- 3160 and 3900)	(Function 3600)	(Functions 4000- 4999)	(Functions 5000- 5999)	(Functions 7000- 7999, except 7210)*	(Functions 8100- 8400)	(Function 8700)	Total
Instructional Goals	_												
0001	Pre-Kindergarten	0.00	00.00	0.00	00.00	0.00	0.00	00.00			00.0	00.00	0.00
1110	Regular Education, K-12	97,626,900.60	6,597,595.07	2,597,791.74	10,676,050.75	7,680,986.01	2,688,304.25	1,384,101.32			10,684,362.90	0.00	139,936,092.64
3100	Alternative Schools	00.00	0.00	0.00	00.0	0.00	00.00	00.0			0.00	00.00	0.00
3200	Continuation Schools	1,018,852.27	1,266.00	22,276.92	366,988.46	312,192.74	00.00	00.0			164,151.97	00.00	1,885,728.36
3300	Independent Study Centers	1,049,638.19	39.03	0.00	207,297.34	182,872.25	00.00	00.00			79,495.67	6,825.00	1,526,167.48
3400	Opportunity Schools	1,081,419.87	27,804.46	3,924.88	109,458.85	105,514.61	00.00	00.0		AND SALES	59,762.93	00.00	1,387,885.60
3550	Community Day Schools	174,816.07	00.00	00.0	16,443.55	9,299.00	0.00	00.0			14,686.85	13,650.00	228,895.47
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0:00		Series and	0.00	0.00	0.00
3800	Vocational Education	170,731.61	32,971.76	28.70	00:00	0.00	00:0	00.00			0:00	0.00	203,732.07
4110	Regular Education, Adult	0.00	00.00	00.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	00.0	0.00	0.00	0.00	0.00	0.00	0.00			00.00	0.00	0.00
4620	Adult Correctional Education	00.00	0.00	0.00	00.00	0.00	0.00	00.00			0.00	00.00	0.00
4630	Adult Vocational Education	00.00	0.00	0.00	00.0	0.00	00.0	00.00			00.00	00.00	0.00
4760	Bilingual	2,145,429.62	885,775.73	52,656.64	84.68	55,241.43	00.00	00.00			583.41	0.00	3,139,771.51
4850	Migrant Education	00.00	0.00	0.00	00.00	0.00	00.00	00.00			0.00	00.00	0.00
5000-5999	> Special Education	13,340,120.73	343,989.62	1,040.00	00.00	3,858,627.92	893,974.19	00.00			15,156.58	00.00	18,452,909.04
0009	ROC/P	31,158.00	0.00	0.00	00.00	0.00	0.00	0.00			00.0	00.00	31,158.00
Other Goals 7110	ls Nonagency - Educational	0.00	0.00	00.0	0000	0.0	0.00	0.00	0.00	0.00	0.00	0.00	00.0
7150	Nonagency - Other	00.0	0.00	0.00	0.00	0.00	0.00	800	0.00	0.00	0.00	00.00	0.00
8100	Community Services		00.00	00.0	00.00	00.0	00.0		211,752.80	00.00	4,929.25	0.00	216,682.05
8500	Child Care and Development Services	00.0	0.00	00.00	6,871.58	0.00	00.0		0.00	0.00	57,821.36	00.0	64,692.94
tal Direc	Total Direct Charged Costs	116,639,066.96	7,889,441.67	2,677,718.88	11,383,195.21	12,204,733.96	3,582,278.44	1,384,101.32	211,752.80	00.00	0.00 11,080,950.92	20,475.00	167,073,715.16

California Dept of Education SACS Financial Reporting Software - 2009.2.0 File: pcr (Rev 05/14/2009)

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

36 67686 0000000 Form PCR

	n	Allocated Support Cos	Allocated Support Costs (Based on factors input on Form PCRAF)	put on Form PCRAF)	
Goal	Type of Program	Full-Time Equivalents	Classroom Units	Pupils Transported	Total
Instructional Goals	ls menters a compared and				
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	1,286,434.56	7,736,726.11	16,347.38	9,039,508.05
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	17,168.39	106,366.54	376.34	123,911.27
3300	Independent Study Centers	11,445.59	38,109.03	0.00	49,554.62
3400	Opportunity Schools	11,445.59	73,254.03	278.38	84,978.00
3550	Community Day Schools	1,271.73	12,298.10	0.00	13,569.83
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	(cu cu a la l	0.00	0.00	0.00
4760	Bilingual	6,345.95	184,193.65	0.00	190,539.60
4850	Migrant Education	0.00	0.00	0.00	0.00 0.00 0.00
5000-5999	Special Education (allocated to 5001)	124,629.87	574,091.38	848.04	699,569.29
6000	ROC/P	0.00	160,904.80	69.60	160,974.40
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	198,251.65	0.00	198,251.65
8500	Child Care and Development Svcs.	1,271.73	39,464.02	0.00	40,735.75
Other Funds	1-1000				1,102.011.59
Box	Adult Education (Fund 11)	二日になるの時の時代の日本	19,901.38	AND	19,901.38
At Cen	Child Development (Fund 12)	34,820.06	121,361.47	0.00	156,181.53
-	Cafeteria (Funds 13 and 61)		491,183.07		491,183.07
ital Allocated S	Total Allocated Support Costs	1.494.833.47	9.756.105.23	17.919.74	11.268.858.44

California Dept of Education SACS Financial Reporting Software - 2009.2.0 File: pcr (Rev 05/14/2009)

Printed: 9/10/2009 9:21 AM

36 67686 0000000 Form PCR

Colton Joint Unified San Bernardino County

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

5.55%	Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	E.
191,123,032.05	Total Direct Charged and Allocated Costs (B3 + C5)	D.
12,780,458.45	Total Direct Charged Costs in Other Funds	2
0.00	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	4
9,328,438.71	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	3
3,082,882.06	Child Development (Fund 12, Objects 1000-5999, except 5100)	5
369,137.68	Direct Charged Costs in Other Funds Adult Education (Fund 11, Objects 1000-5999, except 5100)	- 5
178,342,573.60	Total Direct Charged and Allocated Costs in General Fund	3
11,268,858.44	Total Allocated Costs (from Form PCR, Column 2, Total)	5
167,073,715.16	Direct Charged and Allocated Costs in General Fund Total Direct Charged Costs (from Form PCR, Column 1, Total)	- B.
10,598,190.63	Total Central Administration Costs in General Fund	5
2,764,021.58	Centralized Data Processing (Fund 01, Function 7700, Goal 0000, Objects 1000-7999)	4
6,731,557.46	Other General Administration (Fund 01, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	3
0.00	External Financial Audits (Fund 01, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	2
1,102,611.59	Central Administration Costs in General Fund Board and Superintendent (Fund 01, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	- A.

California Dept of Education SACS Financial Reporting Software - 2009.2.0 File: pcr (Rev 06/18/2008)

Printed: 9/10/2009 9:21 AM

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

36 67686 0000000 Form PCR

	Food Services	Enterprise	Facilities Acquisition & Construction	Other Outgo	
Type of Activity	(Function 3700)	(Function 6000)	(Function 8500)	(Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400 and 6500)	5,937.57				5,937.57
Enterprise (Objects 1000-5999, 6400 and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			1,162,871.44		1,162,871.44
Other Outgo (Objects 1000-7999)				5,055,038.64	5,055,038.64
Total Other Costs	5,937.57	0.00	1,162,871.44	5,055,038.64	6,223,847.65

California Dept of Education SACS Financial Reporting Software - 2009.2.0 File: pcr (Rev 05/14/2009)

Printed: 9/10/2009 9:21 AM

			Teacher Full-Time Equivalents -			Classroom Units	n Units	Pupils Transported
		Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Un and 9000 (will	A. Amount of Undistributed Expenditures, Fund 01, Goals 0000 and 9000 (will be allocated based on factors input)	602,630.32	3,667.67	193,065.81	695,469.71	9,698,663.72	57,441.51	17,919.74
B. Enter Allocatio	B. Enter Allocation Factor(s) by Goal:	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
(Note: A	(Note: Allocation factors are only needed for a column if							
there are	there are undistributed expenditures in line A.)							
Instructional Goals Description	uls Description							
0001	Pre-Kindergarten							
1110	Regular Education, K-12	1,011.56	1,011.56	1,011.56	1,011.56	913.57		6,342.00
3100	Alternative Schools							
3200	Continuation Schools	13.50	13.50	13.50	13.50	12.56		146.00
3300	Independent Study Centers	9.00	9.00	9.00	9.00	4.50		
3400	Opportunity Schools	9.00	9.00	9.00	9.00	8.65		108.00
3550	Community Day Schools	1.00	1.00	1.00	1.00	1.00	1.00	
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	4.99	4.99	4.99	4.99	21.75		
4850	Migrant Education							
5000-5999	Special Education (allocated to 5001)	98.00	98.00	98.00	98.00	67.79		329.00
6000	ROC/P					19.00		27.00
Other Goals	Description							
7110	Nonagency - Educational							
7150	Nonagency - Other							
8100	Community Services					23.41		
8500	Child Care and Development Services	1.00	1.00	1.00	1.00	4.66		
Other Funds	Description							
:	Adult Education (Fund 11)					2.35		
:	Child Development (Fund 12)	27.38	27.38	27.38	27.38	8.00	14.00	
:	Cafeteria (Funds 13 & 61)					58.00		
C. Total Allocation Factors	n Factors	1,175.43	1,175.43	1,175.43	1,175.43	1,145.24	15.00	6,952.00

California Dept of Education SACS Financial Reporting Software - 2009.2.0 File: pcraf (Rev 05/14/2009)

CATEGORICALS



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

FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD 1. Prior Year Carryover	NCLB: Title I, Pt A	NCLB:AKKA Inte I, Pt A Basic	NCLB: Title I, Pt D, N&D	NCLB: Title I, Pt A PI Corr Action	Sp Ed IDEA, Basic Grant	Sp Ed IDEA B, Sec611 Private Schl	ARRA IDEA B, Sec611 Local
ESOURCE CODE EVENUE OBJECT DCAL DESCRIPTION (if any) WARD 1. Prior Year Carryover	1 01 0 01	613 cherry					
EVENUE OBJECT DCAL DESCRIPTION (if any) WARD 1. Prior Year Carryover	3010	3011	3025	3185	3310	3311 000	3313
CAL DESCRIPTION (if any) WARD 1. Prior Year Carryover	8290	8290	8290	8290	8181	8981	8181
WARD 1. Prior Year Carryover	3010	3011	3025	3185	3310	3311	3313
 Prior Year Carryover 		00 205 311		28.002.024			
	419,621.94		6,052.94				
2. a. Current Year Award	6,218,222.00	1,338,110.00		900'000'006	3,606,824.00	0.00	4,366,704.00
 D. Iransrerability (NULB) C Other Addiustments 	10,023,81		00.000				
d. Adi Curr Yr Award							
(sum lines 2a, 2b, & 2c)	6,218,222.00	1,338,110.00	00.00	900,000,000	3,606,824.00	00.0	4,366,704.00
3. Required Matching Funds/Other	1112 227 00	10 021 NO	100 000 000	38 200 00	634,285.50	19,696.85	14.1 8.90 5.60
4. Total Available Award	6 637 843 04	1 338 110 00	6 050 DA		A 241 100 50	10 606 85	A 366 704 00
REVENUES	12.010, 100,0	0000	10.30010	222	000001 (1 ± 4)1	00000	
5. Revenue Deferred from Prior Year			4.457.94				
6. Cash Received in Current Year	2.884.311.94	1.204.299.00	1.595.00	819.000.00	2.705.118.00		878.799.00
7. Contributed Matching Funds			150 040 20	0 236 62	634,285.50	19,696.85	
8. Total Available (sum lines 5, 6, & 7)	2,884,311.94	1,204,299.00	6,052.94	819,000.00	3,339,403.50	19,696.85	878,799.00
EXPENDITURES	14,000,00	00.041.2		100.00			
9. Donor-Authorized Expenditures	6,087,879.73	00 007 0	2,895.73	719,614.12	4,241,109.50	19,696.85	25,787.98
10. Non Donor-Authorized		23,487,00	20,888,20	00, 888, 78	00.885	80	
	00						
11. Total Expenditures (lines 9 & 10)	6,087,879.73	0.00	2,895.73	719,614.12	4,241,109.50	19,696.85	25,787.98
12. Amounts Included in I ine 6 above for Prior							
Year Adjustments							
13. Calculation of Deferred Revenue				201201021	0000		
or A/P, & A/R amounts			0,400,40				
(line 8 minus line 9 plus line 12)	(3,203,567.79)	1,204,299.00	3,157.21	99,385.88	(901,706.00)	00.00	853,011.02
a. Deferred Revenue		1,204,299.00	3,157.21	99,385.88	00.021	3	853,011.02
b. Accounts Payable							
C. Accounts Receivable	3,203,567.79				801,700.00		
14. Unused Grant Award Carculation (line 4 minus line 9)	549,964.21	1,338,110.00	3,157.21	180,385.88	0.00	0.00	4,340,916.02
15. If Carryover is allowed, enter line 14 amount here	463.310.21	1.338.110.00	3.157.21	180.385.88			4.340.916.02
16. Reconciliation of Revenue	2010	2010	0100	2010	22.00		
(line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	6 087 879 73	00.0	2 895 73	719 614 12	3 606 824 00	00.0	25 787 98

California Dept of Education SACS Financial Reporting Software - 2009.2.0 File: cat (Rev 06/08/2009)

UES, AND EXPENDITURES - ALL FUM

on Joint Unified	Bernardino County
Colt	San

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

FEDERAL PROGRAM NAME	Sp Ed IDEA Preschl Pt B, Sec619	ARRA IDEA Pt B, SEC619 Preschl	Preschl, Pt B, Sec611	Sp Ed IDEA Pt B, SEC611. Preschl	Sp Ed IDEA Preschl Staff Dev	Vocational and Applied Technology	NCLB: Title IV, Pt A Safe & Drug Free
FEDERAL CATALOG NUMBER	0,001 010 100.0	0.00	N.000.4			2	
RESOURCE CODE	3315	3319	3320	3324	3345	3550	3710
REVENUE OBJECT	8182	8182	8182	8182	8182	8290	8290
LOCAL DESCRIPTION (if any)	3315	3319	3320	3324	3345	3550	3710
AWARD							
1. Prior Year Carryover	13,100,000	0.0010000	10.101.0	00000			22,134.95
2. a. Current Year Award b. Transferability (NCI B)	74,679.00	117,434.00	124,675.00	158,325.00	472.00	201,569.00	102,879.00
c. Other Adjustments					0		
d. Adj Curr Yr Award		1 She Soo on	17.161.6				
(sum lines 2a, 2b, & 2c)	74,679.00	117,434.00	124,675.00	158,325.00	472.00	201,569.00	102,879.00
3. Required Matching Funds/Other	1.00		5,265.20	0.0 North 100		3.	0.10.10.10.10.
 Total Available Award (sum lines 1. 2d. & 3) 	74.680.00	117.434.00	129.940.20	158.325.00	472.00	201.569.00	125.013.95
REVENUES							
5. Revenue Deferred from Prior Year							
6. Cash Received in Current Year	56,010.00	23,487.00	91,623.00	31,665.00	383.00		63,286.95
7. Contributed Matching Funds	1.00		5,265.20	2102112	0.200 100 100		
8. Total Available (sum lines 5, 6, & 7)	56,011.00	23,487.00	96,888.20	31,665.00	383.00	0.00	63,286.95
EXPENDITURES	0.000		500010	and			
9. Donor-Authorized Expenditures	74,680.00	2,728.68	129,940.20	9,736.54	472.00	201,569.00	105,107.30
10. Non Donor-Authorized	5 884 311 84	1 304 388 00	6.025.54		3 328 403 20	00.000	121 121 1210
					0		
11. Total Expenditures (lines 9 & 10)	74,680.00	2,728.68	129,940.20	9,736.54	472.00	201,569.00	105,107.30
12. Amounts Included in Line 6 above for Drior			28.TO2.2				
Vear Adii Istments							
13 Calculation of Deferred Revenue	6 642 643 04	1.000 011 0000 1	6 063 04	000,000			
(line 8 minus line 9 plus line 12)	(18,669.00)	20,758.32	(33,052.00)	21,928.46	(89.00)	(201,569.00)	(41,820.35)
a. Deferred Revenue		20,758.32	22.5	21,928.46	0.001102.202	2	1 100 TUL 101
b. Accounts Payable			000000				
C. Accounts Receivable	18,669.00		33,052.00		89.00	201,569.00	41,820.35
(line 4 minus line 9)	00.00	114,705.32	0.00	148,588.46	00.0	0.00	19,906.65
15. If Carryover is allowed,	1 4 0 4 0 0 0 4 0 4		10 000 0				
enter line 14 amount here	0.00	114,705.32		148,588.46			19,906.65
16. Reconciliation of Revenue	- 85.80	8560	\$230		1818	1983	2 100
minus line 13b plus line 13c)	74,679.00	2,728.68	124.675.00	9.736.54	472.00	201.569.00	105.107.30

California Dept of Education SACS Financial Reporting Software - 2009.2.0 File: cat (Rev 06/08/2009)

Printed: 9/10/2009 10:24 AM

	ţ,
ed	Count
Unifi	ino 0
oint	nard
l no	Ber
Colt	San

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

FEDERAL PROGRAM NAME	NCLB: Title II, Pt A	NCLB: Title II, Pt A Principal Training	NCLB: Title II, Pt D	Title V Innovative Stategies	NCLB: Title III, LEP Students	McKinney-Vnto Homeless Grant	Smaller Learning Communities
FEDERAL CATALOG NUMBER	TOOL	0007	1101	0777	0007	CCCL	1010
	8200	4030 8200	8200	411U	42U3	0000	UCOC UCC8
I OCAL DESCRIPTION (if anv)	4035	4036	4045	4110	4203	5630	5850
AWARD	0001	0001	255		0071	0000	
1. Prior Year Carryover	266,843.89	3,066.00	1,161.70	30,881.96	177,269.58		
2. a. Current Year Award	1,146,970.00			23,154.00	589,855.00	125,000.00	95,220.59
b. Transferability (NCLB) c. Other Adjustments							
a. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	1.146.970.00	00.00	0.00	23.154.00	589,855.00	125,000.00	95,220.59
3. Required Matching Funds/Other							95,337.72
 total Available Awaru (sum lines 1, 2d, & 3) 	1,413,813.89	3,066.00	1,161.70	54,035.96	767,124.58	125,000.00	190,558.31
REVENUES							
5. Revenue Deferred from Prior Year		3,066.00					
6. Cash Received in Current Year	266,843.89		1,161.70	54,035.96	649, 153.58	93,750.00	51,169.09
Contributed Matching Funds							95,337.72
8. I otal Available (sum lines 5, 6, & /)	266,843.89	3,066.00	1,161.70	54,035.96	649,153.58	93,750.00	146,506.81
9. Donor-Authorized Expenditures	1,248,644.36	3,066.00	1,161.70	54,035.96	652,012.66	111,037.00	190,558.31
10. Non Donor-Authorized	10 621 805 35						
Experiatures 11 Total Expenditures (lines 9 & 10)	1 248 644 36	3 066 00	1 161 70	54 035 QG	642 012 66	111 037 00	100 558 31
11. Lotal Experimentes (IIIIes 3 & 10) 12 Amounts Included in	1,440,044.00	0,000.00	1,101.70	04,000.30	00.210,200	00.100,111	10.000,001
Line 6 above for Prior Vear Adiustments							
13. Calculation of Deferred Revenue							
or A/P, & A/R amounts	12.000,801						
(line 8 minus line 9 plus line 12)	(981,800.47)	0.00	00.00	0.00	(2,859.08)	(17,287.00)	(44,051.50)
a. Deferred Revenue							
b. Accounts Payable	Non						
c. Accounts Receivable	981,800.47				2,859.08	17,287.00	44,051.50
14. Unused Grant Award Calculation	80.V80,087,81						
(line 4 minus line 9)	165,169.53	00.00	0.00	00.00	115,111.92	13,963.00	00.0
15. If Carryover is allowed,							
	165,169.53				115,111.92	13,963.00	
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a							
minus line 13b plus line 13c)	1,248,644.36	3.066.00	1 161 70 1	54 035 96	652 012 66 1	111 037 00	95 220 59

California Dept of Education SACS Financial Reporting Software - 2009.2.0 File: cat (Rev 06/08/2009)

Printed: 9/10/2009 10:24 AM

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

RESOURCE CONT MONDERY RESOURCE CONT B27,002.69 RESOURCE CONT B27,002.69 Content Variantia 19,100.025.69 1. MON ST State Camporer 2. Current Variantia 19,100.025.69 2. Current Variantia 19,100.025.69 3. Required Machine Function Function 19,100.025.69 3. Required Machine Function Function 2001,111.12 3. Required Machine Function 2001,111.12 Conter Adjustments 2001,111.12 Reterious Element, Current Vast 10,256.82 Stream Deterrent Current Vast 10,356.82 Contrubuted Mathing Function 10,356.82 Contrubuted Mathing Function 10,356.92 R. Contrubuted Mathinge		TOTAL			
ALD DESCRIPTION ((f arv), ALD DESCRIPTION ((f arv), ALD DESCRIPTION ((f arv), 82/1032.66 Prior Year Carryover 93/1002.26 Prior Year Carryover 19.100.022.50 Prior Vanch Carryover 19.100.022.50 Prior Vanch Carryover 19.100.022.50 Required Maching Funds/Other 19.100.022.50 Required Maching Funds/Other 19.100.022.50 Revenue Description 19.100.022.50 Revenue Description 19.100.022.50 Revenue Description 19.100.022.50 Contributed Maching Funds/Other 17.553.34 Revenue Description 17.553.24 Controllated Maching Funds 13.861.733.62 Round Funds 13.861.733.62 Round Maching Funds 13.861.733.62 Round Maching Funds 13.861.733.62 <th>FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT</th> <th></th> <th></th> <th></th> <th></th>	FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT				
Prior Year Carryoer 22/03.2.6 Prior Year Carryoer 22/03.2.6 D. Transferably (NCLB) 0.00 Of Add CurrY Award 19/10/02.29 Renet Net Adjustments 0.00 Add CurrY Award 19/10/02.29 Renet Net Adjustments 0.00 Add CurrY Award 19/10/02.29 Renet Net Adjustments 0.00 (and Inte 2 a, 2h, & 2c) 17/11/12 Restried Matching Funds/Chret 7/53/36 Total Available Award 20/11/11/12 Restried Intervior Year 9/15/56/21/1 Controbated Matching Funds 10/57/90/22 Controbated Matching Funds 10/57/91/23/22 Controba	LOCAL DESCRIPTION (if any) AWARD	0			
a Current Year Award 19, 190,092.59 b. Transfeesibility (NCLE) 0.00 c. Other Adjustments 0.00 d. Adj Curr Y award 0.00 Sequired Matching Funds/Other 0.00 Total Available Award Carl 19, 190,092.59 Required Matching Funds/Other 0.00 Carl Arbeit March Current Year 0.00 Carl Arbeit March Carl Arbeit March March Carl Arbeit March	1. Prior Year Carryover	927,032.96			
D. Transtellink (MCLB) 000 Coller Adjustments 000 d. Ad (Gur Yr Award (sum) finas 2, 20, 52, 54 19,190.092.59 Required Matching Funds/Cher 754.56627 Total Available Award 755.5067 Gam Transformer and Matching Funds/Cher 755.5627 Total Available Award 755.5627 Total Available Award 2057.171.82 Reveneed in Current Yaar 7.55.3662 Reveneed in Current Yaar 7.55.3662.17 Reveneed in Current Yaar 7.55.3662.17 Reveneed in Current Yaar 7.55.3662.17 Contributed Matching Funds 7.55.3662.17 Donor-Authorized Expenditures 7.55.3662.17 Donor-Authorized Expenditures 13.681.733.62 Donor-Authorized Expenditures 13.681.733.62 Donor-Authorized Expenditures 13.681.733.62 Total Expenditures 13.681.733.62 Donor-Authorized Expenditures 13.681.733.62 Donor-Authorized Expenditures 13.681.733.62 Total Expenditures 13.681.733.62 Donor-Authorized Expenditures 13.630.733.62 C	2. a. Current Year Award	19,190,092.59			
Collect Multistrements 0.00 d Agi Curr Yr Award 0.00 Required Multistrements 0.00 Required Multistrements 19,190,002.66 Required Multistrements 744,586.27 Cash Research Total Award 754,586.27 Revenue Deferred from Prior Year 745,586.27 Cash Revenue Deferred from Prior Year 755.3.94 Contributed Matching Fundas:0 20,811,711.82 Revenue Deferred from Prior Year 755.3.94 Contributed Matching Fundas:0 9875,656.27 Contrubuted Matching Fundas:0 10,817,336.2 Contrubuted Matching Fundas:0 13,817,336.2 Contrubuted Matching Fundas:0 13,817,336.2 Contrubuted Matching Fundas:0 0.00 Contructures 13,817,733.6 Non Donor-Authorized action 0.00 Caduation of Deferred Revenue 0.00 Caduation of Deferred Revenue 5,446,4711.9 Caduation of Deferred Revenue 5,446,471.9 Caduation of Deferred Revenue 5,446,471.9 Caduation of Deferred Revenue 5,446,471.9 Cadoution of Defere	b. Transferability (NCLB)	0.00			
Carry Curt Triangle Marching Fundes/Other 19,190.092.50 Rewnieel Matching Fundes/Other 754.566.27 Total Available Award 20.871.711.82 EFNUES 20.871.711.82 Revenue Deferred from Prior Year 20.871.711.82 Cantibuted Matching Fundes/Other 20.871.711.82 Revenue Deferred from Prior Year 7.53.394 Contributed Matching Fundes 3.754.566.27 Cash Received in Current Year 7.53.302.32 Total Available (sum lines 5, 6, 8.7) 10.637/802.32 ENDITURES 13.881/733.62 Non Onon-Authorized Expenditures 13.881/733.62 Non Onon-Authorized Expenditures 0.00 Expenditures	c. Other Adjustments	0.00			
Requires data finiting Funds/Other T-34,368,27 Total Available Award 7,323,94 Revenue Deferred from Prior Year 7,323,94 Cash Nealable (sum lines 5, 6, at 7) 10,537,802,22 Contributed Matching Funds 7,533,94 Contributed Matching Funds 7,533,94 Contributed Matching Funds 7,533,92 Donor-Authorized Expenditures 13,381,733,62 Donor-Authorized Expenditures 13,381,733,62 Donor-Authorized Expenditures 0,00 Call Expenditures (lines 9 & 10) 13,881,733,82 Donor-Authorized 0,00 Call Expenditures 0,00 Call Expenditures 0,00 Call Expenditures 5,46,471,19 Line 6 above for Prior 0,00 Call Exponditures 5,46,471,19 Calculation of Prevenue 5,46,471,19 Or Accounts Fayable 5,46,471,19 Or Accounts Fayable 5,4146,471,19	a. Adjourt fraward	10 100 000 E0			
Total Available Award Total Available Award Remulties 1, 24, 8, 3) 20,871,711,82 Remulties Auriliable Isum Inter Vear 7,553,94 Costs Received in Current Vear 7,553,92 Costs Received in Current Vear 7,55,622,11 Costs Received in Current Vear 7,85,622 FEDROFILIERS (lines 9, 4,10) 13,881,733.62 Non Donor-Authorized 0,00 Expenditures 0,00 Expenditures 0,00 Expenditures 0,00 Calculation of Deferred Revenue 0,00 Calculation of Deferred Revenue 5,446,471,19 Unues Grant Shavable 5,33,330 Accounts Revenue 5,983,330 Accounts Revenue 5,933,330 Accounts Revenue 5,446,471,19 Unues Grant line 1,3 1,323,24,20 Ac	(surfi mites za, zu, α zu) 3. Required Matching Funds/Other	754,586.27			
Statution Statute of the state	4. Total Available Award				
Revenue Deferred from Prior Year 7.523.34 Cash Received in Current Yan 7.523.34 Contributed Matching Funds 387.5082.11 Contributed Matching Funds 754.5862.7 Total Abuated Matching Funds 757.802.32 Poinor-Authorized Expenditures 10.637.802.32 Pannor-Authorized Expenditures 10.637.802.32 Poinor-Authorized Expenditures 10.881.733.62 Non Donor-Authorized Expenditures 0.00 Expenditures 0.00 Expenditures 0.00 Expenditures 0.00 Calculation of Defended In 0.00 Line & Bowe for Prior 0.00 Calculation of Defende Revenue 3.243.931.300 Amounts Revenue 5.446.411.19 Unused Grant Award Calculation 6.989.978.20 If Garry Vare at allower is allower in Prior 6.903.324.20 Accounts Revervable 5.446.411.19 Unused Grant Award Calculation 6.989.978.20 If Garry vare at allower is allower in Prior 6.903.324.20 Minue B minus line 13 13.127.147.35	(sum lines 1, ∠a, & 3) REVENUES	20,8/1,/11.82			
Cash Received in Current Year 9.875,692.11 Contributed Matching Funds 7.84,586.27 Contributed Matching Funds 7.84,586.27 Total Available (sum lines 5, 6, & 7) 10.637,802.32 FNDTURES 13,891,733.62 Donor-Authorized 0.00 Donor-Authorized 0.00 Texpenditures 13,881,733.62 Non Donor-Authorized 0.00 Testenditures 0.00 Testenditures 0.00 Testenditures 0.00 Testenditures 0.00 Testenditures 0.00 Calculation of Deferred Revenue 5.445,471.19 On Mores Algusternue 5.445,471.19 On Mores Calculation 6.939,978.20 Onseed Grant Award Calculation 6.939,978.20 Onseed Grant Award Calculation 6.933,24.20 Onseconclination of Peternet 5.445,421.19	5. Revenue Deferred from Prior Year	7.523.94			
Contributed Matching Funds 754,586.27 Total Available (sum lines 5, 6, & 7) 10,637,802.32 Zenon-Authorized Expenditures 13,881,733.62 Non Donor-Authorized Copenditures 0.00 Expenditures (lines 9 & 10) 13,881,733.62 Amounts Included in Une 6 above for Prior 0.00 Year Adjustiments 0.00 Calculation of Deferred Revenue 0.00 Accounts Revenue 5,446,471.19 In & anius line 9 plus line 12) 2,202,538.93 a. Deferred Revenue 5,446,471.19 Unused Crant Award Calculation 6,989,978.20 Charter line 14 amount h	6. Cash Received in Current Year	9.875.692.11			
Total Available (sum lines 5, 6, 8, 7) 10,637,802.32 FNDITURES ENDITURES FINDITURES 13,881,733.62 Non non-authorized Expenditures 0.00 Expenditures (lines 9 & 10) 13,881,733.62 Amounts Included in 0.00 Expenditures (lines 9 & 10) 13,881,733.62 Catal Expenditures (lines 9 & 10) 13,881,733.62 Catalation of Deferred Revenue 0.00 Calculation of Deferred Revenue 0.00 C APC. MR amounts (3,243,931.30) a. Deferred Revenue 0.00 b. Accounts Payable 5,446,471.19 Dinsed Grant Award Calculation (9,903,324.20 c. Accounts Payable 5,446,471.19 Dinsed Grant Award Calculation (6,903,324.20 C Accounts Payable 5,446,477.13 C Acco	7. Contributed Matching Funds	754,586.27			
ENDITURES ENDITURES Donor-Authorized 13,881,733.62 Donor-Authorized 0.00 Romotores 0.00 Total Expenditures 0.00 Total Expenditures 0.00 Amounts Included in 0.00 Amounts Included in 0.00 Amounts Included in 0.00 Amounts Included in 0.00 Calculation of Deferred Revenue 0.00 Calculation of Deferred Revenue 0.00 or AP, & AR amounts (3.243,931.30) a. Deferred Revenue 0.00 or AP, & AR amounts (3.243,931.30) a. Deferred Revenue 0.00 or AP, & AR amounts (3.246,471.19) Unused Grant Award Calculation 6.989,978.20 Unused Grant Award Calculation 6.989,978.20 Unused Grant Award Calculation 6.989,978.20 Unused Grant Award Calculation 6.903,324.20 Unused Grant Award Calculation 6.903,324.20 Unused Grant Award Calculation 6.903,324.20 If Carryoveris allowed, 6.903,324.20 <t< td=""><td>6, &</td><td>10,637,802.32</td><td></td><td></td><td></td></t<>	6, &	10,637,802.32			
Donor-Authorized Expenditures 13,881,733.62 Non Donor-Authorized 0.00 Expenditures (lines 9 & 10) 13,881,733.62 Non Donor-Authorized 0.00 Expenditures (lines 9 & 10) 13,881,733.62 Amounts Included in Line 6 above for Prior 0.00 Year Adjustments 0.00 Calculation of Deferred Revenue 0.00 Calculation of Deferred Revenue 0.00 On Prior Year Adjustments 0.00 Calculation of Deferred Revenue 0.00 Calculation of Deferred Revenue 0.00 Deferred Revenue 2,202,539.89 D. Accounts Receivable 5,446,471.19 D. Accounts Receivable 5,446,471.19 On Unued Calculation 6,989,978.20 If Carryover is allowed, 6,903,324.20 Reconclilation of Revenue 6,903,324.20 Reconclilation of Revenue 13,127,147.35	EXPENDITURES				
Non Denor-Authorized 0.00 Expenditures 0.00 Expenditures (lines 9 & 10) 13,881,733.62 Amounts Included in Line 6 above for Prior 0.00 Amounts Included in Line 6 above for Prior 0.00 Year Adjustments 0.00 Calculation of Deferred Revenue 0.00 Cancust Payable 0.00 D. Accounts Payable 5,446,471.19 D. Accounts Receivable 5,446,471.19 Drunsed Calculation 6,989,978.20 Inne tine 14 amount here 5,989,978.20 Reconciliation of Revenue 5,933,324.20 If carryover is allowed, 6,903,324.20 Reconciliation of Revenue 13,127,147.35	9. Donor-Authorized Expenditures	13,881,733.62			
Expenditures 0.00 Total Expenditures (lines 9 & 10) 13,881,733.62 Amounts Included in Line 6 above for Prior 0.00 Tvear Adjustments 0.00 Calculation of Deferred Revenue or A/P, & A/R amounts 0.00 Calculation of Deferred Revenue or A/P, & A/R amounts 0.00 Concours Payable 2,202,539.89 0.00 0.00 a. Deferred Revenue 2,202,539.89 0.00 0.00 c. Accounts Payable 5,446,471.19 0.00 0.00 0.00 0.00 c. Accounts Receivable 5,446,471.19 Unused Grant Award Calculation 6,903,324.20 file 4 minus line 9) 6,903,324.20 file 6 aminus line 13a 13,127,147.35	 Non Donor-Authorized 	200 040 000			
Total Expenditures (lines 9 & 10) 13,881,733.62 Amounts Included in Line 6 above for Prior 0.00 Vear Adjustments 0.00 Calculation of Deferred Revenue 0.00 a. Deferred Revenue 0.00 c. Accounts Payable 5,243,931.30) b. Accounts Receivable 5,446,471.19 Unused Grant Award Calculation 6,989,978.20 filme 4 minus line 13) 6,989,978.20 filme 5 plus line 13c 13,127,147.35	Expenditures	00.0			
Amounts Included in Line 6 above for Prior 0.00 Year Adjustments 0.00 Year Adjustments 0.00 Calculation of Deferred Revenue 0.00 Calculation is mis y lus line 12) 2.202,539.89 Deferrad Revenue 2.202,539.89 D. Accounts Payable 5,446,471.19 D. Accounts Receivable 5,989,978.20 Onused Grant Award Calculation (line 4 mious line 9) 6,903,324.20 If Carryover is allowed, fine 5 plus line 13a 13,127,147.35	11. Total Expenditures (lines 9 & 10)	13,881,733.62			
Year Adjustments 0.00 Year Adjustments 0.00 Calculation of Deferred Revenue 0.00 or A/P, & A/R amounts 0.3243.931.30) (line 8 minus line 9 plus line 12) 3.243.931.30) a. Deferred Revenue 0.00 a. Deferred Revenue 2.202.539.89 b. Accounts Payable 5.446,471.19 b. Accounts Receivable 5.446,471.19 Unused Grant Award Calculation 6.989,978.20 (line 4 minus line 13) 6.903,324.20 Reconcliation of Revenue 6.903,324.20 Reconcliation of Revenue 13,127,147.35	 Amounts Included in Line 6 above for Prior 				
Calculation of Deferred Revenue (iine 8 minus line 9 plus line 12) (3,243,931.30) or A/P, & A/R amounts (iine 8 minus line 9 plus line 12) (3,243,931.30) (line 8 minus line 9 plus line 12) (3,243,931.30) (3,243,931.30) a. Deferred Revenue (3,243,931.30) (3,243,931.30) a. Deferred Revenue (3,243,931.30) (3,243,931.30) b. Accounts Payable (3,243,931.30) (3,243,931.30) b. Accounts Receivable (3,00) (3,243,031.30) b. Accounts Receivable (3,00) (3,00) c. Accounts Receivable (3,00) (3,00) Unused Grant Award Calculation (5,989,978.20) (line 4 minus line 9) (5,983,978.20) ff Carryover is allowed, (5,903,324.20) enter line 14 amount here (5,903,324.20) Reconciliation of Revenue (13,127,147.35) minus line 130 13,127,147.35	Year Adjustments	0.00			
(line 8 minus line 9 plus line 12) (3,243,931.30) a. Deferred Revenue 2,202,539.89 b. Accounts Payable 2,202,539.89 b. Accounts Payable 0.00 c. Accounts Receivable 5,446,471.19 Unused Grant Award Calculation 6,989,978.20 (line 4 minus line 9) 6,989,978.20 ff Carryover is allowed, enter line 14 amount here 6,903,324.20 Reconciliation of Revenue 13,127,147.35	 Calculation of Deferred Revenue or A/P. & A/R amounts 				
Instruction	(line 8 minus line 9 plus line 12)	(3 243 931 30)			
b. Accounts Payable 0.00 b. Accounts Receivable 5,446,471.19 c. Accounts Receivable 5,446,471.19 Unused Grant Award Calculation 6,989,978.20 (line 4 minus line 9) 6,989,978.20 If Carryover is allowed, enter line 14 amount here 6,903,324.20 Reconciliation of Revenue 6,903,324.20 Reconciliation of Revenue 13,127,147.35	a. Deferred Revenue	2.202.539.89			
c. Accounts Receivable 5,446,471.19 Unused Grant Award Calculation (line 4 minus line 9) 5,446,471.19 Carryover is allowed, enter line 14 amount here Reconciliation of Revenue (line 5 plus line 13c) 5,446,471.19 If Carryover is allowed, enter line 14 amount here (line 5 plus line 13c) 5,446,471.19	b. Accounts Payable	0.00			
Unused Grant Award Calculation 6,989,978.20 (line 4 minus line 9) 6,989,978.20 If Carryover is allowed, enter line 14 amount here 6,903,324.20 Reconciliation of Revenue 6,903,324.20 (line 5 plus line 13c) 13,127,147.35	c. Accounts Receivable	5,446,471.19			
(line 4 minus line 9) 6,989,978.20 If Carryover is allowed, enter line 14 amount here (line 5 plus line 13c) 6,903,324.20 Reconciliation of Revenue (line 5 plus line 13c) 13,127,147.35	 Unused Grant Award Calculation 	1 46 A 10 00			
It Carryover is allowed, enter line 14 amount here Reconciliation of Revenue (line 5 plus line 13c 13, 127, 147.35 minus line 13b plus line 13c) 13, 127, 147.35	(line 4 minus line 9)	6,989,978.20			
Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	is. It carryover is allowed, enter line 14 amount here	6.903.324.20			
(line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	16. Reconciliation of Revenue				
		0000			
	minus line 13b plus line 13c)	13,127,147.35			

California Dept of Education SACS Financial Reporting Software - 2009.2.0 File: cat (Rev 06/08/2009)

Page 4

Printed: 9/10/2009 10:24 AM

Unified	ino County
Colton Joir	San Berna

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

RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	After School Ed & Safety ASES	NBC Teacher Incentive Grant	Recruitment & Retention	Parent/Teacher Involvement	Workability	Sp Ed Low Incidence	Sp Ed Staff Dev
REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	6010	6767	C-77E	6240	CEDU	CE20	GE2E
LOCAL DESCRIPTION (if any) AWARD	0010	1070	C/70	0240	0700	0000	0000
LOCAL DESCRIPTION (if any) AWARD	DACS	0ACS	0AC8	DECS	0AC8	0ACX	0AC8
AWARD	6010	6267	6275	6340	6520	6530	6535
	23 110 21	000	0.00	000	02.000.00		
1. a. Prior Year Carryover		43,257.45	596,753.43	17,761.18	0.39		
b. Restr Bal Transfers (Obj 8997)			(500,000.00)	(6,274.40)	00 000 00		
c. Adjusted Prior Year Carryover				318 000 00	318,000,00		
(sum lines 1a & 1b)	0.00	43,257.45	96,753.43	11,486.78	0.39	00.00	00.00
2. a. Current Year Award	332,841.62	0.00	0.0	31.8 000 00	137,546.00	2,404.00	6,494.00
b. Block Grant Transfers (Obj 8995)							
c. Cat Flex Transfers (Obj 8998)		(12,411.45)					
d. Other Adjustments					03 030 070		
e. Adj Curr Yr Award							
(sum lines 2a through 2d)	332,841.62	(12,411.45)	00.00	00.00	137,546.00	2,404.00	6,494.00
3. Required Matching Funds/Other	27,486.38				000		
4. Total Available Award						,	
(sum lines 1c, 2e, & 3)	360,328.00	30,846.00	96,753.43	11,486.78	137,546.39	2,404.00	6,494.00
REVENUES							
5. Revenue Deferred from Prior Year	20 223 Drt	13,257.45	596,753.43	7,761.18	4 800 425 48		
6. Cash Received in Current Year	299,127.62	30,000.00		8,000.00	103,160.39	1,803.00	3,459.00
7. Contributed Matching Funds	27,486.38	5 824 00	3,358,400,00		3,872,182.01		
8. Total Available (sum lines 5, 6, & 7)	326,614.00	43,257.45	596,753.43	15,761.18	103,160.39	1,803.00	3,459.00
EXPENDITURES							
9. Donor-Authorized Expenditures	360,328.00	30,846.00	55,317.10	11,486.78	137,546.39	2,404.00	6,494.00
10. Non Donor-Authorized							
Expenditures		00.128.3			33 313 38		
11. Total Expenditures (lines 9 & 10)	360,328.00	30,846.00	55,317.10	11,486.78	137,546.39	2,404.00	6,494.00
12. Amounts Included in Line 6 above							
		(12,411.45)	(500,000.00)	(6,274.40)	000		
13. Calculation of Deferred Revenue					(15 411.42)		
or A/P, & A/K amounts					00.0		
(line 8 minus line 9 plus line 12)	(33,714.00)	0.00	41,436.33	(2,000.00)	(34,386.00)	(601.00)	(3,035.00)
a. Deferred Revenue	4,1,9,04	8	41,436.33	00.0	122,032,03		
b. Accounts Payable							
c. Accounts Receivable	33,714.00			2,000.00	34,386.00	601.00	3,035.00
14. Unused Grant Award Calculation	4,119.0vt				061 320 43		
(line 4 minus line 9)	00.00	00.00	41,436.33	00.0	00.00	00.0	0.00
15. If Carryover is allowed,	- 6950	1010	1398	7276			
enter line 14 amount here	899	88	41,436.33	8			
16. Reconciliation of Revenue	6600	7010	1308	1518			
mine 3 prus mile 3 mile 13a minus line 13b plus line 13c)	332 841 62	43 257 45	555 317 10	17 761 18	137 546 39	2 404 DD	6 494 DD

California Dept of Education SACS Financial Reporting Software - 2009.2.0 File: cat (Rev 06/08/2009)

Printed: 9/10/2009 10:24 AM

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

STATE PROGRAM NAME	TUPE	Ag Incentive	High Priority Schools Grant	Certificated Staff Mentoring	TOTAL
RESOURCE CODE	6660	7010	7258	7276	
REVENUE OBJECT	8590	8590	8590	8590	
LOCAL DESCRIPTION (if any)	6660	7010	7258	7276	
AWARD	800		11,120,000	000	0.0
1. a. Prior Year Carryover	4,178.04				661,950.49
b. Restr Bal Transfers (Obj 8997)	20,3,14,00			3 (00 00	(506,274.40)
c. Adjusted Prior Year Carryover	1 170 04		000		155 676 00
	4, 1/ 0.04	6	00.001 200 0	0.00	EU.0/0,001 c
a. Current Tean Awaru	00.404.00	00.100,0	3,300,400.00	(2) (6)() (2)	2,300,320.02
D. DIUCK GIAIILI TIAIISIEIS (UUJ 0330) C. Cat Flex Transfers (Obi 8998)					(12 411 45)
d. Other Adjustments		(12,411,40)	(500,000,003)	(0.334 ×0.1	00.00
e. Adj Curr Yr Award	25 404 00	E 021 00	00 000 300 0	00 0	2 001 E00 47
3 Required Matching Funds/Other	00,404.00	0,001.00	3,300,400.00	0.00	3,034,303.17
4. Total Available Award		00.100			00.110,00
(sum lines 1c, ze, & 3) REVENUES	39,582.04	11,662.00	3,386,400.00	0.00	4,083,502.64
5. Revenue Deferred from Prior Year	4,178.04	04 105 EA	000 100 83	378.000.00	999,950.10
6. Cash Received in Current Year	35,404.00	5,831.00	3,386,400.00		3,873,185.01
7. Contributed Matching Funds	588 151 85	5,831.00		6,000.00	33,317.38
8. Total Available (sum lines 5, 6, & 7)	39,582.04	11,662.00	3,386,400.00	378,000.00	4,906,452.49
EXPENDITURES					
9. Donor-Authorized Expenditures 10. Non Donor-Authorized	16,411.17	11,662.00	3,386,400.00		4,018,895.44
Expenditures	15 444 47	11 550 00	00 000 100 0		0.00
12. Amounts Included in Line 6 above for Prior Year Adjustments	1	00.200.11	00.00+'000'0	0.0	(518,685,85)
Calculation of Deferred Revenue		(04,114,51)			
or A/P, & A/K amounts (line 8 minus line 9 plus line 12)	23 170 87	00.0	00.0	378 000 00	368 871 20
a. Deferred Revenue	23,170.87			0000	64.607.20
b. Accounts Payable				378,000.00	378,000.00
c. Accounts Receivable			200,000,000	(0.3) A 60)	73,736.00
14. Unused Grant Award Calculation (line 4 minus line 9)	23,170.87	0.00	0.00	0.00	64,607.20
15. If Carryover is allowed, enter line 14 amount here	23,170.87	1325	25.12	6340	64,607.20
 Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c) 	16 411 17	5 831 00	3.386.400.00		4 504 263 91

Page 2

California Dept of Education SACS Financial Reporting Software - 2009.2.0 File: cat (Rev 06/08/2009)

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

LOCAL PROGRAM NAME	Donations-Birney	Donations-Cooley Ranch	Donations- Crestmore	Donations-D'Arcy	Donations-Grand Terrace	Donations-Grant	Donations-Grimes
RESOURCE CODE	190	190	190	062	790	790	190
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	0790/110	0790/120	0790/130	0790/140	0790/150	0790/160	0790/170
AWARD	22.221	4.5 2022			22 BC2 -	10.031.0	
1. a. Prior Year Carryover	11,179.36	8,631.03	15,627.27	8,676.38	2,396.71	2,026.17	4,770.60
b. Restr Bal Transfers (Obj 8997)		17.202			22.02		
c. Adj Prior Year Carryover		00 100 0	10 100 11		11 000 0	L 1 000 0	00 022 F
	11,1/9.30	0,031.03	17.170,CI	0,0/0.30	2,330./1	2,020.00	4,1100
 A. Current Year Award A. Other Adjustments 	8C.1231.53	19,047.04	90:90:1	5,918.61	c/.42/.24	2,0/8.33	C0.112,Z
c. Adi Curr Yr Award				01 838 0			
(sum lines 2a & 2b)	9,237.59	19,047.04	1.156.56	5,918.61	15.734.75	2,078.33	2,317.65
3. Required Matching Funds/Other	-		-				
4. Total Available Award							
(sum lines 1c, 2c, & 3)	20,416.95	27,678.07	16,783.83	14,594.99	18,131.46	4,104.50	7,088.25
REVENUES	13,313,32	0.00	S 804 80	S. B.A.F. OM	2, 9, 15, 50	1,252,250	1.125
5. Revenue Deferred from Prior Year	11,179.36	8,631.03	15,627.27	8,676.38	2,396.71	2,026.17	4,770.60
6. Cash Received in Current Year	9,237.59	19,047.04	1,156.56	5,918.61	15,734.75	2,078.33	2,317.65
7. Contributed Matching Funds	13,318,32	80	5,894,00	5,854,04	2,015,50	1000	
8. Total Available (sum lines 5, 6, & 7)	20,416.95	27,678.07	16,783.83	14,594.99	18,131.46	4,104.50	7,088.25
EXPENDITURES	14.478.48	550.74	8. Str. 8	4 226 14	S'141'X8	1203 Jr	
9. Donor-Authorized Expenditures	7,570.20	20,512.33	1,623.30	2,832.45	17,413.01	1,840.13	3,593.94
10. Non Donor-Authorized	11,478,30	563 M	3.699.82	930.55	6,141,79	5 358 121	1, 203
Expenditures	3,000,18		S 803 13	3 839 08		5 582 33	5 3 5 C
11. Total Expenditures (lines 9 & 10)	7,570.20	20,512.33	1,623.30	2,832.45	17,413.01	1,840.13	3,593.94
12. Amounts Included in Line 6 above	14,478,48	296 NA	8 502 99	NT 932 A	97.747.3	4,507,14	5.437.40
for Prior Year Adjustments							
13. Calculation of Deferred Revenue							
or A/P, & A/R amounts		286 74	3,693,82	8X0 60	6,141,79	21284.75	
(line 8 minus line 9 plus line 12)	12,846.75	7,165.74	15,160.53	11,762.54	718.45	2,264.37	3,494.31
a. Deferred Revenue	12,846.75	7,165.74	15,160.53	11,762.54	718.45	2,264.37	3,494.31
b. Accounts Payable	11 418 30	206.24	S 600 S	920.06	8 141 10	11/28/2	
c. Accounts Receivable	3 010 18	3	2 203 12	2 10.00		2.255.27	
14. Unused Grant Award Calculation							
(line 4 minus line 9) 15 If Carryover is allowed	12,846.75	7,165.74	15,160.53	11,762.54	718.45	2,264.37	3,494.31
enter line 14 amount here	12 846 75	7 165 74	15 160 53	11 762 54	718 45	2 264 37	3 494 31
16. Reconciliation of Revenue			0000			2	
(line 5 plus line 6 minus line 13a	200		2003	20 20			3
minus line 13b plus line 13c)	7.570.20	20.512.33	1.623.30	2.832.45	17.413.01	1.840.13	3.593.94

California Dept of Education SACS Financial Reporting Software - 2009.2.0 File: cat (Rev 06/08/2009)

Printed: 9/10/2009 10:24 AM

Colton Joint Unified	San Bernardino County

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

LOCAL PROGRAM NAME	Donations-Jurupa Vista	Donations-Lewis	Donations-Lincoln	Donations-McKinley	Donations-Reche Canyon	Donations-Rogers	Donations-Smith
	700	700	700	700	700	790	700
	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if anv)	0790/180	0790/190	0790/200	0790/210	0790/220	0790/230	0790/240
AWARD		17 337 7	12,180,121	12.020.01			
1. a. Prior Year Carryover	3,000.18		2,803.17	3,639.08		2,285.37	528.78
b. Restr Bal Transfers (Obj 8997)	12,848,25	NT 1881 T	52,001-23	13 131 14	24 8 C		
c. Adj Prior Year Carryover							
(sum lines 1a & 1b)	3,000.18	00.00	2,803.17	3,639.08	0.00	2,285.37	528.78
2. a. Current Year Award	11,478.30	596.74	3,699.82	920.66	6,141.79	2,221.77	1,908.62
b. Other Adjustments	AT 25.9 CT				24.575		
c. Adj Curr Yr Award	11 170 20	606 7.4	0 000 00	000	C 111 70	77 100 0	1 008 62
3. Required Matching Funds/Other	11,47.0.30	030.14	2,033.02	320.00	0, 141.73	2,22,1.11	1,200.00
4. Total Available Award	11 170 10	10 71	5 E02 00	A 550 74	C 111 70	A 507 44	UV 264 C
(Sulli lifes 10, 20, 0.0) REVENUES	14,4/0.40	030.14	0,202.33	4,000.14	0, 141.73	4,000,14	04.104.4
5. Revenue Deferred from Prior Year	3,000.18		2,803.17	3,639.08		2,285.37	528.78
6. Cash Received in Current Year	11,478.30	596.74	3,699.82	920.66	6,141.79	2,221.77	1,908.62
7. Contributed Matching Funds	7.22.0.20	50 845 33	1 823 30	5,835,42	17,413,01	S) (3.5) (3.5)	1000
8. Total Available (sum lines 5, 6, & 7)	14,478.48	596.74	6,502.99	4,559.74	6,141.79	4,507.14	2,437.40
EXPENDITURES	50'4.10'82	23,618,01	C20, C21, C21		18,131,48		22
9. Donor-Authorized Expenditures	13,319.95	0.00	2,894.66	2,871.04	5,612.20	1,323.50	1,752.58
10. Non Donor-Authorized	8 232 20	10 110 047 04	1100		15 134 15	5 0V6 23	
Expenditures	11 120 24		TO YOR AL	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	N 3980 Y 1	2 626 17	
11. Total Expenditures (lines 9 & 10)	13,319.95	0.00	2,894.66	2,871.04	5,612.20	1,323.50	1,752.58
12. Amounts Included in Line 6 above for Prior Year Adjustments	20 4 K 95	27 67 6 C		100 A 100 A 100	131.46	104.50	
13. Calculation of Deferred Revenue							
or A/P, & A/R amounts	0 231 85	18,047.04	83.887 F	5.918.51	15 131 15	5,028,23	
(line 8 minus line 9 plus line 12)	1,158.53	596.74	3,608.33	1,688.70	529.59	3,183.64	684.82
a. Deferred Revenue	1,158.53	596.74	3,608.33	1,688.70	529.59	3,183.64	684.82
b. Accounts Payable	8.237.59	10 247 04		2.818.81	12/134/18		10.2
c. Accounts Receivable	11 125 35	8.631.02	N 128 21	82.87.8.8	N 2961 N		
14. Unused Grant Award Calculation							
(line 4 minus line 9)	1,158.53	596.74	3,608.33	1,688.70	529.59	3,183.64	684.82
15. IT Carryover Is allowed,	4 4 6 0 6 0	12 003		000 10	600 60	10010	
16. Reconciliation of Revenue	1,100.00	0.00.14	0,000.00	1,000.10	0.200	0010	0.400
(line 5 plus line 6 minus line 13a	0000	0008		0000	8989	0000	100
minus line 13b blus line 13c)	13.319.95	0.00	2.894.66	2.8/1.04	5,612.20	1,323.50	1,/52.58

California Dept of Education SACS Financial Reporting Software - 2009.2.0 File: cat (Rev 06/08/2009)

Printed: 9/10/2009 10:24 AM

Colton Joint Unified	San Bernardino County

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

LOCAL PROGRAM NAME	Donations- Sycamore Hills	Donations-Terrace View	Donations-Wilson	Donations- Zimmerman	Donations-BMS	Donations-CMS	Donations-RHMS
	700	002	700	200	700	700	700
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if anv)	0790/245	0790/250	0790/260	0790/270	0790/310	0790/320	0790/330
AWARD	11 803 88	11000	100 200	431.10	03.001	00.000	
1. a. Prior Year Carryover	2,836.44	6,284.06	13,977.12	5,452.48	3,123.48	749.43	10,405.29
b. Restr Bal Transfers (Obj 8997)	BA OLIS TY	20.921 12	207.23	81 1SA	00.001	10,000	
c. Adj Prior Year Carryover			07 120 07	1 450 40		07 07 1	
(Summers ra & rb)	2,030.44	0,204.00	13,9/1.12	04.7C4'C	3, 123.40	(43.45	87.004.01
2. a. Current Year Award b. Other Adiustments	929.11	27,132.07	4,888.67	12,121.67	318.62	2,269.38	1,694.37
c. Adj Curr Yr Award (sum lines 2a & 2b)	929 11	27 132 07	4 888 67	431 50 12 121 67	318.62	2 269 38	1 694 37
 Required Matching Funds/Other Total Available Award 							
(sum lines 1c, 2c, & 3)	3,765.55	33,416.13	18,865.79	17,574.15	3,442.10	3,018.81	12,099.66
5 Revenue Deferred from Prior Year	2 836 44	6 284 06	13 077 19	5 457 48	3 123 AR	749.43	10 405 20
6. Cash Received in Current Year	929.11	2	4.888.67	12,121.67	318.62	2.269.38	1,694.37
7. Contributed Matching Funds	98 380 81		8,201.35	0.00	00.0	00.0	824 C
8. Total Available (sum lines 5, 6, & 7)	3,765.55	33,416.13	18,865.79	17,574.15	3,442.10	3,018.81	12,099.66
EXPENDITURES	24 000 25	10 242 23	104 100 F 07	04 32X -	100.001	00.000	
9. Donor-Authorized Expenditures 10. Non Donor-Authorized	1,538.78	30,063.97	8,892.10	15,269.82	2,275.41	00.0	1,569.08
Expenditures							
11. I otal Expenditures (lines 9 & 10)	1,538./8	30,063.97	8,892.10	15,269.82	2,275.41	0.00	1,569.08
for Prior Year Adjustments for Prior Year Adjustments 13. Calculation of Deferred Revenue							
or A/P, & A/K amounts		3			3	3	
(line 8 minus line 9 plus line 12)	2,226.77	3,352.16	9,973.69	2,304.33	1,166.69	3,018.81	10,530.58
a. Deferred Revenue	2,226.77	3,352.16	9,473.69	2,304.33	1,166.69	3,018.81	10,530.58
b. Accounts Payable	20.021.34	2 800 00	500.00	533 44	100 001		
c. Accounts Receivable	202 1.225 2.1	17 SAL 01	1 30% 73	100 0.4	00.0	SC 200	
 Unused Grant Award Calculation (line 4 minus line 9) 	2,226.77	3,352.16	9,973.69	2,304.33	1,166.69	3,018.81	10,530.58
15. If Carryover is allowed, enter line 14 amount here	2,226.77	3,352.16	9,973.69	2,304.33	1,166.69	3,018.81	10,530.58
 Reconciliation of Revenue (line 5 plus line 6 minus line 13a 	9639	8690	9099		6008		
minus line 13b plus line 13c)	1,538.78	30,063.97	8,892.10	15,269.82	2,275.41	0.00	1,569.08

California Dept of Education SACS Financial Reporting Software - 2009.2.0 File: cat (Rev 06/08/2009)

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

LOCAL PROGRAM NAME	Donations-DO	Staff Dev - BTSA	Special Project Administration	APIP	TOTAL
RESOURCE CODE	790	7280	9010	9015	
REVENUE OBJECT	8699	8699	8699	8699	
LOCAL DESCRIPTION (if any)	0790/8699	7280	9010	9015	
AWARD					
1. a. Prior Year Carryover	258.79	122,512.33		95,286.00	361,255.22
b. Restr Bal Transfers (Obj 8997)					00.00
c. Adj Prior Year Carryover					
(sum lines 1a & 1b)	258.79	122,512.33	0.00	95,286.00	361,255.22
2. a. Current Year Award	1,000.00	228,318.75	3,000.00	100,000.00	491,234.88
b. Other Adjustments					00.00
c. Adj Curr Yr Award				20.0	
(sum lines 2a & 2b)	1,000.00	228,318.75	3,000.00	100,000.00	491,234.88
3. Required Matching Funds/Other		(218,682.84)	001.100.001	0.001.00	(218,682.84)
4. Total Available Award					
(sum lines 1c, 2c, & 3)	1,258.79	132,148.24	3,000.00	195,286.00	633,807.26
REVENUES					
5. Revenue Deferred from Prior Year	258.79	122,512.33		12	265,969.22
6. Cash Received in Current Year	1,000.00	184,528.12	3,000.00	128,550.80	475,995.05
7. Contributed Matching Funds		(218,682.84)			(218,682.84)
8. Total Available (sum lines 5, 6, & 7)	1,258.79	88,357.61	3,000.00	128,550.80	523,281.43
EXPENDITURES	N 884 0 V P RO	00,240,80	0.00	N 1401 670 80	
9. Donor-Authorized Expenditures	258.79	132,148.24	3,000.00	147,988.81	455,480.87
10. Non Donor-Authorized				000	
Expenditures					00.00
11. Total Expenditures (lines 9 & 10)	258.79	132,148.24	3,000.00	147,988.81	455,480.87
12. Amounts Included in Line 6 above					
	8 820 200 00	200 101 002	189 135 81	10.015.300.01	00.00
13. Calculation of Deferred Revenue					
or A/P, & A/K amounts				80	
(line 8 minus line 9 plus line 12)	1,000.00	(43,790.63)	0.00	(19,438.01)	67,800.56
a. Deferred Revenue	1,000.00				130,579.20
b. Accounts Payable				8	500.00
c. Accounts Receivable	8,823,500,60	43,790.63	S94'041'58	19,438.01	63,228.64
14. Unused Grant Award Calculation					
(line 4 minus line 9) 15. If Carrvover is allowed.	00.000,1	0.0	0.0	41,231.19	1/8,320.39
enter line 14 amount here	1,000.00	218,682.84	0000	99,073.73	448,785.77
16. Reconciliation of Revenue		2023	88		
(line 5 plus line 6 minus line 13a			000000		
minus line 13b plus line 13c)	I 6/ 9CZ	1 80.158.065	3.000.00	14/,988.81	6/4.113./1

California Dept of Education SACS Financial Reporting Software - 2009.2.0 File: cat (Rev 06/08/2009)

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

FEDERAL PROGRAM NAME	SFSF	Med-Cal	MAA	TOTAL	
FEDERAL CATALOG NUMBER	N88 13	22.0 22.0 00	3,000,00	141 200 21	
RESOURCE CODE	3200	5640	9005		
REVENUE OBJECT	8290	8290	8290		
LOCAL DESCRIPTION (if any)	3200	5640	9005	86 013 1.0	
AWARD					
1. Prior Year Restricted	1000 000	100.0	0.03	45, 585, 18	
Ending Balance		71,048.72	495,691.63	566,740.35	
2. a. Current Year Award	8,833,500.00	325,108.94	294,041.28	9,452,650.22	
b. Other Adjustments				0.00	
c. Adj Curr Yr Award	100 L				
(sum lines 2a & 2b)	8,833,500.00	325,108.94	294,041.28	9,452,650.22	
3. Required Matching Funds/Other				0.00	
4. Total Available Award					
(sum lines 1, 2c, & 3)	8,833,500.00	396,157.66	789,732.91	10,019,390.57	
REVENUES					
5. Cash Received in Current Year	6,149,425.00	259,762.99	294,041.28	6,703,229.27	
6. Amounts Included in Line 5 for					
Prior Year Adjustments				0.00	
7. a. Accounts Receivable	528116	125 148 54	2 000 00	18 288 147	
(line 2c minus lines 5 & 6)	2,684,075.00	65,345.95	0.00	2,749,420.95	
b. Noncurrent Accounts Receivable	1 200 T	0.100.00	00 000 0	0.00	
c. Current Accounts Receivable		(518,683 841			
(line 7a minus line 7b)	2,684,075.00	65,345.95	0.00	2,749,420.95	
8. Contributed Matching Funds		155315351		0.00	
9. Total Available					
(sum lines 5, 7c, & 8)	8,833,500.00	325,108.94	294,041.28	9,452,650.22	
EXPENDITURES					
10. Donor-Authorized Expenditures		163,214.83	165,837.13	329,051.96	
11. Non Donor-Authorized	00,00	01 818,828		100,000,00	
Expenditures				0.00	
12. Total Expenditures					
(line 10 plus line 11)	0.00	163,214.83	165,837.13	329,051.96	
RESTRICTED ENDING BALANCE	100 LA 1	145,2015,22	D.C.		
13. Current Year					
line A minus line 401	0 000 200 00	000000000	000 000 10	10 000 000 0	

California Dept of Education SACS Financial Reporting Software - 2009.2.0 File: cat (Rev 06/08/2009)

Printed: 9/10/2009 10:24 AM

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

LOCAL PROGRAM NAME	Donations-THMS	Donations-BHS	Donations-CHS	Donations-SMHS	Donations-WHS	Donations-Health Services	Donations- Communications
RESOLINCE CODE	790	700	790	790	790	790	190
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	0790/340	0790/420	0790/440	0790/520	0790/560	0790/761	0790/810
AWARD	17 200 0	2 - 0 X 0 - 1		20 200 2		12.0.10	
1. a. Prior Year Carryover	15,864.86	10,443.37	7,298.42	199.05		1,000.00	
 c. Adi Prior Year Carrvover 							
(sum lines 1a & 1b)	15,864.86	10,443.37	7,298.42	199.05	0.00	1,000.00	0.00
2. a. Current Year Award	20,061.71	2,900.00	1,810.16	232.14	100.00		2,000.00
b. Other Adjustments	2 226 21	2.525.18	0.07.07.22.0	5 304 32		0.048.81	
c. Adj Curr Yr Award (sum lines 2a & 2b)	20.061.71	2.900.00	1.810.16	232.14	100.00	00.0	2,000.00
3. Required Matching Funds/Other							
 I Utal Available Awaru (sum lines 1c, 2c, & 3) 	35,926.57	13,343.37	9,108.58	431.19	100.00	1,000.00	2,000.00
REVENUES	87 822 1	10 030 10	S 882 10	11 12 200 83	2 222 41	0.00	1.226.02
5. Revenue Deferred from Prior Year	15,864.86	10,443.37	7,298.42	199.05		1,000.00	
6. Cash Received in Current Year	20,061.71	2,900.00	1,810.16	232.14	100.00		2,000.00
7. Contributed Matching Funds	1 238.78	30.000 01	8.48% 10		5.312.41	8	
8. Total Available (sum lines 5, 6, & 7)	35,926.57	13,343.37	9,108.58	431.19	100.00	1,000.00	2,000.00
EXPENDITURES	3 7 65 55	ST 418 13	18,666,778,81	17. N.S.M.12	3 445 10	3 0 18 81	15 (00) 00
9. Donor-Authorized Expenditures	18,086.89	2,204.34	8,201.35	0.00	0.00	0.00	824.00
10. Non Donor-Authorized		10 22 10	N 8638 KV	12 121 23	218.62	1 1000 C	
	1 1 2 C 2 C 2 C 2 C 2 C 2 C 2 C 2 C 2 C		C1 (12) 23	21 COL 3	5 425 78	27.072	
11. Total Expenditures (lines 9 & 10)	18,086.89	2,204.34	8,201.35	0.00	0.00	0.00	824.00
12. Amounts Included in Line 6 above for Prior Year Adjustments	a Mare and		10.5	147 A.S.A. V.Y	3 442 FO	3.048.81	1.2 0.98 88
13. Calculation of Deferred Revenue							
or A/P, & A/R amounts	00 000 11	00 007 77			00 001	00 000 1	170.00
	11,039.00	11,139.03	301.23	431.13	100.00	1,000.00	1,1/0.00
	11,003.00	11,133.03	CZ. 108	431.18	100.00	1,000.00	1,170.00
D. Accounts Payable	NA 325 S	6 284 06	13 617 15	24 C25 C	3 123 48		
14 Unitsed Grant Award Calculation							
(line 4 minus line 9)	17,839.68	11,139.03	907.23	431.19	100.00	1,000.00	1,176.00
15. If Carryover is allowed,			00 100				
enter line 14 amount nere	11,839.68	11,139.03	907.23	431.19	100.00	1,000.00	1,1/6.00
(line 5 plus line 6 minus line 13a minus line 13b plus line 13c	18 036 80	NE 100 C	8 201 35	00	000		00 1/08
	0,000,01	4,404,04	0,201.02,0	0.00	0.00	0.00	00.420

California Dept of Education SACS Financial Reporting Software - 2009.2.0 File: cat (Rev 06/08/2009)

CERCAL STREET, LO DELEVER MO SALERIN (DURIS - XIII - DELEVER)

INTERFUND ACTIVITIES



	ity
Unified	lino Cour
on Joint	Bernard
Colto	San

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

36 67686 0000000 Form CAT

STATE PROGRAM NAME	Lottery	CSR K-3	Community Day School	Cal-SAFE Support Services	CBET	ELAP	Lottery Prop20
RESOURCE CODE	1100	1300	2430	6091	6285	6286	6300
REVENUE OBJECT	8560	8434	8091/8311/8980	8590	8590	8590	8560
LOCAL DESCRIPTION (if any)	1100	1300	2430	6091	6285	6286	6300
AWARD							
1. a. Prior Year Restricted Ending Balance	1.560,657.78	2,454 00		165.271.25	92,592.34	116,414.95	121,297.81
b. Restr Bal Transfers (Obj 8997)				(51,241.25)	-	(116,414.95)	
c. Adj PY Restricted Ending Bal	1 560 657 78		000	111 030 00	02 602 34		101 007 81
2. a. Current Year Award	2,652,548.91	7.966.222.00	112.475.00	134.374.60	178,760.00	234.754.00	316,585.06
b. Block Grant Transfers (Obj 8995)	1 100 000 V	2.1X4.00	00.000 202	74,122,224,42	100,000,100		
c. Cat Flex Transfers (Obj 8998)				(113,305.61)	(19,063.79)		
e. Adi Curr Yr Award	Low Parts (M)	Out Chi	00,000,000	0.02,044,01			
(sum lines 2a through 2d)	2,652,548.91	7,966,222.00	112,475.00	21,068.99	159,696.21	234,754.00	316,585.06
3. Required Matching Funds/Other		4,439,877.29	177,379.85				
 Total Available Award (sum lines 1c, 2e, & 3) 	4,213,206.69	12,406,099.29	289,854.85	135,098.99	252,288.55	234,754.00	437,882.87
REVENUES			18.108.281				
5. Cash Received in Current Year	1,444,312.14	5,575,405.00	81,796.00	63,162.60	178,760.00		5,925.06
6. Amounts Included in Line 5 for Prior Year Adjustments	1 660 872 00	5'125 00		(113,305.61)	(19,063.79)		20.102.49
7. a. Accounts Receivable (line 2e minus lines 5 & 6)	1,208,236.77	2,390,817.00	30,679.00	71,212.00	0.00	234,754.00	310,660.00
b. Noncurrent Accounts Receivable				Petri addrib 1			100.000
 C. Current Accounts Receivable (line 7a minus line 7b) 	1,208,236.77	2,390,817.00	30,679.00	71,212.00	0.00	234,754.00	310,660.00
8. Contributed Matching Funds		4,439,877.29	177,379.85				
9. Total Available (sum lines 5, 7c, & 8)	2,652,548.91	12,406,099.29	289,854.85	134,374.60	178,760.00	234,754.00	316,585.06
EXPENDITURES IN VANIED	S 182 804 00	2,154'00	305 800 00	13 2 10 338 81	321,028.00		120 121 22
10. Donor-Authorized Expenditures	2,638,029.59	12,406,099.29	289,854.85	135,098.99	252,288.55	175,769.41	437,882.87
11. Non Donor-Authorized Expenditures					1.1.2.1.2.1.2.1.1.1.1.1.1.1.1.1.1.1.1.1	100 June 100	
12. Total Expenditures	2 620 020 60	10 406 000 00	JOD OF A OF	100 00		415 760 44	70 COO 704
	z,000,023.03	12,400,033.23	203,004.00	100,000.00	CC.002,2C2	110,100.41	10.700,104
13. Current Year (line 4 minus line 10)	1,575,177.10	6380 8333 0.00	0.00	0.00	0.00	58,984.59	0.00

California Dept of Education SACS Financial Reporting Software - 2009.2.0 File: cat (Rev 06/082009)

REEDECTECOBICVE2 2018/IECL_LO KERIENCLED ENDING MEAENDE2[®] VHD EXLEMDLIDKE2 - VIT EDVD2

t Unified	dino County
ton Joint	Bernard
Colt	San

2008-09 Unaudited Actuals STATE AWARDS, REVENUES, AND EXPENDITURES - ALL FUNDS

STATE PROGRAM NAME	ROP	ROP-Handicapped	School Safety & Violence Prevention	Special Education	Arts & Music Block Grant	Arts, Music & PE Supplies & Equip	CAHSEE Intensive Instruction
RESOURCE CODE	6350	6360	6405	6500	6760	6761	7055
REVENUE OBJECT	8311	8311	8590	8091/8590/8792	8590	8590	8590
LOCAL DESCRIPTION (if any)	6350	6360	6405	6500	6760	6761	7055
AWARU 1. a. Prior Year Restricted Ending Balance	5 639 056 28	15 408 038 58	233 405 38	132,053 88	452 376 24	899 089 02	3 652 74
b. Restr Bal Transfers (Obj 8997)			(100,000.00)		(380,727.77)	(432,582.59)	
 c. Adj PY Restricted Ending Bal (sum lines 1a & 1b) 	0.00	0.00	133,405.38	0.00	71,648.47	466,506.43	3,652.74
2. a. Current Year Award	2,755,904.00	3,124.00	302,600.00	13,510,379.91	351,058.00		150,737.48
b. Block Grant Transfers (Obj 8995)	5 625 248 81	15,409,058,50	580 824 82	134 214 80	11.87180100	222 122 122	310,000
c. Cat Flex Transfers (Obj 8998)			(93,957.91)				
d. Other Adjustments e. Adj Curr Yr Award (sum lines 2a through 2d)	2 755 904 00	00 1CL 5	00 643 800	13 510 370 01	351 058 00		150 737 48
3. Required Matching Funds/Other	2,100,001,00	01141.00	20.410,004	642,944.51	00000	5	108,486.92
 Total Available Award (sum lines 1c, 2e, & 3) 	2,755,904.00	3,124.00	342,047.47	14,153,324.42	422,706.47	466,506.43	262,877.14
REVENUES				ITO OUL STILL	0.000 0.000		
5. Cash Received in Current Year	1,960,955.00	2,482.00		12,237,589.41	210,395.00		150,737.48
6. Amounts Included in Line 5 for Prior Year Adjustments	1,444,315,14	2, 21, 2, 402, 00	(93,957.91)	52 162 60	1.187,560,050		000
7. a. Accounts Receivable (line 2e minus lines 5 & 6)	794,949.00	642.00	302,600.00	1,272,790.50	140,663.00	0.00	0.00
b. Noncurrent Accounts Receivable		x 428 9 1 13	111 219 20				
 Current Accounts Receivable (line 7a minus line 7b) 	794,949.00	642.00	302,600.00	1,272,790.50	140,663.00	00.0	0.00
8. Contributed Matching Funds				642,944.51			108,486.92
9. I otal Available (sum lines 5, 7c, & 8)	2,755,904.00	3,124.00	302,600.00	14,153,324.42	351,058.00	0.00	259,224.40
EXPENDITURES	5,825,248,21	1,389,355.00	115412 00	Lisefore po	1 (2, (20, 00)	724 124 00	2.00000
10. Donor-Authorized Expenditures 11. Non Donor-Authorized Expenditures	2,755,904.00	3,124.00	342,047.47	14,153,324.42	422,706.47	466,506.43	262,877.14
12. Total Expenditures (line 10 plus line 11)	2,755,904.00	3,124.00	342,047.47	14,153,324.42	422,706.47	466,506.43	262,877.14
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	1300	0.00	0.00	0.00	0.00	0.00

California Dept of Education SACS Financial Reporting Software - 2009.2.0 File: cat (Rev 06/082009)

Printed: 9/10/2009 10:24 AM

1 Joint Unified	ernardino County
olton	an Be
0	ŝ

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

STATE PROGRAM NAME	supplemental School Counselors	EIA:SCE	EIA:LEP	GATE	IMFRP	Inst Mtls-ELL	Transportation
RESOURCE CODE	7080	7090	7091	7140	7156	7157	7230
REVENUE OBJECT	8590	8311	8311	8311	8590	8590	8311
LOCAL DESCRIPTION (if any)	7080	7090	7091	7140	7156	7157	7230
AWARD							
1. a. Prior Year Restricted Ending Balance b Doots Bol Transform (Obi 2007)	326,216.17	675,277.35	12.010.108	18 483 40	508 462 40	108,592.72	
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	226,216.17	675,277.35	0.00	0.00	0.00	108,592.72	0.00
2. a. Current Year Award	674,673.00	1,867,049.00	1,520,446.00	183,585.00	1,432,673.00	5,525.00	620,178.00
b. Block Grant Transfers (Obj 8995)	342,040 21		201,000	00.003	00.002.00	251 352 00	
c. Cat Flex Transfers (Obj 8998)	(68,483.33)			(47,461.21)	840,964.84		CO ALA ONC
 Outer Adjustments Adj Curr Yr Award (sum lines 2a through 2d) 	606.189.67	1.867.049.00	1.520.446.00	136.123.79	2.273.637.84	5.525.00	869,624.92
Ř					330,182.89		1,989,444.03
 Total Available Award (sum lines 1c, 2e, & 3) 	832,405.84	2,542,326.35	1,520,446.00	136,123.79	2,603,820.73	114,117.72	2,859,068.95
REVENUES			(Son Doy As	100			
5. Cash Received in Current Year		1,856,210.00	1,520,446.00	157,135.00	1,432,673.00	5,525.00	646,936.49
Amounts Included in Line 5 for Prior Year Adjustments	(68,483.33)	10,582	226,000,00	(47,461.21)	840,964.84	227,225 CO	1 376 430 00
7. a. Accounts Receivable (line 2e minus lines 5 & 6)	674,673.00	10,839.00	0.00	26,450.00	0.00	0.00	222,688.43
b. Noncurrent Accounts Receivable	10 000 000						
(line 7a minus line 7b)	674,673.00	10,839.00	00.0	26,450.00	00.0	00.00	222,688.43
8. Contributed Matching Funds			28,000,00		330,182.89		
9. Total Available (sum lines 5, 7c, & 8)	674,673.00	1,867,049.00	1,520,446.00	183,585.00	1,762,855.89	5,525.00	869,624.92
EXPENDITURES	423,228,00	52,723,00	559°000°00	200.00	00.032,350	00.017.120	I NO XXX OF
10. Donor-Authorized Expenditures	832,405.84	2,138,498.27	1,257,796.35	136,123.79	2,603,820.73	114,117.72	2,859,068.95
11. Non Uonor-Autnonzed Expenditures			(400 000 000		10010,461	1 000 1 33	
12. Total Expenditures (line 10 plus line 11)	832 405 84	2 138 498 27	1 257 796 35	136 123 79	2 603 820 73	114 117 72	2 859 068 95
RESTRICTED ENDING BALANCE							
13. Current Year	00.0	403 828 08	262 649 65	00.0	000	00 0	00.0

California Dept of Education SACS Financial Reporting Software - 2009.2.0 File: cat (Rev 06/082009)

88	
Intv	
Cou	
Jnif no	
nt L ardi	
Joi	
B	
Col	

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

STATE PROGRAM NAME	Sp Ed Transportation	PAR	Staff Dev-Math & Reading	AB75 Principal Training	AB825 Pupil Retention	AB825 Professional Development	AB825 Targeted Inst Improvement
RESOURCE CODE	7240	7271	7294	7325	7390	7393	7394
REVENUE OBJECT	8311	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	7240	7271	7294	7325	7390	7393	7394
AWARD							
1. a. Prior Year Restricted Ending Balance	835,405,84	469.08	1,143,670.26	35,016.75	175,887.97	270,355.11	
b. Restr Bal Transfers (Obj 8997)			(400,000.00)		(34,815.87)	(270,355.11)	
 c. Adj PY Restricted Ending Bal (sum lines 1a & 1b) 	0.00	469.08	743,670.26	35,016.75	141,072.10	0.00	0.00
2. a. Current Year Award	453,339.00	95,729.00	225,000.00	600.00	88,390.00	527,225.00	1,210,222.00
b. Block Grant Transfers (Obj 8995)	E14 E13 D0	1 221 048 00	1 200 112 100	182, 252, 00	1105.000.00	01 020 0	202 0 1 0
c. Cat Flex Transfers (Obj 8998)			(200,053.99)	(16,133.29)		(125,777.99)	
d. Other Adjustments			39,000.00		20.101.000		
e. Adj Curr Yr Award (sum lines 2a through 2d)	453,339.00	95.729.00	63.946.01	(15.533.29)	88.390.00	401.447.01	1.210.222.00
3. Required Matching Funds/Other	492,306.57						(1,210,222.00)
4. Total Available Award	00,013,478	10,220,00	6.0.0	58,420,00	0.0	3	
(sum lines 1c, 2e, & 3)	945,645.57	96,198.08	807,616.27	19,483.46	229,462.10	401,447.01	00.00
5 Cash Received in Current Year	408 005 00	76.583.00	259 000 00	RND OD	88 390 00	527 225 00	1 076 420 00
6. Amounts Included in Line 5 for		22200 C	0000		0000	22.2	
Prior Year Adjustments			(200,053.99)	(16,133.29)		(125,777.99)	
 I. a. Accounts Receivable (line 2e minus lines 5 & 6) 	45.334.00	19.146.00	5.000.00	0.00	0.00	0.00	133.802.00
b. Noncurrent Accounts Receivable					10.101.000		
c. Current Accounts Receivable	000 199 01	801.040.00	1.250/448.00	100 121 201	251202194	00.050	
(line /a minus line /b)	45,334.00	19,146.00	5,000.00	0.00	0.00	00.00	133,802.00
8. Contributed Matching Funds	492,306.57						(1,210,222.00)
9. I Otal Available (sum lines 5, 7c, & 8)	945,645.57	95,729.00	264,000.00	600.00	88,390.00	527,225.00	0.00
EXPENDITURES	014 013 00	Constant Vest	1 2201 444 (3)	180,000 00	1425.012.00		0.01100
10. Donor-Authorized Expenditures	945,645.57	96,198.08	807,616.27	19,483.46	229,462.10	401,447.01	
11. Non Donor-Authorized Expenditures	1.001.0001.001						
12. Total Expenditures (line 10 plus line 11)	945,645.57	96,198.08	807,616.27	19,483.46	229,462.10	401,447.01	0.00
RESTRICTED ENDING BALANCE							
13. Current Year	- 1090	1080	1.002	1140	1128	1817	
(line 4 minus line 10)	0.00	00.00	00.00	0.00	0.00	0.00	00.0

California Dept of Education SACS Financial Reporting Software - 2009.2.0 File: cat (Rev 06/082009)

Printed: 9/10/2009 10:24 AM

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

	Improvement	Grant	District Block Grant	QEIA	TOTAL
	7305	7306	7307	7400	
	8590	8590	8590	8590	
LOCAL DESCRIPTION (if anv)	7395	7396	7397	7400	
AWARD	200	0001	1001	001	
1. a. Prior Year Restricted Ending Balance	94,897.34	508,433.37	466,095.26	523,199.10	7,972,867.99
b. Restr Bal Transfers (Obj 8997)	(94,897.34)		(417,200.16)		(2,398,235.04)
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	0.00	508,433.37	48,895.10	523,199.10	5,574,632.95
2. a. Current Year Award	1,617,672.00	04 118 SO		1,020,600.00	40,212,428.96
b. Block Grant Transfers (Obj 8995)					00.00
c. Cat Flex Transfers (Obj 8998)	(144,316.27)	34 011 81	225, 601, 23	000	12,411.45
 Other Adjustments Adj Curr Yr Award (sum lines 2a through 2d) 	1.473.355.73	0.00	0.00	1.020.600.00	200,440.92 40.513.287.33
3. Required Matching Funds/Other		(352,800.33)			6,617,599.73
 Total Available Award (sum lines 1c, 2e, & 3) 	1,473,355.73	155,633.04	48,895.10	1,543,799.10	52,705,520.01
REVENUES	08.0	0.00	0.00	0.00	0000
5. Cash Received in Current Year	1,617,672.00			1,020,600.00	32,604,940.18
6. Amounts Included in Line 5 for Prior Year Adjustments	(144,316.27)				12,411.45
7. a. Accounts Receivable (line 2e minus lines 5 & 6)	00.0	00.0			7 895 935 70
b. Noncurrent Accounts Receivable		500 040 L0			0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	00.0	7,895,935.70
8. Contributed Matching Funds	535 310 48	N3 N0, N2	0.00	00.0	4,980,956.03
9. I otal Available (sum lines 5, 7c, & 8)	1,617,672.00	00.0	00.0	1,020,600.00	45,481,831.91
EXPENDITURES		12100001	0 200 07		
10. Donor-Authorized Experiatures 11. Non Donor-Authorized Expenditures	1,473,303.73	133,033.04	40,033.10	1,043,733.10	ou,404,000.09 0.00
12. Total Expenditures (line 10 plus line 11)	1,473,355.73	155,633.04	48,895.10	1,543,799.10	50,404,880.59
RESTRICTED ENDING BALANCE					
13. Current Year (line 4 minus line 10)	00.0	0.00	00.00	0.00	2,300,639.42

California Dept of Education SACS Financial Reporting Software - 2009.2.0 File: cat (Rev 06/082009)

Printed: 9/10/2009 10:24 AM

	0000
oint Unified	nardino County
olton J	an Ber
Ö	õ

2008-09 Unaudited Actuals LOCAL AWARDS, REVENITES AND EXPENDITURES - ALLENDS

San Bernardino County	SCHEDUL	REVENUES, AND EXPENDITURES - ALL FUNDS SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES	AND EXPENDITURE ALS SUBJECT TO R	ES - ALL FUNDS ESTRICTED ENDIN	G BALANCES		Form CP
LOCAL PROGRAM NAME	E-Rate	Best Practices Cohort	School Site Discretionary BG	Mandated Cost Incentive	RMA-Ongoing Major Maintenance	AB466 Site Reimbursement	BTSA
RESOURCE CODE	110	115	396	750	8150	9002	9280
REVENUE OBJECT	8699	8699	8990	0.00	8980		8990
LOCAL DESCRIPTION (if any)	110	115	396	750	8150	9002	9280
AWARD							
1. a. Prior Year Restricted Ending Balance	270,027.80	114,976.48	01.303.84	3,030,068.15	727,561.55	21,993.74	
 b. Restr Bal Transfers (Obj 8997) c. Adj PY Restricted Ending Bal 					000		
(sum lines 1a & 1b)	270,027.80	114,976.48	00.00	3,030,068.15	727,561.55	21,993.74	0.00
2. a. Current Year Award	232,310.46	94,071.67					
b. Other Adjustments	2.611.672.00	22	100	0.000000	80 881 881 84		
c. Adj Curr Yr Award (sum lines 2a & 2b)	232,310.46	94,071.67	0.00	00.0	0.00	0.00	00.00
3. Required Matching Funds/Other	00.0	0.00	352,800.33	0.00	3,836,552.42		218,682.84
4. Total Available Award				11 000 000 0	10001	* COO * C	10 000 010
(Summes IC, 2C, 0.3) REVENUES	07.055,200	203,040.15	332,000.33	3,030,000.13	4,004,110.37	21,330.14	210,002.04
5. Cash Received in Current Year	232.310.46	94.071.67		2			
6. Amounts Included in Line 5 for	[144,316,21]				15 421 42		
Prior Year Adjustments							
7. a. Accounts Receivable	1811.815.00			0.0 000 000,1	35,604,840,48		
(line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	00.00	0.00	0.00
b. Noncurrent Accounts Receivable	1473.365 TB	155,023,04	48,895,10		25,202,520,01		
c. Current Accounts Receivable		(325, 506, 20)			0,017,099,73		
(line 7a minus line 7b)	0.00	0.00	0.00	00.00	00.00	0.00	0.00
8. Contributed Matching Funds			352,800.33		3,836,552.42		
9. Total Available					588 640 65		
(sum lines 5, 7c, & 8)	232,310.46	94,071.67	352,800.33	0.00	3,836,552.42	0.00	0.00
EXPENDITURES					0.00		
10. Donor-Authorized Expenditures	105,683.19	94,119.20		481,298.39	4,564,113.97	21,993.74	
11. Non Donor-Authorized Expenditures	00.0	208,420,37	01 288 84		2, 2, 4, 835 82		
12. Total Expenditures	(84 SOL 34)		(413,300,18)		(12) 368 330 (ht)		
(line 10 plus line 11)	105,683.19	94,119.20	0.00	481,298.39	4,564,113.97	21,993.74	0.00
RESTRICTED ENDING BALANCE							
13. Current Year	10 110 000	10 000 111					

218,682.84

0.00

0.00

2,548,769.76

352,800.33

114,928.95

396,655.07

(line 4 minus line 10)

California Dept of Education SACS Financial Reporting Software - 2009.2.0 File: cat (Rev 06/08/2009)

Printed: 9/10/2009 10:24 AM

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

LOCAL PROGRAM NAME	TOTAL
RESOURCE CODE	
REVENUE OBJECT	
LOCAL DESCRIPTION (if any)	
AWARD	
1. a. Prior Year Restricted	
Ending Balance	4,164,627.72
b. Restr Bal Transfers (Obj 8997)	0.00
c. Adj PY Restricted Ending Bal	
(sum lines 1a & 1b)	4,164,627.72
2. a. Current Year Award	326,382.13
b. Other Adjustments	0.00
c. Adj Curr Yr Award	
(sum lines 2a & 2b)	326,382.13
3. Required Matching Funds/Other	4,408,035.59
(sum lines 1c, 2c, & 3)	8,899,045.44
REVENUES	
5. Cash Received in Current Year	326,382.13
6. Amounts Included in Line 5 for	
	0.00
7. a. Accounts Receivable	
(line 2c minus lines 5 & 6)	0.00
b. Noncurrent Accounts	
Receivable	0.00
c. Current Accounts Receivable	
(line 7a minus line 7b)	
8. Contributed Matching Funds	4,189,352.75
<u> </u>	
(Sum lines 5, /C, & d)	4,010,/34.88
10. Donor-Autnorized Expenditures	5,207,208.49
Expenditures	00.0
12. Total Expenditures	
(line 10 plus line 11)	5,267,208.49
RESTRICTED ENDING BALANCE	
13. Current Year	
(line 4 minus line 10)	3,631,836.95

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

Description	Direct Costs - Transfers In 5750	- Interfund Transfers Out 5750	Indirect Cost Transfers In 7350	s - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
1 GENERAL FUND							DRUN I	
Expenditure Detail	0.00	(177,468.35)	0.00	(663,692.02)	00 000 00	101501100		Salah enditare Dated
Other Sources/Uses Detail Fund Reconciliation	- 13238 and				26,906.60	1,045,641.00	0.00	0.00
9 CHARTER SCHOOLS SPECIAL REVENUE FUND							0.00	0.00
Expenditure Detail	0.00	0.00	0.00	0.00				Sheet and the sold
Other Sources/Uses Detail					0.00	0.00	2000	CONTRACTOR (CONTRACTOR)
Fund Reconciliation						-	0.00	0.00
1 ADULT EDUCATION FUND Expenditure Detail	0.00	0.00	18,062.93	0.00	00.027			Parent produces in
Other Sources/Uses Detail	0.00	0.00	10,002.00	0.00	44,015.00	26,906.60	1000	Open Sources/Uses
Fund Reconciliation							0.00	0.00
2 CHILD DEVELOPMENT FUND							0.00	Metal Balances
Expenditure Detail	114,896.77	0.00	182,939.09	0.00	0.00	0.00		Contractive a local
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation I3 CAFETERIA SPECIAL REVENUE FUND						0.50	0,00	0,00
Expenditure Detail	52,506.58	0.00	462,690.00	0.00	00.0			Report Fore Detail
Other Sources/Uses Detail	Street States States			A CONTRACTOR OF THE	0.00	0.00	Sec. March 1997	contract sub-
Fund Reconciliation							0.00	0.00
4 DEFERRED MAINTENANCE FUND	0.00	0.00					CHON NOUGH	
Expenditure Detail Other Sources/Uses Detail	0.00	0.00			799,615.00	0.00	in the second	
Fund Reconciliation					100,010.00	0.00	0.00	0.00
5 PUPIL TRANSPORTATION EQUIPMENT FUND							0.0	A YOOS MEEDING
Expenditure Detail	0.00	0.00						Constitute Defail
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY		A CONTRACT OF A CONTRACT	Para and Statistics Line	Part Sur Contractor			0.00	0.00
Expenditure Detail		and have been been a state	Mary and the second second second	Shere of the second of the second	D			
Other Sources/Uses Detail			A BAR AND		0.00	0.00		
Fund Reconciliation				the adding the start of the			0.00	0.00
8 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00	And have a series of the series where		0.00	0.00		
Other Sources/Uses Detail Fund Reconciliation					0.00	0.00	0.00	0.00
9 FOUNDATION SPECIAL REVENUE FUND						E E	0,00	0.00
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					And the second second	0.00		
Fund Reconciliation		State of the second second					0.00	0.00
SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS							· · ·	
Expenditure Detail Other Sources/Uses Detail				and the second	0.00	0.00		
Fund Reconciliation				and the second	0.00	0.00	0.00	0.00
1 BUILDING FUND								
Expenditure Detail	0.00	0.00	SHE SERVICE	A CARLEN AND A CARLEN				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation				A STATISTICS		H	0.00	0.00
5 CAPITAL FACILITIES FUND Expenditure Detail	9,945.00	0.00						
Other Sources/Uses Detail	0,040.00	0,00			202,011.00	0.00		
Fund Reconciliation			Charge Statistics				0.00	0.00
0 STATE SCHOOL BUILDING LEASE/PURCHASE FUND			and a stranger that					
Expenditure Detail	0.00	0.00		Part of the second states of the	0.00	0.00		
Other Sources/Uses Detail Fund Reconciliation			A TANK AND AND AND A		0.00	0.00	0.00	0.00
5 COUNTY SCHOOL FACILITIES FUND						F	0.00	0.00
Expenditure Detail	0.00	0.00	and the second second second second	and the state of the second				
Other Sources/Uses Detail					131,893.61	131,893.61		
Fund Reconciliation			Linder Lands Proger			ŀ	0.00	0.00
SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail	0.00	0.00			0.00	0.00		
Fund Reconciliation							0.00	0.00
CAP PROJ FUND FOR BLENDED COMPONENT UNITS			Lap succession and the					
Expenditure Detail	0.00	0.00		States and the second	40,000,00	0.00		
Other Sources/Uses Detail Fund Reconciliation					18,686.32	0.00	0.00	0.00
1 BOND INTEREST AND REDEMPTION FUND			ARD AND AND AND AND			F	0.00	0,00
Expenditure Detail				Contraction of the second				
Other Sources/Uses Detail		The second second second			0.00	0.00		
Fund Reconciliation						H	0.00	0.00
2 DEBT SVC FUND FOR BLENDED COMPONENT UNITS Expenditure Detail								
Other Sources/Uses Detail				The second second	0.00	18,686.32		
Fund Reconciliation							0.00	0.00
3 TAX OVERRIDE FUND								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail				and the local sector	0.00	0.00	0.00	0.00
Fund Reconciliation DEBT SERVICE FUND						H	0.00	0.00
Expenditure Detail				and the second second				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation					and the stand where		0.00	0.00
7 FOUNDATION PERMANENT FUND								
	0.00	0.00	0.00	0.00		0.00		
Expenditure Detail				-		0.00	0.00	0.00
Expenditure Detail Other Sources/Uses Detail							0.00	0.00
Expenditure Detail Other Sources/Uses Detail Fund Reconciliation								
Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 1 CAFETERIA ENTERPRISE FUND	0.00	0.00	0.00	0.00		1	I	
Expenditure Detail Other Sources/Uses Detail Fund Reconciliation	0.00	0.00	0.00	0.00	0.00	0.00		
Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 1 CAFETERIA ENTERPRISE FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation	0.00	0.00	0,00	0.00	0.00	0.00	0.00	0.00
Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 1 CAFETERIA ENTERPRISE FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 2 CHARTER SCHOOLS ENTERPRISE FUND					0.00	0.00	0.00	0.00
Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 1 CAFETERIA ENTERPRISE FUND Expenditure Detail Other Sources/Uses Detail	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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

36 67686 0000000 Form SIAA

Description	Direct Costs - Transfers In 5750	Interfund Transfers Out 5750	Indirect Costs Transfers In 7350	- Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
63 OTHER ENTERPRISE FUND	0.00	0.00		and the state of the second				
Expenditure Detail Other Sources/Uses Detail	0.00	0.00			0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND				第二日第三日 日月月日日日		0.10	Sec. 2.2.1.2.2.2.2.2.2.2.2.2.2.2.2.2.2.2.2.	UCONOR STRAM
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail Fund Reconciliation					0.00	0.00	0.00	0.00
67 SELF-INSURANCE FUND				2 Martin States of Party			0.00	0.00
Expenditure Detail	120.00	0.00		Contraction of the second	00-0 **			
Other Sources/Uses Detail	TO A CONTRACTOR				0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND Expenditure Detail				CAN DE LE SERVE			0.000120	
Other Sources/Uses Detail			and the second second second	Control Control Maria Ser	0.00			
Fund Reconciliation	and a second provide a 1925-24 merel				0.00		0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND						A CARACTER AND	01/03/35/05/390	ACC 198 ALF97251A
Expenditure Detail	0.00	0.00			188,005,5			
Other Sources/Uses Detail Fund Reconciliation	La Calification Profile	Call Plan Spilling			0.00		0.00	0.00
76 WARRANT/PASS-THROUGH FUND		Articles - Participation	Division Statistics				0.00	0.00
Expenditure Detail				En Calific Strands	C. Street Manual Con			
Other Sources/Uses Detail							10.00	
Fund Reconciliation				Section of the section of the	State of the state		0.00	0.00
95 STUDENT BODY FUND							N TREMINION MORE	
Expenditure Detail							5.0 million (1997)	
Other Sources/Uses Detail		A second second				Charles States Prove Street	0.00	0.00
Fund Reconciliation TOTALS	177,468.35	(177,468,35)	663,692.02	(663,692.02)	1,223,127.53	1,223,127,53	0.00	0.00

California Dept of Education SACS Financial Reporting Software - 2009.2.0 File: siaa (Rev 04/29/2009)