

## 2009-2010 UNAUDITED ACTUALS

### STATE FINANCIAL REPORT

**BOARD APPROVED SEPTEMBER 7, 2010** 

#### Unaudited Actuals FINANCIAL REPORTS 2009-10 Unaudited Actuals School District Certification

19 64725 0000000 Form CA

Printed: 9/1/2010 9:19 AM

UNAUDITED ACTUAL FINANCIAL REPORT:								
To the County Superintendent of Schools:								
2009-10 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with-Education Gode Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Gode Section 42100.  Signed								
To the Superintendent of Public Instruction:								
2009-10 UNAUDITED ACTUAL FINANCIAL REPO by the County Superintendent of Schools pursuant	DRT. This report has been verified for accuracy to Education Code Section 42100.							
SignedCounty Superintendent/Designee (Original signature required)	Date:							
For additional information on the unaudited actual reports, please contact:								
For additional information on the unaudited actual	reports, please contact:							
For County Office of Education:	reports, please contact:  For School District:							
For County Office of Education:	For School District: Susan Ginder Name							
For County Office of Education:  Michael Baker	For School District: Susan Ginder							
For County Office of Education:  Michael Baker  Name	For School District:  Susan Ginder  Name  Exec. Director of Fiscal Service  Title							
For County Office of Education:  Michael Baker  Name  Business Services Consultant	For School District:  Susan Ginder  Name  Exec. Director of Fiscal Service							
For County Office of Education:  Michael Baker  Name Business Services Consultant  Title 562-922-6226  Telephone	For School District:  Susan Ginder  Name Exec. Director of Fiscal Service  Title 562-997-8126  Telephone							
For County Office of Education:  Michael Baker  Name  Business Services Consultant  Title  562-922-6226	For School District:  Susan Ginder  Name Exec. Director of Fiscal Service  Title 562-997-8126  Telephone SGinder@lbschools.net							
For County Office of Education:  Michael Baker  Name Business Services Consultant  Title 562-922-6226  Telephone	For School District:  Susan Ginder  Name Exec. Director of Fiscal Service  Title 562-997-8126  Telephone							
For County Office of Education:  Michael Baker  Name Business Services Consultant  Title 562-922-6226  Telephone baker_michael@lacoe.edu E-mail Address  SELECTION OF BUDGET ADOPTION CYCLE:  Pursuant to Education Code Section 42127(i), this	For School District:  Susan Ginder  Name Exec. Director of Fiscal Servict  Title 562-997-8126  Telephone SGinder@lbschools.net  E-mail Address							
For County Office of Education:  Michael Baker  Name Business Services Consultant  Title 562-922-6226  Telephone baker michael@lacoe.edu E-mail Address  SELECTION OF BUDGET ADOPTION CYCLE:	For School District:  Susan Ginder  Name Exec. Director of Fiscal Servict  Title 562-997-8126  Telephone SGinder@lbschools.net  E-mail Address							

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#### Unaudited Actuals 2009-10 Unaudited Actuals Technical Review Checks

#### Long Beach Unified

Los Angeles County

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

- F Fatal (Data must be corrected; an explanation is not allowed)
- Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

#### IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid. PASSED

CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED

CHECKGOAL - (F) - All GOAL codes must be valid. PASSED

CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED

CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED

CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED

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

PASSED

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

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

CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.

PASSED

CHK-RESOURCExOBJECTB - (0) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid: EXCEPTION

#### ACCOUNT

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

01-6010-0-0000-0000-9793 6010 9793 -979,696.90 Explanation: Audit adjustment required by communication dated 11/06/2009 from John Chiang, State Controller. This document dictated resources affected.

01-6515-0-0000-0000-9793 6515 9793 -1,000.00 Explanation: Audit adjustment required by communication dated 11/06/2009 from John Chiang, State Controller. This document dictated resources affected.

01-6520-0-0000-0000-9793 6520 9793 -100,894.00 Explanation: Audit adjustment required by communication dated 11/06/2009 from John Chiang, State Controller. This document dictated resources affected.

01-6530-0-0000-0000-9793 6530 9793 -6,838.00 Explanation: Audit adjustment required by communication dated 11/06/2009 from John Chiang, State Controller. This document dictated resources affected.

01-6535-0-0000-0000-9793 6535 9793 -6,610.00 Explanation: Audit adjustment required by communication dated 11/06/2009 from John Chiang, State Controller. This document dictated resources affected.

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

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

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

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

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

PASSED

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

PASSED

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

PASSED

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

PASSED

#### GENERAL LEDGER CHECKS

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

PASSED

INTERFD-INDIRECT - (F) - Transfers of Indirect Costs - Interfund (Object 7350)

must net to zero for all funds.

PASSED

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

PASSED

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

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

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

PASSED

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

PASSED

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

PASSED

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

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

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

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

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

PASSED

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

PASSED

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

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

PASSED

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

(Object 9790) by resource.

PASSED

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

PASSED

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

FUND	RESOURCE	OBJECT	VALUE
01	0000	8048	-59,024.57

Explanation: Per county this is the amount for object 8048- penalty and interest from delinquent taxes.

14 9010 5600 -35,203.00 Explanation:Reversal of accruals, vendor not due payment.

35 7710 8660 -332,754.48 Explanation:Repayment of interest income for the Cabrillo project.

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

PASSED

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

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

PASSED

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

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

#### SUPPLEMENTAL CHECKS

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

PASSED

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

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

PASSED

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

PASSED

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

PASSED

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

  PASSED
- LOT-IMPORT (F) If lottery amounts are imported in resources 1100 and/or 6300, then the Lottery Report, Form L, must be completed and saved. PASSED
- LOT-CONTRIB-IMPORT-A (F) If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental data for those contributions must be entered in Form L. PASSED
- LOT-CONTRIB-IMPORT-B (W) If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental expenditure data for those contributions should be entered in Form L. PASSED
- NCMOE-IMPORT (F) If No Child Left Behind amounts are imported, then the No Child Left Behind Maintenance of Effort form, Form NCMOE, must be provided.

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

  PASSED
- RL-CALC (F) Revenue Limit Sources (objects 8010-8089) minus Charter Schools General Purpose Entitlement State Aid (Object 8015) minus Revenue Limit State Aid Prior Years (Object 8019) should agree with Property Taxes (ID 0587/0660), plus Miscellaneous Funds (ID 0588), plus Community Redevelopment Funds (ID 0589), plus Total State Aid Portion of Revenue Limit (Line 42) in Form RL.
- RL-STATE-AID (F) RL State Aid Current Year (Object 8011) should agree with Total State Aid Portion of Revenue Limit calculated in Form RL (Line 42).

  PASSED
- RL-LOCAL-REVENUES (F) The sum of RL Local Revenues (objects 8020-8089) should agree with the sum of Local Revenues (IDs 0587/0660, 0588, and 0589) in Form RL. PASSED
- ADA-RL-COMPARISON (F) In Form A, Total Revenue Limit K-12 ADA (Line 10) minus ADA from Necessary Small Schools (Line 11) plus ADA for Block Grant Funded Charters Sponsored by a Unified District, pupils residing in the Unified District (Line 24a), plus ADA for Revenue Limit Funded Charters (Line 25) should agree with the ADA reported in Form RL, Line 5b. PASSED
- RL-PERS-REDUCTION (WC) The PERS Reduction Transfer (Object 8092) should equal PERS Reduction (ID 0195) minus PERS Safety Adjustment/SFUSD PERS Adjustment (IDs 0205 and 0654) in Form RL (unless Line 31 is zero). PASSED
- CURRENT-CALC-EXP (0) The Percent of Current Cost of Education Expended for Classroom Compensation (Line 15 in Form CEA) must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts under EC Section

- 41372, unless the district is exempt pursuant to EC Section 41374. PASSED
- IC-ADMIN-PLANT-SVCS (W) Percentage of plant services costs attributable to general administration should not be zero or exceed 25%.

  PASSED
- IC-PCT (W) The straight indirect cost percentage before the carry-forward adjustment (Form ICR, Part III, Line C) is between 2% and 9%. PASSED
- IC-POSITIVE (W) The indirect cost rate after the carry-forward adjustment (Form ICR, Part III, Line D) should be positive. PASSED
- IC-ADMIN-NOT-ZERO (F) Other General Administration costs (Part III, Line
  A1) in Form ICR should not be zero.
  PASSED
- IC-BD-SUPT-NOT-ZERO (W) Board and Superintendent costs (Part III, Line B7) in Form ICR should not be zero. PASSED
- IC-BD-SUPT-VS-ADMIN (W) In Form ICR, the ratio of Board and Superintendent costs (Part III, Line B7) to Other General Administration costs (Part III, Line A1) should not be less than 5%.

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

  PASSED
- TRAN-NO-PUPIL-DATA (F) If costs are reported in Form TRAN, Schedule III, Line K, then the applicable pupil transportation data must be reported in Schedule I. PASSED
- TRAN-COST-PER-PUPIL (W) The calculated cost per pupil in Form TRAN, Schedule III, Line H2, should not exceed \$6,500 for Home-to-School or \$12,500 for Severely Disabled/Orthopedically Impaired (SD/OI) transportation. PASSED
- PCRAF-UNDISTRIBUTED (F) Allocation factors must be entered in Form PCRAF for support functions with costs in undistributed goals (goals 0000 and 9000). PASSED
- PCR-ALLOC-NO-DIRECT (W) In forms PCR/PCRAF, costs should normally only be allocated to goals that have direct costs. PASSED
- PCR-GF-EXPENDITURES (F) Total general fund expenditures in Form PCR should agree with total general fund expenditures (objects 1000-7999) in Fund 01.

  PASSED
- ASSET-ACCUM-DEPR-NEG (F) In Form ASSET, accumulated depreciation for governmental and business-type activities must be zero or negative. <a href="PASSED">PASSED</a>
- ASSET-PY-BAL (F) If capital asset ending balances were included in the prior year unaudited actuals, the Schedule of Capital Assets (Form ASSET) must be provided.

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

debt. PASSED

DEBT-POSITIVE - (F) - In Form DEBT, long-term liability ending balances must be positive.  $\underline{ PASSED}$ 

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

PASSED

#### EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 011) must be opened and saved. PASSED

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

PASSEI

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

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

PASSED

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

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

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

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

PASSED

Checks Completed.

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#### Unaudited Actuals 2010-11 Budget Technical Review Checks

#### Long Beach Unified

Los Angeles County

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

- F  $\underline{F}$ atal (Data must be corrected; an explanation is not allowed)
- Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

#### IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	PASSED
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	PASSED
CHECKGOAL - (F) - All GOAL codes must be valid.	PASSED
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	PASSED
CHECKOBJECT - (F) - All OBJECT codes must be valid.	PASSED

CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED

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

PASSED

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

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

CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.

PASSED

CHK-RESOURCExOBJECTB - (0) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED

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

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

the TRC. PASSED

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

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

#### GENERAL LEDGER CHECKS

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

PASSED

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

PASSED

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

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

PASSED

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

PASSED

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

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

PASSED

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

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

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

PASSED

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

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

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

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

PASSED

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

PASSED

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

PASSED

#### SUPPLEMENTAL CHECKS

RL-CALC - (F) - Revenue Limit Sources (objects 8010-8089) minus Charter Schools General Purpose Entitlement - State Aid (Object 8015) minus Revenue Limit State Aid - Prior Years (Object 8019) should agree with Property Taxes (ID 0587/0660), plus Miscellaneous Funds (ID 0588), plus Community Redevelopment Funds (ID 0589), plus Total State Aid Portion of Revenue Limit (Line 42) in Form RL.

PASSED

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

PASSED

RL-LOCAL-REVENUES - (F) - The sum of RL Local Revenues (objects 8020-8089) should agree with the sum of Local Revenues (IDs 0587/0660, 0588, and 0589) in Form RL. PASSED

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

PASSED

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

#### EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 011) must be opened and saved. PASSED

RL-SUPP-PROVIDE - (F) - Revenue Limit supplemental data (Form RL) must be provided.  $\underline{ \text{PASSED}}$ 

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

PASSED

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

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

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

Checks Completed.

Printed: 9/15/2010 10:35 AM

### Discription of the image is a proper property of the image is a propert		G = General Ledger Data; S = Supplemental Data		
Charter Schools Special Revenue Fund	Form	Description	2009-10 Unaudited	2010-11
11	01	General Fund/County School Service Fund	GS	GS
11	09			
Cafeteria Special Revenue Fund   G G G G G G G G G G G G G G G G G G	11		G	G
Cafeteria Special Revenue Fund   G G G	12	Child Development Fund	G	G
Deferred Maintenance Fund	13		G	G
Pupil Transportation Equipment Fund   Special Reserve Fund for Other Than Capital Outlay Projects   G   G	14		G	G
17	15		-	-
18	17		G	G
Foundation Special Revenue Fund   Special Reserve Fund for Postemployment Benefits	18		<del>-</del>	
Special Reserve Fund for Postemployment Benefits	19			
Page	20			
Capital Facilities Fund   G   G			G	G
State School Building Lease-Purchase Fund   G   G				
County School Facilities Fund   G G G G G G G G G G G G G G G G G G				
Special Reserve Fund for Capital Outlay Projects				
Capital Project Fund for Blended Component Units Bond Interest and Redemption Fund Tax Override Fund Bobb Service Fund for Blended Component Units Tax Override Fund Bobb Service Fund Bobb Serv				
Bond Interest and Redemption Fund   G G G				
Debt Service Fund for Blended Component Units Tax Override Fund Debt Service Fund Foundation Permanent Fund Cafeteria Enterprise Fund Cafeteria Ente			G	G
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Cafeteria Enterprise Fund Cafeteria Enterpri				
62         Charter Schools Enterprise Fund           63         Other Enterprise Fund           66         Warehouse Revolving Fund           67         Self-Insurance Fund           67         Retiree Benefit Fund           73         Foundation Private-Purpose Trust Fund           76         Warrant/Pass-Through Fund           75         Student Body Fund           61A         Analysis of Bonded Indebtedness           63A         Analysis of Restricted Levies           76A         Changes in Assets and Liabilities (Warrant/Pass-Through)         GS           95A         Changes in Assets and Liabilities (Student Body)           A         Average Daily Attendance         S           A         Average Daily Attendance         S           ASSET         Schedule of Capital Assets         S           CA         Unaudited Actuals Certification         S           CAT         Schedule for Categoricals         S           CEA         Current Expense Formula/Minimum Classroom Comp Actuals         GS           CHG         Change Order Form           CORR         Adults in Correctional Facilities           DAY         Community Day Schools         S           DEBT         Schedule of Long-Term L				
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Self-Insurance Fund  Retiree Benefit Fund  Self-Insurance Fund  Retiree Benefit Fund  Separant/Pass-Through Separant/P				
71 Retiree Benefit Fund 73 Foundation Private-Purpose Trust Fund 76 Warrant/Pass-Through Fund 77 Student Body Fund 78 Student Body Fund 79 Student Body Fund 70 Analysis of Bonded Indebtedness 70 Analysis of Restricted Levies 70 Changes in Assets and Liabilities (Warrant/Pass-Through) 70 A Changes in Assets and Liabilities (Student Body) 71 Analysis of Restricted Levies 72 Changes in Assets and Liabilities (Student Body) 73 Average Daily Attendance 74 Average Daily Attendance 75 ASSET Schedule of Capital Assets 76 Change In Assets 76 Change Craftication 76 Control Schedule for Categoricals 77 Current Expense Formula/Minimum Classroom Comp Actuals 78 Change Order Form 79 Correctional Facilities 70 Community Day Schools 70 Schedule of Long-Term Liabilities		6	6	
Foundation Private-Purpose Trust Fund  Warrant/Pass-Through Fund  Student Body Fund  Analysis of Bonded Indebtedness  Analysis of Restricted Levies  Changes in Assets and Liabilities (Warrant/Pass-Through)  A Average Daily Attendance  A Average Daily Attendance  A Sebendule of Capital Assets  CA Unaudited Actuals Certification  CAT Schedule for Categoricals  CHANGE Change Order Form  CORR Adults in Correctional Facilities  DAY Community Day Schools  S CS  CA Unaudited Cong-Term Liabilities  CAS Congress Congres			G	G
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	GANN	Appropriations Limit Calculations	GS	GS

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G = General Ledger Data; S = Supplemental Data

		Data Supp	lied For:
Form	Description	2009-10 Unaudited Actuals	2010-11 Budget
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	
NCMOE	No Child Left Behind Maintenance of Effort	GS	
PCRAF	Program Cost Report Schedule of Allocation Factors	GS	
PCR	Program Cost Report	GS	
RL	Revenue Limit Summary	S	S
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)	S	S
SIAA	Summary of Interfund Activities - Actuals	G	
TRAN	Annual Report of Pupil Transportation	GS	

			2009	-10 Unaudited Actu	als		2010-11 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
A. REVENUES									
1) Revenue Limit Sources		8010-8099	392,443,086.01	21,324,661.32	413,767,747.33	385,489,933.00	21,234,037.00	406,723,970.00	-1.7%
2) Federal Revenue		8100-8299	2,062,044.00	109,427,554.57	111,489,598.57	2,156,100.00	68,755,894.00	70,911,994.00	-36.4%
3) Other State Revenue		8300-8599	85,185,409.13	87,113,363.94	172,298,773.07	78,495,319.00	79,954,729.00	158,450,048.00	-8.0%
4) Other Local Revenue		8600-8799	12,132,155.52	3,241,500.93	15,373,656.45	8,710,505.00	662,864.00	9,373,369.00	-39.0%
5) TOTAL, REVENUES			491,822,694.66	221,107,080.76	712,929,775.42	474,851,857.00	170,607,524.00	645,459,381.00	-9.5%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	254,597,029.90	118,078,294.90	372,675,324.80	240,925,554.00	87,876,837.00	328,802,391.00	-11.8%
2) Classified Salaries		2000-2999	68,917,146.90	39,175,170.23	108,092,317.13	67,253,486.00	35,689,646.00	102,943,132.00	-4.8%
3) Employee Benefits		3000-3999	106,921,614.76	52,778,098.39	159,699,713.15	105,731,769.00	45,288,426.00	151,020,195.00	-5.4%
4) Books and Supplies		4000-4999	4,300,116.42	10,489,461.87	14,789,578.29	8,681,777.00	6,387,904.00	15,069,681.00	1.9%
5) Services and Other Operating Expenditures		5000-5999	27,645,085.74	38,915,345.81	66,560,431.55	26,448,909.00	34,292,533.00	60,741,442.00	-8.7%
6) Capital Outlay		6000-6999	797,551.90	164,499.35	962,051.25	1,210,690.00	186,101.00	1,396,791.00	45.2%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	6,976.00	117,450.00	124,426.00	0.00	157,733.00	157,733.00	26.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(10,611,534.27)	9,101,590.33	(1,509,943.94)	(9,383,340.00)	7,845,252.00	(1,538,088.00)	1.9%
9) TOTAL, EXPENDITURES			452,573,987.35	268,819,910.88	721,393,898.23	440,868,845.00	217,724,432.00	658,593,277.00	-8.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			39,248,707.31	(47,712,830.12)	(8,464,122.81)	33,983,012.00	(47,116,908.00)	(13,133,896.00)	55.2%
D. OTHER FINANCING SOURCES/USES									
Interfund Transfers     a) Transfers In		8900-8929	16,891,176.00	0.00	16,891,176.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	8,768,993.37	31,792.00	8,800,785.37	12,360,035.00	35,849.00	12,395,884.00	40.8%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(31,774,016.03)	41,274,016.03	9,500,000.00	(47,219,784.00)	47,219,784.00	0.00	-100.0%
4) TOTAL, OTHER FINANCING SOURCES/USE	=8		(23,651,833.40)	41,242,224.03	17,590,390.63	(59,579,819.00)	47,183,935.00	(12,395,884.00)	-170.5%

		20	09-10 Unaudited Act	uals		2010-11 Budget		
Description Rescription	Obje ource Codes Code		Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		15,596,873.91	(6,470,606.09)	9,126,267.82	(25,596,807.00)	67,027.00	(25,529,780.00)	379.7%
F. FUND BALANCE, RESERVES								
Beginning Fund Balance     As of July 1 - Unaudited	979 <sup>.</sup>	55,482,805.42	49,128,384.25	104,611,189.67	65,903,923.76	34,067,452.26	99,971,376.02	-4.4%
b) Audit Adjustments	9793	(5,175,755.57	(8,590,325.90)	(13,766,081.47)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)		50,307,049.85	40,538,058.35	90,845,108.20	65,903,923.76	34,067,452.26	99,971,376.02	10.0%
d) Other Restatements	9799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		50,307,049.85	40,538,058.35	90,845,108.20	65,903,923.76	34,067,452.26	99,971,376.02	10.0%
2) Ending Balance, June 30 (E + F1e)		65,903,923.76	34,067,452.26	99,971,376.02	40,307,116.76	34,134,479.26	74,441,596.02	-25.5%
Components of Ending Fund Balance a) Reserve for								
Revolving Cash	971	399,850.00	0.00	399,850.00	406,650.00	0.00	406,650.00	1.7%
Stores	9712	2 798,478.22	0.00	798,478.22	1,400,000.00	0.00	1,400,000.00	75.3%
Prepaid Expenditures	971:	3 282,673.23	0.00	282,673.23	300,000.00	0.00	300,000.00	6.1%
All Others	9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
General Reserve	9730	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Legally Restricted Balance	9740	0.00	34,067,452.26	34,067,452.26	0.00	34,134,479.26	34,134,479.26	0.2%
b) Designated Amounts Designated for Economic Uncertainties	9770	14,603,893.67	0.00	14,603,893.67	13,419,783.22	0.00	13,419,783.22	-8.1%
Designated for the Unrealized Gains of Investme and Cash in County Treasury	ents 977	5 0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Designations	9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) Undesignated Amount	9790	49,819,028.64	0.00	49,819,028.64				
d) Unappropriated Amount	9790				24,780,683.54	0.00	24,780,683.54	

		2	009-10 Unaudited Act	uals		2010-11 Budget		
<u>Description</u> Resource	Obje Codes Cod		Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
G. ASSETS								
Cash     a) in County Treasury	911	0 42,816,567.24	19,285,761.76	62,102,329.00				
Fair Value Adjustment to Cash in County Treasury	911	1 0.00		0.00				
b) in Banks	912	0 0.00	0.00	0.00				
c) in Revolving Fund	913			399,850.00				
d) with Fiscal Agent	913			0.00				
e) collections awaiting deposit	914	0 0.00	0.00	0.00				
2) Investments	915	0 0.00	0.00	0.00				
3) Accounts Receivable	920	0 84,958,480.80	30,053,534.90	115,012,015.70				
4) Due from Grantor Government	929	0 0.00	0.00	0.00				
5) Due from Other Funds	931	0 13,385,764.9	1 420,418.90	13,806,183.81				
6) Stores	932	0 798,478.22	2 0.00	798,478.22				
7) Prepaid Expenditures	933	0 282,673.23	0.00	282,673.23				
8) Other Current Assets	934	0 41,934.8	5 0.00	41,934.85				
9) Fixed Assets	940	0						
10) TOTAL, ASSETS		142,683,749.2	49,759,715.56	192,443,464.81				
H. LIABILITIES								
1) Accounts Payable	950	0 15,449,686.58	12,534,703.25	27,984,389.83				
2) Due to Grantor Governments	959	0.00	0.00	0.00				
3) Due to Other Funds	961	0 61,282,603.9	1 100,970.00	61,383,573.91				
4) Current Loans	964	0.00	0.00	0.00				
5) Deferred Revenue	965	0 47,535.00	3,056,590.05	3,104,125.05				
6) Long-Term Liabilities	966	0						
7) TOTAL, LIABILITIES		76,779,825.49	15,692,263.30	92,472,088.79				
I. FUND EQUITY								
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)		65,903,923.70	34,067,452.26	99,971,376.02				

			2009	9-10 Unaudited Actu	ials		2010-11 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
REVENUE LIMIT SOURCES									
Principal Apportionment State Aid - Current Year		8011	333,055,579.00	0.00	333,055,579.00	335,630,308.00	0.00	335,630,308.00	0.8%
Charter Schools General Purpose Entitlement - S	state Aid	8015	2,397,444.73	0.00	2,397,444.73	2,393,315.00	0.00	2,393,315.00	-0.2%
State Aid - Prior Years		8019	1,400.48	0.00	1,400.48	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	581,339.74	0.00	581,339.74	581,340.00	0.00	581,340.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	1,049,551.50	0.00	1,049,551.50	25.00	0.00	25.00	-100.0%
County & District Taxes Secured Roll Taxes		8041	60,438,253.77	0.00	60,438,253.77	60,094,914.00	0.00	60,094,914.00	-0.6%
Unsecured Roll Taxes		8042	1,841,094.76	0.00	1,841,094.76	2,877,305.00	0.00	2,877,305.00	56.3%
Prior Years' Taxes		8043	3,842,988.82	0.00	3,842,988.82	4,034,673.00	0.00	4,034,673.00	5.0%
Supplemental Taxes		8044	997,530.38	0.00	997,530.38	433,930.00	0.00	433,930.00	-56.5%
Education Revenue Augmentation Fund (ERAF)		8045	5,862,662.64	0.00	5,862,662.64	(456,945.00)	0.00	(456,945.00)	-107.8%
Supplemental Educational Revenue Augmentation Fund (SERAF)		8046	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,835,130.00	0.00	1,835,130.00	0.00	0.00	0.00	-100.0%
Penalties and Interest from Delinquent Taxes		8048	(59,024.57)	0.00	(59,024.57)	0.00	0.00	0.00	-100.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	74,167.13	0.00	74,167.13	108,148.00	0.00	108,148.00	45.8%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	(37,083.57)	0.00	(37,083.57)	(54,074.00)	0.00	(54,074.00)	45.8%
Subtotal, Revenue Limit Sources			411,881,034.81	0.00	411,881,034.81	405,642,939.00	0.00	405,642,939.00	-1.5%
Revenue Limit Transfers									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(21,324,661.32)		(21,324,661.32)	(21,234,037.00)		(21,234,037.00)	-0.4%
Continuation Education ADA Transfer	2200	8091		1,478,329.22	1,478,329.22		1,454,227.00	1,454,227.00	-1.6%
Community Day Schools Transfer	2430	8091		0.00	0.00		0.00	0.00	0.09

			2009	9-10 Unaudited Actu	als		2010-11 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
Special Education ADA Transfer	6500	8091		14,720,779.00	14,720,779.00		14,690,446.00	14,690,446.00	-0.2%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	5,125,553.10	5,125,553.10	0.00	5,089,364.00	5,089,364.00	-0.7%
PERS Reduction Transfer		8092	2,529,663.84	0.00	2,529,663.84	1,662,587.00	0.00	1,662,587.00	-34.3%
Transfers to Charter Schools in Lieu of Prop	perty Taxes	8096	(642,951.32)	0.00	(642,951.32)	(581,556.00)	0.00	(581,556.00)	-9.5%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			392,443,086.01	21,324,661.32	413,767,747.33	385,489,933.00	21,234,037.00	406,723,970.00	-1.7%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	23,765,261.67	23,765,261.67	0.00	13,620,049.00	13,620,049.00	
Special Education Discretionary Grants		8182	0.00	2,413,461.96	2,413,461.96	0.00	1,575,886.00	1,575,886.00	
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	317,083.42	317,083.42	0.00	437,200.00	437,200.00	37.9%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB/IASA (incl. ARRA)	3000-3299, 4000- 4139, 4201-4215, 4610, 5510	8290		69,609,429.97	69,609,429.97		46,664,445.00	46,664,445.00	-33.0%
Vocational and Applied Technology Education	3500-3699	8290		1,058,351.83	1,058,351.83		916,941.00	916,941.00	-13.4%
Safe and Drug Free Schools	3700-3799	8290		807,996.36	807,996.36		0.00	0.00	-100.0%
JTPA / WIA	5600-5625	8290		0.00	0.00		0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)	All Other	8290	2,062,044.00	11,455,969.36	13,518,013.36	2,156,100.00	5,541,373.00	7,697,473.00	-43.19
TOTAL, FEDERAL REVENUE			2,062,044.00	109,427,554.57	111,489,598.57	2,156,100.00	68,755,894.00	70,911,994.00	-36.4%

			2009	9-10 Unaudited Actu	als		2010-11 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
OTHER STATE REVENUE									
Other State Apportionments									
Community Day School Additional Funding Current Year	2430	8311		0.00	0.00		0.00	0.00	0.0
Prior Years	2430	8319		0.00	0.00		0.00	0.00	0.0
ROC/P Entitlement Current Year	6355-6360	8311		0.00	0.00		0.00	0.00	0.09
Prior Years	6355-6360	8319		0.00	0.00		0.00	0.00	0.0
Special Education Master Plan Current Year	6500	8311		49,009,093.00	49,009,093.00		44,491,322.00	44,491,322.00	-9.2%
Prior Years	6500	8319		27,541.00	27,541.00		0.00	0.00	-100.09
Home-to-School Transportation	7230	8311		6,712,478.00	6,712,478.00		5,956,386.00	5,956,386.00	-11.39
Economic Impact Aid	7090-7091	8311		14,543,771.00	14,543,771.00		14,090,578.00	14,090,578.00	-3.1°
Spec. Ed. Transportation	7240	8311		772,144.00	772,144.00		686,502.00	686,502.00	-11.19
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	95,506.00	0.00	95,506.00	Ne
All Other State Apportionments - Prior Years	All Other	8319	63.00	0.00	63.00	0.00	0.00	0.00	-100.09
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Class Size Reduction, K-3		8434	25,912,570.48	0.00	25,912,570.48	21,895,907.00	0.00	21,895,907.00	-15.5°
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Lottery - Unrestricted and Instructional Materia	ls	8560	9,684,607.50	1,646,526.19	11,331,133.69	9,671,629.00	1,263,411.00	10,935,040.00	-3.5
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Pass-Through Revenues from State Sources		8587	0.00	117,450.00	117,450.00	0.00	117,450.00	117,450.00	0.0
Instructional Materials	7155, 7156, 7157, 7158, 7160, 7170	8590		0.00	0.00		0.00	0.00	0.09
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0
Drug/Alcohol/Tobacco Funds	6650-6690	8590		356,342.19	356,342.19		0.00	0.00	-100.0
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0

			200	9-10 Unaudited Actu	als				
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
Class Size Reduction Facilities	6200	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		1,242,772.00	1,242,772.00		1,218,500.00	1,218,500.00	-2.0%
All Other State Revenue	All Other	8590	49,588,168.15	12,685,246.56	62,273,414.71	46,832,277.00	12,130,580.00	58,962,857.00	-5.3%
TOTAL, OTHER STATE REVENUE			85,185,409.13	87,113,363.94	172,298,773.07	78,495,319.00	79,954,729.00	158,450,048.00	-8.0%

			2009	9-10 Unaudited Actu	ials	-	2010-11 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
OTHER LOCAL REVENUE									
Other Local Revenue County and District Taxes									
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	40,675.96	0.00	40,675.96	0.00	0.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	46,834.39	0.00	46,834.39	0.00	0.00	0.00	-100.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	909,792.77	216,728.00	1,126,520.77	796,741.00	0.00	796,741.00	-29.3%
Interest		8660	1,075,522.81	16,820.84	1,092,343.65	1,000,000.00	39,705.00	1,039,705.00	-4.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677		0.00	0.00		0.00	0.00	0.0%
Interagency Services	All Other	8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

			2009	-10 Unaudited Actu	als		2010-11 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
Other Local Revenue Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	37,083.57	0.00	37,083.57	0.00	0.00	0.00	-100.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	10,022,246.02	3,007,952.09	13,030,198.11	6,913,764.00	623,159.00	7,536,923.00	-42.2%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments Special Education SELPA Transfers From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			12,132,155.52	3,241,500.93	15,373,656.45	8,710,505.00	662,864.00	9,373,369.00	-39.0%
TOTAL, REVENUES			491,822,694.66	221,107,080.76	712,929,775.42	474,851,857.00	170,607,524.00	645,459,381.00	-9.5%

			200	09-10 Unaudited Actu	uals		2010-11 Budget		
Description	Obje Resource Codes Cod		stricted (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									
Certificated Teachers' Salaries	110	0 221,5	563,406.50	84,056,577.87	305,619,984.37	215,968,965.00	55,802,934.00	271,771,899.00	-11.19
Certificated Pupil Support Salaries	120	0 11,0	007,625.85	18,865,895.14	29,873,520.99	4,317,037.00	19,925,194.00	24,242,231.00	-18.99
Certificated Supervisors' and Administrators' Salar	ries 130	0 19,0	034,713.29	5,269,696.57	24,304,409.86	18,357,977.00	4,512,149.00	22,870,126.00	-5.99
Other Certificated Salaries	190	0 2,9	991,284.26	9,886,125.32	12,877,409.58	2,281,575.00	7,636,560.00	9,918,135.00	-23.09
TOTAL, CERTIFICATED SALARIES		254,5	597,029.90	118,078,294.90	372,675,324.80	240,925,554.00	87,876,837.00	328,802,391.00	-11.89
CLASSIFIED SALARIES									
Classified Instructional Salaries	210	0 2,3	333,968.26	19,577,741.36	21,911,709.62	1,948,009.00	18,283,424.00	20,231,433.00	-7.7%
Classified Support Salaries	220	0 26,9	968,525.82	11,486,655.51	38,455,181.33	26,729,114.00	11,387,640.00	38,116,754.00	-0.9%
Classified Supervisors' and Administrators' Salarie	es 230	0 18,6	642,681.73	4,626,010.03	23,268,691.76	18,016,290.00	3,688,849.00	21,705,139.00	-6.7%
Clerical, Technical and Office Salaries	240	0 17,3	348,188.12	2,747,703.24	20,095,891.36	16,924,036.00	1,782,043.00	18,706,079.00	-6.99
Other Classified Salaries	290	0 3,6	623,782.97	737,060.09	4,360,843.06	3,636,037.00	547,690.00	4,183,727.00	-4.19
TOTAL, CLASSIFIED SALARIES		68,9	917,146.90	39,175,170.23	108,092,317.13	67,253,486.00	35,689,646.00	102,943,132.00	-4.8%
EMPLOYEE BENEFITS									
STRS	3101-	3102 20,8	364,713.59	9,615,621.59	30,480,335.18	19,961,543.00	7,229,841.00	27,191,384.00	-10.8%
PERS	3201-	3202 6,1	136,018.55	3,161,114.93	9,297,133.48	6,218,690.00	3,433,742.00	9,652,432.00	3.89
OASDI/Medicare/Alternative	3301-	3302 8,3	323,071.36	4,217,463.15	12,540,534.51	8,335,057.00	3,893,721.00	12,228,778.00	-2.5%
Health and Welfare Benefits	3401-	3402 54,3	398,279.81	27,643,588.35	82,041,868.16	54,934,310.00	24,150,275.00	79,084,585.00	-3.6%
Unemployment Insurance	3501-	3502	997,529.83	485,219.33	1,482,749.16	2,220,727.00	889,653.00	3,110,380.00	109.89
Workers' Compensation	3601-	3602 9,7	730,397.09	4,731,005.93	14,461,403.02	8,520,840.00	3,400,562.00	11,921,402.00	-17.69
OPEB, Allocated	3701-	3702 7	778,439.76	378,477.53	1,156,917.29	257,893.00	153,599.00	411,492.00	-64.49
OPEB, Active Employees	3751-	3752 3,9	972,108.42	2,066,226.17	6,038,334.59	4,251,407.00	1,800,604.00	6,052,011.00	0.29
PERS Reduction	3801-	8802 1,7	716,924.35	479,381.41	2,196,305.76	1,031,302.00	336,429.00	1,367,731.00	-37.79
Other Employee Benefits	3901-	902	4,132.00	0.00	4,132.00	0.00	0.00	0.00	-100.09
TOTAL, EMPLOYEE BENEFITS		106,9	921,614.76	52,778,098.39	159,699,713.15	105,731,769.00	45,288,426.00	151,020,195.00	-5.49
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials	410	0	33,321.24	1,596,152.61	1,629,473.85	2,103,858.00	12,850.00	2,116,708.00	29.99
Books and Other Reference Materials	420	0 1	103,121.01	744,909.09	848,030.10	76,626.00	122,531.00	199,157.00	-76.59

		20	09-10 Unaudited Actu	ıals		2010-11 Budget		
<u>Description</u> Re	Obje source Codes Cod		Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Materials and Supplies	430	0 3,719,313.62	6,142,525.74	9,861,839.36	6,251,330.00	5,737,294.00	11,988,624.00	21.6%
Noncapitalized Equipment	440	0 442,253.99	2,003,852.43	2,446,106.42	249,963.00	510,029.00	759,992.00	-68.9%
Food	470	0 2,106.56	2,022.00	4,128.56	0.00	5,200.00	5,200.00	26.0%
TOTAL, BOOKS AND SUPPLIES		4,300,116.42	10,489,461.87	14,789,578.29	8,681,777.00	6,387,904.00	15,069,681.00	1.9%
SERVICES AND OTHER OPERATING EXPENDITUR	RES							
Subagreements for Services	510	0.00	14,116,753.84	14,116,753.84	0.00	9,341,709.00	9,341,709.00	-33.8%
Travel and Conferences	520	0 307,591.47	826,853.95	1,134,445.42	398,221.00	485,637.00	883,858.00	-22.1%
Dues and Memberships	530	0 48,692.00	65,979.65	114,671.65	87,852.00	44,189.00	132,041.00	15.1%
Insurance	5400 -	5450 27,352.96	625.60	27,978.56	27,651.00	382.00	28,033.00	0.2%
Operations and Housekeeping Services	550	0 8,784,748.13	21,900.14	8,806,648.27	9,137,864.00	25,892.00	9,163,756.00	4.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements	560	0 4,098,398.05	502,633.43	4,601,031.48	3,982,320.00	545,638.00	4,527,958.00	-1.6%
Transfers of Direct Costs	571	0 588,458.29	(588,458.29)	0.00	232,411.00	(232,411.00)	0.00	0.0%
Transfers of Direct Costs - Interfund	575	0 (976,477.75)	(341,698.30)	(1,318,176.05)	(813,157.00)	(126,836.00)	(939,993.00)	-28.7%
Professional/Consulting Services and Operating Expenditures	580	0 12,069,607.24	24,219,016.59	36,288,623.83	10,696,385.00	24,110,844.00	34,807,229.00	-4.1%
Communications	590	0 2,696,715.35	91,739.20	2,788,454.55	2,699,362.00	97,489.00	2,796,851.00	0.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		27,645,085.74	38,915,345.81	66,560,431.55	26,448,909.00	34,292,533.00	60,741,442.00	-8.7%

			2009	9-10 Unaudited Actu	als		2010-11 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
CAPITAL OUTLAY								•	
Land		6100	171,120.29	42,733.26	213,853.55	272,000.00	0.00	272,000.00	27.2%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	
Buildings and Improvements of Buildings		6200	4,517.78	31,168.68	35,686.46	114,300.00	100,000.00	214,300.00	500.5%
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	188,766.87	90,597.41	279,364.28	59,390.00	86,101.00	145,491.00	-47.9%
Equipment Replacement		6500	433,146.96	0.00	433,146.96	765,000.00	0.00	765,000.00	76.6%
TOTAL, CAPITAL OUTLAY			797,551.90	164,499.35	962,051.25	1,210,690.00	186,101.00	1,396,791.00	45.2%
OTHER OUTGO (excluding Transfers of Indirec	ct Costs)								
Tuition 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	6,976.00	0.00	6,976.00	0.00	0.00	0.00	
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	
Payments to County Offices		7141	0.00	0.00	0.00	0.00	40,283.00	40,283.00	
Payments to JPAs		7142	0.00	0.00	0.00	0.00	0.00	0.00	
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	117,450.00	117,450.00	0.00	117,450.00	117,450.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	1
Special Education SELPA Transfers of Apportion	nments 6500	7221		0.00	0.00		0.00	0.00	
To County Offices	6500	7222		0.00	0.00		0.00	0.00	
To JPAs	6500	7223		0.00	0.00		0.00	0.00	
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

			2009	-10 Unaudited Actua	als		2010-11 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
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of	Indirect Costs)		6,976.00	117,450.00	124,426.00	0.00	157,733.00	157,733.00	26.8%
OTHER OUTGO - TRANSFERS OF INDIRECT CO	STS								
Transfers of Indirect Costs		7310	(9,101,590.33)	9,101,590.33	0.00	(7,845,252.00)	7,845,252.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,509,943.94)	0.00	(1,509,943.94)	(1,538,088.00)	0.00	(1,538,088.00)	1.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDI	RECT COSTS		(10,611,534.27)	9,101,590.33	(1,509,943.94)	(9,383,340.00)	7,845,252.00	(1,538,088.00)	1.9%
TOTAL, EXPENDITURES			452,573,987.35	268,819,910.88	721,393,898.23	440,868,845.00	217,724,432.00	658,593,277.00	-8.7%

			2009	9-10 Unaudited Actu	als		2010-11 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
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	16,891,176.00	0.00	16,891,176.00	0.00	0.00	0.00	-100.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			16,891,176.00	0.00	16,891,176.00	0.00	0.00	0.00	-100.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	53,216.17	0.00	53,216.17	0.00	0.00	0.00	-100.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	3,100,000.00	0.00	3,100,000.00	New
To: Cafeteria Fund		7616	196,821.20	0.00	196,821.20	196,821.00	0.00	196,821.00	0.0%
Other Authorized Interfund Transfers Out		7619	8,518,956.00	31,792.00	8,550,748.00	9,063,214.00	35,849.00	9,099,063.00	6.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			8,768,993.37	31,792.00	8,800,785.37	12,360,035.00	35,849.00	12,395,884.00	40.8%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00		0.00	0.00	

			2009	9-10 Unaudited Actu	als		2010-11 Budget		
Description F	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
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(45,388,895.95)	45,388,895.95	0.00	(47,219,784.00)	47,219,784.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	13,614,879.92	(4,114,879.92)	9,500,000.00	0.00	0.00	0.00	-100.0%
(e) TOTAL, CONTRIBUTIONS			(31,774,016.03)	41,274,016.03	9,500,000.00	(47,219,784.00)	47,219,784.00	0.00	-100.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(23,651,833.40)	41,242,224.03	17,590,390.63	(59,579,819.00)	47,183,935.00	(12.395.884.00)	-170.5%

			2009	9-10 Unaudited Actu	als		2010-11 Budget		
Description	Function 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
A. REVENUES									
1) Revenue Limit Sources		8010-8099	392,443,086.01	21,324,661.32	413,767,747.33	385,489,933.00	21,234,037.00	406,723,970.00	-1.7%
2) Federal Revenue		8100-8299	2,062,044.00	109,427,554.57	111,489,598.57	2,156,100.00	68,755,894.00	70,911,994.00	-36.4%
3) Other State Revenue		8300-8599	85,185,409.13	87,113,363.94	172,298,773.07	78,495,319.00	79,954,729.00	158,450,048.00	-8.0%
4) Other Local Revenue		8600-8799	12,132,155.52	3,241,500.93	15,373,656.45	8,710,505.00	662,864.00	9,373,369.00	-39.0%
5) TOTAL, REVENUES			491,822,694.66	221,107,080.76	712,929,775.42	474,851,857.00	170,607,524.00	645,459,381.00	-9.5%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		294,713,204.32	174,571,134.66	469,284,338.98	293,068,216.00	131,557,788.00	424,626,004.00	-9.5%
2) Instruction - Related Services	2000-2999		45,228,060.61	32,130,670.00	77,358,730.61	40,912,641.00	34,067,741.00	74,980,382.00	-3.1%
3) Pupil Services	3000-3999		22,408,372.33	34,809,176.21	57,217,548.54	12,433,478.00	27,453,434.00	39,886,912.00	-30.3%
4) Ancillary Services	4000-4999		947,813.67	30,385.46	978,199.13	690,820.00	0.00	690,820.00	-29.4%
5) Community Services	5000-5999		6,672,004.59	444,955.03	7,116,959.62	6,589,651.00	320,745.00	6,910,396.00	-2.9%
6) Enterprise	6000-6999		16,067.19	0.00	16,067.19	0.00	0.00	0.00	-100.0%
7) General Administration	7000-7999		21,567,400.53	9,158,258.11	30,725,658.64	22,837,862.00	7,848,682.00	30,686,544.00	-0.1%
8) Plant Services	8000-8999		61,014,088.11	17,557,881.41	78,571,969.52	64,336,177.00	16,318,309.00	80,654,486.00	2.7%
9) Other Outgo	9000-9999	Except 7600-7699	6,976.00	117,450.00	124,426.00	0.00	157,733.00	157,733.00	26.8%
10) TOTAL, EXPENDITURES			452,573,987.35	268,819,910.88	721,393,898.23	440,868,845.00	217,724,432.00	658,593,277.00	-8.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B1	0)		39,248,707.31	(47,712,830.12)	(8,464,122.81)	33,983,012.00	(47,116,908.00)	(13,133,896.00)	55.2%
D. OTHER FINANCING SOURCES/USES									
Interfund Transfers     a) Transfers In		8900-8929	16,891,176.00	0.00	16,891,176.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	8,768,993.37	31,792.00	8,800,785.37	12,360,035.00	35,849.00	12,395,884.00	40.8%
Other Sources/Uses    a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(31,774,016.03)	41,274,016.03	9,500,000.00	(47,219,784.00)	47,219,784.00	0.00	0.0%
4) TOTAL. OTHER FINANCING SOURCES/U	SES	2300 0000	(23,651,833.40)	41,242,224.03	17,590,390.63	(59,579,819.00)	47,183,935.00	(12,395,884.00)	

		20	09-10 Unaudited Actu	ıals		2010-11 Budget		
<u>Description</u> Fu	Obje unction Codes Code		Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		15,596,873.91	(6,470,606.09)	9,126,267.82	(25,596,807.00)	67,027.00	(25,529,780.00)	) -379.7%
F. FUND BALANCE, RESERVES								
Beginning Fund Balance     As of July 1 - Unaudited	979	1 55,482,805.42	49,128,384.25	104,611,189.67	65,903,923.76	34,067,452.26	99,971,376.02	-4.4%
b) Audit Adjustments	979	3 (5,175,755.57)	(8,590,325.90)	(13,766,081.47)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)		50,307,049.85	40,538,058.35	90,845,108.20	65,903,923.76	34,067,452.26	99,971,376.02	10.0%
d) Other Restatements	979	5 0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		50,307,049.85	40,538,058.35	90,845,108.20	65,903,923.76	34,067,452.26	99,971,376.02	10.0%
2) Ending Balance, June 30 (E + F1e)		65,903,923.76	34,067,452.26	99,971,376.02	40,307,116.76	34,134,479.26	74,441,596.02	-25.5%
Components of Ending Fund Balance a) Reserve for								
Revolving Cash	971	1 399,850.00	0.00	399,850.00	406,650.00	0.00	406,650.00	1.7%
Stores	971	2 798,478.22	0.00	798,478.22	1,400,000.00	0.00	1,400,000.00	75.3%
Prepaid Expenditures	971	3 282,673.23	0.00	282,673.23	300,000.00	0.00	300,000.00	6.1%
All Others	971	9 0.00	0.00	0.00	0.00	0.00	0.00	0.0%
General Reserve	973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Legally Restricted Balance	974	0.00	34,067,452.26	34,067,452.26	0.00	34,134,479.26	34,134,479.26	0.2%
b) Designated Amounts     Designated for Economic Uncertainties	977	0 14,603,893.67	0.00	14,603,893.67	13,419,783.22	0.00	13,419,783.22	-8.1%
Designated for the Unrealized Gains of Investi and Cash in County Treasury	ments 977	5 0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Designations (by Resource/Object)	978	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) Undesignated Amount	979	0 49,819,028.64	0.00	49,819,028.64				
d) Unappropriated Amount	979	0			24,780,683.54	0.00	24,780,683.54	

Long Beach Unified Los Angeles County

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

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Printed: 9/8/2010 9:08 AM

		2009-10	2010-11
Resource	Description	<b>Unaudited Actuals</b>	Budget
3200	ARRA: State Fiscal Stabilization Fund	19,312,097.95	19,312,097.95
5640	Medi-Cal Billing Option	1,489,985.38	1,557,012.38
6286	English Language Acquisition Program, Teacher Training & Student A	1,759,329.46	1,759,329.46
6300	Lottery: Instructional Materials	2,591,239.57	2,591,239.57
7090	Economic Impact Aid (EIA)	4,096,284.76	4,096,284.76
7091	Economic Impact Aid: Limited English Proficiency (LEP)	2,727,833.59	2,727,833.59
7400	Quality Education Investment Act	183,505.03	183,505.03
9010	Other Local	1,907,176.52	1,907,176.52
Total, Legally	/ Restricted Balance	34,067,452.26	34,134,479.26

Description	Resource Codes Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES				
Revenue Limit Sources	8010-8099	0.00	0.00	0.0%
2) Federal Revenue	8100-8299	526,878.00	402,160.00	-23.7%
3) Other State Revenue	8300-8599	0.00	0.00	0.0%
4) Other Local Revenue	8600-8799	615,839.29	481,000.00	-21.9%
5) TOTAL, REVENUES		1,142,717.29	883,160.00	-22.7%
B. EXPENDITURES				
1) Certificated Salaries	1000-1999	2,359,439.30	2,075,128.00	-12.0%
2) Classified Salaries	2000-2999	1,015,451.24	923,145.00	-9.1%
3) Employee Benefits	3000-3999	1,045,362.71	881,295.00	-15.7%
4) Books and Supplies	4000-4999	75,912.81	51,370.00	-32.3%
5) Services and Other Operating Expenditures	5000-5999	306,445.29	328,656.00	7.2%
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	162,486.38	146,753.00	-9.7%
9) TOTAL, EXPENDITURES		4,965,097.73	4,406,347.00	-11.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		(3,822,380.44)	(3,523,187.00)	-7.8%
D. OTHER FINANCING SOURCES/USES		(3,022,300.44)	(3,323,107.00)	-1.076
Interfund Transfers     a) Transfers In	8900-8929	4,096,272.00	3,523,187.00	-14.0%
b) Transfers Out	7600-7629	0.00	0.00	0.0%
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		4,096,272.00	3,523,187.00	-14.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
Description	Resource codes	Object Codes	Onaudited Actuals	Buuget	Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			273,891.56	0.00	-100.0%
BALANCE (O · B4)			270,001.00	0.00	100.070
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	116,102.21	389,993.77	235.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			116,102.21	389,993.77	235.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			116,102.21	389,993.77	235.9%
2) Ending Balance, June 30 (E + F1e)			389,993.77	389,993.77	0.0%
Components of Ending Fund Balance					
a) Reserve for Revolving Cash		9711	0.00	0.00	0.0%
· ·					
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	96,716.22	96,716.24	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of					
Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	293,277.55		
d) Unappropriated Amount		9790		293,277.53	

			2000 45	0040 44	B
Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
Cash     a) in County Treasury		9110	775,252.56		
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	239,838.33		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	47,735.08		
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			1,062,825.97		
H. LIABILITIES					
1) Accounts Payable		9500	204,733.92		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	418,236.10		
4) Current Loans		9640			
5) Deferred Revenue		9650	49,862.18		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			672,832.20		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)		_	389,993.77		

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0
NCLB / IASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	105,750.00	0.00	-100.09
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.09
JTPA / WIA	5600-5625	8290	0.00	0.00	0.09
Other Federal Revenue (incl. ARRA)	All Other	8290	421,128.00	402,160.00	-4.59
TOTAL, FEDERAL REVENUE			526,878.00	402,160.00	-23.79
OTHER STATE REVENUE					
Other State Apportionments Adult Education					
Current Year	6390	8311	0.00	0.00	0.0
Prior Years	6390	8319	0.00	0.00	0.00
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			0.00	0.00	0.0

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	20,811.99	15,000.00	-27.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	595,027.30	466,000.00	-21.7%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			615,839.29	481,000.00	-21.9%
TOTAL, REVENUES			1,142,717.29	883,160.00	-22.7%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
CERTIFICATED SALARIES		•			
		4400	4 000 040 00	4 000 004 00	0.407
Certificated Teachers' Salaries		1100	1,860,843.20	1,686,634.00	-9.4%
Certificated Pupil Support Salaries		1200	200,033.96	196,953.00	-1.5%
Certificated Supervisors' and Administrators' Salaries		1300	170,687.23	172,585.00	1.1%
Other Certificated Salaries		1900	127,874.91	18,956.00	-85.2%
TOTAL, CERTIFICATED SALARIES			2,359,439.30	2,075,128.00	-12.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	161,970.99	166,746.00	2.9%
Classified Support Salaries		2200	186,430.99	183,016.00	-1.8%
Classified Supervisors' and Administrators' Salaries		2300	148,553.84	171,595.00	15.5%
Clerical, Technical and Office Salaries		2400	424,946.17	341,571.00	-19.6%
Other Classified Salaries		2900	93,549.25	60,217.00	-35.6%
TOTAL, CLASSIFIED SALARIES			1,015,451.24	923,145.00	-9.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	184,645.58	171,676.00	-7.0%
PERS		3201-3202	82,636.77	84,362.00	2.1%
OASDI/Medicare/Alternative		3301-3302	101,850.62	92,414.00	-9.3%
Health and Welfare Benefits		3401-3402	498,861.76	384,105.00	-23.0%
Unemployment Insurance		3501-3502	10,795.98	21,631.00	100.4%
Workers' Compensation		3601-3602	101,312.30	81,621.00	-19.4%
OPEB, Allocated		3701-3702	8,102.41	2,402.00	-70.4%
OPEB, Active Employees		3751-3752	37,109.80	29,400.00	-20.8%
PERS Reduction		3801-3802	20,047.49	13,684.00	-31.7%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,045,362.71	881,295.00	-15.7%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	6,021.33	0.00	-100.0%
Books and Other Reference Materials		4200	7,042.41	0.00	-100.0%
Materials and Supplies		4300	62,849.07	47,060.00	-25.1%
Noncapitalized Equipment		4400	0.00	4,310.00	New
TOTAL, BOOKS AND SUPPLIES			75,912.81	51,370.00	-32.3%

Description Re	esource Codes Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES	•		•	
Subagreements for Services	5100	0.00	0.00	0.0%
Travel and Conferences	5200	14,757.65	1,052.00	-92.9%
Dues and Memberships	5300	0.00	0.00	0.0%
Insurance	5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services	5500	67,887.93	85,086.00	25.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	26,243.42	28,768.00	9.6%
Transfers of Direct Costs	5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750	51,690.40	29,922.00	-42.1%
Professional/Consulting Services and Operating Expenditures	5800	116,028.92	154,828.00	33.4%
Communications	5900	29,836.97	29,000.00	-2.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITU	RES	306,445.29	328,656.00	7.2%
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 Cos	sts)	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS	;				
Transfers of Indirect Costs - Interfund		7350	162,486.38	146,753.00	-9.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIREC	TCOSTS		162,486.38	146,753.00	-9.7%
TOTAL, EXPENDITURES			4.965.097.73	4,406,347.00	-11.3%

			2009-10	2010-11	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	4,096,272.00	3,523,187.00	-14.0%
(a) TOTAL, INTERFUND TRANSFERS IN			4,096,272.00	3,523,187.00	-14.0%
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	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates					
of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			4,096,272.00	3,523,187.00	-14.0%

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES		·			
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	526,878.00	402,160.00	-23.7%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	615,839.29	481,000.00	-21.9%
5) TOTAL, REVENUES			1,142,717.29	883,160.00	-22.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,712,269.88	2,466,169.00	-9.1%
2) Instruction - Related Services	2000-2999		1,297,571.08	1,244,920.00	-4.1%
3) Pupil Services	3000-3999		279,522.61	196,953.00	-29.5%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		162,486.38	146,753.00	-9.7%
8) Plant Services	8000-8999		513,247.78	351,552.00	-31.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,965,097.73	4,406,347.00	-11.3%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(3,822,380.44)	(3,523,187.00)	-7.8%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers     a) Transfers In		8900-8929	4,096,272.00	3,523,187.00	-14.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses		0000 0075	255		
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			4,096,272.00	3,523,187.00	-14.09

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			273,891.56	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	116,102.21	389,993.77	235.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			116,102.21	389,993.77	235.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			116,102.21	389,993.77	235.9%
2) Ending Balance, June 30 (E + F1e)			389,993.77	389,993.77	0.0%
Components of Ending Fund Balance a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance b) Designated Amounts		9740	96,716.22	96,716.24	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 (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	293,277.55		
d) Unappropriated Amount		9790		293,277.53	

Long Beach Unified Los Angeles County

## Unaudited Actuals Adult Education Fund Exhibit: Legally Restricted Balance Detail (Object 9740)

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Resource	Description	2009-10 Unaudited Actuals	2010-11 Budget
1100	Lottery: Unrestricted	0.00	0.00
6300	Lottery: Instructional Materials	52,385.46	52,385.48
9010	Other Local	44,330.76	44,330.76
Total, Legal	ly Restricted Balance	96.716.22	96.716.24

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	19,628,366.06	19,019,601.00	-3.1%
3) Other State Revenue		8300-8599	9,110,680.99	8,964,235.00	-1.6%
4) Other Local Revenue		8600-8799	1,289,573.76	1,065,035.00	-17.4%
5) TOTAL, REVENUES			30,028,620.81	29,048,871.00	-3.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	11,341,584.53	10,772,506.00	-5.0%
2) Classified Salaries		2000-2999	6,692,912.54	6,655,400.00	-0.6%
3) Employee Benefits		3000-3999	7,270,975.99	7,695,604.00	5.8%
4) Books and Supplies		4000-4999	1,826,821.91	1,179,247.00	-35.4%
5) Services and Other Operating Expenditures		5000-5999	1,881,622.08	1,631,818.00	-13.3%
6) Capital Outlay		6000-6999	28,857.69	0.00	-100.0%
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	1,098,733.56	1,114,296.00	1.4%
9) TOTAL, EXPENDITURES			30,141,508.30	29,048,871.00	-3.6%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(112,887.49)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	53,216.17	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
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			53,216.17	0.00	-100.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(59,671.32)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
Beginning Fund Balance     As of July 1 - Unaudited		9791	330,565.68	270,894.36	-18.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			330,565.68	270,894.36	-18.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			330,565.68	270,894.36	-18.1%
2) Ending Balance, June 30 (E + F1e)			270,894.36	270,894.36	0.0%
Components of Ending Fund Balance a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance b) Designated Amounts		9740	270,894.36	270,894.36	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	

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Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
G. ASSETS				1	
Cash     a) in County Treasury		9110	3,275,353.14	1	
Fair Value Adjustment to Cash in County Treasury	у	9111	0.00	1	
b) in Banks		9120	0.00	1	
c) in Revolving Fund		9130	0.00	1	
d) with Fiscal Agent		9135	0.00	1	
e) collections awaiting deposit		9140	0.00	1	
2) Investments		9150	0.00	1	
3) Accounts Receivable		9200	1,287,292.93	1	
4) Due from Grantor Government		9290	0.00	1	
5) Due from Other Funds		9310	54,164.00	1	
6) Stores		9320	0.00	1	
7) Prepaid Expenditures		9330	0.00	1	
8) Other Current Assets		9340	0.00	1	
9) Fixed Assets		9400		1	
10) TOTAL, ASSETS			4,616,810.07	1	
H. LIABILITIES				1	
1) Accounts Payable		9500	1,237,662.39	1	
2) Due to Grantor Governments		9590	0.00	1	
3) Due to Other Funds		9610	3,032,009.65	1	
4) Current Loans		9640		1	
5) Deferred Revenue		9650	76,243.67	1	
6) Long-Term Liabilities		9660		1	
7) TOTAL, LIABILITIES			4,345,915.71	1	
I. FUND EQUITY				1	
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			270,894.36	1	

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	615,941.74	592,000.00	-3.9%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)		8290	19,012,424.32	18,427,601.00	-3.1%
TOTAL, FEDERAL REVENUE			19,628,366.06	19,019,601.00	-3.1%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	45,148.11	43,000.00	-4.8%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from					
State Sources		8587	0.00	0.00	0.0%
State Preschool	6055-6056	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	9,065,532.88	8,921,235.00	-1.6%
TOTAL, OTHER STATE REVENUE			9,110,680.99	8,964,235.00	-1.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	47,291.17	50,000.00	5.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	456,221.89	435,050.00	-4.6%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	574,610.10	508,680.00	-11.5%
Other Local Revenue					
All Other Local Revenue		8699	211,450.60	71,305.00	-66.3%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,289,573.76	1,065,035.00	-17.4%
TOTAL, REVENUES			30,028,620.81	29,048,871.00	-3.3%

			2009-10	2010-11	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	9,876,759.96	9,647,264.00	-2.3%
Certificated Pupil Support Salaries		1200	103,669.78	88,808.00	-14.3%
Certificated Supervisors' and Administrators' Salaries		1300	456,899.65	376,086.00	-17.7%
Other Certificated Salaries		1900	904,255.14	660,348.00	-27.0%
TOTAL, CERTIFICATED SALARIES			11,341,584.53	10,772,506.00	-5.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	3,263,266.56	3,161,037.00	-3.1%
Classified Support Salaries		2200	1,852,778.91	1,909,960.00	3.1%
Classified Supervisors' and Administrators' Salaries		2300	733,023.46	767,513.00	4.7%
Clerical, Technical and Office Salaries		2400	843,843.61	816,890.00	-3.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			6,692,912.54	6,655,400.00	-0.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	881,898.28	883,920.00	0.2%
PERS		3201-3202	547,442.17	565,377.00	3.3%
OASDI/Medicare/Alternative		3301-3302	622,976.82	576,699.00	-7.4%
Health and Welfare Benefits		3401-3402	4,227,416.14	4,719,796.00	11.6%
Unemployment Insurance		3501-3502	56,771.51	81,157.00	43.0%
Workers' Compensation		3601-3602	541,470.84	480,139.00	-11.3%
OPEB, Allocated		3701-3702	43,314.95	13,996.00	-67.7%
OPEB, Active Employees		3751-3752	322,214.65	356,160.00	10.5%
PERS Reduction		3801-3802	27,470.63	18,360.00	-33.2%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			7,270,975.99	7,695,604.00	5.8%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	3,308.74	0.00	-100.0%
Books and Other Reference Materials		4200	99,107.85	7,829.00	-92.1%
Materials and Supplies		4300	784,704.41	370,610.00	-52.8%
Noncapitalized Equipment		4400	131,519.71	0.00	-100.0%
Food		4700	808,181.20	800,808.00	-0.9%
TOTAL, BOOKS AND SUPPLIES			1,826,821.91	1,179,247.00	-35.4%

Description I	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES				_	
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	94,316.38	67,812.00	-28.1%
Dues and Memberships		5300	2,250.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	160,950.82	191,600.00	19.0%
Rentals, Leases, Repairs, and Noncapitalized Improvement	S	5600	946,970.26	862,042.00	-9.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	309,160.01	109,964.00	-64.4%
Professional/Consulting Services and Operating Expenditures		5800	287,340.55	312,180.00	8.6%
Communications		5900	80,634.06	88,220.00	9.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDIT	URES		1,881,622.08	1,631,818.00	-13.3%
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	28,857.69	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			28,857.69	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Co	osts)		0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	1,098,733.56	1,114,296.00	1.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT CO	STS		1,098,733.56	1,114,296.00	1.4%
TOTAL, EXPENDITURES			30,141,508.30	29,048,871.00	-3.6%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
INTERFUND TRANSFERS	Resource Codes	Object oddes	Olidatica Actuals	Budget	Billerenee
INTERFUND TRANSFERS IN					
From: General Fund		8911	53,216.17	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			53,216.17	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from 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	0.00/
, ,			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 EINANGING COURCES/USES					
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			53,216.17	0.00	-100.0%

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES				24494	
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	19,628,366.06	19,019,601.00	-3.1%
3) Other State Revenue		8300-8599	9,110,680.99	8,964,235.00	-1.6%
4) Other Local Revenue		8600-8799	1,289,573.76	1,065,035.00	-17.4%
5) TOTAL, REVENUES			30,028,620.81	29,048,871.00	-3.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		19,028,151.52	18,335,086.00	-3.6%
Instruction - Related Services	2000-2999		4,399,279.91	3,959,018.00	-10.0%
3) Pupil Services	3000-3999		2,835,622.77	3,001,843.00	5.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		1,138.00	0.00	-100.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		1,098,733.56	1,114,296.00	1.4%
8) Plant Services	8000-8999		2,778,582.54	2,638,628.00	-5.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			30,141,508.30	29,048,871.00	-3.6%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(112,887.49)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	53,216.17	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
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			53,216.17	0.00	-100.0%

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Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(59,671.32)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	330,565.68	270,894.36	-18.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			330,565.68	270,894.36	-18.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			330,565.68	270,894.36	-18.1%
2) Ending Balance, June 30 (E + F1e)			270,894.36	270,894.36	0.0%
Components of Ending Fund Balance a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance b) Designated Amounts		9740	270,894.36	270,894.36	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 (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

Long Beach Unified Los Angeles County

## Unaudited Actuals Child Development Fund Exhibit: Legally Restricted Balance Detail (Object 9740)

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		2009-10	2010-11
Resource	Description	Unaudited Actuals	Budget
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	248,436.67	248,436.67
9010	Other Local	22,457.69	22,457.69
Total, Legal	ly Restricted Balance	270,894.36	270,894.36

Description	Resource Codes Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES				
1) Revenue Limit Sources	8010-8099	0.00	0.00	0.0%
2) Federal Revenue	8100-8299	26,933,240.62	26,233,144.00	-2.6%
3) Other State Revenue	8300-8599	2,190,811.23	2,276,366.00	3.9%
4) Other Local Revenue	8600-8799	5,750,057.56	5,673,716.00	-1.3%
5) TOTAL, REVENUES	0000 0700	34,874,109.41	34,183,226.00	-2.0%
B. EXPENDITURES		34,074,103.41	J <del>1</del> ,103,220.00	-2.070
Certificated Salaries	1000-1999	0.00	0.00	0.0%
2) Classified Salaries	2000-2999	13,909,925.90	13,954,866.00	0.3%
3) Employee Benefits	3000-3999	6,057,530.31	6,473,100.00	6.9%
4) Books and Supplies	4000-4999	11,258,540.84	10,888,206.00	-3.3%
5) Services and Other Operating Expenditures	5000-5999	1,626,149.54	1,632,113.00	0.4%
6) Capital Outlay	6000-6999	570,098.02	278,700.00	-51.1%
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	248,724.00	277,039.00	11.4%
9) TOTAL, EXPENDITURES		33,670,968.61	33,504,024.00	-0.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		1,203,140.80	679,202.00	-43.5%
D. OTHER FINANCING SOURCES/USES		1,203,140.60	079,202.00	-43.570
Interfund Transfers     a) Transfers In	8900-8929	196,821.20	196,821.00	0.0%
b) Transfers Out	7600-7629	0.00	0.00	0.0%
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		196,821.20	196,821.00	0.0%

			2009-10	2010-11	Percent
<u>Description</u>	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,399,962.00	876,023.00	-37.4%
F. FUND BALANCE, RESERVES					
Beginning Fund Balance     As of July 1 - Unaudited		9791	3,303,733.00	4,703,695.00	42.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,303,733.00	4,703,695.00	42.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,303,733.00	4,703,695.00	42.4%
2) Ending Balance, June 30 (E + F1e)			4,703,695.00	5,579,718.00	18.6%
Components of Ending Fund Balance a) Reserve for					
Revolving Cash		9711	1,395.00	0.00	-100.0%
Stores		9712	1,237,384.25	0.00	-100.0%
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	3,464,915.75		
d) Unappropriated Amount		9790		5,579,718.00	

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
1) Cash a) in County Treasury		9110	893,846.75		
1) Fair Value Adjustment to Cash in County Treasu	ry	9111	0.00		
b) in Banks		9120	5,656,461.24		
c) in Revolving Fund		9130	1,395.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	96,336.74		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	76,979.27		
4) Due from Grantor Government		9290	7,684,896.40		
5) Due from Other Funds		9310	181,173.80		
6) Stores		9320	1,237,384.25		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			15,828,473.45		
H. LIABILITIES					
1) Accounts Payable		9500	1,056,859.27		
Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	10,067,919.18		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			11,124,778.45		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			4,703,695.00		

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
REVENUE LIMIT SOURCES					
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Child Nutrition Programs		8220	26,408,246.62	26,233,144.00	-0.7%
Other Federal Revenue (incl. ARRA)		8290	524,994.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			26,933,240.62	26,233,144.00	-2.6%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	2,190,811.23	2,276,366.00	3.9%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,190,811.23	2,276,366.00	3.9%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	5,692,405.88	5,633,716.00	-1.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	29,151.68	30,000.00	2.9%
Net Increase (Decrease) in the Fair Value of Investmen	ts	8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	28,500.00	10,000.00	-64.9%
TOTAL, OTHER LOCAL REVENUE			5,750,057.56	5,673,716.00	-1.3%
TOTAL, REVENUES			34,874,109.41	34,183,226.00	-2.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	7,306,400.72	7,501,920.00	2.7%
Classified Supervisors' and Administrators' Salaries		2300	4,739,495.54	4,585,085.00	-3.3%
Clerical, Technical and Office Salaries		2400	1,168,661.25	1,205,423.00	3.1%
Other Classified Salaries		2900	695,368.39	662,438.00	-4.7%
TOTAL, CLASSIFIED SALARIES			13,909,925.90	13,954,866.00	0.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	1,002,686.65	1,370,960.00	36.7%
OASDI/Medicare/Alternative		3301-3302	1,012,296.78	995,726.00	-1.6%
Health and Welfare Benefits		3401-3402	3,033,633.08	3,249,227.00	7.1%
Unemployment Insurance		3501-3502	42,134.96	97,055.00	130.3%
Workers' Compensation		3601-3602	418,586.65	220,503.00	-47.3%
OPEB, Allocated		3701-3702	33,487.54	276,288.00	725.0%
OPEB, Active Employees		3751-3752	241,137.37	12,130.00	-95.0%
PERS Reduction		3801-3802	273,567.28	251,211.00	-8.2%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			6,057,530.31	6,473,100.00	6.9%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,480,873.95	1,393,556.00	-5.9%
Noncapitalized Equipment		4400	46,758.98	46,000.00	-1.6%
Food		4700	9,730,907.91	9,448,650.00	-2.9%
TOTAL, BOOKS AND SUPPLIES			11,258,540.84	10,888,206.00	-3.3%

Description F	Resource Codes Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES				
Subagreements for Services	5100	0.00	0.00	0.0
Travel and Conferences	5200	8,266.22	22,500.00	172.2
Dues and Memberships	5300	1,308.55	2,000.00	52.8
Insurance	5400-5450	0.00	0.00	0.0
Operations and Housekeeping Services	5500	300,070.00	312,000.00	4.0
Rentals, Leases, Repairs, and Noncapitalized Improvements	s 5600	183,910.71	317,725.00	72.8
Transfers of Direct Costs	5710	0.00	0.00	0.0
Transfers of Direct Costs - Interfund	5750	917,310.25	784,253.00	-14.5
Professional/Consulting Services and Operating Expenditures	5800	163,537.14	164,485.00	0.6
Communications	5900	51,746.67	29,150.00	-43.7
TOTAL, SERVICES AND OTHER OPERATING EXPENDITE	URES	1,626,149.54	1,632,113.00	0.4
CAPITAL OUTLAY				
Buildings and Improvements of Buildings	6200	0.00	0.00	0.0
Equipment	6400	14,772.35	0.00	-100.0
Equipment Replacement	6500	555,325.67	278,700.00	-49.8
TOTAL, CAPITAL OUTLAY		570,098.02	278,700.00	-51.1
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 Co	osts)	0.00	0.00	0.0
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS				
Transfers of Indirect Costs - Interfund	7350	248,724.00	277,039.00	11.4
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT CO	STS	248,724.00	277,039.00	11.4

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	196,821.20	196,821.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			196,821.20	196,821.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES		. 555	0.00	0.00	0.0%
CONTRIBUTIONS			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%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS		0331	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)			196,821.20	196,821.00	0.0%

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES				====	
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	26,933,240.62	26,233,144.00	-2.6%
3) Other State Revenue		8300-8599	2,190,811.23	2,276,366.00	3.9%
4) Other Local Revenue		8600-8799	5,750,057.56	5,673,716.00	-1.3%
5) TOTAL, REVENUES			34,874,109.41	34,183,226.00	-2.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		30,481,994.18	30,028,082.00	-1.5%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		248,724.00	277,039.00	11.4%
8) Plant Services	8000-8999		2,940,250.43	3,198,903.00	8.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			33,670,968.61	33,504,024.00	-0.5%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,203,140.80	679,202.00	-43.5%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers     a) Transfers In		8900-8929	196,821.20	196,821.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses		9020 0070	0.00	0.00	0.00/
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%

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,399,962.00	876,023.00	-37.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,303,733.00	4,703,695.00	42.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,303,733.00	4,703,695.00	42.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,303,733.00	4,703,695.00	42.4%
2) Ending Balance, June 30 (E + F1e)			4,703,695.00	5,579,718.00	18.6%
Components of Ending Fund Balance a) Reserve for					
Revolving Cash		9711	1,395.00	0.00	-100.0%
Stores		9712	1,237,384.25	0.00	-100.0%
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 (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	3,464,915.75		
d) Unappropriated Amount		9790		5,579,718.00	

Long Beach Unified Los Angeles County

## Unaudited Actuals Cafeteria Special Revenue Fund Exhibit: Legally Restricted Balance Detail (Object 9740)

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

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
	Resource Codes	Object Codes	Unaudited Actuals	Buaget	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	147,800.74	327,010.00	121.3
5) TOTAL, REVENUES			147,800.74	327,010.00	121.3
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0
2) Classified Salaries		2000-2999	0.00	0.00	0.0
3) Employee Benefits		3000-3999	0.00	0.00	0.0
4) Books and Supplies		4000-4999	333,592.94	0.00	-100.0
5) Services and Other Operating Expenditures		5000-5999	2,902,191.23	3,800,000.00	30.9
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			3,235,784.17	3,800,000.00	17.4
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,087,983.43)	(3,472,990.00)	12.5
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,100,000.00	6,200,000.00	100.0
b) Transfers Out		7600-7629	0.00	0.00	0.0
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	(9,500,000.00)	0.00	-100.0
4) TOTAL, OTHER FINANCING SOURCES/USES		3000 0000	(6,400,000.00)	6,200,000.00	-196.9

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,487,983.43)	2,727,010.00	-128.7%
F. FUND BALANCE, RESERVES					
Beginning Fund Balance     As of July 1 - Unaudited		9791	14,693,728.54	5,205,745.11	-64.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,693,728.54	5,205,745.11	-64.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,693,728.54	5,205,745.11	-64.6%
2) Ending Balance, June 30 (E + F1e)			5,205,745.11	7,932,755.11	52.4%
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	0.00	0.00	0.0%
c) Undesignated Amount		9790	5,205,745.11		
d) Unappropriated Amount		9790		7,932,755.11	

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
1) Cash a) in County Treasury		9110	2,271,278.16		
Fair Value Adjustment to Cash in County Treasury	ı	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	13,479.60		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	3,100,000.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			5,384,757.76		
H. LIABILITIES					
1) Accounts Payable		9500	170,536.29		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	8,476.36		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			179,012.65		
I. FUND EQUITY					
Ending Fund Balance, June 30					
(must agree with line F2) (G10 - H7)			5,205,745.11		

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
OTHER STATE REVENUE					
Deferred Maintenance Allowance		8540	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	147,800.74	327,010.00	121.3%
Net Increase (Decrease) in the Fair Value of Investments	3	8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			147,800.74	327,010.00	121.3%
TOTAL, REVENUES			147,800.74	327,010.00	121.3%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	311,961.77	0.00	-100.0%
Noncapitalized Equipment		4400	21,631.17	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			333,592.94	0.00	-100.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvement	ts	5600	2,632,735.69	3,800,000.00	44.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	17,548.08	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	251,907.46	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDIT	URES		2,902,191.23	3,800,000.00	30.9%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect C	osts)		0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,235,784.17	3,800,000.00	17.4%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General, Special Reserve, & Building Funds		8915	3,100,000.00	6,200,000.00	100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,100,000.00	6,200,000.00	100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds			3.33	3.00	0.07
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					310.
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	(9,500,000.00)	0.00	-100.0%
(e) TOTAL, CONTRIBUTIONS			(9,500,000.00)	0.00	-100.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			(6,400,000.00)	6,200,000.00	-196.9%

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	147,800.74	327,010.00	121.3%
5) TOTAL, REVENUES			147,800.74	327,010.00	121.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		3,235,784.17	3,800,000.00	17.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,235,784.17	3,800,000.00	17.4%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(3,087,983.43)	(3.472.990.00)	12.5%
D. OTHER FINANCING SOURCES/USES			(0,001,0000)	(0, 2,000.00)	1210 / 3
1) Interfund Transfers					
a) Transfers In		8900-8929	3,100,000.00	6,200,000.00	100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
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	(9,500,000.00)	0.00	0.0%
,		0900-0999			
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,400,000.00)	6,200,000.00	100.0%

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND					
BALANCE (C + D4)			(9,487,983.43)	2,727,010.00	-128.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,693,728.54	5,205,745.11	-64.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,693,728.54	5,205,745.11	-64.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,693,728.54	5,205,745.11	-64.6%
2) Ending Balance, June 30 (E + F1e)			5,205,745.11	7,932,755.11	52.4%
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 (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	5,205,745.11		
d) Unappropriated Amount		9790		7,932,755.11	

Long Beach Unified Los Angeles County

#### Unaudited Actuals Deferred Maintenance Fund Exhibit: Legally Restricted Balance Detail (Object 9740)

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		2009-10	2010-11	
Resource	Description	Unaudited Actuals	Budget	
Total Legal	ly Restricted Balance	0.00	0.00	
rotal, Logali	y Nestricted Dalarice		0.00	

Description	Resource Codes			l	
·	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	139,305.37	0.00	-100.0%
5) TOTAL, REVENUES			139,305.37	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect		7100-7299,	0.00	0.00	3.0,0
Costs)		7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			139,305.37	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	13,291,733.00	0.00	-100.0%
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		2222 2000	(13,291,733.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND		0.2,000,00000		- Lunger	2
BALANCE (C + D4)			(13,152,427.63)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,401,721.46	249,293.83	-98.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,401,721.46	249,293.83	-98.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,401,721.46	249,293.83	-98.1%
2) Ending Balance, June 30 (E + F1e)			249,293.83	249,293.83	0.0%
Components of Ending Fund Balance					
a) Reserve for Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance b) Designated Amounts		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	249,293.83		
d) Unappropriated Amount		9790	1, 1100	249,293.83	

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
1) Cash a) in County Treasury		9110	248,591.55		
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	702.28		
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			249,293.83		
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)			249,293.83		

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	139,305.37	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments	3	8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			139,305.37	0.00	-100.0%
TOTAL. REVENUES			139.305.37	0.00	-100.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
INTERFUND TRANSFERS	Resource Codes	Object Codes	Ollaudited Actuals	buuget	Difference
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	13,291,733.00	0.00	-100.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			13,291,733.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES		0000	0.00	0.00	0.0%
USES			0.00	0.00	0.070
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			(13,291,733.00)	0.00	-100.0%

<u>Description</u>	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	139,305.37	0.00	-100.0%
5) TOTAL, REVENUES			139,305.37	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			139,305.37	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	13,291,733.00	0.00	-100.0%
Other Sources/Uses     a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(13,291,733.00)	0.00	-100.0%

<u>Description</u>	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(13,152,427.63)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,401,721.46	249,293.83	-98.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,401,721.46	249,293.83	-98.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,401,721.46	249,293.83	-98.1%
2) Ending Balance, June 30 (E + F1e)			249,293.83	249,293.83	0.0%
Components of Ending Fund Balance a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance b) Designated Amounts		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 (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	249,293.83		
d) Unappropriated Amount		9790		249,293.83	

Unaudited Actuals Special Reserve Fund for Other Than Capital Outlay Projects Exhibit: Legally Restricted Balance Detail (Object 9740)

		2009-10	2010-11	
Resource	Description	Unaudited Actuals	Budget	
Total Legal	ly Restricted Balance	0.00	0.00	
rotal, Logali	y Nestricted Dalarice		0.00	

Description	Resource Codes Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES				
1) Revenue Limit Sources	8010-8099	0.00	0.00	0.0%
2) Federal Revenue	8100-8299	0.00	0.00	0.0%
3) Other State Revenue	8300-8599	0.00	0.00	0.0%
4) Other Local Revenue	8600-8799	3,341,211.58	4,819,926.00	44.3%
5) TOTAL, REVENUES		3,341,211.58	4,819,926.00	44.3%
B. EXPENDITURES				
1) Certificated Salaries	1000-1999	0.00	0.00	0.0%
2) Classified Salaries	2000-2999	0.00	0.00	0.0%
3) Employee Benefits	3000-3999	0.00	0.00	0.0%
4) Books and Supplies	4000-4999	5,719.26	2,317,428.00	40419.7%
5) Services and Other Operating Expenditures	5000-5999	1,735,975.35	5,968,633.00	243.8%
6) Capital Outlay	6000-6999	9,861,672.17	92,951,939.00	842.6%
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		11,603,366.78	101,238,000.00	772.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER				
FINANCING SOURCES AND USES (A5 - B9)  D. OTHER FINANCING SOURCES/USES		(8,262,155.20)	(96,418,074.00)	1067.0%
1) Interfund Transfers				
a) Transfers In	8900-8929	0.00	0.00	0.0%
b) Transfers Out	7600-7629	5,600,000.00	3,100,000.00	-44.6%
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		(5,600,000.00)	(3,100,000.00)	-44.6%

			2009-10	2010-11	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(13,862,155.20)	(99,518,074.00)	617.9%
F. FUND BALANCE, RESERVES					
Beginning Fund Balance     a) As of July 1 - Unaudited		9791	241,681,749.46	227,819,594.26	-5.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			241,681,749.46	227,819,594.26	-5.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			241,681,749.46	227,819,594.26	-5.7%
2) Ending Balance, June 30 (E + F1e)			227,819,594.26	128,301,520.26	-43.7%
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 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	227,819,594.26		
d) Unappropriated Amount		9790		128,301,520.26	

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
1) Cash a) in County Treasury		9110	224,633,368.42		
1) Fair Value Adjustment to Cash in County Treasur	у	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	766,657.31		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	8,931,446.71		
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			234,331,472.44		
H. LIABILITIES					
1) Accounts Payable		9500	3,156,536.60		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	3,355,341.58		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			6,511,878.18		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			227,819,594.26		

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,341,211.58	4,819,926.00	44.3%
Net Increase (Decrease) in the Fair Value of Investments	S	8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,341,211.58	4,819,926.00	44.3%
TOTAL, REVENUES			3,341,211.58	4,819,926.00	44.3

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
CLASSIFIED SALARIES		0.2,000.00000		Zaagot	
Classified Consent Calaries		2200	0.00	0.00	0.00
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  EMPLOYEE BENEFITS			0.00	0.00	0.0
EMPLOTEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0
PERS		3201-3202	0.00	0.00	0.0
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0
Unemployment Insurance		3501-3502	0.00	0.00	0.0
Workers' Compensation		3601-3602	0.00	0.00	0.0
OPEB, Allocated		3701-3702	0.00	0.00	0.0
OPEB, Active Employees		3751-3752	0.00	0.00	0.0
PERS Reduction		3801-3802	0.00	0.00	0.0
Other Employee Benefits		3901-3902	0.00	0.00	0.0
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0
Materials and Supplies		4300	5,719.26	0.00	-100.0
Noncapitalized Equipment		4400	0.00	2,317,428.00	Ne
TOTAL, BOOKS AND SUPPLIES			5,719.26	2,317,428.00	40419.7
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 Improvemen	ts	5600	6,932.38	0.00	-100.0
Transfers of Direct Costs		5710	0.00	0.00	0.0
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0

Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
	5800	1,728,370.41	5,968,633.00	245.3%
	5900	672.56	0.00	-100.0%
ITURES		1,735,975.35	5,968,633.00	243.8%
	6100	1,532,847.99	1,669,984.00	8.9%
	6170	0.00	0.00	0.0%
	6200	8,302,930.50	91,281,955.00	999.4%
	6300	0.00	0.00	0.0%
	6400	25,893.68	0.00	-100.0%
	6500	0.00	0.00	0.0%
		9,861,672.17	92,951,939.00	842.6%
	7299	0.00	0.00	0.0%
	7435	0.00	0.00	0.0%
	7438	0.00	0.00	0.0%
	7439	0.00	0.00	0.0%
Costs)		0.00	0.00	0.0%
		11 603 366 79	101 238 000 00	772.5%
	ITURES	5800 5900 STURES  6100 6170 6200  6300 6400 6500  7299  7435 7438 7439	Secource Codes   Object Codes   Unaudited Actuals	TURES   Second   Se

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	2,500,000.00	0.00	-100.0%
To: Deferred Maintenance Fund		7615	3,100,000.00	3,100,000.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			5,600,000.00	3,100,000.00	-44.6%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
OTHER SOURCES/USES		·		•	
SOURCES					
Proceeds Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(5,600,000.00)	(3,100,000.00)	-44.6%

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,341,211.58	4,819,926.00	44.3%
5) TOTAL, REVENUES			3,341,211.58	4,819,926.00	44.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		11,602,366.78	101,238,000.00	772.6%
9) Other Outgo	9000-9999	Except 7600-7699	1,000.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			11,603,366.78	101,238,000.00	772.5%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(8,262,155.20)	(96,418,074.00)	1067.0%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers     a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	5,600,000.00	3,100,000.00	-44.6%
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			(5,600,000.00)	(3,100,000.00)	-44.6%

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<u>Description</u>	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(13,862,155.20)	(99,518,074.00)	617.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	241,681,749.46	227,819,594.26	-5.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			241,681,749.46	227,819,594.26	-5.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			241,681,749.46	227,819,594.26	-5.7%
2) Ending Balance, June 30 (E + F1e)			227,819,594.26	128,301,520.26	-43.7%
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 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 (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	227,819,594.26		
d) Unappropriated Amount		9790		128,301,520.26	

Long Beach Unified Los Angeles County

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

19 64725 0000000 Form 21

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

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	722,837.20	1,289,907.00	78.5%
5) TOTAL, REVENUES			722,837.20	1,289,907.00	78.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	9,034.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	62,267.21	49,253.00	-20.9%
6) Capital Outlay		6000-6999	143,970.50	31,637.00	-78.0%
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			215,271.71	80,890.00	-62.4%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			507,565.49	1,209,017.00	138.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
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%

			2009-10	2010-11	Percent
<u>Description</u>	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			507,565.49	1,209,017.00	138.2%
F. FUND BALANCE, RESERVES					
Beginning Fund Balance     a) As of July 1 - Unaudited		9791	5,700,803.98	6,208,369.47	8.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,700,803.98	6,208,369.47	8.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,700,803.98	6,208,369.47	8.9%
2) Ending Balance, June 30 (E + F1e)			6,208,369.47	7,417,386.47	19.5%
Components of Ending Fund Balance a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance 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	6,208,369.47		
d) Unappropriated Amount		9790		7,417,386.47	

1			2009-10	2010-11	Percent
Description	Resource Codes	Object Codes		Budget	Difference
G. ASSETS					
1) Cash a) in County Treasury		9110	6,140,772.07		
1) Fair Value Adjustment to Cash in County Treasury	1	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	23,078.22		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	91,321.02		
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			6,255,171.31		
H. LIABILITIES					
1) Accounts Payable		9500	22,222.94		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	24,578.90		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES	,		46,801.84		
I. FUND EQUITY					
Ending Fund Balance, June 30					
(must agree with line F2) (G10 - H7)			6,208,369.47	1	

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.00
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.09
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.09
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.09
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	0.09
Interest		8660	80,936.86	189,000.00	133.5%
Net Increase (Decrease) in the Fair Value of Investments	S	8662	0.00	0.00	0.09
Fees and Contracts					
Mitigation/Developer Fees		8681	641,900.34	1,100,907.00	71.59
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0
All Other Transfers In from All Others		8799	0.00	0.00	0.0
TOTAL, OTHER LOCAL REVENUE			722,837.20	1,289,907.00	78.5
TOTAL, REVENUES			722,837.20	1,289,907.00	78.5

			2009-10	2010-11	Percent
<u>Description</u>	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	9,034.00	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			9,034.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvement	nts	5600	14,603.16	14,603.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	19,952.78	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	27,711.27	34,650.00	25.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPEND	ITURES		62,267.21	49,253.00	-20.9%
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	143,970.50	17,372.00	-87.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	14,265.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			143,970.50	31,637.00	-78.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect	Costs)		0.00	0.00	0.0%
TOTAL, EXPENDITURES			215,271.71	80,890.00	-62.4%

INTERFUND TRANSFERS  INTERFUND TRANSFERS IN  Other Authorized Interfund Transfers In  (a) TOTAL, INTERFUND TRANSFERS IN  INTERFUND TRANSFERS OUT  To: State School Building Fund/ County School Facilities Fund  Other Authorized Interfund Transfers Out  (b) TOTAL, INTERFUND TRANSFERS OUT  OTHER SOURCES/USES	8919 7613 7619	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.0% 0.0% 0.0% 0.0%
Other Authorized Interfund Transfers In  (a) TOTAL, INTERFUND TRANSFERS IN  INTERFUND TRANSFERS OUT  To: State School Building Fund/ County School Facilities Fund  Other Authorized Interfund Transfers Out  (b) TOTAL, INTERFUND TRANSFERS OUT	7613	0.00	0.00	0.0% 0.0% 0.0%
(a) TOTAL, INTERFUND TRANSFERS IN  INTERFUND TRANSFERS OUT  To: State School Building Fund/ County School Facilities Fund  Other Authorized Interfund Transfers Out  (b) TOTAL, INTERFUND TRANSFERS OUT	7613	0.00	0.00	0.0% 0.0% 0.0%
(a) TOTAL, INTERFUND TRANSFERS IN  INTERFUND TRANSFERS OUT  To: State School Building Fund/ County School Facilities Fund  Other Authorized Interfund Transfers Out  (b) TOTAL, INTERFUND TRANSFERS OUT	7613	0.00	0.00	0.0% 0.0% 0.0%
To: State School Building Fund/ County School Facilities Fund Other Authorized Interfund Transfers Out  (b) TOTAL, INTERFUND TRANSFERS OUT		0.00	0.00	0.0%
County School Facilities Fund  Other Authorized Interfund Transfers Out  (b) TOTAL, INTERFUND TRANSFERS OUT		0.00	0.00	0.0%
County School Facilities Fund  Other Authorized Interfund Transfers Out  (b) TOTAL, INTERFUND TRANSFERS OUT		0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT	7619			
		0.00	0.00	0.0%
OTHER SOURCES/USES				
			l	
SOURCES				
Proceeds				
Proceeds from Sale/Lease- Purchase of Land/Buildings	8953	0.00	0.00	0.0%
Other Sources				
Transfers from Funds of Lapsed/Reorganized LEAs	8965	0.00	0.00	0.0%
Long-Term Debt Proceeds	3333	0.00	0.00	3.67
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	7000	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%
(e) TOTAL, CONTRIBUTIONS	3300	0.00	0.00	0.0%
OTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)		0.00	0.00	0.0%

			2009-10	2010-11	Percent
Description	Function Codes	Object Codes		Budget	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	722,837.20	1,289,907.00	78.5%
5) TOTAL, REVENUES			722,837.20	1,289,907.00	78.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		215,271.71	80,890.00	-62.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			215,271.71	80,890.00	-62.4%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			507,565.49	1,209,017.00	138.2%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers     a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			507,565.49	1,209,017.00	138.2%
F. FUND BALANCE, RESERVES			001,000.10	1,200,011.00	100.270
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,700,803.98	6,208,369.47	8.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,700,803.98	6,208,369.47	8.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,700,803.98	6,208,369.47	8.9%
2) Ending Balance, June 30 (E + F1e)			6,208,369.47	7,417,386.47	19.5%
Components of Ending Fund Balance a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance 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 (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	6,208,369.47		
d) Unappropriated Amount		9790		7,417,386.47	

Long Beach Unified Los Angeles County

#### Unaudited Actuals Capital Facilities Fund Exhibit: Legally Restricted Balance Detail (Object 9740)

19 64725 0000000 Form 25

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

Description	Resource Codes Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES				
1) Revenue Limit Sources	8010-8099	0.00	0.00	0.0%
2) Federal Revenue	8100-8299	0.00	0.00	0.0%
3) Other State Revenue	8300-8599	0.00	0.00	0.0%
4) Other Local Revenue	8600-8799	479.00	1,000.00	108.8%
5) TOTAL, REVENUES		479.00	1,000.00	108.8%
B. EXPENDITURES				
1) Certificated Salaries	1000-1999	0.00	0.00	0.0%
2) Classified Salaries	2000-2999	0.00	0.00	0.0%
3) Employee Benefits	3000-3999	0.00	0.00	0.0%
4) Books and Supplies	4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999	0.00	0.00	0.0%
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		0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER				
FINANCING SOURCES AND USES (A5 - B9)		479.00	1,000.00	108.8%
D. OTHER FINANCING SOURCES/USES				
Interfund Transfers     a) Transfers In	8900-8929	0.00	0.00	0.0%
b) Transfers Out	7600-7629	0.00	0.00	0.0%
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%

# Unaudited Actuals State School Building Lease-Purchase Fund Expenditures by Object

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		0.000	479.00	1,000.00	108.8%
F. FUND BALANCE, RESERVES			473.00	1,000.00	100.070
Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	26,305.54	26,784.54	1.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			26,305.54	26,784.54	1.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			26,305.54	26,784.54	1.8%
2) Ending Balance, June 30 (E + F1e)			26,784.54	27,784.54	3.7%
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 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	26,784.54		
d) Unappropriated Amount		9790		27,784.54	

## Unaudited Actuals State School Building Lease-Purchase Fund Expenditures by Object

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
Cash     a) in County Treasury		9110	33,931.63		
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	114.56		
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			34,046.19		
H. LIABILITIES					
1) Accounts Payable		9500	7,261.65		
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			7,261.65		
I. FUND EQUITY					
Ending Fund Balance, June 30					
(must agree with line F2) (G10 - H7)			26,784.54		

# Unaudited Actuals State School Building Lease-Purchase Fund Expenditures by Object

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	479.00	1,000.00	108.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			479.00	1,000.00	108.8%
TOTAL, REVENUES			479.00	1,000.00	108.8%

# Unaudited Actuals State School Building Lease-Purchase Fund Expenditures by Object

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
		2400	0.00	0.00	
Clerical, Technical and Office Salaries					0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Dark and Other Defense at the con-		4000	2.22	2.22	2 22/
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%

Description R	esource Codes Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES				
Subagreements for Services	5100	0.00	0.00	0.09
Travel and Conferences	5200	0.00	0.00	0.09
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 EXPENDITE	JRES	0.00	0.00	0.0
CAPITAL OUTLAY				
Land	6100	0.00	0.00	0.0
Land Improvements	6170	0.00	0.00	0.0
Buildings and Improvements of Buildings	6200	0.00	0.00	0.0
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0.00	0.00	0.0
Equipment	6400	0.00	0.00	0.0
Equipment Replacement	6500	0.00	0.00	0.0
TOTAL, CAPITAL OUTLAY		0.00	0.00	0.0
OTHER OUTGO (excluding Transfers of Indirect Costs)				
Other Transfers Out				
Transfers of Pass-Through Revenues To Districts or Charter Schools	7211	0.00	0.00	0.0
To County Offices	7212	0.00	0.00	0.0
To JPAs	7213	0.00	0.00	0.0
All Other Transfers Out to All Others	7299	0.00	0.00	0.0
Debt Service				
Debt Service - Interest	7438	0.00	0.00	0.0
Other Debt Service - Principal	7439	0.00	0.00	0.0
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Co.	sts)	0.00	0.00	0.0
TOTAL, EXPENDITURES		0.00	0.00	

# Unaudited Actuals State School Building Lease-Purchase Fund Expenditures by Object

					Ī
Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund					
From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

# Unaudited Actuals State School Building Lease-Purchase Fund Expenditures by Object

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

# Unaudited Actuals State School Building Lease-Purchase Fund Expenditures by Function

			2009-10	2010-11	Percent
<u>Description</u>	Function Codes	Object Codes	Unaudited Actuals	Budget	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	479.00	1,000.00	108.8%
5) TOTAL, REVENUES			479.00	1,000.00	108.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			479.00	1,000.00	108.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses		0000 0070	0.00	2.22	0.007
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%

### Unaudited Actuals State School Building Lease-Purchase Fund Expenditures by Function

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			479.00	1,000.00	108.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	26,305.54	26,784.54	1.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			26,305.54	26,784.54	1.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			26,305.54	26,784.54	1.8%
2) Ending Balance, June 30 (E + F1e)			26,784.54	27,784.54	3.7%
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 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 (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	26,784.54		
d) Unappropriated Amount		9790		27,784.54	

Long Beach Unified Los Angeles County

#### Unaudited Actuals State School Building Lease-Purchase Fund Exhibit: Legally Restricted Balance Detail (Object 9740)

19 64725 0000000 Form 30

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		2009-10	2010-11
Resource	Description	Unaudited Actuals	Budget
Total Legal	ly Restricted Balance	0.00	0.00
Total, Logali	y Nestricted Dalarice		0.00

Description	Resource Codes Object Cod	2009-10 es Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES				
1) Revenue Limit Sources	8010-809	0.00	0.00	0.0
2) Federal Revenue	8100-829	0.00	0.00	0.0
3) Other State Revenue	8300-859	10,979,162.00	0.00	-100.0
4) Other Local Revenue	8600-879	(332,754.48)	12,000.00	-103.6
5) TOTAL, REVENUES		10,646,407.52	12,000.00	-99.9
B. EXPENDITURES				
1) Certificated Salaries	1000-199	0.00	0.00	0.0
2) Classified Salaries	2000-299	0.00	0.00	0.0
3) Employee Benefits	3000-399	0.00	0.00	0.0
4) Books and Supplies	4000-499	23,091.92	0.00	-100.0
5) Services and Other Operating Expenditures	5000-599	9 1,017.44	0.00	-100.0
6) Capital Outlay	6000-699	7,354,434.70	0.00	-100.0
7) Other Outgo (excluding Transfers of Indirect	7100-729			
Costs)	7400-749		0.00	0.0
8) Other Outgo - Transfers of Indirect Costs	7300-739	0.00	0.00	0.0
9) TOTAL, EXPENDITURES		7,378,544.06	0.00	-100.0
C. EXCESS (DEFICIENCY) OF REVENUES				
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		3,267,863.46	12,000.00	-99.6
D. OTHER FINANCING SOURCES/USES				
1) Interfund Transfers				
a) Transfers In	8900-892	2,500,000.00	0.00	-100.0
b) Transfers Out	7600-762	0.00	0.00	0.0
Other Sources/Uses    a) Sources	8930-897	0.00	0.00	0.0
,				
b) Uses	7630-769		0.00	0.0
3) Contributions	8980-899	0.00	0.00	0.0
4) TOTAL, OTHER FINANCING SOURCES/USES		2,500,000.00	0.00	-100

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,767,863.46	12,000.00	-99.8%
F. FUND BALANCE, RESERVES					
Beginning Fund Balance     As of July 1 - Unaudited		9791	419,965.80	6,187,829.26	1373.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			419,965.80	6,187,829.26	1373.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			419,965.80	6,187,829.26	1373.4%
2) Ending Balance, June 30 (E + F1e)			6,187,829.26	6,199,829.26	0.2%
Components of Ending Fund Balance a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance 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	6,187,829.26		
d) Unappropriated Amount		9790		6,199,829.26	

					_
Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
1) Cash a) in County Treasury		9110	14,744,597.94		
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	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	29,593.99		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	201,668.00		
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			14,975,859.93		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	8,788,030.67		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			8,788,030.67		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			6,187,829.26		

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
FEDERAL REVENUE	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	10,979,162.00	0.00	-100.0%
Pass-Through Revenues from					
State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			10,979,162.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	(332,754.48)	12,000.00	-103.6%
Net Increase (Decrease) in the Fair Value of Investmen	ts	8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(332,754.48)	12,000.00	-103.6%
TOTAL, REVENUES			10,646,407.52	12,000.00	-99.9%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	17,209.71	0.00	-100.0%
Noncapitalized Equipment		4400	5,882.21	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			23,091.92	0.00	-100.0%

Description Resour	ce Codes Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES				
Subagreements for Services	5100	0.00	0.00	0.0
Travel and Conferences	5200	0.00	0.00	0.0
Insurance	5400-5450	0.00	0.00	0.0
Operations and Housekeeping Services	5500	0.00	0.00	0.0
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	1,017.44	0.00	-100.0
Transfers of Direct Costs	5710	0.00	0.00	0.0
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.0
Professional/Consulting Services and				
Operating Expenditures	5800	0.00	0.00	0.
Communications	5900	0.00	0.00	0.
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		1,017.44	0.00	-100.
CAPITAL OUTLAY				
Land	6100	0.00	0.00	0.
Land Improvements	6170	0.00	0.00	0.
Buildings and Improvements of Buildings	6200	7,313,988.59	0.00	-100.
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0.00	0.00	0.
Equipment	6400	40,446.11	0.00	-100.
Equipment Replacement	6500	0.00	0.00	0.
TOTAL, CAPITAL OUTLAY		7,354,434.70	0.00	-100.
OTHER OUTGO (excluding Transfers of Indirect Costs)				
Other Transfers Out				
Transfers of Pass-Through Revenues To Districts or Charter Schools	7211	0.00	0.00	0.
To County Offices	7212	0.00	0.00	0.
To JPAs	7213	0.00	0.00	0.
All Other Transfers Out to All Others	7299	0.00	0.00	0.
Debt Service				
Debt Service - Interest	7438	0.00	0.00	0.
Other Debt Service - Principal	7439	0.00	0.00	0.
				·
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		0.00	0.00	0.

# Unaudited Actuals County School Facilities Fund Expenditures by Object

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund					
From: All Other Funds		8913	2,500,000.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,500,000.00	0.00	-100.0%
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	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
OTHER SOURCES/USES					
sources					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates					
of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from					
Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			2,500,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES	runction codes	Object Codes	Onaudited Actuals	Buuget	Difference
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	10,979,162.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	(332,754.48)	12,000.00	-103.6%
5) TOTAL, REVENUES			10,646,407.52	12,000.00	-99.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		7,378,544.06	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			7,378,544.06	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			3,267,863.46	12,000.00	-99.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,500,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses		0000 0070	0.55	0.53	0.004
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,500,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,767,863.46	12,000.00	-99.8%
F. FUND BALANCE, RESERVES			3,707,003.40	12,000.00	-99.070
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	419,965.80	6,187,829.26	1373.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			419,965.80	6,187,829.26	1373.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			419,965.80	6,187,829.26	1373.4%
2) Ending Balance, June 30 (E + F1e)			6,187,829.26	6,199,829.26	0.2%
Components of Ending Fund Balance a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance 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 (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	6,187,829.26		
d) Unappropriated Amount		9790		6,199,829.26	

Long Beach Unified Los Angeles County

#### Unaudited Actuals County School Facilities Fund Exhibit: Legally Restricted Balance Detail (Object 9740)

19 64725 0000000 Form 35

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

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,693,793.80	3,258,187.00	21.0%
5) TOTAL, REVENUES			2,693,793.80	3,258,187.00	21.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,693,793.80	3,258,187.00	21.0%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers     a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,599,443.00	0.00	-100.0%
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			(3,599,443.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
Description	Resource Codes	Object Codes	Onaudited Actuals	Buuget	Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(905,649.20)	3,258,187.00	-459.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,292,539.58	14,386,890.38	-5.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,292,539.58	14,386,890.38	-5.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,292,539.58	14,386,890.38	-5.9%
2) Ending Balance, June 30 (E + F1e)			14,386,890.38	17,645,077.38	22.6%
Components of Ending Fund Balance					
a) Reserve for Revolving Cash		9711	0.00	0.00	0.0%
Nevolving Cash		9/11	0.00	0.00	0.076
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of					
Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	14,386,890.38		
d) Unappropriated Amount		9790		17,645,077.38	

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
1) Cash a) in County Treasury		9110	14,334,795.72		
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	52,094.66		
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			14,386,890.38		
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)			14,386,890.38		

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from					
State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds					
Not Subject to RL Deduction		8625	2,451,069.44	2,775,000.00	13.2%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	242,724.36	483,187.00	99.1%
Net Increase (Decrease) in the Fair Value of Investmen	ts	8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,693,793.80	3,258,187.00	21.0%
TOTAL, REVENUES			2,693,793.80	3,258,187.00	21.0%

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

Description I	Resource Codes O	bject Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.09
Travel and Conferences		5200	0.00	0.00	0.09
Insurance		5400-5450	0.00	0.00	0.00
Operations and Housekeeping Services		5500	0.00	0.00	0.00
Rentals, Leases, Repairs, and Noncapitalized Improvements	s	5600	0.00	0.00	0.0
Transfers of Direct Costs		5710	0.00	0.00	0.09
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.09
Professional/Consulting Services and					
Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.09
TOTAL, SERVICES AND OTHER OPERATING EXPENDIT	URES		0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.00
Land Improvements		6170	0.00	0.00	0.09
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	0.0
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.09
To County Offices		7212	0.00	0.00	0.09
To JPAs		7213	0.00	0.00	0.09
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 Co	osts)		0.00	0.00	0.09
TOTAL, EXPENDITURES			0.00	0.00	0.0

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	3,599,443.00	0.00	-100.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,599,443.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
(0) 10 112, 00(11)(10)			0.00	0.00	0.070
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(3,599,443.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES	Tunction oddes	Object Godes	Ollaudited Actuals	Duuget	Difference
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,693,793.80	3,258,187.00	21.0%
5) TOTAL, REVENUES		0000 0.00	2,693,793.80	3,258,187.00	21.0%
B. EXPENDITURES (Objects 1000-7999)			2,000,100.00	0,200,101.00	21.070
1) Instruction	1000-1999		0.00	0.00	0.0%
Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES	9000-9999	7000-7099	0.00	0.00	0.0%
•			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					0.4.004
FINANCING SOURCES AND USES (A5 - B10)  D. OTHER FINANCING SOURCES/USES			2,693,793.80	3,258,187.00	21.0%
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,599,443.00	0.00	-100.0%
Other Sources/Uses    a) Sources		8930-8979	0.00	0.00	0.0%
,					
b) Uses		7630-7699	0.00	0.00	0.0%
Contributions     TOTAL, OTHER FINANCING SOURCES/USES		8980-8999	(3,599,443.00)	0.00	0.0% -100.0%

			2009-10	2010-11	Percent
<u>Description</u>	Function Codes	Object Codes	Unaudited Actuals	Budget	Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(905,649.20)	3,258,187.00	-459.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,292,539.58	14,386,890.38	-5.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,292,539.58	14,386,890.38	-5.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,292,539.58	14,386,890.38	-5.9%
2) Ending Balance, June 30 (E + F1e)			14,386,890.38	17,645,077.38	22.6%
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 (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	14,386,890.38		
d) Unappropriated Amount		9790		17,645,077.38	

Long Beach Unified Los Angeles County

#### Unaudited Actuals Special Reserve Fund for Capital Outlay Projects Exhibit: Legally Restricted Balance Detail (Object 9740)

19 64725 0000000 Form 40

Printed: 9/8/2010 9:40 AM

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

Description	Resource Codes Object Code	2009-10 s Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES	•		·	
1) Revenue Limit Sources	8010-8099	0.00	0.00	0.0%
2) Federal Revenue	8100-8299	0.00	0.00	0.0%
3) Other State Revenue	8300-8599	373,861.00	0.00	-100.0%
4) Other Local Revenue	8600-8799	39,263,534.00	0.00	-100.0%
5) TOTAL, REVENUES		39,637,395.00	0.00	-100.0%
B. EXPENDITURES				
1) Certificated Salaries	1000-1999	0.00	0.00	0.0%
2) Classified Salaries	2000-2999	0.00	0.00	0.0%
3) Employee Benefits	3000-3999	0.00	0.00	0.0%
4) Books and Supplies	4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999	0.00	0.00	0.0%
6) Capital Outlay	6000-6999	0.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	26,887,201.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES		26,887,201.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES				
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		12,750,194.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES				
1) Interfund Transfers				
a) Transfers In	8900-8929	0.00	0.00	0.0%
b) Transfers Out	7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses	0000 0070	2.22		0.00/
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%

<u>Description</u>	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			12,750,194.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
Beginning Fund Balance     As of July 1 - Unaudited		9791	26,467,505.00	39,217,699.00	48.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			26,467,505.00	39,217,699.00	48.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			26,467,505.00	39,217,699.00	48.2%
2) Ending Balance, June 30 (E + F1e)			39,217,699.00	39,217,699.00	0.0%
Components of Ending Fund Balance a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance b) Designated Amounts		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	39,217,699.00		
d) Unappropriated Amount		9790		39,217,699.00	

### Unaudited Actuals Bond Interest and Redemption Fund Expenditures by Object

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
Cash     a) in County Treasury		9110	39,217,699.00		
Fair Value Adjustment to Cash in County Treasur	у	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			39,217,699.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			39,217,699.00		

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	373,861.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			373,861.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	36,795,247.00	0.00	-100.0%
Unsecured Roll		8612	844,383.00	0.00	-100.0%
Prior Years' Taxes		8613	960,972.00	0.00	-100.0%
Supplemental Taxes		8614	188,752.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-Revenue					
Limit Taxes		8629	155,399.00	0.00	-100.0%
Interest		8660	306,094.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments	5	8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	12,687.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			39,263,534.00	0.00	-100.0%
TOTAL, REVENUES			39,637,395.00	0.00	-100.0%

# Unaudited Actuals Bond Interest and Redemption Fund Expenditures by Object

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	6,260,000.00	0.00	-100.0%
Bond Interest and Other Service Charges		7434	20,627,201.00	0.00	-100.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Co	osts)		26,887,201.00	0.00	-100.0%
TOTAL, EXPENDITURES			26,887,201.00	0.00	-100.0%

# Unaudited Actuals Bond Interest and Redemption Fund Expenditures by Object

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

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	373,861.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	39,263,534.00	0.00	-100.0%
5) TOTAL, REVENUES			39,637,395.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	26,887,201.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			26,887,201.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B10)			12,750,194.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers     a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			12,750,194.00	0.00	-100.0%
F. FUND BALANCE, RESERVES			, 22, 2		
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	26,467,505.00	39,217,699.00	48.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			26,467,505.00	39,217,699.00	48.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			26,467,505.00	39,217,699.00	48.2%
2) Ending Balance, June 30 (E + F1e)			39,217,699.00	39,217,699.00	0.0%
Components of Ending Fund Balance a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts  Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	39,217,699.00		
d) Unappropriated Amount		9790		39,217,699.00	

Long Beach Unified Los Angeles County

### Unaudited Actuals Bond Interest and Redemption Fund Exhibit: Legally Restricted Balance Detail (Object 9740)

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

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	74,563,257.35	77,109,281.00	3.4%
5) TOTAL, REVENUES			74,563,257.35	77,109,281.00	3.4%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	471,602.73	593,009.00	25.7%
3) Employee Benefits		3000-3999	186,967.99	251,910.00	34.7%
4) Books and Supplies		4000-4999	77,662.99	70,180.00	-9.6%
5) Services and Other Operating Expenses		5000-5999	71,256,996.38	84,460,925.00	18.5%
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	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			71,993,230.09	85,376,024.00	18.6%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,570,027.26	(8,266,743.00)	-421.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,454,476.00	5,575,876.00	25.2%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses		9020 9070	0.00	0.00	0.00/
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			4,454,476.00	5,575,876.00	25.2%

December	December Codes	Object Codes	2009-10	2010-11 Budget	Percent Difference
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
E. NET INCREASE (DECREASE) IN			7,004,500,00	(2,000,007,00)	420.20/
NET ASSETS (C + D4)			7,024,503.26	(2,690,867.00)	-138.3%
F. NET ASSETS					
Beginning Net Assets					
a) As of July 1 - Unaudited		9791	11,683,547.09	18,708,050.35	60.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,683,547.09	18,708,050.35	60.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			11,683,547.09	18,708,050.35	60.1%
2) Ending Net Assets, June 30 (E + F1e)			18,708,050.35	16,017,183.35	-14.4%
Components of Ending Net Assets					
a) Reserve for Revolving Cash		9711	830,000.00	760,000.00	-8.4%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	44,463.67	2,000.00	-95.5%
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	17,833,586.68		
d) Unappropriated Amount		9790		15,255,183.35	

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
G. ASSETS				i	
Cash     a) in County Treasury		9110	11,702,336.08	ı	
				ı	
Fair Value Adjustment to Cash in County Treasury	V	9111	0.00	i	
b) in Banks		9120	0.00	ı	
c) in Revolving Fund		9130	830,000.00	1	
d) with Fiscal Agent		9135	0.00	l	
e) collections awaiting deposit		9140	0.00	l	
2) Investments		9150	0.00	l	
3) Accounts Receivable		9200	163,049.63		
4) Due from Grantor Government		9290	0.00	l	
5) Due from Other Funds		9310	61,385,732.42	l	
6) Stores		9320	0.00	l	
7) Prepaid Expenditures		9330	44,463.67		
8) Other Current Assets		9340	0.00		
9) Fixed Assets				ı	
a) Land		9410	0.00	ı	
b) Land Improvements		9420	0.00	ı	
c) Accumulated Depreciation - Land Improvements		9425	0.00	l	
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			74,125,581.80	1	

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
H. LIABILITIES					
1) Accounts Payable		9500	17,213,718.95		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	244,657.50		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
Cong-Term Liabilities     Align (April 1997)     Align (April 1997)    Align (April 1997)    Align (April 1997)    Align (April 1997)    Align (April 1997)    Align (April 1997)    Align (April 1997)    Align (April 1997)    Align (April 1997)    Align (April 1997)    Align (April 1997)    Align (April		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	37,959,155.00		
7) TOTAL, LIABILITIES			55,417,531.45		
I. NET ASSETS					
Net Assets, June 30					
(must agree with line F2) (G10 - H7)			18,708,050.35		

OTHER LOCAL REVENUE	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
Other Local Revenue					
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	304,427.45	300,000.00	-1.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	74,258,829.90	76,809,281.00	3.4%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			74,563,257.35	77,109,281.00	3.4%
TOTAL, REVENUES			74,563,257.35	77,109,281.00	3.4%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
CERTIFICATED SALARIES					2
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			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	3,375.69	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	263,216.23	382,398.00	45.3%
Clerical, Technical and Office Salaries		2400	205,010.81	210,611.00	2.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			471,602.73	593,009.00	25.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	43,860.62	62,958.00	43.5%
OASDI/Medicare/Alternative		3301-3302	34,414.13	45,365.00	31.8%
Health and Welfare Benefits		3401-3402	73,924.83	103,054.00	39.4%
Unemployment Insurance		3501-3502	1,438.44	4,270.00	196.8%
Workers' Compensation		3601-3602	13,844.88	16,308.00	17.8%
OPEB, Allocated		3701-3702	1,107.61	474.00	-57.2%
OPEB, Active Employees		3751-3752	6,104.80	7,880.00	29.1%
PERS Reduction		3801-3802	12,272.68	11,601.00	-5.5%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			186,967.99	251,910.00	34.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	51,149.60	54,662.00	6.9%
Noncapitalized Equipment		4400	26,513.39	15,518.00	-41.5%
TOTAL, BOOKS AND SUPPLIES			77,662.99	70,180.00	-9.6%

Description Resource	Codes Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES				
Subagreements for Services	5100	0.00	0.00	0.0%
Travel and Conferences	5200	198.02	2,441.00	1132.7%
Dues and Memberships	5300	0.00	392.00	Nev
Insurance	5400-5450	5,733,816.14	6,185,000.00	7.9%
Operations and Housekeeping Services	5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	367,186.87	275,000.00	-25.1%
Transfers of Direct Costs - Interfund	5750	2,514.53	15,854.00	530.5%
Professional/Consulting Services and Operating Expenditures	5800	65,151,585.05	77,979,888.00	19.7%
Communications	5900	1,695.77	2,350.00	38.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES		71,256,996.38	84,460,925.00	18.5%
DEPRECIATION				
Depreciation Expense	6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION		0.00	0.00	0.0%
TOTAL, EXPENSES		71,993,230.09	85,376,024.00	18.6%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	4,454,476.00	5,575,876.00	25.2%
(a) TOTAL, INTERFUND TRANSFERS IN			4,454,476.00	5,575,876.00	25.2%
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%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from		7054	0.00	2.22	
Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			4,454,476.00	5,575,876.00	25.2%

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	74,563,257.35	77,109,281.00	3.4%
5) TOTAL, REVENUES			74,563,257.35	77,109,281.00	3.4%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		71,993,230.09	85,376,024.00	18.6%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			71,993,230.09	85,376,024.00	18.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B10)			2,570,027.26	(8,266,743.00)	-421.7%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers     a) Transfers In		8900-8929	4,454,476.00	5,575,876.00	25.2%
b) Transfers Out		7600-7629	0.00	0.00	
2) Other Sources/Uses		1000-1029	0.00	0.00	0.0%
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			4,454,476.00	5,575,876.00	25.2%

<u>Description</u>	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			7,024,503.26	(2,690,867.00)	-138.3%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	11,683,547.09	18,708,050.35	60.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,683,547.09	18,708,050.35	60.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			11,683,547.09	18,708,050.35	60.1%
2) Ending Net Assets, June 30 (E + F1e)			18,708,050.35	16,017,183.35	-14.4%
Components of Ending Net Assets a) Reserve for					
Revolving Cash		9711	830,000.00	760,000.00	-8.4%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	44,463.67	2,000.00	-95.5%
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 (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	17,833,586.68		
d) Unappropriated Amount		9790		15,255,183.35	

Description	Object Codes	2009-10 Unaudited Actuals
A. ASSETS		
1) Cash		
a) in County Treasury	9110	606,959.26
1) Fair Value Adjustment to Cash in County Treasur	9111	0.00
b) in Banks	9120	0.00
c) Collections Awaiting Deposit	9140	0.00
2) Investments	9150	0.00
3) Accounts Receivable	9200	0.00
4) Due from Other Funds	9310	1,774.70
5) TOTAL, ASSETS (Must equal B3)		608,733.96
B. LIABILITIES		
1) Due to Other Funds	9610	478,375.69
2) Due to Student Groups/Other Agencies	9620	130,358.27
3) TOTAL, LIABILITIES (Must equal A5		608,733.96

BOND DESCRIPTION		1999 SERIES A	1999 SERIES B	1999 SERIES C
OUTSTANDING BONDED INDEBTEDNESS	July 1	7,705,000.00	690,000.00	28,940,000.00
Bonds from Acquired District				
Bonds Sold				
Subtotal		7,705,000.00	690,000.00	28,940,000.00
Less: Bonds to Acquiring District		7,105,000.00		7,835,000.00
Less: Bonds Redeemed		600,000.00	690,000.00	1,300,000.00
OUTSTANDING BONDED INDEBTEDNESS	June 30	0.00	0.00	19,805,000.00
<ol> <li>Restricted Balance, July 1</li> </ol>	2009-10	1,425,330.00	1,837,941.00	3,147,373.00
2. Tax Receipts	2009-10	326,112.00	243,362.00	1,274,484.00
<ol><li>State and Federal Apportionments</li></ol>	2009-10	1,233.00	157.00	8,570.00
<ol> <li>Other Designated Revenue</li> </ol>	2009-10	7,123.00	7,770.00	18,216.00
<ol><li>Subtotal (Sum of lines 1 through 4)</li></ol>		1,759,798.00	2,089,230.00	4,448,643.00
6. Less: Actual Expenditures or Other Uses	2009-10	986,813.00	707,250.00	2,730,213.00
7. Restricted Balance, June 30				
(Line 5 minus 6)	2009-10	772,985.00	1,381,980.00	1,718,430.00
<ol><li>Estimated Tax Receipts on the</li></ol>				
Unsecured Roll	2010-11	6,131.00	0.00	38,706.00
<ol><li>Estimated State and Federal</li></ol>				
Apportionments	2010-11			
10. Other Estimated Revenue	2010-11			
11. Subtotal (Sum of lines 7 through 10)		779,116.00	1,381,980.00	1,757,136.00
<ol><li>Amount Budgeted for Expenditures,</li></ol>				
Other Uses, Transfers, and/or Reserve	2010-11			1,511,382.00
13. Maximum Amount: District Secured Tax				
Requirements (Line 12 minus 11)	2010-11	(779,116.00)	(1,381,980.00)	(245,754.00)
14. TAX RATE (For use by County Auditor				
or entry of data secured from auditor)				
a) COMPUTED	2010-11			
b) LEVIED	2010-11			

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BOND DESCRIPTION		1999 SERIES D	1999 SERIES E	1999 SERIES F
OUTSTANDING BONDED INDEBTEDNESS	July 1	29,705,000.00	54,390,000.00	46,860,000.00
Bonds from Acquired District				
Bonds Sold				
Subtotal		29,705,000.00	54,390,000.00	46,860,000.00
Less: Bonds to Acquiring District		10,805,000.00	13,645,000.00	13,595,000.00
Less: Bonds Redeemed		915,000.00	1,355,000.00	995,000.00
OUTSTANDING BONDED INDEBTEDNESS	June 30	17,985,000.00	39,390,000.00	32,270,000.00
<ol> <li>Restricted Balance, July 1</li> </ol>	2009-10	2,105,597.00	2,807,588.00	2,362,389.00
2. Tax Receipts	2009-10	2,258,473.00	3,662,262.00	3,187,496.00
<ol><li>State and Federal Apportionments</li></ol>	2009-10	19,853.00	32,769.00	28,507.00
<ol> <li>Other Designated Revenue</li> </ol>	2009-10	16,055.00	24,879.00	20,952.00
<ol><li>Subtotal (Sum of lines 1 through 4)</li></ol>		4,399,978.00	6,527,498.00	5,599,344.00
6. Less: Actual Expenditures or Other Uses	2009-10	2,359,763.00	3,807,975.00	3,325,200.00
7. Restricted Balance, June 30				
(Line 5 minus 6)	2009-10	2,040,215.00	2,719,523.00	2,274,144.00
<ol><li>Estimated Tax Receipts on the</li></ol>				
Unsecured Roll	2010-11	92,343.00	152,678.00	132,809.00
<ol><li>Estimated State and Federal</li></ol>				
Apportionments	2010-11			
<ol><li>Other Estimated Revenue</li></ol>	2010-11			
11. Subtotal (Sum of lines 7 through 10)		2,132,558.00	2,872,201.00	2,406,953.00
<ol><li>Amount Budgeted for Expenditures,</li></ol>				
Other Uses, Transfers, and/or Reserve	2010-11	2,256,125.00	5,534,800.00	4,484,263.00
13. Maximum Amount: District Secured Tax				
Requirements (Line 12 minus 11)	2010-11	123,567.00	2,662,599.00	2,077,310.00
14. TAX RATE (For use by County Auditor				
or entry of data secured from auditor)				
a) COMPUTED	2010-11			
b) LEVIED	2010-11			

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			REFINANCE	
BOND DESCRIPTION		1999 SERIES G	AUGUST 2008	2008 SERIES A
OUTSTANDING BONDED INDEBTEDNESS	July 1	29,995,606.00	38,320,000.00	260,000,000.00
Bonds from Acquired District	•			
Bonds Sold				
Subtotal		29,995,606.00	38,320,000.00	260,000,000.00
Less: Bonds to Acquiring District				
Less: Bonds Redeemed				
OUTSTANDING BONDED INDEBTEDNESS	June 30	29,995,606.00	38,320,000.00	260,000,000.00
4. Destricted Delegaes, July 4	0000 40	200 242 00	(007.404.00)	42.040.040.00
Restricted Balance, July 1     Tay Respires	2009-10 2009-10	366,242.00	(827,164.00)	13,242,210.00
<ol> <li>Tax Receipts</li> <li>State and Federal Apportionments</li> </ol>	2009-10	634,847.00 6,407.00	1,323,341.00 13,356.00	23,898,077.00
State and Federal Apportionments     Other Designated Revenue	2009-10	3,352.00	11,476.00	241,203.00 198,278.00
Subtotal (Sum of lines 1 through 4)	2009-10	1,010,848.00	521,009.00	37,579,768.00
6. Less: Actual Expenditures or Other Uses	2009-10	680,150.00	1,691,900.00	9,181,187.00
7. Restricted Balance, June 30	2005-10	000,100.00	1,001,000.00	3,101,107.00
(Line 5 minus 6)	2009-10	330,698.00	(1,170,891.00)	28,398,581.00
8. Estimated Tax Receipts on the		333,333.33	(1,110,001100)	
Unsecured Roll	2010-11	30,167.00	62,884.00	1,135,616.00
9. Estimated State and Federal		,	,	
Apportionments	2010-11			
10. Other Estimated Revenue	2010-11			
11. Subtotal (Sum of lines 7 through 10)		360,865.00	(1,108,007.00)	29,534,197.00
12. Amount Budgeted for Expenditures,				
Other Uses, Transfers, and/or Reserve	2010-11	1,020,225.00	3,267,850.00	56,346,800.00
13. Maximum Amount: District Secured Tax				
Requirements (Line 12 minus 11)	2010-11	659,360.00	4,375,857.00	26,812,603.00
14. TAX RATE (For use by County Auditor				
or entry of data secured from auditor)	0040 44			
a) COMPUTED	2010-11 2010-11			
b) LEVIED	_ ∠U IU-II	I		I

		REFINANCE	REFINANCE	BUDGET
BOND DESCRIPTION		APRIL 2009	FEBRUARY 2010	FY2010-11
OUTSTANDING BONDED INDEBTEDNESS	July 1	28,465,000.00		
Bonds from Acquired District			<b>54 500 000 00</b>	
Bonds Sold		00.405.000.00	51,720,000.00	0.00
Subtotal		28,465,000.00	51,720,000.00	0.00
Less: Bonds to Acquiring District		405 000 00		
Less: Bonds Redeemed	l 00	405,000.00	F4 700 000 00	0.00
OUTSTANDING BONDED INDEBTEDNESS	June 30	28,060,000.00	51,720,000.00	0.00
1 Destricted Releases July 1	2009-10	0.00	0.00	1
Restricted Balance, July 1     Toy Bassints	2009-10	0.00	0.00 133.00	
Tax Receipts     State and Federal Apportionments	2009-10	2,136,166.00	218.00	
• • • • • • • • • • • • • • • • • • • •	2009-10	21,588.00 10,546.00	134.00	
<ul><li>4. Other Designated Revenue</li><li>5. Subtotal (Sum of lines 1 through 4)</li></ul>	2009-10	2,168,300.00	485.00	0.00
6. Less: Actual Expenditures or Other Uses	2009-10	1,416,750.00	465.00	0.00
7. Restricted Balance, June 30	2009-10	1,410,730.00		
(Line 5 minus 6)	2009-10	751,550.00	485.00	0.00
8. Estimated Tax Receipts on the	2009-10	751,550.00	403.00	0.00
Unsecured Roll	2010-11	101,509.00		
Stimated State and Federal	2010-11	101,000.00		
Apportionments	2010-11			
10. Other Estimated Revenue	2010-11			819,737.00
11. Subtotal (Sum of lines 7 through 10)	20.0	853,059.00	485.00	819,737.00
12. Amount Budgeted for Expenditures,		333,333.33	.00.00	0.0,.000
Other Uses, Transfers, and/or Reserve	2010-11	3,949,091.00	3,343,998.00	
13. Maximum Amount: District Secured Tax		-,,	-,, <b>-</b>	
Requirements (Line 12 minus 11)	2010-11	3,096,032.00	3,343,513.00	(819,737.00)
14. TAX RATE (For use by County Auditor		,	, ,	, ,
or entry of data secured from auditor)				
a) COMPUTED	2010-11			
b) LEVIED	2010-11			

BOND DESCRIPTION		Total
OUTSTANDING BONDED INDEBTEDNESS	July 1	525,070,606.00
Bonds from Acquired District	,	0.00
Bonds Sold		51,720,000.00
Subtotal		576,790,606.00
Less: Bonds to Acquiring District		52,985,000.00
Less: Bonds Redeemed		6,260,000.00
OUTSTANDING BONDED INDEBTEDNESS	June 30	517,545,606.00
Restricted Balance, July 1	2009-10	26,467,506.00
2. Tax Receipts	2009-10	38,944,753.00
State and Federal Apportionments	2009-10	373,861.00
Other Designated Revenue	2009-10	318,781.00
5. Subtotal (Sum of lines 1 through 4)		66,104,901.00
6. Less: Actual Expenditures or Other Uses	2009-10	26,887,201.00
7. Restricted Balance, June 30		
(Line 5 minus 6)	2009-10	39,217,700.00
Estimated Tax Receipts on the		
Unsecured Roll	2010-11	1,752,843.00
Estimated State and Federal		
Apportionments	2010-11	0.00
10. Other Estimated Revenue	2010-11	819,737.00
11. Subtotal (Sum of lines 7 through 10)		41,790,280.00
12. Amount Budgeted for Expenditures,		
Other Uses, Transfers, and/or Reserve	2010-11	81,714,534.00
13. Maximum Amount: District Secured Tax		
Requirements (Line 12 minus 11)	2010-11	39,924,254.00
14. TAX RATE (For use by County Auditor		
or entry of data secured from auditor)		
a) COMPUTED	2010-11	0.00000
b) LEVIED	2010-11	0.00000

		Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Additions	Deletions	Balance June 30
ASSETS Cash							
in County Treasury Fair Value Adjustment to	9110	606,959.26		606,959.26			606,959.26
Cash in County Treasury	9111	0.00		0.00			0.00
in Banks	9120	0.00		0.00			0.00
Collections Awaiting Deposit	9140	0.00		0.00			0.00
Investments	9150	0.00		0.00			0.00
Accounts Receivable	9200	0.00		0.00			0.00
Due from Other Funds	9310	1,774.70		1,774.70			1,774.70
TOTAL, ASSETS		608,733.96	0.00	608,733.96	0.00	0.00	608,733.96
LIABILITIES							
Due to Other Funds	9610	478,375.69		478,375.69			478,375.69
Due to Student Groups/							
Other Agencies	9620	130,358.27		130,358.27			130,358.27
TOTAL, LIABILITIES		608,733.96	0.00	608,733.96	0.00	0.00	608,733.96

	2009-10 Unaudited Actuals			2010-11 Budget			
	2009-10 0	I audited At	luais	Estimated			
Description	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Revenue Limit ADA	
ELEMENTARY						1	
General Education			53,915.82	51,987.56	52,296.52	52,730.61	
a. Kindergarten	5,677.51	5,681.48					
b. Grades One through Three	17,208.06	17,201.13					
c. Grades Four through Six	17,582.67	17,562.86					
d. Grades Seven and Eight	12,164.92	12,146.63					
e. Opportunity Schools and Full-Day Opportunity Classes	32.09	35.36					
f. Home and Hospital	26.02	29.40	_				
g. Community Day School	0.19	0.14					
2. Special Education							
a. Special Day Class	1,709.20	1,719.58	1,668.42	1,682.91	1,632.03	1,731.14	
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	29.10	28.55	28.55	28.70	26.80	26.80	
c. Nonpublic, Nonsectarian Schools - Licensed							
Children's Institutions	5.44	9.27	9.27	5.36	9.90	9.90	
3. TOTAL, ELEMENTARY	54,435.20	54,414.40	55,622.06	53,704.53	53,965.25	54,498.45	
HIGH SCHOOL				•	·	•	
General Education			25,441.90	25,053.49	24,583.99	25,419.63	
a. Grades Nine through Twelve	24,928.36	24,875.38					
b. Continuation Education	298.88	280.28					
c. Opportunity Schools and Full-Day Opportunity Classes	58.71	62.60	-				
d. Home and Hospital	25.90	26.40	-				
e. Community Day School	2.04	2.48	-				
5. Special Education							
a. Special Day Class	1,199.39	1,193.53	1,261.20	1,187.21	1,222.11	1,213.66	
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	121.95	83.15	83.15	120.25	91.60	91.60	
c. Nonpublic, Nonsectarian Schools - Licensed							
Children's Institutions	52.35	88.78	88.78	51.61	82.48	82.48	
6. TOTAL, HIGH SCHOOL	26,687.58	26,612.60	26,875.03	26,412.56	25,980.18	26,807.37	
COUNTY SUPPLEMENT			-,	,	, , , , , , , , , , , , , , , , , , , ,	, , , , , , , , , , , , , , , , , , , ,	
7. County Community Schools (EC 1982[a])							
a. Elementary	47.36	47.36	47.36	36.66	36.66	47.36	
b. High School							
8. Special Education							
a. Special Day Class - Elementary					0.16		
b. Special Day Class - High School							
c. Nonpublic, Nonsectarian Schools - Elementary							
d. Nonpublic, Nonsectarian Schools - High School							
e. Nonpublic, Nonsectarian Schools - Licensed							
Children's Institutions - Elementary							
f. Nonpublic, Nonsectarian Schools - Licensed							
Children's Institutions - High School							
9. TOTAL, ADA REPORTED BY						1	
COUNTY OFFICES	47.36	47.36	47.36	36.66	36.82	47.36	
10. TOTAL, K-12 ADA	47.50	77.50	77.50	30.00	30.02	47.50	
(sum lines 3, 6, and 9)	81,170.14	81,074.36	82,544.45	80,153.75	79,982.25	81,353.18	
11. ADA for Necessary Small Schools	01,170.14	01,074.30	02,044.40	00,100.70	10,802.23	01,000.10	
also included in lines 3 and 6.			I				
12. REGIONAL OCCUPATIONAL							
CENTERS & PROGRAMS*							

	2009-10 Unaudited Actuals			2010-11 Budget			
Description	P-2 ADA	Annual ADA	Revenue Limit	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA	
CLASSES FOR ADULTS							
13. Concurrently Enrolled Secondary Students*							
14. Adults Enrolled, State Apportioned*							
15. Students 21 Years or Older and							
Students 19 or Older Not							
Continuously Enrolled Since Their							
18th Birthday, Participating in							
Full-Time Independent Study*							
16. TOTAL, CLASSES FOR ADULTS							
(sum lines 13 through 15)							
17. Adults in Correctional Facilities							
18. TOTAL, ADA							
(sum lines 10, 12, 16, and 17)	81,170.14	81,074.36	82,544.45	80,153.75	79,982.25	81,353.18	
SUPPLEMENTAL INSTRUCTIONAL HOURS							
19. ELEMENTARY*							
20. HIGH SCHOOL*							
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS							
(sum lines 19 and 20)							
COMMUNITY DAY SCHOOLS - Additional Funds					ı	T	
22. ELEMENTARY							
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only		10.08			2.87	2.87	
b. 7th & 8th Hour Pupil Hours (Hours)*					T	T	
23. HIGH SCHOOL							
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only		23.31			7.27	7.27	
b. 7th & 8th Hour Pupil Hours (Hours)*							
CHARTER SCHOOLS	1				ı		
24. Charter ADA Funded Through the Block Grant							
a. Charters Sponsored by Unified Districts - Resident							
(EC 47660) (applicable only for unified districts with							
Charter School General Purpose Block Grant Offset recorded on line 30 in Form RL)							
b. All Other Block Grant Funded Charters	1,333.90	1,329.77	1,333.90	1,313.54	1,239.75	1,313.54	
25. Charter ADA Funded Through the Revenue Limit	1,333.90	1,328.77	1,333.90	1,313.34	1,239.75	1,313.54	
26. TOTAL, CHARTER SCHOOLS ADA							
(sum lines 24a, 24b, and 25)	1,333.90	1,329.77	1,333.90	1,313.54	1,239.75	1,313.54	
27. SUPPLEMENTAL INSTRUCTIONAL HOURS*	1,333.90	1,328.77	1,333.90	1,313.34	1,239.75	1,313.54	

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	112,655,483.17		112,655,483.17	1,267,067.34		113,922,550.51
Work in Progress	15,785,474.83		15,785,474.83	14,096,817.00	4,976,127.00	24,906,164.83
Total capital assets not being depreciated	128,440,958.00	0.00	128,440,958.00	15,363,884.34	4,976,127.00	138,828,715.34
Capital assets being depreciated:						
Land Improvements	20,095,774.92		20,095,774.92	1,031,229.85	336,448.72	20,790,556.05
Buildings	701,490,646.50		701,490,646.50	4,874,944.81	239,666.31	706,125,925.00
Equipment	83,534,146.71		83,534,146.71	2,930,938.83	2,096,480.51	84,368,605.03
Total capital assets being depreciated	805,120,568.13	0.00	805,120,568.13	8,837,113.49	2,672,595.54	811,285,086.08
Accumulated Depreciation for:						
Land Improvements	(14,023,484.99)		(14,023,484.99)	(815,871.87)	(336,448.72)	(14,502,908.14)
Buildings	(269,151,381.06)		(269,151,381.06)	(13,058,436.41)	(239,666.31)	(281,970,151.16)
Equipment	(72,838,872.44)		(72,838,872.44)	(3,354,467.36)	(2,096,480.51)	(74,096,859.29)
Total accumulated depreciation	(356,013,738.49)	0.00	(356,013,738.49)	(17,228,775.64)	(2,672,595.54)	(370,569,918.59)
Total capital assets being depreciated, net	449,106,829.64	0.00	449,106,829.64	(8,391,662.15)	0.00	440,715,167.49
Governmental activity capital assets, net	577,547,787.64	0.00	577,547,787.64	6,972,222.19	4,976,127.00	579,543,882.83
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

Long Beach Unified Los Angeles County

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

19 64725 0000000 Form CA

Printed: 9/8/2010 9:55 AM

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	64.61%
	Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school	
	districts or future apportionments may be affected. (EC 41372)	
	CEA Deficiency Amount	\$0.00
	Applicable to districts not exempt from the requirement and not meeting the minimum classroom	
	compensation percentage - see Form CEA for further details.	
CORR	Total Cost for Adults in Correctional Facilities	
00	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	\$0.00
	Must spend 90% of revenues on direct instructional and documented support costs (EC 48660.2[b]). A positive	
	number here indicates that less than 90% was spent, subjecting the next apportionment to reduction.	
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$0.00
	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.	
	Adjusted Appropriations Limit	\$452,301,492.40
	Appropriations Subject to Limit	\$441,430,798.17
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to	
	Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate	4.17%
	Fixed-with-carry-forward indirect cost rate for use in 2011-12, subject to CDE approval.	
NCMOE	No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination	MOE Met
	If MOE Not Met, the 2011-12 apportionment may be reduced by the lesser of the following two percentages:	MOL WICE
	MOE Deficiency Percentage - Based on Total Expenditures	
	MOE Deficiency Percentage - Based on Expenditures Per ADA	
	more bollowing, to contago based on Experiation of AbA	
TRAN	Approved Transportation Expense - Home-to-School	\$8,196,361.06
	Approved Transportation Expense - SD/OI	\$7,117,820.49
	For each of these programs, if the amount received exceeds actual costs, the next apportionment is	
	subject to reduction (EC 41851.5[c]).	

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FEDERAL DROCDAMANAME	T:41- 1	ADDA: THE LOCK A	Tial - I	T:41- 1	T;µ- 1	ADDA: Title LOIG	T:41- 1
FEDERAL PROGRAM NAME	Title I	ARRA: Title I Part A	Title I	Title I	Title I	ARRA: Title I SIG	Title I
FEDERAL CATALOG NUMBER	84.01	84.389	84.357	84.011	84.377	84.389	84.01
RESOURCE CODE	3010	3011	3030	3060	3180	3181	3185
REVENUE OBJECT	8290	8290	8290	8285	8290	8290	8290
LOCAL DESCRIPTION (if any)	IASA	Basic Grants	Reading First	Migrant Ed	Prgm Improv. QEIA	Prgm Improv. QEIA	Prgm Improv. LEA
AWARD							
Prior Year Carryover	5,166,242.82	28,001,663.00	608,961.95	21,163.30	0.00	0.00	0.00
2. a. Current Year Award	38,400,562.00	1,555,946.00	218,508.00	310,612.00	688,525.72	252,774.28	1,400,000.00
b. Transferability (NCLB)							
c. Other Adjustments	347,555.00			(10.72)			
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	38,748,117.00	1,555,946.00	218,508.00	310,601.28	688,525.72	252,774.28	1,400,000.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2d, & 3)	43,914,359.82	29,557,609.00	827,469.95	331,764.58	688,525.72	252,774.28	1,400,000.00
REVENUES							
5. Revenue Deferred from Prior Year	0.00	12,600,748.00	0.00	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	36,234,247.82	1,664,382.00	608,961.95	156,945.18	0.00	0.00	420,000.00
7. Contributed Matching Funds	, ,	, ,	ŕ	,			,
8. Total Available (sum lines 5, 6, & 7)	36,234,247.82	14,265,130.00	608,961.95	156,945.18	0.00	0.00	420,000.00
EXPENDITURES	00,201,211102	,200, .00.00	000,001.00	.00,0.00	0.00	0.00	
Donor-Authorized Expenditures	35,324,264.08	14,084,529.16	724,495.29	317,083.42	688,525.72	252,774.28	378,382.26
10. Non Donor-Authorized	00,02 .,2000	,00 .,0200	, .00.20	011,0001.12	000,0202	202,77 1120	0.0,002.20
Expenditures							
11. Total Expenditures (lines 9 & 10)	35,324,264.08	14,084,529.16	724,495.29	317,083.42	688,525.72	252,774.28	378,382.26
12. Amounts Included in	00,021,201.00	14,004,020.10	721,100.20	017,000.42	000,020.72	202,114.20	070,002.20
Line 6 above for Prior							
Year Adjustments							
13. Calculation of Deferred Revenue							
or A/P, & A/R amounts							
(line 8 minus line 9 plus line 12)	909,983.74	180,600.84	(115,533.34)	(160,138.24)	(688,525.72)	(252,774.28)	41,617.74
a. Deferred Revenue	909,983.74	180,600.84	0.00	(100,138.24)	0.00	(232,774.28)	41,617.74
b. Accounts Payable	303,303.74	100,000.04	0.00	0.00	0.00	0.00	41,017.74
c. Accounts Receivable			115,533.34	160,138.24	688,525.72	252,774.28	
			110,000.04	100,130.24	000,323.72	232,114.20	
14. Unused Grant Award Calculation	0 E00 00E 74	15 470 070 04	100 074 60	14 604 40	0.00	0.00	1 004 647 74
(line 4 minus line 9)	8,590,095.74	15,473,079.84	102,974.66	14,681.16	0.00	0.00	1,021,617.74
15. If Carryover is allowed,	0.500.005.74	45 470 070 04	400 074 00	44.004.10	0.00	0.00	4 004 047 74
enter line 14 amount here	8,590,095.74	15,473,079.84	102,974.66	14,681.16	0.00	0.00	1,021,617.74
16. Reconciliation of Revenue							
(line 5 plus line 6 minus line 13a				a			
minus line 13b plus line 13c)	35,324,264.08	14,084,529.16	724,495.29	317,083.42	688,525.72	252,774.28	378,382.26

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FEDERAL PROGRAM NAME	Special Ed	Special Ed	Special Ed: ARRA	Special Ed: ARRA	Special Ed	Special Ed: ARRA	Special Ed
FEDERAL CATALOG NUMBER	84.027A	84.027A	84.391A	84.391A	84.173	84.392A	84.027A
RESOURCE CODE	3310	3311	3313	3314	3315	3319	3320
REVENUE OBJECT	8181	8181	8181	8181	8182	8182	8182
LOCAL DESCRIPTION (if any)	Local Asst. Ent.	Local Asst-Priv Sch	Basic Local Asst	Local Asst-Priv Sch	Preschool Grant	Preschool Grant	Preschool Local Ent
AWARD							
Prior Year Carryover	0.00	0.00	8,256,199.00	0.00	0.00	298,194.00	0.00
2. a. Current Year Award	13,589,990.81	30,058.19	8,082,386.67	37,728.33	320,363.00	293,686.00	972,704.00
b. Transferability (NCLB)							
c. Other Adjustments		39,142.74					
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	13,589,990.81	69,200.93	8,082,386.67	37,728.33	320,363.00	293,686.00	972,704.00
3. Required Matching Funds/Other							
Total Available Award							
(sum lines 1, 2d, & 3)	13,589,990.81	69,200.93	16,338,585.67	37,728.33	320,363.00	591,880.00	972,704.00
REVENUES	,,	,,			,		,· - · · · ·
5. Revenue Deferred from Prior Year	0.00	0.00	3,302,480.00	0.00	0.00	119,277.00	0.00
6. Cash Received in Current Year	10,215,036.75	0.00	2,456,447.00	0.00	320,363.00	0.00	972,704.00
7. Contributed Matching Funds	10,210,000.10	0.00	2,100,111.00	0.00	020,000.00	0.00	012,101.00
8. Total Available (sum lines 5, 6, & 7)	10,215,036.75	0.00	5,758,927.00	0.00	320,363.00	119,277.00	972,704.00
EXPENDITURES	10,210,000.70	0.00	0,700,027.00	0.00	020,000.00	110,211.00	372,704.00
Donor-Authorized Expenditures	13,589,990.81	55,903.45	10,119,367.41	0.00	320,363.00	63,501.97	972,704.00
10. Non Donor-Authorized	10,000,000.01	33,303.43	10,119,307.41	0.00	320,303.00	00,001.97	312,104.00
Expenditures	6,438,485.76				4,132,511.05		2,193,469.95
l ·		55,903.45	10 110 267 11	0.00	4,132,511.05	62 504 07	
11. Total Expenditures (lines 9 & 10) 12. Amounts Included in	20,028,476.57	55,903.45	10,119,367.41	0.00	4,452,874.05	63,501.97	3,166,173.95
Line 6 above for Prior							
Year Adjustments							
13. Calculation of Deferred Revenue							
or A/P, & A/R amounts		,					
(line 8 minus line 9 plus line 12)	(3,374,954.06)	,	,	0.00	0.00	55,775.03	0.00
a. Deferred Revenue	0.00	0.00	0.00	0.00	0.00	55,775.03	0.00
b. Accounts Payable							
c. Accounts Receivable	3,374,954.06	55,903.45	4,360,440.41	0.00	0.00	0.00	0.00
14. Unused Grant Award Calculation							
(line 4 minus line 9)	0.00	13,297.48	6,219,218.26	37,728.33	0.00	528,378.03	0.00
15. If Carryover is allowed,							
enter line 14 amount here	0.00	13,297.48	6,219,218.26	37,728.33	0.00	528,378.03	0.00
16. Reconciliation of Revenue							
(line 5 plus line 6 minus line 13a							
minus line 13b plus line 13c)	13,589,990.81	55,903.45	10,119,367.41	0.00	320,363.00	63,501.97	972,704.00

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FEDERAL PROGRAM NAME	Special Ed: ARRA	Special Ed	Special Ed	Spcial Ed	Special Ed: D.O.R.	Special Ed: D.O.R.	Vocational Prgms
FEDERAL CATALOG NUMBER	84.391A	84.173A	84.181	84.027	84.158	84.158	84.048
RESOURCE CODE	3324	3345	3385	3395	3410	3410	3550
REVENUE OBJECT	8182	8182	8182	8182	8290	8290	8290
LOCAL DESCRIPTION (if any)	Preschool Local Ent	Preschool Staff Dev	IDEA Early Intrvn	Alternative Dispute	Workability II	TPP Students	Voc & Applied Tech
AWARD							
Prior Year Carryover	589,634.00	0.00	0.00	0.00	0.00	0.00	62,537.50
2. a. Current Year Award	579,915.00	3,223.00	264,596.00	15,000.00	245,880.00	57,605.80	900,773.00
b. Transferability (NCLB)							
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	579,915.00	3,223.00	264,596.00	15,000.00	245,880.00	57,605.80	900,773.00
Required Matching Funds/Other		·				·	
4. Total Available Award							
(sum lines 1, 2d, & 3)	1,169,549.00	3,223.00	264,596.00	15,000.00	245,880.00	57,605.80	963,310.50
REVENUES	,,.		, , , , , , , , , , , , , , , , , , , ,	.,	-,	,	,
5. Revenue Deferred from Prior Year	235,854.00	0.00	0.00	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	0.00	2,417.00	198,447.00	11,250.00	116,583.88	22,301.90	671,449.50
7. Contributed Matching Funds			,	,=00.00	,	,	
8. Total Available (sum lines 5, 6, & 7)	235,854.00	2,417.00	198,447.00	11,250.00	116,583.88	22,301.90	671,449.50
EXPENDITURES	200,0000	2,	100,111100	,	1.10,000.00		0.1,110.00
Donor-Authorized Expenditures	774,073.99	3,223.00	264,596.00	15,000.00	245,880.00	57,605.80	932,540.13
10. Non Donor-Authorized	,	0,220.00	201,000.00	,	2.0,000.00	0.,000.00	002,010110
Expenditures			208,600.06				
11. Total Expenditures (lines 9 & 10)	774,073.99	3,223.00	473,196.06	15,000.00	245,880.00	57,605.80	932,540.13
12. Amounts Included in	774,070.00	0,220.00	470,100.00	10,000.00	240,000.00	07,000.00	002,010.10
Line 6 above for Prior							
Year Adjustments							
13. Calculation of Deferred Revenue							
or A/P, & A/R amounts							
(line 8 minus line 9 plus line 12)	(538,219.99)	(806.00)	(66,149.00)	(3,750.00)	(129,296.12)	(35,303.90)	(261,090.63)
a. Deferred Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	538,219.99	806.00	66,149.00	3,750.00	129,296.12	35,303.90	261,090.63
14. Unused Grant Award Calculation	330,219.99	000.00	00,143.00	3,730.00	129,290.12	33,303.90	201,090.03
(line 4 minus line 9)	395,475.01	0.00	0.00	0.00	0.00	0.00	30,770.37
15. If Carryover is allowed,	333,473.01	0.00	0.00	0.00	0.00	0.00	30,110.31
enter line 14 amount here	395,475.01	0.00	0.00	0.00	0.00	0.00	30,770.37
16. Reconciliation of Revenue	393,473.01	0.00	0.00	0.00	0.00	0.00	30,110.31
(line 5 plus line 6 minus line 13a	774 070 00	2 222 22	264 500 00	45,000,00	045 000 00	E7 605 00	020 540 40
minus line 13b plus line 13c)	774,073.99	3,223.00	264,596.00	15,000.00	245,880.00	57,605.80	932,540.13

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FEDERAL PROGRAM NAME	ROP	Carol M White PEP	Title IV	Title II	Title II	Title V	21st Century
FEDERAL CATALOG NUMBER	84.048	84.215F	84.186	84.367	84.318	84.298	84.287
RESOURCE CODE	3555	3702	3710	4035	4045	4110	4123
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)	Postsec Prgm	P. E. for Progress	IASA Drug Free	Tchr Quality NCLB	Part D Technology	Innovative Educ	21st CCLC Demo
AWARD							
Prior Year Carryover	7,990.21	113,174.09	155,799.40	371,865.14	457,741.17	604,491.21	4,988.90
2. a. Current Year Award	121,726.00	261,201.00	599,151.00	6,070,325.00	368,307.00	0.00	30,000.00
b. Transferability (NCLB)							
c. Other Adjustments			(394.00)	19,451.00			
d. Adj Curr Yr Award			,				
(sum lines 2a, 2b, & 2c)	121,726.00	261,201.00	598,757.00	6,089,776.00	368,307.00	0.00	30,000.00
3. Required Matching Funds/Other	·	·			·		,
4. Total Available Award							
(sum lines 1, 2d, & 3)	129,716.21	374,375.09	754,556.40	6,461,641.14	826,048.17	604,491.21	34,988.90
REVENUES	,	,	,	, , , , ,		,	,
5. Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	0.00	604,491.21	0.00
6. Cash Received in Current Year	44,906.21	281,749.27	604,768.40	5,545,762.14	45,529.77	0.00	12,488.90
7. Contributed Matching Funds	,		55.1,. 55.15	5,5 .5,. 5=	,		12,100100
8. Total Available (sum lines 5, 6, & 7)	44,906.21	281,749.27	604,768.40	5,545,762.14	45,529.77	604,491.21	12,488.90
EXPENDITURES	11,000.21	201,110.21	001,700.10	0,010,102.11	10,020.11	001,101.21	12, 100.00
Donor-Authorized Expenditures	125,811.70	330,386.57	477,609.79	5,870,616.89	517,297.59	604,491.21	34,976.96
10. Non Donor-Authorized	,	223,223.27	,0000	0,0:0,0:0:00	0.1.,201.100	001,101121	0.,0.0.00
Expenditures							
11. Total Expenditures (lines 9 & 10)	125,811.70	330,386.57	477,609.79	5,870,616.89	517,297.59	604,491.21	34,976.96
12. Amounts Included in	120,011.70	000,000.01	411,000.10	0,010,010.00	011,201.00	004,401.21	04,070.00
Line 6 above for Prior							
Year Adjustments							
13. Calculation of Deferred Revenue							
or A/P, & A/R amounts							
(line 8 minus line 9 plus line 12)	(80,905.49)	(48,637.30)	127,158.61	(324,854.75)	(471,767.82)	0.00	(22,488.06)
a. Deferred Revenue	0.00	0.00	127,158.61	0.00	0.00	0.00	0.00
b. Accounts Payable	0.00	0.00	127,100.01	0.00	0.00	0.00	11.94
c. Accounts Receivable	80,905.49	48,637.30	0.00	324,854.75	471,767.82	0.00	22,500.00
14. Unused Grant Award Calculation	00,903.49	40,037.30	0.00	324,034.73	471,707.02	0.00	22,300.00
(line 4 minus line 9)	3,904.51	43,988.52	276,946.61	591,024.25	308,750.58	0.00	11.94
15. If Carryover is allowed,	5,904.51	40,800.02	210,340.01	391,024.23	300,730.56	0.00	11.94
enter line 14 amount here	3,904.51	43,988.52	276,946.61	591,024.25	308,750.58	0.00	0.00
16. Reconciliation of Revenue	3,904.51	43,908.52	210,940.01	391,024.25	300,730.58	0.00	0.00
(line 5 plus line 6 minus line 13a	105 014 70	220 206 57	477 600 70	E 070 646 00	E17 207 E0	604 404 24	24.076.06
minus line 13b plus line 13c)	125,811.70	330,386.57	477,609.79	5,870,616.89	517,297.59	604,491.21	34,976.96

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				Educ Oppor-Native			
FEDERAL PROGRAM NAME	21st Century	Title III	Tittle III	American	ARRA: D.O.R.	Cal Serve Initiative	McKinney Vento
FEDERAL CATALOG NUMBER	84.287	84.365	84.365	84.06	84.390A	94.004	84.196A
RESOURCE CODE	4124	4201	4203	4510	4810	5575	5630
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)	Comm Learn. Ctrs	Immigrant Ed Prgm	Limited Engl Prof		Dept of Rehab		Homeless Ed Asst
AWARD							
Prior Year Carryover	2,445,249.16	0.00	1,261,531.22	535.29	0.00	44,701.28	0.00
2. a. Current Year Award	2,534,445.00	184,110.00	2,161,300.00	17,736.00	58,150.00	90,000.00	68,511.00
b. Transferability (NCLB)							
c. Other Adjustments						5,000.00	
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	2,534,445.00	184,110.00	2,161,300.00	17,736.00	58,150.00	95,000.00	68,511.00
Required Matching Funds/Other						·	
4. Total Available Award							
(sum lines 1, 2d, & 3)	4,979,694.16	184,110.00	3,422,831.22	18,271.29	58,150.00	139,701.28	68,511.00
REVENUES	, ,		, , , , , , , , , , , , , , , , , , , ,	,			, .
5. Revenue Deferred from Prior Year	1,903,621.36	0.00	865,457.22	0.00	0.00	19,701.28	0.00
6. Cash Received in Current Year	1,722,366.40	0.00	396,074.00	14,769.47	11,071.98	97,500.00	51,383.25
7. Contributed Matching Funds	1,1==,0001110	0.00	555,51115	,	,	0.1000.00	0.,000
8. Total Available (sum lines 5, 6, & 7)	3,625,987.76	0.00	1,261,531.22	14,769.47	11,071.98	117,201.28	51,383.25
EXPENDITURES	0,020,001.110	0.00	1,201,001.22	11,700.17	11,011.00	111,201.20	01,000.20
Donor-Authorized Expenditures	3,433,934.69	104,614.07	2,446,699.77	16,038.19	33,557.43	139,701.28	68,511.00
10. Non Donor-Authorized	5,100,001				22,00		00,011100
Expenditures							
11. Total Expenditures (lines 9 & 10)	3,433,934.69	104,614.07	2,446,699.77	16,038.19	33,557.43	139,701.28	68,511.00
12. Amounts Included in	0,100,001.00	104,014.07	2,440,000.77	10,000.10	00,007.40	100,701.20	00,011.00
Line 6 above for Prior							
Year Adjustments							
13. Calculation of Deferred Revenue							
or A/P, & A/R amounts							
(line 8 minus line 9 plus line 12)	192,053.07	(104,614.07)	(1,185,168.55)	(1,268.72)	(22,485.45)	(22,500.00)	(17,127.75)
a. Deferred Revenue	192,053.07	0.00	0.00	0.00	0.00	0.00	0.00
b. Accounts Payable	132,000.07	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	0.00	104,614.07	1,185,168.55	1,268.72	22,485.45	22,500.00	17,127.75
14. Unused Grant Award Calculation	0.00	104,014.07	1,100,100.00	1,200.72	22,400.40	22,300.00	17,127.75
(line 4 minus line 9)	1,545,759.47	79,495.93	976,131.45	2,233.10	24,592.57	0.00	0.00
15. If Carryover is allowed,	1,545,758.47	19,490.90	910,131.43	2,200.10	24,082.07	0.00	0.00
enter line 14 amount here	1,296,775.57	79,495.93	976,131.45	2,233.10	24,592.57	0.00	0.00
16. Reconciliation of Revenue	1,290,113.31	1 3,430.33	910,131. <del>4</del> 3	۷,۷۵۵.10	24,092.07	0.00	0.00
(line 5 plus line 6 minus line 13a	2 422 024 60	104 614 07	2 446 600 77	16.020.40	22 557 42	120 704 20	68,511.00
minus line 13b plus line 13c)	3,433,934.69	104,614.07	2,446,699.77	16,038.19	33,557.43	139,701.28	08,511.00

	ARRA: McKinney		Smaller Learning	Teaching American	Magnet Schools	A Red, White and	
FEDERAL PROGRAM NAME	Vento	GEAR UP	Communites	History	Assist		Military SCI-JROTC
FEDERAL CATALOG NUMBER	84.387	84.334	84215L	84.215X	84.165A	84.215X	12.000-
RESOURCE CODE	5635	5811	5815	5819	5825	5828	5829
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)	Homeless Ed Asst						
AWARD							
Prior Year Carryover	0.00	2,151,551.66	2,810,863.81	4,997.30	526,851.54	394,781.24	0.00
2. a. Current Year Award	72,958.00	3,620,800.00	14,312.00	0.00	2,470,281.00	0.00	380,101.54
b. Transferability (NCLB)							
c. Other Adjustments		(32,643.31)					
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	72,958.00	3,588,156.69	14,312.00	0.00	2,470,281.00	0.00	380,101.54
3. Required Matching Funds/Other							
Total Available Award							
(sum lines 1, 2d, & 3)	72,958.00	5,739,708.35	2,825,175.81	4,997.30	2,997,132.54	394,781.24	380,101.54
REVENUES		· · · · · ·					
5. Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	58,366.40	3,819,714.96	1,234,354.21	4,997.30	2,291,481.95	352,761.04	380,101.54
7. Contributed Matching Funds	·					·	·
8. Total Available (sum lines 5, 6, & 7)	58,366.40	3,819,714.96	1,234,354.21	4,997.30	2,291,481.95	352,761.04	380,101.54
EXPENDITURES		,		Í	,	Í	,
Donor-Authorized Expenditures	1,471.94	4,041,783.61	1,335,381.06	4,997.30	2,337,139.70	365,581.69	380,101.54
10. Non Donor-Authorized	·					·	·
Expenditures							762,393.31
11. Total Expenditures (lines 9 & 10)	1,471.94	4,041,783.61	1,335,381.06	4,997.30	2,337,139.70	365,581.69	1,142,494.85
12. Amounts Included in		,		Í	,	Í	
Line 6 above for Prior							
Year Adjustments							
13. Calculation of Deferred Revenue							
or A/P, & A/R amounts							
(line 8 minus line 9 plus line 12)	56,894.46	(222,068.65)	(101,026.85)	0.00	(45,657.75)	(12,820.65)	0.00
a. Deferred Revenue	56.894.46	0.00	0.00	0.00	0.00	0.00	0.00
b. Accounts Payable							
c. Accounts Receivable	0.00	222,068.65	101,026.85	0.00	45,657.75	12,820.65	0.00
14. Unused Grant Award Calculation		,	, , , , , , , , , , , , , , , , , , , ,		, , , , , , , , , , , , , , , , , , , ,	,	
(line 4 minus line 9)	71,486.06	1,697,924.74	1,489,794.75	0.00	659,992.84	29,199.55	0.00
15. If Carryover is allowed,	.,	, ,	, 55,55.7.0	3.00	,		1.00
enter line 14 amount here	71,486.06	1,697,924.74	1,489,794.75	0.00	659,992.84	29,199.55	0.00
16. Reconciliation of Revenue	, .55.00	.,,	.,,	3.00	000,002.01	25, : 50:00	0.00
(line 5 plus line 6 minus line 13a							
minus line 13b plus line 13c)	1,471.94	4,041,783.61	1,335,381.06	4,997.30	2,337,139.70	365,581.69	380,101.54

				I			
						Instr Matls &	
FEDERAL PROGRAM NAME	Military SCI-JROTIC	Even Start	Adult Ed	Adult Ed	Adult Ed	Supplies	HS Early
FEDERAL CATALOG NUMBER	12.000-	84.213C	84.002A	84.002	84.002A	93.575	93.6
RESOURCE CODE	5829	3105	3905	3913	3926	5035	5210
REVENUE OBJECT	8699	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)		Family Literacy	ABE, ESL	ASE, GED	Civics Ed.	Fund 12	Early Trng Assist
AWARD							
Prior Year Carryover	0.00	0.00	0.00	0.00	0.00	0.00	4,328.38
2. a. Current Year Award	4,785.10	105,750.00	237,103.00	48,190.00	135,835.00	2,947.00	45,335.00
b. Transferability (NCLB)							
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	4,785.10	105,750.00	237,103.00	48,190.00	135,835.00	2,947.00	45,335.00
3. Required Matching Funds/Other							
Total Available Award							
(sum lines 1, 2d, & 3)	4,785.10	105,750.00	237,103.00	48,190.00	135,835.00	2,947.00	49,663.38
REVENUES		·					·
5. Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	4,785.10	73,908.16	131,069.40	28,914.00	77,061.00	1,781.00	43,588.52
7. Contributed Matching Funds	·	•	,	·	,	,	,
8. Total Available (sum lines 5, 6, & 7)	4,785.10	73,908.16	131,069.40	28,914.00	77,061.00	1,781.00	43,588.52
EXPENDITURES		7,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	-,-	,	,	.,
9. Donor-Authorized Expenditures	4,785.10	105,750.00	237,103.00	48,190.00	135,835.00	2,947.00	44,669.36
10. Non Donor-Authorized	·	•	,	·	,	,	•
Expenditures							
11. Total Expenditures (lines 9 & 10)	4,785.10	105,750.00	237,103.00	48,190.00	135,835.00	2,947.00	44,669.36
12. Amounts Included in	,,	,		15,155155	,	_,,,,,,,,,,	,
Line 6 above for Prior							
Year Adjustments							
13. Calculation of Deferred Revenue							
or A/P, & A/R amounts							
(line 8 minus line 9 plus line 12)	0.00	(31,841.84)	(106,033.60)	(19,276.00)	(58,774.00)	(1,166.00)	(1,080.84)
a. Deferred Revenue	0.00	(0.,0	(100,000.00)	(10,210100)	(00,111100)	(1,100.00)	(1,000.01)
b. Accounts Payable	0.00						
c. Accounts Receivable	0.00	31,841.84	106,033.60	19,276.00	58,774.00	1,166.00	1,080.84
14. Unused Grant Award Calculation	0.00	01,011.01	100,000.00	10,270.00	00,114.00	1,100.00	1,000.01
(line 4 minus line 9)	0.00	0.00	0.00	0.00	0.00	0.00	4,994.02
15. If Carryover is allowed,	0.00	0.00	0.00	0.00	0.00	0.00	1,001.02
enter line 14 amount here	0.00	0.00	0.00	0.00	0.00	0.00	2,496.00
16. Reconciliation of Revenue	0.00	0.00	0.00	0.00	0.00	0.00	2,400.00
(line 5 plus line 6 minus line 13a							
minus line 13b plus line 13c)	4,785.10	105,750.00	237,103.00	48,190.00	135,835.00	2,947.00	44,669.36

		HS Early: ARRA	HS Early: ARRA			Head Start: ARRA	Head Start: ARRA
FEDERAL PROGRAM NAME	HS Early	COLA	Quality Improve	HS Services Basic	HS Services Basic	COLA	Quality Improve
FEDERAL CATALOG NUMBER	93.6	93.709	93.709	93.6	93.6	93.708	93.708
RESOURCE CODE	5220	5222	5223	5230	5230	5232	5233
REVENUE OBJECT	8290	8290	8290	8290	8699	8290	8290
LOCAL DESCRIPTION (if any)	000		5	3		5	
AWARD							
Prior Year Carryover	9,288.04	0.00	0.00	16,593.53	1,410.00	0.00	0.00
2. a. Current Year Award	1,868,871.00	33,366.00	84,296.00	16,041,263.00	0.00	286,396.00	765,304.00
b. Transferability (NCLB)	.,000,011100	55,555.55		,,	3.55	=======================================	
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	1,868,871.00	33,366.00	84,296.00	16,041,263.00	0.00	286,396.00	765,304.00
3. Required Matching Funds/Other	1,000,011.00	00,000.00	01,200.00	10,011,200.00	0.00	200,000.00	7 00,00 1.00
4. Total Available Award							
(sum lines 1, 2d, & 3)	1,878,159.04	33,366.00	84,296.00	16,057,856.53	1,410.00	286,396.00	765,304.00
REVENUES	1,070,100.04	33,300.00	04,200.00	10,007,000.00	1,410.00	200,000.00	700,004.00
5. Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	1,410.00	0.00	0.00
6. Cash Received in Current Year	1,735,514.37	33,365.28	36,014.58	14,758,578.78	0.00	286,395.20	145,068.84
7. Contributed Matching Funds	1,700,014.07	00,000.20	00,014.00	1-1,100,010.10	0.00	200,000.20	140,000.04
8. Total Available (sum lines 5, 6, & 7)	1,735,514.37	33,365.28	36,014.58	14,758,578.78	1,410.00	286,395.20	145,068.84
EXPENDITURES	1,700,014.07	00,000.20	30,014.00	14,700,070.70	1,410.00	200,000.20	140,000.04
Donor-Authorized Expenditures	1,796,909.05	33,366.00	26,956.43	15,471,522.08	0.00	286,396.00	285,020.62
10. Non Donor-Authorized	1,100,000.00	00,000.00	20,000.10	10,471,022.00	0.00	200,000.00	200,020.02
Expenditures							
11. Total Expenditures (lines 9 & 10)	1,796,909.05	33,366.00	26,956.43	15,471,522.08	0.00	286,396.00	285,020.62
12. Amounts Included in	1,700,000.00	33,300.00	20,000.40	10,471,022.00	0.00	200,000.00	200,020.02
Line 6 above for Prior							
Year Adjustments							
13. Calculation of Deferred Revenue							
or A/P, & A/R amounts							
(line 8 minus line 9 plus line 12)	(61,394.68)	(0.72)	9,058.15	(712,943.30)	1,410.00	(0.80)	(139,951.78
a. Deferred Revenue	(01,004.00)	0.00	9.058.15	0.00	1,410.00	0.00	0.00
b. Accounts Payable		0.00	5,000.10	0.00	1,410.00	0.00	0.00
c. Accounts Receivable	61,394.68	0.72	0.00	712,943.30	0.00	0.80	139,951.78
14. Unused Grant Award Calculation	01,004.00	0.12	0.00	7 12,040.00	0.00	0.00	100,001.70
(line 4 minus line 9)	81,249.99	0.00	57,339.57	586,334.45	1,410.00	0.00	480,283.38
15. If Carryover is allowed,	01,273.33	0.00	37,339.37	300,334.43	1,710.00	0.00	+00,203.30
enter line 14 amount here	71,817.96	0.00	57,339.57	574,797.41	1,410.00	0.00	480,283.38
16. Reconciliation of Revenue	71,017.90	0.00	37,339.37	317,131.41	1,710.00	0.00	+00,203.30
(line 5 plus line 6 minus line 13a							
minus line 13b plus line 13c)	1,796,909.05	33,366.00	26,956.43	15,471,522.08	0.00	286,396.00	285,020.62

FEDERAL PROGRAM NAME	HS Program Improvement	HS Training/Tech Assistance	HS Training/Tech Assist (Supp)	Early Reading First (SPARKS)	TOTAL
FEDERAL CATALOG NUMBER	93.6	93.6	93.6	84.359B	
RESOURCE CODE	5234	5240	5241	5801	
REVENUE OBJECT	8290	8290	8290	8290	
LOCAL DESCRIPTION (if any)					
AWARD					
Prior Year Carryover	0.00	6,570.45	0.00	0.00	54,399,898.59
2. a. Current Year Award	90,883.00	152,370.00	40,327.00	3,516,055.00	110,803,328.44
b. Transferability (NCLB)					0.00
c. Other Adjustments					378,100.71
d. Adj Curr Yr Award					
(sum lines 2a, 2b, & 2c)	90,883.00	152,370.00	40,327.00	3,516,055.00	111,181,429.15
3. Required Matching Funds/Other	,	,	,	, ,	0.00
4. Total Available Award					
(sum lines 1, 2d, & 3)	90,883.00	158,940.45	40,327.00	3,516,055.00	165,581,327.74
REVENUES		,	,	2,010,000100	,,.
5. Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	19,653,040.07
6. Cash Received in Current Year	7,327.37	118,058.78	0.00	879,806.66	89,402,921.21
7. Contributed Matching Funds	,	,		·	0.00
8. Total Available (sum lines 5, 6, & 7)	7,327.37	118,058.78	0.00	879,806.66	109,055,961.28
EXPENDITURES	, -	- /		, , , , , , , , , , , , , , , , , , , ,	, ,
9. Donor-Authorized Expenditures	21,444.16	123,591.46	0.00	919,602.16	121,399,595.17
10. Non Donor-Authorized	,	,		·	, ,
Expenditures					13,735,460.13
11. Total Expenditures (lines 9 & 10)	21,444.16	123,591.46	0.00	919,602.16	135,135,055.30
12. Amounts Included in	,	- /			, ,
Line 6 above for Prior					
Year Adjustments					0.00
13. Calculation of Deferred Revenue					
or A/P, & A/R amounts					
(line 8 minus line 9 plus line 12)	(14,116.79)	(5,532.68)	0.00	(39,795.50)	(12,343,633.89)
a. Deferred Revenue	0.00	0.00	0.00	0.00	1,574,551.64
b. Accounts Payable				3.53	11.94
c. Accounts Receivable	14,116.79	5,532.68	0.00	39,795.50	13,918,197.47
14. Unused Grant Award Calculation	,	0,002.00	0.00	00,100.00	
(line 4 minus line 9)	69,438.84	35,348.99	40,327.00	2,596,452.84	44,181,732.57
15. If Carryover is allowed,	35, .55.01	30,0.0.00	.5,5200	_,: 50, :02.01	,
enter line 14 amount here	69,438.84	34,597.37	0.00	2,596,452.84	43,868,191.02
16. Reconciliation of Revenue	23, .20.01	0.,007.07	0.00	2,000, .02.01	.0,000,.01.02
(line 5 plus line 6 minus line 13a					
minus line 13b plus line 13c)	21,444.16	123.591.46	0.00	919,602.16	121,399,595.17

	After School	CA School Information	CA Health Sci Cap	CA Partnership			
STATE PROGRAM NAME	Education & Safety	Services	Bldg Project	Academy	Special Ed	Special Ed	Special Ed
RESOURCE CODE	6010	6020	6378	6385	6515	6520	6530
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	ASES	CSIS		ACE & AMSA	Infant Discretionary	Workability I	Low-Incidence Entl
AWARD							
1. a. Prior Year Carryover	0.00	0.00	48,385.79	107,000.00	0.00	0.00	0.00
b. Restr Bal Transfers (Obj 8997)							
c. Adjusted Prior Year Carryover							
(sum lines 1a & 1b)	0.00	0.00	48,385.79	107,000.00	0.00	0.00	0.00
2. a. Current Year Award	9,747,549.00	5,970.00	37,500.00	81,000.00	1,000.00	304,414.00	16,437.00
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	9,747,549.00	5,970.00	37,500.00	81,000.00	1,000.00	304,414.00	16,437.00
3. Required Matching Funds/Other	, ,	•	ŕ	,	,	,	,
4. Total Available Award							
(sum lines 1c, 2c, & 3)	9,747,549.00	5,970.00	85,885.79	188,000.00	1,000.00	304,414.00	16,437.00
REVENUES		•	Í	•	Í	•	Í
5. Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	8,772,605.99	5,970.00	48,239.34	147,500.00	0.00	218,810.76	10,121.00
7. Contributed Matching Funds	5,111=,000100		,	,	3.00	,	,
8. Total Available (sum lines 5, 6, & 7)	8,772,605.99	5,970.00	48,239.34	147,500.00	0.00	218,810.76	10,121.00
EXPENDITURES			,	,	2.22	= : = ; = : = : :	,
Donor-Authorized Expenditures	8,545,062.68	5,970.00	48,278.90	97,844.15	1,000.00	304,414.00	16,437.00
10. Non Donor-Authorized	.,,	.,	-,	7.	,	, , , , , , , , , , , , , , , , , , , ,	,
Expenditures							
11. Total Expenditures (lines 9 & 10)	8,545,062.68	5,970.00	48,278.90	97,844.15	1,000.00	304,414.00	16,437.00
12. Amounts Included in Line 6 above		-,	-,	7-	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	, , , , , , , , , , , , , , , , , , , ,	,
for Prior Year Adjustments							
13. Calculation of Deferred Revenue							
or A/P, & A/R amounts							
(line 8 minus line 9 plus line 12)	227,543.31	0.00	(39.56)	49,655.85	(1,000.00)	(85,603.24)	(6,316.00)
a. Deferred Revenue	227,543.31	0.00	0.00	40,500.00	0.00	0.00	0.00
b. Accounts Payable	==:,0::0::		146.45	9,155.85	3.00		
c. Accounts Receivable			39.56	0.00	1,000.00	85,603.24	6,316.00
14. Unused Grant Award Calculation			22.22	9.99	.,,,,,,,,,,		5,5 . 5.5 5
(line 4 minus line 9)	1,202,486.32	0.00	37,606.89	90,155.85	0.00	0.00	0.00
15. If Carryover is allowed,	, , , , , , , , , , ,	2.00	2.,222.00	22,122,00	3.00		3.00
enter line 14 amount here	458,994.22	0.00	37,460.44	81,000.00	0.00	0.00	0.00
16. Reconciliation of Revenue	.00,001.22	0.00	3.,.33.11	2.,220.00	3.00	0.00	0.00
(line 5 plus line 6 minus line 13a							
minus line 13b plus line 13c)	8,545,062.68	5,970.00	48,132.45	97,844.15	1,000.00	304,414.00	16,437.00

STATE PROGRAM NAME	Special Ed	TUPE	TUPE	CA Partnership Academies	CA Nutrition Education	CDC Preschool	CDC Preschool
RESOURCE CODE	6535	6660	6670	7220	7825	6105 (6055)	6105
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8673
LOCAL DESCRIPTION (if any)	Local Staff Develop	Grd 4-8	High School	0000	0000	0000	Parent Fees
AWARD	2000. 010 2010.00	0.0 . 0	g 0000.				
1. a. Prior Year Carryover	0.00	105,227.09	365.584.66	75.805.70	264.022.66	1.106.31	0.00
b. Restr Bal Transfers (Obj 8997)		,	•	,	,	·	
c. Adjusted Prior Year Carryover							
(sum lines 1a & 1b)	0.00	105,227.09	365,584.66	75,805.70	264,022.66	1,106.31	0.00
2. a. Current Year Award	26,861.00	0.00	0.00	138,240.00	812,417.00	5,070,121.00	197,363.85
b. Other Adjustments	,			,	,		•
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	26,861.00	0.00	0.00	138,240.00	812,417.00	5,070,121.00	197,363.85
3. Required Matching Funds/Other	,			,	,	, ,	•
4. Total Available Award							
(sum lines 1c, 2c, & 3)	26,861.00	105,227.09	365,584.66	214,045.70	1,076,439.66	5,071,227.31	197,363.85
REVENUES			·				•
5. Revenue Deferred from Prior Year	0.00	105,227.09	0.00	6,418.76	0.00	1,106.31	0.00
6. Cash Received in Current Year	20,146.00	0.00	0.00	138,506.94	231,035.61	4,987,431.00	196,216.92
7. Contributed Matching Funds	,			,	,	, ,	•
8. Total Available (sum lines 5, 6, & 7)	20,146.00	105,227.09	0.00	144,925.70	231,035.61	4,988,537.31	196,216.92
EXPENDITURES							
9. Donor-Authorized Expenditures	26,861.00	103,361.67	252,980.52	114,850.88	591,226.05	5,071,211.16	197,363.85
10. Non Donor-Authorized							
Expenditures							
11. Total Expenditures (lines 9 & 10)	26,861.00	103,361.67	252,980.52	114,850.88	591,226.05	5,071,211.16	197,363.85
12. Amounts Included in Line 6 above							
for Prior Year Adjustments							
13. Calculation of Deferred Revenue							
or A/P, & A/R amounts							
(line 8 minus line 9 plus line 12)	(6,715.00)	1,865.42	(252,980.52)	30,074.82	(360,190.44)	(82,673.85)	(1,146.93
<ul> <li>a. Deferred Revenue</li> </ul>	0.00	1,865.42	0.00	30,074.82	0.00	0.00	0.00
b. Accounts Payable							
c. Accounts Receivable	6,715.00	0.00	252,980.52	0.00	360,190.44	82,673.85	1,146.93
14. Unused Grant Award Calculation							
(line 4 minus line 9)	0.00	1,865.42	112,604.14	99,194.82	485,213.61	16.15	0.00
15. If Carryover is allowed,	Ι Τ			$\Box$			
enter line 14 amount here	0.00	0.00	0.00	99,194.82	328,348.54	16.15	0.00
16. Reconciliation of Revenue							
(line 5 plus line 6 minus line 13a							
minus line 13b plus line 13c)	26.861.00	103,361.67	252,980.52	114.850.88	591.226.05	5,071,211.16	197,363.85

STATE PROGRAM NAME	CDC Preschool	CDC Operation & Support	CDC Operation & Support	CDC Operation & Support	TOTAL
RESOURCE CODE	6105	6060	6060	6060	
REVENUE OBJECT	8699	8590	8673	8660	
LOCAL DESCRIPTION (if any)			Parent Fees	Interest	
AWARD					
1. a. Prior Year Carryover	0.00	200,675.36	0.00	0.00	1,167,807.57
b. Restr Bal Transfers (Obj 8997)					0.00
c. Adjusted Prior Year Carryover					
(sum lines 1a & 1b)	0.00	200,675.36	0.00	0.00	1,167,807.57
2. a. Current Year Award	3,850.00	3,793,865.00	258,858.04	45,150.50	20,540,596.39
b. Other Adjustments					0.00
c. Adj Curr Yr Award					
(sum lines 2a & 2b)	3,850.00	3,793,865.00	258,858.04	45,150.50	20,540,596.39
3. Required Matching Funds/Other		154,766.00			154,766.00
4. Total Available Award					
(sum lines 1c, 2c, & 3)	3,850.00	4,149,306.36	258,858.04	45,150.50	21,863,169.96
REVENUES					
5. Revenue Deferred from Prior Year	0.00	200,675.36	0.00	0.00	313,427.52
6. Cash Received in Current Year	3,850.00	3,844,577.00	256,881.34	45,150.50	18,927,042.40
7. Contributed Matching Funds		154,766.00			154,766.00
8. Total Available (sum lines 5, 6, & 7)	3,850.00	4,200,018.36	256,881.34	45,150.50	19,395,235.92
EXPENDITURES					
Donor-Authorized Expenditures	3,850.00	4,149,087.72	258,858.04	45,150.50	19,833,808.12
10. Non Donor-Authorized					
Expenditures					0.00
11. Total Expenditures (lines 9 & 10)	3,850.00	4,149,087.72	258,858.04	45,150.50	19,833,808.12
12. Amounts Included in Line 6 above					
for Prior Year Adjustments					0.00
13. Calculation of Deferred Revenue					
or A/P, & A/R amounts					
(line 8 minus line 9 plus line 12)	0.00	50,930.64	(1,976.70)	0.00	(438,572.20)
a. Deferred Revenue	0.00	218.64	0.00	0.00	300,202.19
b. Accounts Payable		50,712.00			60,014.30
c. Accounts Receivable	0.00	0.00	1,976.70	0.00	798,642.24
14. Unused Grant Award Calculation					
(line 4 minus line 9)	0.00	218.64	0.00	0.00	2,029,361.84
15. If Carryover is allowed,					
enter line 14 amount here	0.00	218.64	0.00	0.00	1,005,232.81
16. Reconciliation of Revenue					
(line 5 plus line 6 minus line 13a					
minus line 13b plus line 13c)	3,850.00	3,994,321.72	258,858.04	45,150.50	19,678,895.67

LOCAL PROCRAMANAME	Markington Material	AVID - CSAC	EdTech K-12	Arts Education		Jordan High School ACE Program	Jordan High School ACE Prgm-LB Comm Org.
LOCAL PROGRAM NAME	Washington Mutual	FAFSA	Voucher	Enrichment	Entities Settlement	<u> </u>	
RESOURCE CODE	9021	9027	9041	9042	9047	9060	9061
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)		652/656/658					
AWARD							
1. a. Prior Year Carryover	2,922.67	1,308.21	4,227,662.07	0.00	275,836.36	44,717.00	49,255.54
b. Restr Bal Transfers (Obj 8997)							
c. Adj Prior Year Carryover							
(sum lines 1a & 1b)	2,922.67	1,308.21	4,227,662.07	0.00	275,836.36	44,717.00	49,255.54
2. a. Current Year Award				6,201.82		(41.20)	
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	0.00	0.00	0.00	6,201.82	0.00	(41.20)	0.00
3. Required Matching Funds/Other							
Total Available Award							
(sum lines 1c, 2c, & 3)	2,922.67	1,308.21	4,227,662.07	6,201.82	275,836.36	44,675.80	49,255.54
REVENUES							
5. Revenue Deferred from Prior Year	2,922.67	1,308.21				1,022.00	49,255.54
6. Cash Received in Current Year				6,201.82		43,653.80	
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	2,922.67	1,308.21	0.00	6,201.82	0.00	44,675.80	49,255.54
EXPENDITURES							
9. Donor-Authorized Expenditures			248,255.86	4,533.00	53,070.44	44,675.80	38,723.72
10. Non Donor-Authorized							
Expenditures							
11. Total Expenditures (lines 9 & 10)	0.00	0.00	248,255.86	4,533.00	53,070.44	44,675.80	38,723.72
12. Amounts Included in Line 6 above							
for Prior Year Adjustments							
13. Calculation of Deferred Revenue							
or A/P, & A/R amounts							
(line 8 minus line 9 plus line 12)	2,922.67	1,308.21	(248,255.86)	1,668.82	(53,070.44)	0.00	10,531.82
<ul> <li>a. Deferred Revenue</li> </ul>	2,922.67	1,308.21		1,668.82			10,531.82
b. Accounts Payable							
<ul> <li>c. Accounts Receivable</li> </ul>			248,255.86		53,070.44		
14. Unused Grant Award Calculation							
(line 4 minus line 9)	2,922.67	1,308.21	3,979,406.21	1,668.82	222,765.92	0.00	10,531.82
15. If Carryover is allowed,							
enter line 14 amount here	2,922.67	1,308.21	3,979,406.21	1,668.82	222,765.92	0.00	10,531.82
16. Reconciliation of Revenue							
(line 5 plus line 6 minus line 13a							
minus line 13b plus line 13c)	0.00	0.00	248,255.86	4,533.00	53,070.44	44,675.80	38,723.72

LOCAL PROGRAM NAME	Verizon Enlightenme.co	Aspiring Principal Apprentice Cohort Pgrm	School Readiness Initiative	Clinical Biomedical Research	Violence Prevention Prgm	A+ Energy	CAASA Project
RESOURCE CODE	9110	9111	9115	9121	9122	9123	9125
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	0099	0099	0099	0099	6099	0099	0099
AWARD							
1. a. Prior Year Carryover	2,500.00	17,871.39	0.00	7,147.20	134.73	7,644.37	883.49
b. Restr Bal Transfers (Obj 8997)	2,500.00	17,071.09	0.00	7,147.20	104.73	7,044.07	000.49
c. Adj Prior Year Carryover							
(sum lines 1a & 1b)	2,500.00	17,871.39	0.00	7,147.20	134.73	7,644.37	883.49
2. a. Current Year Award	2,300.00	11,401.50	573,698.00	20,000.00	0.00	0.00	0.00
b. Other Adjustments	0.00	11,401.50	373,090.00	20,000.00	0.00	0.00	0.00
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	0.00	11,401.50	573,698.00	20,000.00	0.00	0.00	0.00
3. Required Matching Funds/Other	0.00	11,401.50	373,096.00	20,000.00	0.00	0.00	0.00
Required Matching Funds/Other     A. Total Available Award							
	2 500 00	20 272 90	E72 600 00	27 147 20	124 72	7 644 27	002.40
(sum lines 1c, 2c, & 3) REVENUES	2,500.00	29,272.89	573,698.00	27,147.20	134.73	7,644.37	883.49
5. Revenue Deferred from Prior Year	2,500.00	0.00	0.00	0.00	134.73	7,644.37	883.49
6. Cash Received in Current Year	2,500.00	29,272.89	415,501.88	27,147.20	0.00	0.00	0.00
7. Contributed Matching Funds	0.00	29,212.09	410,001.00	21,141.20	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	2,500.00	29,272.89	415,501.88	27,147.20	134.73	7,644.37	883.49
EXPENDITURES	2,500.00	29,212.09	410,001.00	21,141.20	134.73	7,044.37	003.49
Donor-Authorized Expenditures	0.00	15,807.84	521,810.95	18,135.20	134.73	729.80	0.00
10. Non Donor-Authorized	0.00	15,007.04	321,010.93	10,133.20	104.73	729.00	0.00
Expenditures							
11. Total Expenditures (lines 9 & 10)	0.00	15,807.84	521,810.95	18,135.20	134.73	729.80	0.00
12. Amounts Included in Line 6 above	0.00	15,007.04	321,010.93	10,133.20	104.73	729.00	0.00
for Prior Year Adjustments							
13. Calculation of Deferred Revenue							
or A/P, & A/R amounts							
(line 8 minus line 9 plus line 12)	2,500.00	13,465.05	(106,309.07)	9,012.00	0.00	6,914.57	883.49
a. Deferred Revenue	2,500.00	13,465.05	0.00	9,012.00	0.00	6,914.57	883.49
b. Accounts Payable	2,000.00	10,400.00	0.00	3,012.00	0.00	0,514.07	000.40
c. Accounts Receivable	0.00	0.00	106,309.07	0.00	0.00	0.00	0.00
14. Unused Grant Award Calculation	0.00	0.00	100,000.07	0.00	0.00	0.00	0.00
(line 4 minus line 9)	2,500.00	13,465.05	51,887.05	9.012.00	0.00	6,914.57	883.49
15. If Carryover is allowed,	2,500.00	10,400.00	51,007.03	9,012.00	0.00	0,317.37	000.49
enter line 14 amount here	2,500.00	13,465.05	0.00	9,012.00	0.00	6,914.37	883.49
16. Reconciliation of Revenue	2,550.00	10,700.00	0.00	5,612.00	0.00	0,51-7.07	000. <del>1</del> 3
(line 5 plus line 6 minus line 13a							
minus line 13b plus line 13c)	0.00	15,807.84	521.810.95	18,135.20	134.73	729.80	0.00

				State's Digital	Edison New Era		
LOCAL BROOKING	Quality Tools and	NEA Seamless	Equal Access to	Infrastructure and	Awards for	CA Technology	054545
LOCAL PROGRAM NAME	Strategies	Education	Knowledge	Video Competition	Exellence	Assistance Prgm	GEAR UP
RESOURCE CODE	9128	9137	9156	9164	9168	9173	9181
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. a. Prior Year Carryover	19,150.87	28,376.95	181,996.33	0.00	3,888.65	46,446.98	0.00
b. Restr Bal Transfers (Obj 8997)							
c. Adj Prior Year Carryover							
(sum lines 1a & 1b)	19,150.87	28,376.95	181,996.33	0.00	3,888.65	46,446.98	0.00
2. a. Current Year Award	51.50	0.00	0.00	82,289.33	0.00	5,000.00	51,300.00
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	51.50	0.00	0.00	82,289.33	0.00	5,000.00	51,300.00
Required Matching Funds/Other							
Total Available Award							
(sum lines 1c, 2c, & 3)	19,202.37	28,376.95	181,996.33	82,289.33	3,888.65	51,446.98	51,300.00
REVENUES							
5. Revenue Deferred from Prior Year	19,150.87	28,376.95	181,996.33	0.00	3,888.65	46,446.98	0.00
Cash Received in Current Year	51.50	0.00	0.00	82,289.33	0.00	5,000.00	0.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	19,202.37	28,376.95	181,996.33	82,289.33	3,888.65	51,446.98	0.00
EXPENDITURES							
Donor-Authorized Expenditures	1,594.07	15,379.50	1,226.38	15,992.17	0.00	22,975.65	33,829.39
10. Non Donor-Authorized							
Expenditures							
11. Total Expenditures (lines 9 & 10)	1,594.07	15,379.50	1,226.38	15,992.17	0.00	22,975.65	33,829.39
12. Amounts Included in Line 6 above							
for Prior Year Adjustments							
13. Calculation of Deferred Revenue							
or A/P, & A/R amounts							
(line 8 minus line 9 plus line 12)	17,608.30	12,997.45	180,769.95	66,297.16	3,888.65	28,471.33	(33,829.39)
a. Deferred Revenue	17,608.30	12,997.45	180,769.95	66,297.16	3,888.65	28,471.33	
b. Accounts Payable							
c. Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	33,829.39
14. Unused Grant Award Calculation							
(line 4 minus line 9)	17,608.30	12,997.45	180,769.95	66,297.16	3,888.65	28,471.33	17,470.61
15. If Carryover is allowed,							
enter line 14 amount here	17,608.30	12,997.45	180,769.95	66,297.16	3,888.65	28,471.33	17,470.61
16. Reconciliation of Revenue							
(line 5 plus line 6 minus line 13a							
minus line 13b plus line 13c)	1,594.07	15,379.50	1,226.38	15,992.17	0.00	22,975.65	33,829.39

		Family Violence Prevention Through		Irvine Foundation Pathways to	National Environmental	Connect Ed-Irvine	El Camino College- Project LEAD the
LOCAL PROGRAM NAME	AVID	Schools	Toyota Tapestry	College and Career	Education Found.	Foundation	Way
RESOURCE CODE	9182	9504	9505	9506	9507	9509	9511
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. a. Prior Year Carryover	4,567.82	1,000.00	5,046.43	293,157.25	10,000.00	68,630.72	109,836.00
b. Restr Bal Transfers (Obj 8997)							
c. Adj Prior Year Carryover							
(sum lines 1a & 1b)	4,567.82	1,000.00	5,046.43	293,157.25	10,000.00	68,630.72	109,836.00
2. a. Current Year Award	0.00	0.00	0.00	0.00	0.00	1,175,000.00	51,192.00
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	0.00	0.00	0.00	0.00	0.00	1,175,000.00	51,192.00
Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1c, 2c, & 3)	4,567.82	1,000.00	5,046.43	293,157.25	10,000.00	1,243,630.72	161,028.00
REVENUES							
5. Revenue Deferred from Prior Year	4,567.82	1,000.00	5,046.43	137,157.25	10,000.00	43,630.72	109,836.00
Cash Received in Current Year	0.00	0.00	0.00	156,000.00	0.00	550,000.00	51,192.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	4,567.82	1,000.00	5,046.43	293,157.25	10,000.00	593,630.72	161,028.00
EXPENDITURES							
Donor-Authorized Expenditures	0.00	0.00	0.00	155,728.46	1,995.76	301,695.37	115,014.67
10. Non Donor-Authorized							
Expenditures							
11. Total Expenditures (lines 9 & 10)	0.00	0.00	0.00	155,728.46	1,995.76	301,695.37	115,014.67
12. Amounts Included in Line 6 above							
for Prior Year Adjustments							
13. Calculation of Deferred Revenue							
or A/P, & A/R amounts							
(line 8 minus line 9 plus line 12)	4,567.82	1,000.00	5,046.43	137,428.79	8,004.24	291,935.35	46,013.33
a. Deferred Revenue	4,567.82	1,000.00	5,046.43	137,428.79	8,004.24	291,935.35	46,013.33
b. Accounts Payable							
c. Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14. Unused Grant Award Calculation							
(line 4 minus line 9)	4,567.82	1,000.00	5,046.43	137,428.79	8,004.24	941,935.35	46,013.33
15. If Carryover is allowed,							
enter line 14 amount here	4,567.82	1,000.00	5,046.43	137,428.79	8,004.24	941,935.35	46,013.33
16. Reconciliation of Revenue							
(line 5 plus line 6 minus line 13a							
minus line 13b plus line 13c)	0.00	0.00	0.00	155,728.46	1,995.76	301,695.37	115,014.67

	Dooding in	Desing Coomless	France Long			TEL/TOT Loorning	Lloodatart Cardon
LOCAL PROGRAM NAME	Reading is Fundamental	Boeing Seamless Education	Fresno - Long Beach Partnership	Ohlendorf Memorial	Liff Scholarship	TFL/T&T Learning Network Center	Headstart Garden Grant
RESOURCE CODE	9548	9578	9587	9598	9656	9690	9012
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	0000	0000	0000	0000	0000	0000	0000
AWARD							
1. a. Prior Year Carryover	38,884.61	229,481.38	94.393.01	10,759.11	34,092.95	625.59	200.00
b. Restr Bal Transfers (Obj 8997)	00,004.01	220,101.00	01,000.01	10,700.11	01,002.00	020.00	200.00
c. Adj Prior Year Carryover							
(sum lines 1a & 1b)	38,884.61	229,481.38	94,393.01	10,759.11	34,092.95	625.59	200.00
2. a. Current Year Award	22,067.20	0.00	0.00	0.00	0.00	0.00	0.00
b. Other Adjustments	22,007.20	0.00	0.00	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	22,067.20	0.00	0.00	0.00	0.00	0.00	0.00
3. Required Matching Funds/Other	22,007.20	0.00	0.00	150.09	483.48	0.00	0.00
Total Available Award				150.09	700.70	0.00	
(sum lines 1c, 2c, & 3)	60,951.81	229,481.38	94.393.01	10,909.20	34,576.43	625.59	200.00
REVENUES	00,951.01	229,401.30	94,090.01	10,909.20	34,370.43	020.09	200.00
5. Revenue Deferred from Prior Year	38,884.61	229,481.38	94,393.01	10,759.11	34,092.95	625.59	200.00
6. Cash Received in Current Year	22,067.20	0.00	0.00	0.00	0.00	0.00	0.00
7. Contributed Matching Funds	22,007.20	0.00	0.00	150.09	483.48	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	60,951.81	229,481.38	94,393.01	10,909.20	34,576.43	625.59	200.00
EXPENDITURES	00,001.01	220,401.00	J+,000.01	10,303.20	04,070.40	020.00	200.00
Donor-Authorized Expenditures	27,153.00	35,843.48	27,455.77	572.00	0.00	625.59	200.00
10. Non Donor-Authorized	21,100.00	00,010.10	21,100.11	072.00	0.00	020.00	200.00
Expenditures							
11. Total Expenditures (lines 9 & 10)	27,153.00	35,843.48	27,455.77	572.00	0.00	625.59	200.00
12. Amounts Included in Line 6 above	21,100.00	00,010.10	21,100.11	012.00	0.00	020.00	200.00
for Prior Year Adjustments							
13. Calculation of Deferred Revenue							
or A/P, & A/R amounts							
(line 8 minus line 9 plus line 12)	33,798.81	193,637.90	66,937.24	10,337.20	34,576.43	0.00	0.00
a. Deferred Revenue	33,798.81	193,637.90	66,937.24	10,337.20	34,576.43	0.00	0.00
b. Accounts Payable		,	55,5511	,	- 1,01011		
c. Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14. Unused Grant Award Calculation	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(line 4 minus line 9)	33,798.81	193,637.90	66,937.24	10,337.20	34,576.43	0.00	0.00
15. If Carryover is allowed,	23,. 20.01	,	00,007.21	.0,001.20	5 .,5. 5. 15	0.00	0.00
enter line 14 amount here	33,798.81	193,637.90	66,937.24	10.292.20	34,576.43	0.00	0.00
16. Reconciliation of Revenue	23,. 20.01	,	00,007.21	. 5,252.20	5 .,5. 5. 10	0.00	0.00
(line 5 plus line 6 minus line 13a							
minus line 13b plus line 13c)	27,153.00	35,843.48	27,455.77	421.91	(483.48)	625.59	200.00

		Toyota Family	American Career	Head Start LA	50111	Facility Rental	Steps to Excellence
LOCAL PROGRAM NAME	HS Body Start	Literacy Grant	College	Preschool	ROMA	Income	Project
RESOURCE CODE	9014	9016	9018	9028	9030	9031	9043
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. a. Prior Year Carryover	0.00	5,901.98	21,535.07	19,093.73	22,413.77	16,056.30	3,051.13
b. Restr Bal Transfers (Obj 8997)							
c. Adj Prior Year Carryover							
(sum lines 1a & 1b)	0.00	5,901.98	21,535.07	19,093.73	22,413.77	16,056.30	3,051.13
a. Current Year Award	5,000.00	94,500.00	26,000.00	69,470.00	0.00	1,695.00	0.00
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	5,000.00	94,500.00	26,000.00	69,470.00	0.00	1,695.00	0.00
Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1c, 2c, & 3)	5,000.00	100,401.98	47,535.07	88,563.73	22,413.77	17,751.30	3,051.13
REVENUES							
5. Revenue Deferred from Prior Year	0.00	5,901.98	21,535.07	19,093.73	9,813.77	16,056.30	3,051.13
6. Cash Received in Current Year	5,000.00	94,500.00	26,000.00	69,470.00	0.00	1,695.00	0.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	5,000.00	100,401.98	47,535.07	88,563.73	9,813.77	17,751.30	3,051.13
EXPENDITURES							
Donor-Authorized Expenditures	5,000.00	84,073.04	14,001.83	53,742.15	1,759.75	0.00	0.00
10. Non Donor-Authorized							
Expenditures							
11. Total Expenditures (lines 9 & 10)	5,000.00	84,073.04	14,001.83	53,742.15	1,759.75	0.00	0.00
12. Amounts Included in Line 6 above							
for Prior Year Adjustments							
13. Calculation of Deferred Revenue							
or A/P, & A/R amounts							
(line 8 minus line 9 plus line 12)	0.00	16,328.94	33,533.24	34,821.58	8,054.02	17,751.30	3,051.13
a. Deferred Revenue	0.00	16,328.94	33,533.24	34,821.58	8,054.02	17,751.30	3,051.13
b. Accounts Payable		·	·	·	·	·	
c. Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14. Unused Grant Award Calculation							
(line 4 minus line 9)	0.00	16,328.94	33,533.24	34,821.58	20,654.02	17,751.30	3,051.13
15. If Carryover is allowed,		-,-	,	, , , , , , , ,	-,	,	-,
enter line 14 amount here	0.00	16,328.94	33,533.24	34,821.58	20,654.02	17,751.30	3,051.13
16. Reconciliation of Revenue		-,	,	,- ,-	-,	, , , , , , , , , , , , , , , , , , , ,	2,22
(line 5 plus line 6 minus line 13a							
minus line 13b plus line 13c)	5,000.00	84,073.04	14,001.83	53,742.15	1,759.75	0.00	0.00

	Children And	Children and	
LOCAL PROGRAM NAME	Families First	Families First	TOTAL
RESOURCE CODE	9586	9586	
REVENUE OBJECT	8699	8699	
LOCAL DESCRIPTION (if any)	Fund 11	Fund 12	
AWARD			
1. a. Prior Year Carryover	0.00	24,761.57	5,931,231.23
b. Restr Bal Transfers (Obj 8997)		,	0.00
c. Adj Prior Year Carryover			
(sum lines 1a & 1b)	0.00	24,761.57	5,931,231.23
2. a. Current Year Award	90,000.00	140,000.00	2,424,825.15
b. Other Adjustments			0.00
c. Adj Curr Yr Award			
(sum lines 2a & 2b)	90,000.00	140,000.00	2,424,825.15
3. Required Matching Funds/Other			633.57
4. Total Available Award			
(sum lines 1c, 2c, & 3)	90,000.00	164,761.57	8,356,689.95
REVENUES			
<ol><li>Revenue Deferred from Prior Year</li></ol>	0.00	0.00	1,140,657.64
<ol><li>Cash Received in Current Year</li></ol>	68,775.02	109,088.71	1,762,906.35
7. Contributed Matching Funds			633.57
8. Total Available (sum lines 5, 6, & 7)	68,775.02	109,088.71	2,904,197.56
EXPENDITURES			
9. Donor-Authorized Expenditures	89,999.47	138,850.70	2,090,585.54
10. Non Donor-Authorized			
Expenditures			0.00
11. Total Expenditures (lines 9 & 10)	89,999.47	138,850.70	2,090,585.54
12. Amounts Included in Line 6 above			
for Prior Year Adjustments			0.00
13. Calculation of Deferred Revenue			
or A/P, & A/R amounts	(04.004.45)	(00.704.00)	040 040 00
(line 8 minus line 9 plus line 12)	(21,224.45)	(29,761.99)	813,612.02
a. Deferred Revenue	0.00	0.00	1,306,063.22
b. Accounts Payable	04 004 45	00.704.00	0.00
c. Accounts Receivable	21,224.45	29,761.99	492,451.20
14. Unused Grant Award Calculation	0.50	05.040.07	0.000.404.44
(line 4 minus line 9)	0.53	25,910.87	6,266,104.41
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	6 100 260 76
16. Reconciliation of Revenue	0.00	0.00	6,188,260.76
(line 5 plus line 6 minus line 13a			
, ,	90 000 47	120 050 70	2 000 054 07
minus line 13b plus line 13c)	89,999.47	138,850.70	2,089,951.97

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

	ARRA: State Fiscal	Medi-Cal Billing	Head Start Child	CCFP Cash in Lieu	
FEDERAL PROGRAM NAME	Stabilization Fund	Option	Nutrition Prgm	of Commodities	TOTAL
FEDERAL CATALOG NUMBER	84.394	93.778	10.558	10.558	
RESOURCE CODE	3200	5640	5320	5340	
REVENUE OBJECT	8290	8290	8220	8220	
LOCAL DESCRIPTION (if any)	J		Fund 12	Fund 12	
AWARD					
Prior Year Restricted					
Ending Balance	31,731,984.00	434,842.20	151,104.09	0.00	32,317,930.29
2. a. Current Year Award	5,143,828.00	2,428,218.82	589,587.50	26,354.24	8,187,988.56
b. Other Adjustments	, ,	, ,	,	Í	0.00
c. Adj Curr Yr Award					
(sum lines 2a & 2b)	5,143,828.00	2,428,218.82	589,587.50	26,354.24	8,187,988.56
3. Required Matching Funds/Other		16,670.75			16,670.75
4. Total Available Award					
(sum lines 1, 2c, & 3)	36,875,812.00	2,879,731.77	740,691.59	26,354.24	40,522,589.60
REVENUES			•		
5. Cash Received in Current Year	0.00	2,428,218.82	425,117.80	18,972.16	2,872,308.78
6. Amounts Included in Line 5 for					
Prior Year Adjustments					0.00
7. a. Accounts Receivable					
(line 2c minus lines 5 & 6)	5,143,828.00	0.00	164,469.70	7,382.08	5,315,679.78
b. Noncurrent Accounts Receivable					0.00
c. Current Accounts Receivable					
(line 7a minus line 7b)	5,143,828.00	0.00	164,469.70	7,382.08	5,315,679.78
8. Contributed Matching Funds		16,670.75			16,670.75
9. Total Available					
(sum lines 5, 7c, & 8)	5,143,828.00	2,444,889.57	589,587.50	26,354.24	8,204,659.31
EXPENDITURES					
10. Donor-Authorized Expenditures	17,563,714.05	1,389,746.39	492,254.92	26,354.24	19,472,069.60
11. Non Donor-Authorized					
Expenditures					0.00
12. Total Expenditures					
(line 10 plus line 11)	17,563,714.05	1,389,746.39	492,254.92	26,354.24	19,472,069.60
RESTRICTED ENDING BALANCE					
13. Current Year					
(line 4 minus line 10)	19,312,097.95	1,489,985.38	248,436.67	0.00	21,050,520.00

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

	I						
	English Language	State Lottery-Prop					
STATE PROGRAM NAME	Acquisition Prgm	20	Special Ed	Special Ed	Special Ed	Special Ed	CAHSEE
RESOURCE CODE	6286	6300	6500	6500	6500	6500	7055
REVENUE OBJECT	8590	8560	8311	8319	8590	8091	8590
LOCAL DESCRIPTION (if any)						Rev Limit	Instructions
AWARD							
1. a. Prior Year Restricted							
Ending Balance	1,950,977.36	2,212,976.11	0.00	0.00	0.00	0.00	261,709.80
b. Restr Bal Transfers (Obj 8997)							(261,709.80)
c. Adj PY Restricted Ending Bal							
(sum lines 1a & 1b)	1,950,977.36	2,212,976.11	0.00	0.00	0.00	0.00	0.00
2. a. Current Year Award	750,967.00	1,646,526.19	43,255,370.00	27,541.00	430,873.00	14,720,779.00	0.00
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	750,967.00	1,646,526.19	43,255,370.00	27,541.00	430,873.00	14,720,779.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1c, 2c, & 3)	2,701,944.36	3,859,502.30	43,255,370.00	27,541.00	430,873.00	14,720,779.00	0.00
REVENUES							
<ol><li>Cash Received in Current Year</li></ol>	750,967.00	233,982.19	34,128,806.00	14,074.00	390,720.00	14,720,779.00	0.00
6. Amounts Included in Line 5 for							
Prior Year Adjustments							
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	0.00	1,412,544.00	9,126,564.00	13,467.00	40,153.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable							
(line 7a minus line 7b)	0.00	1,412,544.00	9,126,564.00	13,467.00	40,153.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available							
(sum lines 5, 7c, & 8)	750,967.00	1,646,526.19	43,255,370.00	27,541.00	430,873.00	14,720,779.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	942,614.90	1,268,262.73	43,255,370.00	27,541.00	430,873.00	14,720,779.00	0.00
11. Non Donor-Authorized							
Expenditures			11,395,126.78				
12. Total Expenditures							
(line 10 plus line 11)	942,614.90	1,268,262.73	54,650,496.78	27,541.00	430,873.00	14,720,779.00	0.00
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	1,759,329.46	2,591,239.57	0.00	0.00	0.00	0.00	0.00

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

	<b>-</b>	Economic Impact	Limited English	Inst Mat'l Funding	Supp Inst Mat'l for	Inst Mat'l Related to	Transportation
STATE PROGRAM NAME	CAHSEE	Aid	Proficiency	Realignment	English Learners	Williams Case	Home to School
RESOURCE CODE	7056	7090	7091	7156	7157	7158	7230
REVENUE OBJECT	9590	8311	8311	8590	8590	8590	8311
LOCAL DESCRIPTION (if any)	Materials						
AWARD							
1. a. Prior Year Restricted							
Ending Balance	64,893.64	753,835.53	3,299,043.57	4,708,912.94	151,512.79	574,966.72	0.00
b. Restr Bal Transfers (Obj 8997)	(64,893.64)			(3,788,276.48)			
c. Adj PY Restricted Ending Bal							
(sum lines 1a & 1b)	0.00	753,835.53	3,299,043.57	920,636.46	151,512.79	574,966.72	0.00
2. a. Current Year Award	0.00	12,327,236.00	2,090,578.00	0.00	0.00	0.00	5,956,386.00
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	0.00	12,327,236.00	2,090,578.00	0.00	0.00	0.00	5,956,386.00
Required Matching Funds/Other			, .				(2,655,466.97)
4. Total Available Award							
(sum lines 1c, 2c, & 3)	0.00	13,081,071.53	5,389,621.57	920,636.46	151,512.79	574,966.72	3,300,919.03
REVENUES		,	,	,	,	ĺ	,
5. Cash Received in Current Year	0.00	12,327,236.00	2,090,578.00	0.00	0.00	0.00	5,956,386.00
6. Amounts Included in Line 5 for			, .				
Prior Year Adjustments							
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable							
(line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available							
(sum lines 5. 7c. & 8)	0.00	12.327.236.00	2.090.578.00	0.00	0.00	0.00	5.956.386.00
EXPENDITURES		,,	_,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	3.55			-,,
10. Donor-Authorized Expenditures	0.00	8,984,786.77	2,661,787.98	920,636.46	151,512.79	574,966.72	3,300,919.03
11. Non Donor-Authorized		-,,	, ,	,	,	, , , , , , , , , , , , , , , , , , , ,	-,,-
Expenditures							
12. Total Expenditures							
(line 10 plus line 11)	0.00	8,984,786.77	2,661,787.98	920,636.46	151,512.79	574,966.72	3,300,919.03
RESTRICTED ENDING BALANCE	2.30	2,23.,. 22.11	_,: 3 . ,. 3	120,000.10	,	2,000.72	2,220,0.0.00
13. Current Year							
(line 4 minus line 10)	0.00	4,096,284.76	2,727,833.59	0.00	0.00	0.00	0.00

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

			l I			
	Transportation	Quality Education	Head Start Nutrition		State Lottery Prop	
STATE PROGRAM NAME	Special Ed	Investment Act	Prgm	CDC Reserve	20	TOTAL
RESOURCE CODE	7240	7400	5320	6130	6300	
REVENUE OBJECT	8311	8590	8520	8990	8919	
LOCAL DESCRIPTION (if any)		QEIA			Fund 11	
AWARD						
1. a. Prior Year Restricted						
Ending Balance	0.00	270,532.08	0.00	152,625.33	47,083.00	14,449,068.87
b. Restr Bal Transfers (Obj 8997)						(4,114,879.92)
c. Adj PY Restricted Ending Bal						
(sum lines 1a & 1b)	0.00	270,532.08	0.00	152,625.33	47,083.00	10,334,188.95
2. a. Current Year Award	686,502.00	1,242,772.00	45,148.11	2,140.67	31,792.00	83,214,610.97
b. Other Adjustments						0.00
c. Adj Curr Yr Award						
(sum lines 2a & 2b)	686,502.00	1,242,772.00	45,148.11	2,140.67	31,792.00	83,214,610.97
3. Required Matching Funds/Other	2,655,466.97			(154,766.00)		(154,766.00)
4. Total Available Award						
(sum lines 1c, 2c, & 3)	3,341,968.97	1,513,304.08	45,148.11	0.00	78,875.00	93,394,033.92
REVENUES						
5. Cash Received in Current Year	686,502.00	1,242,772.00	32,566.41	2,140.67	31,792.00	72,609,301.27
6. Amounts Included in Line 5 for						
Prior Year Adjustments						0.00
7. a. Accounts Receivable						
(line 2c minus lines 5 & 6)	0.00	0.00	12,581.70	0.00	0.00	10,605,309.70
b. Noncurrent Accounts Receivable						0.00
<ul> <li>c. Current Accounts Receivable</li> </ul>						
(line 7a minus line 7b)	0.00	0.00	12,581.70	0.00	0.00	10,605,309.70
Contributed Matching Funds				154,766.00		154,766.00
9. Total Available						
(sum lines 5, 7c, & 8)	686,502.00	1,242,772.00	45,148.11	156,906.67	31,792.00	83,369,376.97
EXPENDITURES						
10. Donor-Authorized Expenditures	3,341,968.97	1,329,799.05	45,148.11	0.00	26,489.52	81,983,456.03
11. Non Donor-Authorized						
Expenditures	3,775,851.55					15,170,978.33
12. Total Expenditures						
(line 10 plus line 11)	7,117,820.52	1,329,799.05	45,148.11	0.00	26,489.52	97,154,434.36
RESTRICTED ENDING BALANCE						
13. Current Year						
(line 4 minus line 10)	0.00	183,505.03	0.00	0.00	52,385.48	11,410,577.89

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

LOCAL PROGRAM NAME	Filming Money	Algebra I Tutoring	Gifts to Elementary Sites	Gifts to Secondary Sites	Gifts Instructional Services	Gifts General Adm	Gifts - Cotsen Family Foundation
RESOURCE CODE	9204	9205	9206	9207	9208	9209	9210
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	0099	0099	0099	0099	0099	0099	0099
AWARD							
1. a. Prior Year Restricted							
Ending Balance	167,938.00	5,365.80	1,240,178.83	488,770.92	74,539.44	1,636.18	3,211.93
b. Restr Bal Transfers (Obj 8997)	107,936.00	3,303.60	1,240,170.03	400,110.92	74,559.44	1,030.10	5,211.95
c. Adj PY Restricted Ending Bal							
(sum lines 1a & 1b)	167,938.00	5,365.80	1,240,178.83	488,770.92	74,539.44	1.636.18	3,211.93
2. a. Current Year Award	216,728.00	0.00	959,662.84	232,470.24	50,187.45	359.50	18,000.00
b. Other Adjustments	210,720.00	0.00	959,002.04	232,470.24	50,167.45	339.50	10,000.00
c. Adj Curr Yr Award						<b>†</b>	
	216,728.00	0.00	959.662.84	232.470.24	50.187.45	359.50	18.000.00
(sum lines 2a & 2b) 3. Required Matching Funds/Other	210,728.00	0.00	959,002.84	232,470.24	50,187.45	309.00	18,000.00
Required Matching Funds/Other     A. Total Available Award							
(sum lines 1c, 2c, & 3)	384,666.00	5,365.80	2,199,841.67	721,241.16	124,726.89	1,995.68	21,211.93
REVENUES	384,000.00	5,305.80	2,199,841.07	721,241.10	124,720.89	1,995.08	21,211.93
5. Cash Received in Current Year	216,728.00	0.00	959,662.84	232,470.24	50,187.45	359.50	18,000.00
6. Amounts Included in Line 5 for	210,720.00	0.00	959,002.04	232,470.24	50,167.45	339.30	10,000.00
Prior Year Adjustments							
7. a. Accounts Receivable						<b>†</b>	
(line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Receivable							
c. Current Accounts Receivable						<u> </u>	
(line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9. Total Available							
(sum lines 5, 7c, & 8)	216,728.00	0.00	959,662.84	232,470.24	50,187.45	359.50	18,000.00
EXPENDITURES	210,720.00	0.00	959,002.04	232,470.24	30,107.43	339.30	10,000.00
10. Donor-Authorized Expenditures	119,463.88	5,365.80	1,121,462.83	256,045.68	45,141.01	636.00	17,173.04
11. Non Donor-Authorized	119,403.00	3,303.60	1,121,402.03	230,043.00	45,141.01	030.00	17,173.04
Expenditures							
12. Total Expenditures							
(line 10 plus line 11)	119,463.88	5,365.80	1,121,462.83	256,045.68	45,141.01	636.00	17,173.04
RESTRICTED ENDING BALANCE	119,403.00	5,305.60	1,121,402.03	200,0 <del>4</del> 0.00	40,141.01	030.00	17,173.04
13. Current Year						<u> </u>	
1	265,202.12	0.00	1 070 270 04	AGE 10E 40	79.585.88	1.359.68	4 020 00
(line 4 minus line 10)	265,202.12	0.00	1,078,378.84	465,195.48	79,585.88	1,359.68	4,038.89

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

			Cleaning Asthma				
LOCAL PROGRAM NAME	Gifts Camp Hi Hill	Cotsen Strategic	Safe	Summer Enrichment	LBSA Gifts	CDC Educare	CDC Gifts
RESOURCE CODE	9213	9214	9216	9019	9022	9023	9024
REVENUE OBJECT	8699	8699	8699	8699	8699	8699/8689	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. a. Prior Year Restricted							
Ending Balance	1,168.53	3,067.33	0.00	57,380.27	2,296.33	1,155.10	0.00
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal							
(sum lines 1a & 1b)	1,168.53	3,067.33	0.00	57,380.27	2,296.33	1,155.10	0.00
2. a. Current Year Award	220.10	14,950.00	4,500.00	56,052.68	1,800.00	580,250.10	628.00
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	220.10	14,950.00	4,500.00	56,052.68	1,800.00	580,250.10	628.00
3. Required Matching Funds/Other						·	
4. Total Available Award							
(sum lines 1c, 2c, & 3)	1,388.63	18,017.33	4,500.00	113,432.95	4,096.33	581,405.20	628.00
REVENUES		·					
5. Cash Received in Current Year	220.10	14,950.00	0.00	56,052.68	1,800.00	579,725.10	628.00
6. Amounts Included in Line 5 for							
Prior Year Adjustments							
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	0.00	0.00	4,500.00	0.00	0.00	525.00	0.00
b. Noncurrent Accounts							
Receivable							
c. Current Accounts Receivable							
(line 7a minus line 7b)	0.00	0.00	4,500.00	0.00	0.00	525.00	0.00
8. Contributed Matching Funds							
9. Total Available							
(sum lines 5, 7c, & 8)	220.10	14,950.00	4,500.00	56,052.68	1,800.00	580,250.10	628.00
EXPENDITURES							
10. Donor-Authorized Expenditures	0.00	10,490.33	0.00	73,198.52	0.00	581,405.20	628.00
11. Non Donor-Authorized							
Expenditures						53,216.17	
12. Total Expenditures						ŕ	
(line 10 plus line 11)	0.00	10,490.33	0.00	73,198.52	0.00	634,621.37	628.00
RESTRICTED ENDING BALANCE		,		ĺ			
13. Current Year							
(line 4 minus line 10)	1,388.63	7,527.00	4,500.00	40,234.43	4,096.33	0.00	0.00

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

LOCAL PROGRAM NAME	HS Gifts	TOTAL
RESOURCE CODE	9025	-
REVENUE OBJECT	8699	
LOCAL DESCRIPTION (if any)	0000	
AWARD		
1. a. Prior Year Restricted		
Ending Balance	25,681.16	2,072,389.82
b. Restr Bal Transfers (Obj 8997)	20,000	0.00
c. Adj PY Restricted Ending Bal		0.00
(sum lines 1a & 1b)	25,681.16	2,072,389.82
2. a. Current Year Award	1,780.00	2,137,588.91
b. Other Adjustments	,	0.00
c. Adj Curr Yr Award		
(sum lines 2a & 2b)	1.780.00	2,137,588.91
3. Required Matching Funds/Other	.,	0.00
4. Total Available Award		
(sum lines 1c, 2c, & 3)	27,461.16	4,209,978.73
REVENUES	ĺ	,
5. Cash Received in Current Year	1,780.00	2,132,563.91
6. Amounts Included in Line 5 for		
Prior Year Adjustments		0.00
7. a. Accounts Receivable		
(line 2c minus lines 5 & 6)	0.00	5,025.00
b. Noncurrent Accounts		
Receivable		0.00
c. Current Accounts Receivable		
(line 7a minus line 7b)	0.00	5,025.00
8. Contributed Matching Funds		0.00
9. Total Available		
(sum lines 5, 7c, & 8)	1,780.00	2,137,588.91
EXPENDITURES		
10. Donor-Authorized Expenditures	5,003.47	2,236,013.76
11. Non Donor-Authorized		
Expenditures		53,216.17
12. Total Expenditures		
(line 10 plus line 11)	5,003.47	2,289,229.93
RESTRICTED ENDING BALANCE		
13. Current Year		
(line 4 minus line 10)	22,457.69	1,973,964.97

### Unaudited Actuals 2009-10 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	372,675,324.80	301	8,000.00	303	372,667,324.80	305	5,456,104.88		307	367,211,219.92	309
2000 - Classified Salaries	108,092,317.13	311	3,829,260.78	313	104,263,056.35	315	723,403.49		317	103,539,652.86	319
3000 - Employee Benefits (Excluding 3800)	157,503,407.39	321	2,186,268.09	323	155,317,139.30	325	961,876.91		327	154,355,262.39	329
4000 - Books, Supplies Equip Replace. (6500)	15,222,725.25	331	521,409.08	333	14,701,316.17	335	4,336,046.92		337	10,365,269.25	339
5000 - Services & 7300 - Indirect Costs	65,050,487.61	341	224,337.19	343	64,826,150.42	345	39,024,883.10		347	25,801,267.32	349
TOTAL					711,774,987.04	365		-	ΓΟΤΑL	661,272,671.74	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 no 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	
PAI	RT II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		No.	
1.	Teacher Salaries as Per EC 41011.	1100	305,375,939.53	375	
2.	Salaries of Instructional Aides Per EC 41011.	2100	21,791,125.39	380	
3.	STRS.	3101 & 3102	24,995,717.50	382	
4.	PERS.	3201 & 3202	1,560,207.88	383	
5.	OASDI - Regular, Medicare and Alternative.	3301 & 3302	5,399,236.72	384	
6.	Health & Welfare Benefits (EC 41372)				
	(Include Health, Dental, Vision, Pharmaceutical, and				
	Annuity Plans)	3401 & 3402	54,505,815.69	385	
7.	Unemployment Insurance.	3501 & 3502	1,002,369.28	390	
8.	Workers' Compensation Insurance	3601 & 3602	9,836,685.41	392	
9.	OPEB, Active Employees (EC 41372)	3751 & 3752	3,994,784.17		
10.	Other Benefits (EC 22310).	3901 & 3902	0.00	393	
11.	SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).				
12.	Less: Teacher and Instructional Aide Salaries and				
	Benefits deducted in Column 2.		52,749.66		
13a	Less: Teacher and Instructional Aide Salaries and				
	Benefits (other than Lottery) deducted in Column 4a (Extracted).		1,178,408.65	396	
b	Less: Teacher and Instructional Aide Salaries and				
	Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396	
	TOTAL SALARIES AND BENEFITS		427,230,723.26	397	
15.	Percent of Current Cost of Education Expended for Classroom				
	Compensation (EDP 397 divided by EDP 369) Line 15 must				
	equal or exceed 60% for elementary, 55% for unified and 50%				
	for high school districts to avoid penalty under provisions of EC 41372		64.61%	4	
16.	District is exempt from EC 41372 because it meets the provisions				
	of EC 41374. (If exempt, enter 'X')				

PAF	RT III: DEFICIENCY AMOUNT	
	eficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not existence of EC 41374.	cempt under th
1.	Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2.	Percentage spent by this district (Part II, Line 15)	
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).	
5.	Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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	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	0.00
2	Classified Salaries	2000-2999	0.00
3	Employee Benefits	3000-3999	0.00
4	Books and Supplies	4000-4999	0.00
5	Services and Other Operating Expenditures	5000-5999	0.00
6	Equipment & Replacement	6400, 6500	0.00
7	Total Program Costs (In accordance with EC 48660.2 (a))		
	(Sum of lines 1 through 6)		0.00

Comp	oliance Calculation	Total Program
A.	Program Revenues*	
	(Funds 01, 09, and 62, Resource 2430, Objects 8091, 8099, 8311, and 8319)	0.00
B.	Net Revenues	
	(Line A times 90%)	0.00
C.	Program Costs	
	(Line 7)	0.00
D.	Difference*	
	(Line B minus Line C) (If positive, amount is subject to reduction from the next	
	apportionment)	0.00

<sup>\*</sup> 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.)

	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	525,070,606.00	19,840,031.00	544,910,637.00	57,246,798.00	60,136,664.00	542,020,771.00	26,485,000.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net OPEB Obligation	4,765,724.00		4,765,724.00	10,792,661.00		15,558,385.00	
Compensated Absences Payable	10,849,106.20		10,849,106.20		183,630.61	10,665,475.59	9,163,367.55
Governmental activities long-term liabilities	540,685,436.20	19,840,031.00	560,525,467.20	68,039,459.00	60,320,294.61	568,244,631.59	35,648,367.55
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

			2009-10			2010-11		
			Calculations			Calculations	Enternal Date/	
		Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals	
^	PRIOR YEAR DATA	Data	2008-09 Actual	Totals	Data	2009-10 Actual	Totals	
	(2008-09 Actual Appropriations Limit and Gann ADA		2000-09 Actual			2009-10 Actual		
	are from district's prior year Gann data reported to the CDE)							
	4							
	<ol> <li>FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)</li> </ol>	469,368,802.84		469,368,802.84			452,301,492.40	
	PRIOR YEAR GANN ADA (Preload/Line B9, PY column)	86,148.28		86,148.28			82,504.04	
		·					,	
	ADJUSTMENTS TO PRIOR YEAR LIMIT	Ad	djustments to 2008-	09	A	djustments to 2009-	10	
	<ol> <li>District Lapses, Reorganizations and Other Transfers</li> <li>Temporary Voter Approved Increases</li> </ol>							
	Less: Lapses of Voter Approved Increases							
	6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT							
	(Lines A3 plus A4 minus A5)			0.00			0.00	
	7. ADJUSTMENTS TO PRIOR YEAR ADA							
i	(Only for district lapses, reorganizations and							
l	other transfers, and only if adjustments to the							
	appropriations limit are entered in Line A3 above)							
B	CURRENT YEAR GANN ADA		2009-10 P2 Report			2010-11 P2 Estimate		
	(2009-10 data should tie to Principal Apportionment		2003-10 1 2 Report			ZOTO-TTT Z EStimate		
	Attendance Software reports)							
	1. Total K-12 ADA (Form A, Line 10)	81,170.14		81,170.14	80,153.75		80,153.75	
	2. ROC/P ADA**	1 222 22		4 000 00	101051	I	4.040.54	
	3. Total Charter Schools ADA (Form A, Line 26)	1,333.90		1,333.90	1,313.54		1,313.54	
	<ol> <li>Total Supplemental Instructional Hours**</li> <li>Divide Line B4 by 700 (Round to 2 decimal places)</li> </ol>							
	6. TOTAL P2 ADA (Lines B1 through B3 plus B5)			82,504.04			81,467.29	
	OTHER ADA							
	(From Principal Apportionment Attendance Software)  7. Apprentice Hours - High School							
	Applefitice Hours - High School     Divide Line B7 by 525 (Round to 2 decimal places)			0.00			0.00	
	9. TOTAL CURRENT YEAR GANN ADA							
	(Sum Lines B6 plus B8)			82,504.04			81,467.29	
C	LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED		2009-10 Actual			2010-11 Budget		
	TAXES AND SUBVENTIONS (Funds 01, 09, and 62)		2000 TO Adda			2010 11 Baagot		
	1. Homeowners' Exemption (Object 8021)	581,339.74		581,339.74	581,340.00		581,340.00	
	Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00	
	Other Subventions/In-Lieu Taxes (Object 8029)     Secured Roll Taxes (Obiect 8041)	1,049,551.50 60,438,253.77		1,049,551.50 60,438,253.77	25.00 60.094.914.00		25.00 60,094,914.00	
	<ol> <li>Secured Roll Taxes (Object 8041)</li> <li>Unsecured Roll Taxes (Object 8042)</li> </ol>	1,841,094.76		1,841,094.76	2,877,305.00		2,877,305.00	
	6. Prior Years' Taxes (Object 8043)	3,842,988.82		3,842,988.82	4,034,673.00		4,034,673.00	
	7. Supplemental Taxes (Object 8044)	997,530.38		997,530.38	433,930.00		433,930.00	
	8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	5,862,662.64		5,862,662.64	(456,945.00)		(456,945.00)	
	9. Penalties and Int. from Delinquent Taxes (Object 8048) 10. Other In-Lieu Taxes (Object 8082)	(59,024.57)		(59,024.57) 0.00	0.00		0.00	
	11. Comm. Redevelopment Funds (Obj. 8046, 8047 & 8625)	0.00		0.00	0.00		0.00	
	(Only if not counted in redevelopment agency's limit)	1,875,805.96		1,875,805.96	0.00		0.00	
	12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00	
	13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00	
	<ol> <li>Penalties and Int. from Delinquent Non-Revenue Limit Taxes (Object 8629) (Only those for the above taxes)</li> </ol>	0.00		0.00	0.00		0.00	
	15. Transfers to Charter Schools	0.00		0.00	0.00		0.00	
	in Lieu of Property Taxes (Object 8096)	(642,951.32)		(642,951.32)	(581,556.00)		(581,556.00)	
	16. TOTAL TAXES AND SUBVENTIONS							
	(Lines C1 through C15)	75,787,251.68	0.00	75,787,251.68	66,983,686.00	0.00	66,983,686.00	
	OTHER LOCAL REVENUES (Funds 01, 09, and 62)							
	17. To General Fund from Bond Interest and Redemption							
	Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00	
	18. TOTAL LOCAL PROCEEDS OF TAXES							
Ī	(Lines C16 plus C17)	75,787,251.68	0.00	75,787,251.68	66,983,686.00	0.00	66,983,686.00	

	2009-10 Calculations			2010-11 Calculations			
	Extracted		Entered Data/	Extracted		Entered Data/	
	Data	Adjustments*	Totals	Data	Adjustments*	Totals	
EXCLUDED APPROPRIATIONS							
<ol> <li>Medicare (Enter federally mandated amounts only from objs. 3301 &amp; 3302; do not include negotiated amounts)</li> </ol>			4,483,631.00			4,656,552.00	
OTHER EXCLUSIONS							
Americans with Disabilities Act     Unreimbursed Court Mandated Desegregation     Costs							
22. Other Unfunded Court-ordered or Federal Mandates 23. TOTAL EXCLUSIONS (Lines C19 through C22)			4,483,631.00			4,656,552.00	
STATE AID RECEIVED (Funds 01, 09, and 62)							
24. Revenue Limit State Aid - Current Year (Object 8011)	333,055,579.00 1,400.48		333,055,579.00 1,400.48	335,630,308.00		335,630,308.00	
<ul> <li>Revenue Limit State Aid - Prior Years (Object 8019)</li> <li>Supplemental Instruction - CY (Res. 0000, Object 8590)**</li> </ul>	1,400.46	4,494,646.49	4,494,646.49	0.00	4,228,364.00	4,228,364.00	
27. Supplemental Instruction - PY (Res. 0000, Object 8590)**		(201,084.00)	(201,084.00)		0.00	0.00	
<ol> <li>Comm Day Sch Addl Funding - CY (Res. 2430, Obj. 8311 and Res. 0000, Obj. 8590)**</li> </ol>		402 202 00	402 202 00		100 110 00	100 110 00	
29. Comm Day Sch Addl Funding - PY	-	102,282.96	102,282.96		109,140.00	109,140.00	
(Res. 2430, Obj. 8319 and Res. 0000, Obj. 8590)**  30. ROC/P Apportionment - CY (Res. 0000, Object 8590)**	-	(325.00) 3,412,498.48	(325.00) 3,412,498.48		14,071.00 2,811,229.00	14,071.00 2.811.229.00	
31. ROC/P Apportionment - PY (Res. 0000, Object 8590)**	-	22,703.38	22,703.38		0.00	0.00	
32. Charter Schs. Gen. Purpose Entitlement (Object 8015)	2,397,444.73		2,397,444.73	2,393,315.00		2,393,315.00	
33. Charter Schs. Categorical Block Grant (Object 8590)**	25,912,570.48		0.00 25,912,570.48	21,895,907.00		0.00 21,895,907.00	
34. Class Size Reduction, Grades K-3 (Object 8434) 35. Class Size Reduction, Grade 9 (Object 8590)**	25,912,570.46		0.00	21,695,907.00		0.00	
36. SUBTOTAL STATE AID RECEIVED (Lines C24 through C35)	361,366,994.69	7,830,722.31	369,197,717.00	359,919,530.00	7,162,804.00	367,082,334.00	
ADD BACK TRANSFERS TO COUNTY							
37. County Office Funds Transfer (Form RL, Line 32) 38. TOTAL STATE AID (Lines C36 plus C37)	246,235.00 361,613,229.69	7,830,722.31	246,235.00 369,443,952.00	233,703.00 360,153,233.00	7,162,804.00	233,703.00 367,316,037.00	
DATA FOR INTEREST CALCULATION							
39. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	712,929,775.42		712,929,775.42	645,459,381.00		645,459,381.00	
40. Total Interest and Return on Investments	4 000 242 05		1 000 242 05	4 020 705 00		4 020 705 00	
(Funds 01, 09, and 62; objects 8660 and 8662)	1,092,343.65		1,092,343.65	1,039,705.00		1,039,705.00	
APPROPRIATIONS LIMIT CALCULATIONS D. PRELIMINARY APPROPRIATIONS LIMIT		2009-10 Actual			2010-11 Budget		
Revised Prior Year Program Limit (Lines A1 plus A6)			469,368,802.84 1.0062			452,301,492.40 0.9746	
Inflation Adjustment     Program Population Adjustment (Lines B9 divided			1.0062			0.9746	
by [A2 plus A7]) (Round to four decimal places)			0.9577			0.9874	
PRELIMINARY APPROPRIATIONS LIMIT     (Lines D1 times D2 times D3)			452,301,492.40			435,258,790.26	
(Lines D1 times D2 times D3)			102,001,102.10			100,200,700.20	
APPROPRIATIONS SUBJECT TO THE LIMIT			75 707 054 00			00 000 000 00	
Local Revenues Excluding Interest (Line C18)     Preliminary State Aid Calculation			75,787,251.68			66,983,686.00	
Minimum State Aid in Local Limit (Greater of							
\$120 times Line B9 or \$2,400; but not greater			0.000.404.00			0.770.074.00	
than Line C38 or less than zero) b. Maximum State Aid in Local Limit			9,900,484.80			9,776,074.80	
(Lesser of Line C38 or Lines D4 minus D5 plus C23;							
but not less than zero)			369,443,952.00			367,316,037.00	
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			369,443,952.00			367,316,037.00	
7. Local Revenues in Proceeds of Taxes			, ,,,,,			,	
a. Interest Counting in Local Limit (Line C40 divided by			692 225 40			700,698.02	
[Lines C39 minus C40] times [Lines D5 plus D6c]) b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			683,225.49 76,470,477.17			67,684,384.02	
8. State Aid in Proceeds of Taxes (Greater of Line D6a,							
or Lines D4 minus D7b plus C23; but not greater than Line C38 or less than zero)			369,443,952.00			367,316,037.00	
9. Total Appropriations Subject to the Limit			, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			,: ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
a. Local Revenues (Line D7b)			76,470,477.17				
<ul><li>b. State Subventions (Line D8)</li><li>c. Less: Excluded Appropriations (Line C23)</li></ul>			369,443,952.00 4,483,631.00				
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT			., 100,001.00				
(Lines D9a plus D9b minus D9c)			441,430,798.17				

	2009-10 Calculations			2010-11 Calculations				
	Extracted		Entered Data/	Extracted		Entered Data/		
	Data	Adjustments*	Totals	Data	Adjustments*	Totals		
Adjustments to the Limit Per     Government Code Section 7902.1     (Line D9d minus D4; if negative, then zero)			0.00					
If not zero report amount to: Ana J. Matosantos, Director State Department of Finance Attention: School Gann Limits State Capitol, Room 1145 Sacramento, CA 95814								
Summary		2009-10 Actual			2010-11 Budget			
<ul><li>11. Adjusted Appropriations Limit (Lines D4 plus D10)</li><li>12. Appropriations Subject to the Limit</li></ul>			452,301,492.40			435,258,790.26		
(Line D9d)			441,430,798.17					
* Please provide below an explanation for each entry in the adjustments column.  ** Impacted by the flexibility provisions of SBX3 4 (Chapter 12, Statutes of 2009). Amounts in Section C, State Aid Received, can no longer be extracted and must be manually input into the Adjustments column.								
The flexibility provisions of SBX3 4 has affected the calculation as it runrestricted resource code 0000, the data for Section C, lines 26-31 h					ier III programs in			
umostroted recourse code code, and data for costion o, mice 25 or r	ido boon mandany o	ntored from informati	on in our 7 tooounting	ooitware.				
Susan Ginder, Executive Director of Fiscal Services		562-997-8126						
Gann Contact Person		Contact Phone Num	nber					

В.

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

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

### A.

Sa	laries and Benefits - Other General Administration and Centralized Data Processing	
1.	Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)	
	(Functions 7200-7700, goals 0000 and 9000)	22,697,116.13
2.	Contracted general administrative positions not paid through payroll	
	a. Enter the costs, if any, of general administrative positions performing services on site but paid through a	
	contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.  b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general	
	administrative position paid through a contract. Retain supporting documentation in case of audit.	
		<b>_</b>
L		
Sa	laries and Benefits - All Other Activities	
1.	Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)	

(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000)

616,613,321.66

Percentage of Plant Services Costs Attributable to General Administration

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

3.68%

### Part II - Adjustments for Employment Separation Costs

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

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

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

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

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

### Abnormal or Mass Separation Costs (required)

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

0.00	
------	--

Par	t III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)	
A.	Indirect Costs	
Α.	Other General Administration, less portion charged to restricted resources or specific goals	
	(Functions 7200-7600, objects 1000-5999, minus Line B9)	22,630,815.25
	2. Centralized Data Processing, less portion charged to restricted resources or specific goals	
	(Function 7700, objects 1000-5999, minus Line B10)	6,447,801.06
	3. External Financial Audit - Single Audit (Function 7190, objects 5000-5999)	0.00
	4. Staff Relations and Negotiations (Function 7120, objects 1000-5999)	0.00
	5. Plant Maintenance and Operations (portion relating to general administrative offices only)	
	(Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	2,848,725.00
	<ol> <li>Facilities Rents and Leases (portion relating to general administrative offices only)</li> <li>(Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)</li> </ol>	6,127.28
	7. Adjustment for Employment Separation Costs	0,127.20
	a. Plus: Normal Separation Costs (Part II, Line A)	0.00
	b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
	8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	31,933,468.59
	9. Carry-Forward Adjustment	
	(Part IV, Line F)	(1,007,273.05)
	10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	30,926,195.54
В.	Base Costs	
υ.	1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	455,264,709.25
	Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	77,358,730.61
	3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	57,078,238.14
	4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	978,199.13
	5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	7,116,959.62
	6. Enterprise (Function 6000, objects 1000-5999 except 5100)	16,067.19
	7. Board and Superintendent (Functions 7100-7180 except 7120, objects 1000-5999)	3,133,395.25
	8. External Financial Audit - Other (Function 7191, objects 5000-5999)	0.00
	9. Other General Administration (portion charged to restricted resources or specific goals only)	
	(Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600,	
	resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
	10. Centralized Data Processing (portion charged to restricted resources or specific goals only)	
	(Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	221.85
	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)	74,562,280.34
	12. Facilities Rents and Leases (all except portion relating to general administrative offices)	
	(Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	160,374.79
	13. Adjustment for Employment Separation Costs	
	a. Less: Normal Separation Costs (Part II, Line A)	0.00
	<ul><li>b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)</li><li>14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)</li></ul>	<u>0.00</u> 4,802,611.35
	15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	29,013,917.05
	16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	32,852,146.59
	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)	742,337,851.16
C.	Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
	(For information only - not for use when claiming/recovering indirect costs)	4.000/
	(Line A8 divided by Line B18)	4.30%
D.	Preliminary Proposed Indirect Cost Rate	
	(For final approved fixed-with-carry-forward rate for use in 2011-12 see www.cde.ca.gov/fg/ac/ic)	
	(Line A10 divided by Line B18)	4.17%

### Part IV - Carry-forward Adjustment

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

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

A.	Indirect c	osts incurred in the current year (Part III, Line A8)	31,933,468.59
В.	Carry-for	ward adjustment from prior year(s)	
	1. Carry	r-forward adjustment from the second prior year	(3,247,227.59)
	2. Carry	r-forward adjustment amount deferred from prior year(s), if any	0.00
C.	Carry-for	ward adjustment for under- or over-recovery in the current year	
		r-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect rate (4%) times Part III, Line B18); zero if negative	0.00
	(appr	recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of oved indirect cost rate (4%) times Part III, Line B18) or (the highest rate used to rer costs from any program (4%) times Part III, Line B18); zero if positive	(1,007,273.05)
D.	Prelimina	ry carry-forward adjustment (Line C1 or C2)	(1,007,273.05)
E.	Optional a	allocation of negative carry-forward adjustment over more than one year	
	the LEA c	negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA means forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment be allocated over more than one year.	ay request that justment over more
	Option 1.	Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	4.17%
	Option 2.	Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-503,636.53) is applied to the current year calculation and the remainder (\$-503,636.52) is deferred to one or more future years:	4.23%
	Option 3.	Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-335,757.68) is applied to the current year calculation and the remainder (\$-671,515.37) is deferred to one or more future years:	4.26%
	LEA reque	est for Option 1, Option 2, or Option 3	
			1
F.		ward adjustment used in Part III, Line A9 (Line D minus amount deferred if or Option 3 is selected)	(1,007,273.05)

## Unaudited Actuals 2009-10 Unaudited Actuals Exhibit A: Indirect Cost Rates Charged to Programs

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Approved indirect cost rate: 4.00% Highest rate used in any program: 4.00%

		Eligible Expenditures (Objects 1000-5999	Indirect Costs Charged	Rate
Fund	Resource	except Object 5100)	(Objects 7310 and 7350)	Used
01	2900	5,094,110.43	133,655.33	2.62%
01	3010	33,965,638.93	1,358,625.15	4.00%
01	3011	13,542,816.56	541,712.60	4.00%
01	3030	699,995.46	24,499.83	3.50%
01	3060	305,849.44	11,233.98	3.67%
01	3180	662,043.96	26,481.76	4.00%
01	3181	243,052.19	9,722.09	4.00%
01	3185	363,829.06	14,553.20	4.00%
01	3200	16,888,186.59	675,527.46	4.00%
01	3310	19,258,108.90	770,367.67	4.00%
01	3311	53,753.31	2,150.14	4.00%
01	3313	1,581,439.31	63,257.60	4.00%
01	3315	4,281,609.77	171,264.28	4.00%
01	3319	61,059.59	2,442.38	4.00%
01	3320	3,044,398.05	121,775.90	4.00%
01	3324	744,301.87	29,772.12	4.00%
01	3345	3,099.04	123.96	4.00%
01	3385	454,996.25	18,199.81	4.00%
01	3395	14,423.09	576.91	4.00%
01	3410	294,028.87	9,456.93	3.22%
01	3710	776,919.56	31,076.80	4.00%
01	4035	5,644,823.93	225,792.96	4.00%
01	4045	475,318.55	19,012.75	4.00%
01	4110	581,241.60	23,249.61	4.00%
01	4123	33,631.54	1,345.42	4.00%
01	4124	3,301,860.28	132,074.41	4.00%
01	4201	100,590.45	4,023.62	4.00%
01	4203	2,425,171.50	21,528.27	0.89%
01	4510	15,421.34	616.85	4.00%
01	4810	32,266.76	1,290.67	4.00%
01	5575	136,293.93	3,407.35	2.50%
01	5630	65,875.96	2,635.04	4.00%
01	5635	1,415.33	56.61	4.00%
01	5810	8,902,423.61	310,205.70	3.48%
01	6010	8,103,473.49	324,139.19	4.00%
01	6286	906,360.49	36,254.41	4.00%
01	6378	46,422.02	1,856.88	4.00%
01	6385	94,080.90	3,763.25	4.00%
01	6500	61,829,791.51	2,473,192.43	4.00%
01	6515	961.54	38.46	4.00%
01	6520	292,705.77	11,708.23	4.00%
01	6530	15,804.82	632.18	4.00%

California Dept of Education

SACS Financial Reporting Software - 2010.2.0

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## Unaudited Actuals 2009-10 Unaudited Actuals Exhibit A: Indirect Cost Rates Charged to Programs

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Eligible	Expenditures
/OL:	. 1 - 4000 E000

		(Objects 1000-5999	Indirect Costs Charged	Rate
Fund	Resource	except Object 5100)	(Objects 7310 and 7350)	Used
01	6535	25,827.90	1,033.10	4.00%
01	6660	99,386.22	3,975.45	4.00%
01	6670	243,250.50	9,730.02	4.00%
01	7090	8,723,093.72	261,693.05	3.00%
01	7091	2,584,260.15	77,527.83	3.00%
01	7220	110,433.54	4,417.34	4.00%
01	7230	3,173,960.60	126,958.43	4.00%
01	7240	6,710,105.86	268,404.26	4.00%
01	7400	1,278,652.90	51,146.15	4.00%
01	7810	568,486.58	22,739.47	4.00%
01	8150	15,995,869.24	639,834.86	4.00%
01	9010	3,208,099.36	20,830.18	0.65%
11	9010	257,811.34	3,461.52	1.34%
12	5210	17,379,186.81	681,830.66	3.92%
12	5810	884,232.85	35,369.31	4.00%
12	6060	4,281,823.33	171,272.93	4.00%
12	6105	5,069,639.43	202,785.58	4.00%
12	9010	832,330.36	7,475.08	0.90%
13	5310	32,741,341.12	248,724.00	0.76%

Revenues, Expenditures and Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCA	•	(Nesource 1100)	Expenditure	(Itesource coop)	Totals
Alignor Available For This Floor     Adjusted Beginning Fund Balance	9791-9795	61,997.52		2,260,059.11	2,322,056.63
2. State Lottery Revenue	8560	9.684.607.50		1,646,526.19	11,331,133.69
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
Transfers from Funds of     Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted	0000	0.00		0.00	0.00
Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		9,746,605.02	0.00	3,906,585.30	13,653,190.32
B. EXPENDITURES AND OTHER FINANC	NG USES				
1. Certificated Salaries	1000-1999	4,295,145.15			4,295,145.15
2. Classified Salaries	2000-2999	2,390.71			2,390.71
Employee Benefits	3000-3999	521,851.25			521,851.25
Books and Supplies	4000-4999	72,323.83		1,243,176.73	1,315,500.56
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	4,852,662.20			4,852,662.20
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			19,783.52	19,783.52
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
Interagency Transfers Out     a. To Other Districts, County     Offices, and Charter Schools	7211,7212,7221,	0.00			0.00
b. To JPAs and All Others	7222,7281,7282 7213,7223, 7283,7299	0.00			0.00
Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing		0.00			0.00
(Sum Lines B1 through B11)		9,744,373.14	0.00	1,262,960.25	11,007,333.39
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	2,231.88	0.00	2,643,625.05	2,645,856.93

## D. COMMENTS:

Lottery funds allocated to contracted continuation high school.

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

\*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 purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriatened.

## **Unaudited Actuals** 2009-10 Unaudited Actuals No Child Left Behind Maintenance of Effort Expenditures

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	Fun	ds 01, 09, and	d 62	2009-10
Section I - Expenditures	Goals	Functions	Objects	Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	730,194,683.60
B. Less all federal expenditures not allowed for MOE				
(Resources 3000-5999, except 3330, 3340, 3355, 3360,				
3370, 3375, 3385, and 3405)	All	All	1000-7999	134,076,017.36
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
			1000-7999	
1. Community Services	All	5000-5999	except 3801-3802	6,864,767.82
•	All except	All except		
Capital Outlay	7100-7199	5000-5999	6000-6999	902,461.11
O Dalid Carrier			5400-5450, 5800, 7430-	0.00
3. Debt Service	All	9100	7439	0.00
4. Other Transfers Out	All	9200	7200-7299	117,450.00
Interfund Transfers Out	A.II	0000	7000 7000	8,800,785.37
5. Interiulia Hansiers Out	All	9300	7600-7629	6,600,765.37
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
, in cancer i mananing coop	7 111	All except	1000-7999	
7. Nonagency	7100-7199	5000-5999, 9000-9999	except 3801-3802	0.00
Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	71007130	3000 0000	0001 0002	0.00
	All	All	8710	0.00
9. PERS Reduction	A.II	A.II	2004 2002	2 100 020 50
9. PERS Reduction	All	All	3801-3802	2,188,929.59
<ol> <li>Supplemental expenditures made as a result of a Presidentially declared disaster</li> </ol>		entered. Must of s in lines B, C D2.		
11. Total state and local expenditures not				
allowed for MOE calculation (Sum lines C1 through C10)				18,874,393.89
(outri lines of through of o)			1000-7143,	10,074,000.00
D. Plus additional MOE expenditures:			7300-7439	
<ol> <li>Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)</li> </ol>	All	ΔII	minus 8000-8699	0.00
(i unus 13 anu 01) (ii negative, then zero)		All		0.00
2. Expenditures to cover deficits for student body activities		entered. Must i itures in lines i		
E. Total expenditures before adjustments				
(Line A minus lines B and C11, plus lines D1 and D2)				577,244,272.35
F. Charter school expenditure adjustments (From Section V)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				577,244,272.35

## Unaudited Actuals 2009-10 Unaudited Actuals No Child Left Behind Maintenance of Effort Expenditures

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Section II - Expenditures Per ADA		2009-10 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance		EXPO.T OF ABA
(Form A, Annual ADA column, lines 3, 6, and 26)		82,356.77
B. Supplemental Instructional Hours converted to ADA (Form A, Annual ADA column, lines 21 and 27 - Currently		
not collected due to flexibility provisions of ABX3 4)		
C. Total ADA before adjustments (Lines A plus B)		82,356.77
D. Charter school ADA adjustments (From Section V)		0.00
E. Adjusted total ADA (Lines C plus D)		82,356.77
F. Expenditures per ADA (Line I.G divided by Line II.E)		\$7,009.07
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year Form NCMOE, Line I.G and Line II.F). (Note: If the prior year MOE was not met, or the prior year calculations included supplemental instructional hours ADA, in its final determination CDE will adjust the prior year base expenditure or prior year expenditure per ADA amounts.)	633,690,874.82	7,433.77
<ol> <li>Adjustments to base expenditure or expenditure per ADA amounts (From Section VI)</li> </ol>	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	633,690,874.82	7,433.77
B. Required effort (Line A.2 times 90%)	570,321,787.34	6,690.39
C. Current year expenditures (Line I.G and Line II.F)	577,244,272.35	7,009.07
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. I either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	f	Met
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2011-12 may		
be reduced by the lower of the two percentages)	0.00%	0.00%

## Unaudited Actuals 2009-10 Unaudited Actuals No Child Left Behind Maintenance of Effort Expenditures

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Section IV - ARRA State Fiscal Stabilization Fund (SFSF) Expenditures to Meet MOE Requirement

(If both amounts in Line D of Section III are positive)							
	Fun	nds 01, 09, an	d 62				
0505 5 11/4 (D 0000)				2009-10			
SFSF Expenditures (Resource 3200)	Goals	Functions	Objects	Expenditures			
A. SFSF Expenditures available to apply to deficiency:							
All Resource 3200 Expenditures	All	All	1000-7999	17,563,714.05			
Less state and local expenditures not allowed for MOE:							
a. Community Services	All	5000-5999	1000-7999 except 3801-3802	0.00			
b. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	0.00			
c. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00			
d. Other Transfers Out	All	9200	7200-7299	0.00			
e. Interfund Transfers Out	All	9300	7600-7629	0.00			
f. All Other Financing Uses	All	9100 9200	7699 7651	0.00			
g. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	0.00			
h. PERS Reduction	All	All	3801-3802	1,411.95			
<ul> <li>i. Supplemental expenditures made as a result of a Presidentially declared disaster.</li> </ul>		entered. Must ires previously					
<ul> <li>j. Total state and local expenditures not allowed for MOE calculation (Sum lines A2a through A2i)</li> </ul>				1,411.95			
3. Plus additional MOE expenditures:		entered. Must					
a. Expenditures to cover deficits for student body activities	expenditu	ıres previously	r included.				
Total SFSF expenditures available to apply to deficiency     (Line IV.A1 minus Line IV.A2j plus Line IV.A3a)				17,562,302.10			

## Unaudited Actuals 2009-10 Unaudited Actuals No Child Left Behind Maintenance of Effort Expenditures

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Section IV - ARRA State Fiscal Stabilization Fund (SFSF) Expenditures to Meet MOE Requirement (If both amounts in Line D of Section III are positive) (continued) Aggregate Expenditures/ Per ADA Expenditures Total Per ADA B. MOE deficiency amount if MOE not met Col 1 (Line III.D) and Col 2 (Line III.D x Line II.E) 0.00 0.00 C. SFSF expenditures applied (Using lowest amount needed) (Lowest amount in Line IV.B, up to amount available in Line IV.A4) 0.00 0.00 D. Total expenditures, with adjustments, Col 1 (Line I.G plus Line IV.C) 577,244,272.35 E. Total expenditures per ADA, with adjustments, Col 2 (Col 1 Line IV.D divided by Line II.E) 7.009.07 F. Adjusted MOE expenditures deficiency amount, Col 1 (Line IV.B minus Line IV.C) 0.00 G. Adjusted MOE per pupil expenditure deficiency amount, Col 2 0.00 (Line III.B minus IV.E) (If negative, then zero) H. MOE determination with SFSF expenditure adjustment. MOE Met (If both amounts in lines F and G are positive, MOE not met. If either column in Line IV.F or IV.G equals zero, MOE requirement has been met) I. MOE adjusted deficiency percentage, if MOE not met; otherwise zero. Col 1 (Line IV.F divided by Line III.B) and Col 2 (Line IV.G divided by Line III.B) (Funding under NCLB covered programs in FY 2011-12 may be reduced by the lower of the two percentages) 0.00% 0.00%

## Unaudited Actuals 2009-10 Unaudited Actuals No Child Left Behind Maintenance of Effort Expenditures

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SECTION V - Detail of Charter School Adjustments (used	in Section I, Line F and Section II, Line	e D)
Charter School Name	Expenditure Adjustment	ADA Adjustment
Total charter school adjustments	0.00	0.00
OFOTION VI. Detail of Adirectments to Dans Franco different	os (usad in Saction III. Lina A.1)	
SECTION VI - Detail of Adjustments to Base Expenditure	s (useu iii section iii, Line A. i)	
SECTION VI - Detail of Adjustments to Base Expenditure  Description of Adjustments	Total Expenditures	Expenditures Per ADA

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

			Teacher Full-Time Ec	quivalents		Classroom	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)
	istributed Expenditures, Fund 01, Goals 0000 e allocated based on factors input)	19,745,161.17	2,824,991.85	41,350,909.74	30,571,454.50	76,807,455.19	134,198.61	6,863,546.37
B. Enter Allocation	• ′	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
(Note: All	ocation factors are only needed for a column if ndistributed expenditures in line A.)		,				· · ·	
Instructional Goal	s Description							
0001	Pre-Kindergarten	2.40	2.40	2.40	2.40	2.38	2.38	
1110	Regular Education, K-12	3,303.50	3,303.50	3,303.50	3,303.50	3,276.95	3,276.95	7,530.00
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	
3200	Continuation Schools	12.50	12.50	12.50	12.50	12.40	12.40	12.00
3300	Independent Study Centers	23.70	23.70	23.70	23.70	23.51	23.51	
3400	Opportunity Schools	6.00	6.00	6.00	6.00	5.95	5.95	
3550	Community Day Schools	4.00	4.00	4.00	4.00	3.97	3.97	
3700	Specialized Secondary Programs	19.00	19.00	19.00	19.00	18.85	18.85	
3800	Vocational Education	0.00	0.00	0.00	0.00	0.00	0.00	
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	
4630	Adult Vocational Education	0.00	0.00	0.00	0.00	0.00	0.00	
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	
5000-5999	Special Education (allocated to 5001)	501.38	501.38	501.38	501.38	497.35	497.35	2,729.00
6000	ROC/P	19.35	19.35	19.35	19.35	19.19	19.19	
Other Goals	Description							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	
8100	Community Services	0.00	0.00	0.00	0.00	0.00	0.00	
8500	Child Care and Development Services	6.30	6.30	6.30	6.30	6.25	6.25	
Other Funds	Description							
	Adult Education (Fund 11)					0.00		
	Child Development (Fund 12)	199.81	199.81	199.81	199.81	198.20	198.20	
	Cafeteria (Funds 13 & 61)					0.00	0.00	
C. Total Allocation	Factors	4,097.94	4,097.94	4,097.94	4,097.94	4,065.00	4,065.00	10,271.00

			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
Instructiona		COMMINI 1	201411111 2	Column	COMMIN .	Columnia	Corumno
Goals							
0001	Pre-Kindergarten	501,933.61	100,388.75	602,322.36	25,669.25		627,991.61
1110	Regular Education, K–12	370,614,720.41	143,231,348.85	513,846,069.26	21,898,640.32		535,744,709.58
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	1,938,030.17	530,955.86	2,468,986.03	105,221.08		2,574,207.11
3300	Independent Study Centers	5,185,996.08	991,480.85	6,177,476.93	263,266.28		6,440,743.21
3400	Opportunity Schools	902,278.76	250,971.87	1,153,250.63	49,148.22		1,202,398.85
3550	Community Day Schools	738,158.39	167,377.68	905,536.07	38,591.34		944,127.41
3700	Specialized Secondary Programs	4,063,259.34	794,901.99	4,858,161.33	207,040.85		5,065,202.18
3800	Vocational Education	930,303.84	0.00	930,303.84	39,646.87		969,950.71
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	0.00	0.00	0.00	0.00		0.00
4850	Migrant Education	289,504.31	0.00	289,504.31	12,337.84		301,842.15
5000-5999	Special Education	115,422,883.63	22,798,491.67	138,221,375.30	5,890,597.13		144,111,972.43
6000	Regional Occupational Ctr/Prg (ROC/P)	2,954,137.35	809,407.94	3,763,545.29	160,391.47		3,923,936.76
Other Goals	1						
7110	Nonagency - Educational	274,138.21	0.00	274,138.21	11,682.98		285,821.19
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	4,841,803.77	0.00	4,841,803.77	206,343.74		5,048,147.51
8500	Child Care and Development Services	2,776,740.12	263,567.77	3,040,307.89	129,569.17		3,169,877.06
Other Costs							,
	Food Services					4,128.56	4,128.56
	Enterprise					16,067.19	16,067.19
	Facilities Acquisition & Construction					792,012.42	792,012.42
	Other Outgo					8,925,211.37	8,925,211.37
Other	Adult Education, Child Development,						, , , , , , , , , , , , , , , , , , , ,
Funds	Cafeteria, Foundation ([Column 3 +						
	CAC, line C5] times CAC, line E)		8,358,824.17	8,358,824.17	3,197,456.04		11,556,280.21
	Indirect Costs Charged to Other Funds		, -,-	,, - , - , - , - , - , - , - , - ,	, ,		,===, =,,==
	(Fund 01, Functions 7200-7600, Object						
	7350)				(1,509,943.94)		(1,509,943.94
	Total General Fund Expenditures	511,433,887.99	178,297,717.40	689,731,605.39	30,725,658.64	9,737,419.54	730,194,683.57

# Unaudited Actuals 2009-10 General Fund Program Cost Report Schedule of Direct Charged Costs (DCC)

		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		1999)	2200)	2473)	(Function 2700)	3100 and 3700)	(Function 3000)	400)	3777)	1777, except 7210)	8400)	(Tunction 8700)	Total
0001	Pre-Kindergarten	220,956.79	160,099.39	702.25	0.00	111,551.64	0.00	0.00	_		8,623.54	0.00	501,933.61
1110	Regular Education, K-12	364,492,564.88	12,834.21	4,543,218.32	0.00	566,903.87	0.00	978,199.13			0.00	21,000.00	370,614,720.41
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	1,166,582.82	10,815.84	0.00	454,099.39	126,547.29	0.00	0.00			179,984.83	0.00	1,938,030.17
3300	Independent Study Centers	4,682,220.15	62,475.24	0.00	319,521.13	121,779.56	0.00	0.00			0.00	0.00	5,185,996.08
3400	Opportunity Schools	641,020.28	34,451.27	0.00	0.00	0.00	0.00	0.00			226,807.21	0.00	902,278.76
3550	Community Day Schools	410,621.86	145,955.21	0.00	717.00	0.00	0.00	0.00			180,864.32	0.00	738,158.39
3700	Specialized Secondary Programs	2,868,404.73	0.00	0.00	829,195.30	213,256.04	132,708.92	0.00			8,390.89	11,303.46	4,063,259.34
3800	Vocational Education	826,483.14	18,099.42	0.00	81,813.81	448.24	0.00	0.00			3,459.23	0.00	930,303.84
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	190,723.66	61,968.78	14,281.67	0.00	22,530.20	0.00	0.00			0.00	0.00	289,504.31
5000-5999	Special Education	91,018,097.53	5,290,485.01	305,147.13	370,065.18	9,569,438.03	8,755,920.66	0.00			113,730.09	0.00	115,422,883.63
6000	ROC/P	2,199,528.34	0.00	0.00	655,838.64	28,252.31	0.00	0.00			70,518.06	0.00	2,954,137.35
Other Goals	1												
7110	Nonagency - Educational	242,659.33	10,461.96	4,741.05	14.00	11,362.23	0.00	0.00	0.00	0.00	4,899.64	0.00	274,138.21
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		4,841,803.77	0.00	0.00	0.00	4,841,803.77
8500	Child Care and Development Services	324,475.47	50,666.65	0.00	0.00	117,720.12	0.00		2,275,155.85	0.00	8,722.03	0.00	2,776,740.12
Total Direct	Charged Costs	469,284,338.98	5,858,312.98	4,868,090.42	2,711,264.45	10,889,789.53	8,888,629.58	978,199.13	7,116,959.62	0.00	805,999.84	32,303.46	511,433,887.99

<sup>\*</sup> Functions 7100-7199 for goals 8100 and 8500

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

		Allocated Support Co			
Goal	Type of Program	Full-Time Equivalents	Classroom Units	Pupils Transported	Total
Instructional Goals					
0001	Pre-Kindergarten	55,340.50	45,048.25	0.00	100,388.75
1110	Regular Education, K–12	76,173,890.00	62,025,572.55	5,031,886.30	143,231,348.85
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	288,231.76	234,705.16	8,018.94	530,955.86
3300	Independent Study Centers	546,487.42	444,993.43	0.00	991,480.85
3400	Opportunity Schools	138,351.24	112,620.63	0.00	250,971.87
3550	Community Day Schools	92,234.17	75,143.51	0.00	167,377.68
3700	Specialized Secondary Programs	438,112.28	356,789.71	0.00	794,901.99
3800	Vocational Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	11,561,091.25	9,413,759.29	1,823,641.13	22,798,491.67
6000	ROC/P	446,182.77	363,225.17	0.00	809,407.94
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	145,268.80	118,298.97	0.00	263,567.77
Other Funds					
	Adult Education (Fund 11)		0.00		0.00
	Child Development (Fund 12)	4,607,327.06	3,751,497.11	0.00	8,358,824.17
	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Su	upport Costs	94,492,517.25	76,941,653.78	6,863,546.37	178,297,717.40

## **Unaudited Actuals** 2009-10 Program Cost Report Schedule of Central Administration Costs (CAC)

Α.	Central Administration Costs in General Fund	
Α.		
	Board and Superintendent (Fund 01, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	2 122 205 25
1	/	3,133,395.25
	External Financial Audits (Fund 01, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	0.00
2		0.00
	Other General Administration (Fund 01, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	22 654 194 42
3	1000-7999)	22,654,184.42
4	Centralized Data Processing (Fund 01, Function 7700, Goal 0000, Objects 1000-7999)	6,448,022.91
5	Total Central Administration Costs in General Fund	32,235,602.58
		, ,
В.	Direct Charged and Allocated Costs in General Fund	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	511,433,887.99
2	Total Allocated Costs (from Form PCR, Column 2, Total)	178,297,717.40
3	Total Direct Charged and Allocated Costs in General Fund	689,731,605.39
<b>C.</b>	Direct Charged Costs in Other Funds	4 000 (11 05
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	4,802,611.35
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	29,013,917.05
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	32,852,146.59
,	Foundation (Funda 10 % 57, Okiosta 1000 5000 5100)	
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	66,668,674.99
D.	Total Direct Charged and Allocated Costs (B3 + C5)	756,400,280.38
Ε.	Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	4.26%

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

	Food Services	Enterprise	Facilities Acquisition & Construction	Other Outgo	Table
Type of Activity	(Function 3700)	(Function 6000)	(Function 8500)	(Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	4,128.56				4,128.56
Enterprise (Objects 1000-5999, 6400, and 6500)	_	16,067.19			16,067.19
Facilities Acquisition & Construction (Objects 1000-6500)			792,012.42		792,012.42
Other Outgo (Objects 1000-7999)				8,925,211.37	8,925,211.37
Total Other Costs	4,128.56	16,067.19	792,012.42	8,925,211.37	9,737,419.54

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Description	Principal Appt. Software Data ID	2009-10 Unaudited Actuals	2010-11 Budget
BASE REVENUE LIMIT PER ADA	Data ID	Ollaudited Actuals	Buuget
Base Revenue Limit per ADA (prior year)	0025	6,106.08	6,368.08
2. Inflation Increase	0041	262.00	(25.00)
3. All Other Adjustments	0042, 0525	202.00	(23.00)
4. TOTAL, BASE REVENUE LIMIT PER ADA	0042, 0020		
(Sum Lines 1 through 3)	0024	6,368.08	6,343.08
REVENUE LIMIT SUBJECT TO DEFICIT	0024	0,300.00	0,343.00
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	6,368.08	6,343.08
b. Revenue Limit ADA	0033	82,544.45	81,353.18
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	525,649,661.16	516,029,728.99
6. Allowance for Necessary Small School	0489	525,049,001.10	510,029,720.99
7. Gain or Loss from Interdistrict Attendance Agreements	0272		
Reals for Needy Pupils	0090		
	0090		
Special Revenue Limit Adjustments     One time Equalization Adjustments	0275		
One-time Equalization Adjustments     Revenue Limit Adjustments	0275		
12. Less: All Charter District Revenue Limit Adjustment	· ·		
	0217	4 705 050 00	4 507 000 00
13. Beginning Teacher Salary Incentive Funding	0552	1,765,053.00	1,567,220.00
14. Less: Class Size Penalties Adjustment	0173		
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines	0000	507 444 744 40	547 F00 040 00
5c through 11, plus Line 13, minus Lines 12 and 14)	0082	527,414,714.16	517,596,948.99
DEFICIT CALCULATION	1 0004	0.04045	0.77705
16. Deficit Factor	0281	0.81645	0.77795
17. TOTAL DEFICITED REVENUE LIMIT	0004	400 007 740 00	100 001 510 15
(Line 15 times Line 16)	0284	430,607,743.38	402,664,546.47
OTHER REVENUE LIMIT ITEMS	T		
18. Unemployment Insurance Revenue	0060	1,495,453.00	1,407,785.00
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	2,529,664.00	1,662,587.00
22. PERS Safety Adjustment/SFUSD PERS Adjustment	0205, 0654		
23. TOTAL, OTHER REVENUE LIMIT ITEMS			
(Sum Lines 18 and 22, minus Lines 19 through 21)		(1,034,211.00)	(254,802.00)
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	429,573,532.38	402,409,744.47

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	Principal Appt. Software	2009-10	2010-11
Description	Data ID	Unaudited Actuals	Budget
REVENUE LIMIT - LOCAL SOURCES			
25. Property Taxes	0587, 0660	74,554,398.00	67,565,242.00
26. Miscellaneous Funds	0588	37,083.57	54,074.00
27. Community Redevelopment Funds	0589	1,835,130.00	
28. Less: Charter Schools In-lieu Taxes	0595	1,185,623.68	1,073,583.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES			
(Sum Lines 25 through 27, minus Line 28)	0126	75,240,987.89	66,545,733.00
30. Charter School General Purpose Block Grant Offset			
(Unified Districts Only)	0293		
31. STATE AID PORTION OF REVENUE LIMIT			
(Sum Line 24, minus Lines 29 and 30.			
If negative, then zero)	0111	354,332,544.49	335,864,011.47
OTHER ITEMS			
32. Less: County Office Funds Transfer	0458	246,235.00	233,703.00
33. Core Academic Program	9001		
34. California High School Exit Exam	9002		
35. Pupil Promotion and Retention Programs			
(Retained and Recommended for Retention,			
and Low STAR and At Risk of Retention)	9016, 9017		
36. Apprenticeship Funding	0570		
37. Community Day School Additional Funding	3103, 9007		
38. Basic Aid "Choice"/Court Ordered Voluntary			
Pupil Transfer	0634, 0629		
39. Basic Aid Supplement Charter School Adjustment	9018		
40. All Other Adjustments		(21,030,730.00)	0.00
41. TOTAL, OTHER ITEMS			
(Sum Lines 33 through 40, minus Line 32)		(21,276,965.00)	(233,703.00)
42. TOTAL, STATE AID PORTION OF REVENUE			
LIMIT (Sum Lines 31 and 41)			
(This amount should agree with Object 8011)		333,055,579.49	335,630,308.47
43. Less: Revenue Limit State Apportionment Receipts			
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT			
(Line 42 minus Line 43)		333,055,579.49	

OTHER NON-REVENUE LIMIT ITEMS			
45. Core Academic Program	9001	1,364,012.00	1,363,047.00
46. California High School Exit Exam	9002	1,745,560.00	1,739,942.00
47. Pupil Promotion and Retention Programs (Retained and Recommended for Retention,			
and Low STAR and At Risk of Retention)	9016, 9017	1,127,663.00	1,127,057.00
48. Apprenticeship Funding	0570		
49. Community Day School Additional Funding	3103, 9007	95,743.00	95,506.00

# Unaudited Actuals 2009-10 General Fund Special Education Revenue Allocations Setup

19 64725 0000000 Form SEAS

Current LEA:	19-64725-0000000 Long Beach Unified	
Selected SELPA:		(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELF	PAS FOR THIS LEA SELPA-TITLE	DATE APPROVED (from Form SEA)
DL	Long Beach Unified	

FOR ALL FUNDS									
Des	cription	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
01 (	GENERAL FUND								
	Expenditure Detail Other Sources/Uses Detail	0.00	(1,318,176.05)	0.00	(1,509,943.94)	16,891,176.00	8,800,785.37		
	Fund Reconciliation					10,091,170.00	0,000,703.37	13,806,183.81	61,383,573.91
	CHARTER SCHOOLS SPECIAL REVENUE FUND	0.00	0.00	0.00	0.00				
	Expenditure Detail Other Sources/Uses Detail	0.00	0.00	0.00	0.00	0.00	0.00		
	Fund Reconciliation							0.00	0.00
	ADULT EDUCATION FUND Expenditure Detail	51,690.40	0.00	162,486.38	0.00				
	Other Sources/Uses Detail	- 1,0		,		4,096,272.00	0.00		
	Fund Reconciliation CHILD DEVELOPMENT FUND						-	47,735.08	418,236.10
	Expenditure Detail	309,160.01	0.00	1,098,733.56	0.00				
	Other Sources/Uses Detail				_	53,216.17	0.00	54 404 00	
	Fund Reconciliation CAFETERIA SPECIAL REVENUE FUND							54,164.00	3,032,009.65
	Expenditure Detail	917,310.25	0.00	248,724.00	0.00				
	Other Sources/Uses Detail Fund Reconciliation				-	196,821.20	0.00	181,173.80	10,067,919.18
	DEFERRED MAINTENANCE FUND						ľ	101,170.00	10,007,010.10
	Expenditure Detail	17,548.08	0.00			3,100,000.00	0.00		
	Other Sources/Uses Detail Fund Reconciliation				-	3,100,000.00	0.00	3,100,000.00	8,476.36
15 I	PUPIL TRANSPORTATION EQUIPMENT FUND							-,,	-,
	Expenditure Detail Other Sources/Uses Detail	0.00	0.00			0.00	0.00		
	Fund Reconciliation				-	0.00	0.00	0.00	0.00
	PECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
	Expenditure Detail Other Sources/Uses Detail					0.00	13,291,733.00		
	Fund Reconciliation						., ,	0.00	0.00
	SCHOOL BUS EMISSIONS REDUCTION FUND Expenditure Detail	0.00	0.00						
	Other Sources/Uses Detail	0.00	0.00			0.00	0.00		
	Fund Reconciliation							0.00	0.00
	FOUNDATION SPECIAL REVENUE FUND Expenditure Detail	0.00	0.00	0.00	0.00				
	Other Sources/Uses Detail						0.00		
	Fund Reconciliation PECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS						ŀ	0.00	0.00
	Expenditure Detail								
	Other Sources/Uses Detail				_	0.00	0.00	2.22	
	Fund Reconciliation BUILDING FUND						ŀ	0.00	0.00
	Expenditure Detail	0.00	0.00						
	Other Sources/Uses Detail Fund Reconciliation				-	0.00	5,600,000.00	8,931,446.71	3,355,341.58
	CAPITAL FACILITIES FUND						•	0,931,440.71	3,300,341.00
	Expenditure Detail	19,952.78	0.00			0.00	2.22		
	Other Sources/Uses Detail Fund Reconciliation				-	0.00	0.00	91,321.02	24,578.90
30 8	STATE SCHOOL BUILDING LEASE/PURCHASE FUND						ľ		
	Expenditure Detail Other Sources/Uses Detail	0.00	0.00			0.00	0.00		
	Fund Reconciliation				-	0.00	0.00	0.00	0.00
	COUNTY SCHOOL FACILITIES FUND	0.00	0.00						
	Expenditure Detail Other Sources/Uses Detail	0.00	0.00			2,500,000.00	0.00		
	Fund Reconciliation				-	_,,,,		201,668.00	8,788,030.67
	PECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS Expenditure Detail	0.00	0.00						
	Other Sources/Uses Detail	0.00	0.00			0.00	3,599,443.00		
	Fund Reconciliation							0.00	0.00
	CAP PROJ FUND FOR BLENDED COMPONENT UNITS  Expenditure Detail	0.00	0.00						
	Other Sources/Uses Detail					0.00	0.00		
	Fund Reconciliation BOND INTEREST AND REDEMPTION FUND						ŀ	0.00	0.00
	Expenditure Detail								
	Other Sources/Uses Detail				_	0.00	0.00	2.22	
	Fund Reconciliation DEBT SVC FUND FOR BLENDED COMPONENT UNITS						-	0.00	0.00
	Expenditure Detail								
	Other Sources/Uses Detail Fund Reconciliation					0.00	0.00	0.00	0.00
	Fund Reconciliation  TAX OVERRIDE FUND							0.00	0.00
	Expenditure Detail								
	Other Sources/Uses Detail Fund Reconciliation				-	0.00	0.00	0.00	0.00
	DEBT SERVICE FUND							0.00	0.00
	Expenditure Detail					0.00	0.00		
	Other Sources/Uses Detail Fund Reconciliation				l l	0.00	0.00	0.00	0.00
57	FOUNDATION PERMANENT FUND								2.00
	Expenditure Detail Other Sources/Uses Detail	0.00	0.00	0.00	0.00		0.00		
	Fund Reconciliation				ľ		0.00	0.00	0.00
	CAFETERIA ENTERPRISE FUND	0.00	2.55	0.00	2.5				·
	Expenditure Detail Other Sources/Uses Detail	0.00	0.00	0.00	0.00	0.00	0.00		
	Fund Reconciliation				ŀ	0.00	0.00	0.00	0.00
	CHARTER SCHOOLS ENTERPRISE FUND Expenditure Detail	0.00	0.00	0.00	0.00				
	LANGUARUE DEIGH	0.00	0.00	0.00	0.00				
	Other Sources/Uses Detail					0.00	0.00		

	Direct Costs - Transfers In	Interfund Transfers Out	Indirect Cost Transfers In	ts - Interfund Transfers Out	Interfund Transfers In	Interfund Transfers Out	Due From Other Funds	Due To Other Funds
Description	5750	5750	7350	7350	8900-8929	7600-7629	9310	9610
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	2,514.53	0.00						
Other Sources/Uses Detail					4,454,476.00	0.00		
Fund Reconciliation							61,385,732.42	244,657.50
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00		2.22	
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							1,774.70	478,375.69
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	1,318,176.05	(1,318,176.05)	1,509,943.94	(1,509,943.94)	31,291,961.37	31,291,961.37	87,801,199.54	87,801,199.5

Printed: 9/8/2010 10:14 AM

# Unaudited Actuals 2009-10 Annual Report of Pupil Transportation Home-to-School and Severely Disabled/Orthopedically Impaired

Description	EDP No.	Home-to-School	SD/OI
SCHEDULE I - PUPIL TRANSPORTATION DATA	EDF NO.	1101116-10-3011001	3D/OI
A. ENTER average number of buses used to transport pupils daily to/from school	008/006	88.0	143.0
B. 1. ENTER average number of pupils transported daily one way to/from school	000/000	00.0	143.0
(excluding extended year)	020/019	8,535.0	1,886.0
ENTER number of pupils included on Line B1 with transportation in IEP	023/024	843.0	1,886.0
C. ENTER total number of miles driven to/from school	023/024	1,423,130.0	1,607,633.0
	021/022	1,423,130.0	1,007,033.0
D. ENTER 1 for traditional school year, 2 for year-round, or 3 for a combination	030/033	3	2
of both, for days pupils transported  SCHEDULE II - COST DATA	030/033	3	<u> </u>
(Home-to-School: Unless otherwise specified, Fund 01, Resources 1100, 7045, 7230			
and 7235, Function 3600)			
(SD/OI: Unless otherwise specified, Fund 01, Resource 7240, Function 3600			
A. Classified Salaries & Benefits (Objects 2100-2999, 3102, 3202, 3302, 3402, 3502, 3602, 3702,			
3752, 3802, and 3902)		2,022.44	161,753.42
B. Books & Supplies (Objects 4200, 4300, and 4400)		0.00	1,831.38
C. 1. Subagreements for Services (Object 5100)		0.00	139,310.40
			,
a. ENTER amount included on Line C1 paid to a private contractor to transport pupils	003/004		139,310.40
2. Travel/Conferences & Dues/Memberships (Objects 5200 and 5300)		0.00	103.40
3. Insurance (Objects 5400 and 5450)		0.00	0.00
l		17,199.02	0.00
		3,739,315.40	(1,420,111.65)
Interprogram/Interfund Transfers (Objects 5710 and 5750)     Other Services and Operating Expenditures (Object 5800)		3,739,313.40	(1,420,111.03)
(Contracts for repairs should be charged to Object 5600)		4,122,579.54	7,966,529.31
		0.00	0.00
<ul><li>7. Communications (Object 5900)</li><li>D. Capital Outlay, Lease Purchase &amp; Debt Service</li></ul>		0.00	0.00
(Home-to-School: Funds 01, 15, & 18, all applicable Resources except 7240, Function			
3600, Objects 6400 & 6500, plus Fund 01, Resources 7230, 7235, and 7236, Function 9100,			
Objects 7438 and 7439, plus Funds 15 & 18, Function 9100, Objects 7438 and 7439,			
minus Fund 01, Resources 7230 and 7235, Object 8972, minus Funds 15 & 18,			
Object 8972) (SD/OI: Fund 04 Recourse 7240 Function 2600 Objects 6400 & 6500			
(SD/OI: Fund 01, Resource 7240, Function 3600, Objects 6400 & 6500			
plus Fund 01, Resource 7240, Function 9100, Objects 7438 and 7439,		0.00	0.00
minus Fund 01, Resource 7240, Object 8972)		0.00	0.00
ENTER amount of capital outlay, lease purchase & debt service      included on Line D in Home to School that belongs in SD/OLease decreases.			
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     (OD)(O) Funding 8400 8400 and 8700 Objects 2000 5000 and 8500		0.00	0.00
(SD/OI), Functions 8100-8400 and 8700, Objects 2000-5999, 6400, and 6500	096/095	7.881.116.40	0.00 6,849,416.26
F. Direct and Direct Support Costs (Lines A through E1 except Line C1a) G. Reconciliation Amounts (For CDE's use: LEAs, refer to instructions)	090/093	7,001,110.40	0,049,410.20
.,			
Additions     Deductions			
	094/093	7,881,116.40	6 940 446 26
H. Gross Transportation Expense (Line F plus Line G1 minus Line G2)		7,001,110.40	6,849,416.26
Reimbursement from other districts/county offices/charter or private schools/agencies for transpor     Propagate included in Line H /Fund 04, Resource 7220 (Htss) or 7240 (SD/O). Objects 2677 and		0.00	0.00
expenses included in Line H (Fund 01, Resource 7230 (HtoS) or 7240 (SD/OI), Objects 8677 and		0.00	0.00
ENTER amount of Line I that represents reimbursements other than for transportation service			
(i.e., fuel tax reimbursement, insurance recovery, bus trade-in or sale, prior year refunds, etc.	007/000	7 004 440 40	6.040.440.00
<ul> <li>J. Subtotal, Pupil Transportation Expense (Line H minus Line I plus Line I1)</li> <li>K. Indirect Costs (Approved indirect cost rate of 4.00% times the sum of Line H minus lines C1, D, a</li> </ul>	097/098	7,881,116.40	6,849,416.26
If negative, then zero.)	. IQ D1.	315 244 66	260 404 22
	100/101	315,244.66	268,404.23
L. Net Pupil Transportation Expense (Lines J and K)	100/101	8,196,361.06	7,117,820.49

Description	EDP No.	Home-to-School	SD/OI
SCHEDULE III - ALLOWABLE TRANSPORTATION EXPENSE			
A. Net Pupil Transportation Expense (Schedule II, Line L)		8,196,361.06	7,117,820.49
B. ENTER deduction for increased cost of court ordered transportation (Los Angeles Unified,			
San Bernardino Unified and San Diego Unified only)			
C. Deduction for payments to common carriers and parents in lieu of transportation provided to your pupils			
ENTER payments by your LEA, included in Schedule II			
Line C1		41,066.00	318,170.67
2. ENTER payments by another LEA, included in Schedule II,			
Line C1		0.00	0.00
3. Less: ENTER payments to common carriers and parents, deducted on Line B			
D. Deduction for bus acquisition and/or replacement			
<ol> <li>ENTER portion of bus payments included in Schedule II, Line D plus Line D1 that was</li> </ol>			
for your pupils (exclude portion other LEAs paid to you as part of their costs			
2. ENTER portion of payments included in Schedule II, lines C1 and C6 paid to another LEA			
providing services to your LEA			
Less: ENTER bus acquisition and/or replacement included in deduction taken on Line B			
E. Deduction for unallowable costs			
<ol> <li>ENTER amount of unallowable costs included in Schedule II, lines C1 and C6 paid by you to another LEA</li> </ol>			
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)		41,066.00	318,170.67
G. Bus Operating Expense (Line A minus Line F)	110/111	8,155,295.06	6,799,649.82
H. 1. Cost Per Mile (Line G divided by Schedule I, Line C)	120/121	5.731	4.230
2. Cost Per Pupil (Line G divided by Schedule I, Line B1)	122/123	955.512	3,605.329
I. Payments to common carriers and to parents in lieu of transportation (Lines C1 and C2 minus Line C3)	080/081	41,066.00	318,170.67
J. 1. ENTER prior year unallowable costs paid to another LEA used in the current year			
for bus purchases			
2. Bus acquisition and replacement (Lines J1, D1, and D2 minus D3)	085/086	0.00	0.00
K. Approved Transportation Expense (Lines G, I, and J2)	130/133	8,196,361.06	7,117,820.49
L. Approved Non-SD/OI Home-to-School Transportation Expense			
1. Calculated Expense (Line K divided by Schedule I, Line B1 times Schedule I, Line B2	132c	809,552.71	
2. ENTER LEA's computed expense if different than amount calculated in Line L1			
(maintain documentation locally)	132a		

Contact: Susan Ginder

Title: Executive Director of Fiscal Services

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Agency: Long Beach Unified School District

Phone Number/Ext: <u>562-997-8126</u>

E-mail Address: SGinder@lbschools.net

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

				2009-10 Expen	ditures by LEA (LE-C)	<b>'</b> )					
Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Plus: ARRA 08-09 Expenditures (Preloaded from 2008-09 Unaudited Actual data)	Adjustments*	Total
isjeet Gode	UNDUPLICATED PUPIL COUNT	(334, 334)	(Cour coco)	(Cour cocc)	(304) 07 107	(Cour or oo)	(664, 6766)	(300, 0170)	Potaul aday	Adjustinishis	8,2
OTAL EXP	ENDITURES (Funds 01, 09, & 62; resources 0000-9999)				I I		I				
	Certificated Salaries	5,839.52	584,053.09	1,033,885.98	508.282.72	2,946,793.45	15,642,985.64	25.120.633.39			45.842.473
	Classified Salaries	830.570.23	377.11	0.00	118,580.13	1,907,780.77	12.849.637.82	4,823,051.80			20,529,997
3000-3999	Employee Benefits	363,717.52	160.888.85	258.782.51	207.988.18	1,705,730,24	11,245,008,91	10.038.093.29			23.980.209
4000-4999	Books and Supplies	60,488.55	131,940.67	250.23	26.76	9,372.81	178,065.75	2,348.79			382,493
5000-5999	Services and Other Operating Expenditures	215,987.77	12,616.90	5,990.96	1.692.33	2,549.33	22,446,736.26	1,981,470.43			24,667,043
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	15.477.51	8.455.39			23,932
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0
	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0
	Total Direct Costs	1,476,603.59	889,876.62	1,298,909.68	836,570.12	6,572,226.60	62,377,911.89	41,974,053.09	0.00	0.00	115,426,151
7310	Transfers of Indirect Costs	268,404.26	0.00	0.00	20,680.65	322,936.26	1,923,647.89	1,410,017.97			3,945,687
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00			(
PCRA	Program Cost Report Allocations	22.798.491.62									22.798.491
	Total Indirect Costs and PCR Allocations	23,066,895.88	0.00	0.00	20,680.65	322,936.26	1,923,647.89	1,410,017.97	0.00	0.00	26,744,178
	TOTAL COSTS	24.543.499.47	889.876.62	1.298.909.68	857.250.77	6.895.162.86	64.301.559.78	43,384,071.06	0.00	0.00	142.170.330
EDERAL E	XPENDITURES (Funds 01, 09, and 62; resources 3000-599	9, except 3330, 3340	0, 3355, 3360, 3370,	3375, 3385, & 3405	)	.,,	,,	.,,.			
1000-1999		0.00	4,851.22	467,997.03	49,080.33	2,843,903.07	880,187.93	788,868.98			5,034,888
2000-2999	Classified Salaries	84,973.50	113.91	0.00	0.00	1,907,780.77	9,338,091.24	3,801,585.31			15,132,544
3000-3999		43,969.51	565.10	122,251.40	13,478.40	1,677,432.18	4,921,313.17	2,180,017.88			8,959,027
4000-4999		26,388.63	128,481.16	0.00	0.00	303.59	6,901.27	0.00			162,074
5000-5999	Services and Other Operating Expenditures	2,918.20	1,672.18	647.19	0.00	2,549.33	8,543,503.35	3,333.23			8,554,623
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	07.040.450
	Total Direct Costs	158,249.84	135,683.57	590,895.62	62,558.73	6,431,968.94	23,689,996.96	6,773,805.40	0.00	0.00	37,843,159
7310	Transfers of Indirect Costs	0.00	0.00	0.00	2,442.38	322,936.26	772,517.81	74,582.11			1,172,478
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.22	2.22	0
	Total Indirect Costs	0.00	0.00	0.00	2,442.38	322,936.26	772,517.81	74,582.11	0.00	0.00	1,172,478
8980	TOTAL BEFORE OBJECT 8980 Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)	158,249.84	135,683.57	590,895.62	65,001.11	6,754,905.20	24,462,514.77	6,848,387.51	0.00	0.00	39,015,637. 12,764,466.
	TOTAL COSTS										26,251,170

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

				2003-10 Expc11	ditures by LEA (LE-C)	,					
Object Code		Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Plus: ARRA 08-09 Expenditures (Preloaded from 2008-09 Unaudited Actual data)	Adjustments*	Total
STATE AND	LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0										
	Certificated Salaries	5,839.52	579,201.87	565,888.95	459,202.39	102,890.38	14,762,797.71	24,331,764.41			40,807,585.23
2000-2999	Classified Salaries	745,596.73	263.20	0.00	118,580.13	0.00	3,511,546.58	1,021,466.49			5,397,453.13
3000-3999	Employee Benefits	319,748.01	160,323.75	136,531.11	194,509.78	28,298.06	6,323,695.74	7,858,075.41			15,021,181.86
4000-4999	Books and Supplies	34,099.92	3,459.51	250.23	26.76	9,069.22	171,164.48	2,348.79			220,418.91
5000-5999	Services and Other Operating Expenditures	213,069.57	10,944.72	5,343.77	1,692.33	0.00	13,903,232.91	1,978,137.20			16,112,420.50
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	15,477.51	8,455.39			23,932.90
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
	Total Direct Costs	1,318,353.75	754,193.05	708,014.06	774,011.39	140,257.66	38,687,914.93	35,200,247.69		0.00	77,582,992.53
7310	Transfers of Indirect Costs	268,404.26	0.00	0.00	18,238.27	0.00	1,151,130.08	1,335,435.86			2,773,208.47
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
PCRA	Program Cost Report Allocations	22,798,491.62									22,798,491.62
	Total Indirect Costs and PCR Allocations	23,066,895.88	0.00	0.00	18,238.27	0.00	1,151,130.08	1,335,435.86		0.00	25,571,700.09
	TOTAL BEFORE OBJECT 8980	24,385,249.63	754,193.05	708,014.06	792,249.66	140,257.66	39,839,045.01	36,535,683.55		0.00	103,154,692.62
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section) TOTAL COSTS										12,764,466.76 115,919,159.38
LOCAL EXP	ENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8	000-9999)									
1000-1999	Certificated Salaries	0.00	167,011.74	0.00	105,845.31	0.00	0.00	0.00			272,857.05
2000-2999	Classified Salaries	0.00	0.00	0.00	45,098.18	0.00	79,353.11	79,352.45			203,803.74
3000-3999	Employee Benefits	0.00	47,001.56	0.00	54,347.45	0.00	38,232.95	37,058.61			176,640.57
4000-4999	Books and Supplies	752.89	0.00	0.00	26.76	3,704.02	26,703.70	28.51			31,215.88
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
	Total Direct Costs	752.89	214,013.30	0.00	205,317.70	3,704.02	144,289.76	116,439.57		0.00	684,517.24
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	752.89	214,013.30	0.00	205,317.70	3,704.02	144,289.76	116,439.57		0.00	684,517.24
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)										14,720,779.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)										12,764,466.76
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)										15 370 579 20
	TOTAL COSTS										15,379,578.39 43.549.341.39
L	TOTAL COSTS										43,549,341.39

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

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	-09 Expenditures Enter Total Costs amounts from the 2008-09 Report SEMA, 2008-09 Expenditures by	A. State and Local	B. Local Only
	LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	126,561,906.50	50,132,195.42
2.	Enter audit adjustments of 2008-09 special education expenditures from SACS2010ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)	,,,,	,
3.	Enter restatements of 2009-10 special education beginning fund balances from		
	SACS2010ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795)		
4.	Enter any other adjustments, not included in Line 1 (explain below)		
5.	2008-09 Expenditures, Adjusted for 2009-10 MOE Calculation		
	(Sum lines 1 through 4)	126,561,906.50	50,132,195.42
C. Un	aduplicated Pupil Count		
	Enter the unduplicated pupil count reported in 2008-09 Report SEMA, 2008-09 Expenditures by LEA (LE-CY) worksheet	7,841.00	
2.	Enter any adjustments not included in Line C1 (explain below)		
3.	2008-09 Unduplicated Pupil Count, Adjusted for 2009-10 MOE Calculation (Line C1 plus Line C2)	7 841 00	

19 64725 0000000 Report SEMA

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SELPA: Long Beach Unified (DL)

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

After reviewing all sections of this form, please select which of the following methods your LEA chooses to use to meet the 2009-10 MOE requirement. The level of effort in the method you select will be the base level of effort the next time you use that method to meet MOE. For example, choosing the local expenditure method will mean that the dollar amount listed in B2a or B2b will become the base for the next time you use the local expenditure method to meet the level of effort requirement.

	Combined state and local expenditures
Х	Local expenditures only

TEST 1	Column A	Column B	Column C
	Actual Expenditures FY 2009-10 (LE-CY Worksheet)	Actual Expenditures FY 2008-09 (LE-PY Worksheet)	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES TEST	<u> </u>		
1. Total special education expenditures	142,170,330.24		
2. Less: Expenditures paid from federal sources	26,251,170.86		
3. Expenditures paid from state and local sources	115,919,159.38	126,561,906.50	(10,642,747.12)
4. Special education unduplicated pupil count	8,298	7,841	
5. Per capita state and local expenditures (A3/A4)	13,969.53	16,141.04	(2,171.51)

If one or both of the differences in lines A3 and A5, Column C, are positive (current year state and local expenditures, in total or per capita, are greater than prior year's state and local expenditures), the MOE requirement is met; Section B can still be completed. IMPORTANT NOTE: Selection of B3 allows LEAs to complete Test 2. Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for both the currrent and prior year are eligible to complete Test 2 to reduce current year MOE.

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

## **B. LOCAL EXPENDITURES TEST**

If MOE was not met in Test 1A and this Local Expenditures Test applies, complete either B1 or B2, but not both. Complete B1 if the MOE "actual vs. actual" test last year using local expenditures was met (whether or not the test using combined state and local expenditures was also met); otherwise, complete B2. Selection of B3 allows LEAs to continue to and complete Test 2.

Click on the button that applies:	FY 2009-10	FY 2008-09	Difference
X 1. Last year's local expenditures met MOE requirement:			
a. Expenditures paid from local sources	43,549,341.39	50,132,195.42	(6,582,854.03)
b. Per capita local expenditures (B1a/A4)	5,248.17	6,393.60	(1,145.43)

# Unaudited Actuals Special Education Maintenance of Effort 2009-10 Actual vs. 2008-09 Actual Comparison LEA Maintenance of Effort Calculation (LMC-A)

19 64725 0000000 Report SEMA

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SELPA:	Long Beach Unified (DL)			
			Base FY	
		FY 2009-10		Difference
2.	Enter in the second column, Base FY, the special education expenditures paid from local funds and the per capita local expenditures, for the most recent fiscal year when MOE actual vs. actual test based on local expenditures was met. Enter the fiscal year in the column heading. If you have not previously used this test to meet the level of effort requirement, the earliest base year that can be used is 2006-07.  a. Expenditures paid from local sources  b. Per capita local expenditures (B2a/A4)			
	If one or both of the differences in Column C for the checked agency may still select B3 to continue to Test 2.  If both differences are negative, Test 2 must be completed.	,		rement is met. Your
X 3.	Select this to continue to Test 2. Only LEAs that have a "mee significantly disproportionate for both the current and prior ye	•	•	

### Unaudited Actuals Special Education Maintenance of Effort 2009-10 Actual vs. 2008-09 Actual Comparison LEA Maintenance of Effort Calculation (LMC-A)

19 64725 0000000 Report SEMA

9,040,663.00

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SELPA: Long Beach Unified (DL) TEST 2 State and Local **Local Only** Excess of prior year's expenditures over current year's expenditures: (Test 1, Line A3, Column C, for State and Local, and, if applicable, Line B1a or B2a, Column C, for Local Only) (If no excess exists, zero) 10,642,747.12 6,582,854.03 Less: Up to 50% of increase in IDEA Part B Section 611 funding in current year compared with prior year. (This option of using up to 50% of the increase in IDEA Part B Section 611 grant to reduce the MOE is available only if the LEA used/will use the freed up local funds for activities authorized under the Elementary and Secondary Education Act of 1965. Also, the amount of Part B funds used for early intervening services will count toward the maximum amount by which the LEA may reduce its MOE under this exception [P.L. 108-446].): Current year funding (IDEA and IDEA ARRA Section 611 Local Assistance Grant Awards - Resources 3310, 3313, 3320, and 3324) 32,070,830.00 Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320) 13,978,802.00 Increase in funding (if difference is positive) 18,092,028.00

Excess of prior year's expenditures after the 50% allowance or portion thereof (If no excess existed, zero) 1,602,084.12 (2,457,808.97)

9,046,014.00

9,040,663.00

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

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

50% of increase in funding

Enter portion used to reduce MOE (cannot exceed 50% of increase in funding less Part B funds used for early intervening services)

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SELPA: Long Beach Unified (DL)

## TEST 3

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

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

List exempt reductions, if any, to be used in the calculation below:	State and Local	Local Only
	_	
Total exempt reductions	0.00	0.00
Calculation:		
Excess of prior year's expenditures after 50% of increase in funding (per Test 2, if MOE is not met in Test 2)	0.00	0.00
Less: Exempt reductions	0.00	0.00
Net reduction of current year expenditures compared with prior year's expenditures (if zero or less in either column, MOE is met; if positive, MOE is not met)	0.00	0.00
onnie Jensen-Prgm/Susan Ginder- Financial	562-997-8304/562-997-83 Telephone Number	28
est Superintendent of Special Ed/Exec. Director of Fiscal Services	CJensen@lbschools.net/S E-mail Address	SGinder@lbschools.net

#### Unaudited Actuals Special Education Maintenance of Effort 2010-11 Budget vs. 2009-10 Actual Comparison 2010-11 Budget by LEA (LB-B)

				2010-11 Budget	by LEA (LB-B)					
Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									8,298
TOTAL BUD	I GET (Funds 01, 09, & 62; resources 0000-9999)									
	Certificated Salaries	5.299.00	721,981.00	1.046.957.00	555.926.00	2.874.644.00	14.505.413.00	23.966.727.00		43,676,947.00
	Classified Salaries	669,915.00	0.00	0.00	114,837.00	2,154,153.00	12,030,507.00	4.666.747.00		19,636,159.00
3000-3999	Employee Benefits	319,446.00	221,617.00	257,979.00	208,960.00	1,841,278.00	11,825,711.00	10.669.604.00		25,344,595.00
	Books and Supplies	63,817.00	8,602.00	14,376.00	23,590.00	11,754.00	131,111.00	0.00		253,250.00
5000-5999	Services and Other Operating Expenditures	314,610.00	5,608.00	0.00	716.00	14,171.00	16,560,540.00	2,050,390.00		18,946,035.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	21,101.00		21,101.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,373,087.00	957,808.00	1,319,312.00	904,029.00	6,896,000.00	55,053,282.00	41,374,569.00	0.00	107,878,087.00
7310	Transfers of Indirect Costs	230,487.00	0.00	0.00	19,707.00	307,313.00	2,126,121.00	1,310,371.00		3,993,999.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	230,487.00	0.00	0.00	19,707.00	307,313.00	2,126,121.00	1,310,371.00	0.00	3,993,999.00
	TOTAL COSTS	1,603,574.00	957,808.00	1,319,312.00	923,736.00	7,203,313.00	57,179,403.00	42,684,940.00	0.00	111,872,086.00
STATE AND	LOCAL BUDGET (Funds 01, 09, & 62; resources 000	0-2999, 3330, 3340,	3355, 3360, 3370, 3	375, 3385, 3405, &	6000-9999)					
1000-1999	Certificated Salaries	5,299.00	719,940.00	567,094.00	508,196.00	305,542.00	14,024,916.00	23,501,767.00		39,632,754.00
2000-2999	Classified Salaries	621,444.00	0.00	0.00	114,837.00	245,798.00	3,498,881.00	1,045,155.00		5,526,115.00
3000-3999	Employee Benefits	294,960.00	221,347.00	138,929.00	195,700.00	199,243.00	6,579,845.00	8,259,716.00		15,889,740.00
4000-4999	Books and Supplies	63,817.00	7,824.00	0.00	23,590.00	0.00	115,816.00	0.00		211,047.00
5000-5999	Services and Other Operating Expenditures	314,610.00	3,708.00	0.00	716.00	3,136.00	16,510,279.00	2,048,790.00		18,881,239.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	21,101.00		21,101.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,300,130.00	952,819.00	706,023.00	843,039.00	753,719.00	40,729,737.00	34,876,529.00	0.00	80,161,996.00
7310	Transfers of Indirect Costs	230,487.00	0.00	0.00	19,707.00	0.00	1,286,418.00	1,299,518.00		2,836,130.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	230,487.00	0.00	0.00	19,707.00	0.00	1,286,418.00	1,299,518.00	0.00	2,836,130.00
	TOTAL BEFORE OBJECT 8980	1,530,617.00	952,819.00	706,023.00	862,746.00	753,719.00	42,016,155.00	36,176,047.00	0.00	82,998,126.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									40,000,744,00
	TOTAL COSTS									13,696,741.00
	TOTAL COSTS									96,694,867.00

#### Unaudited Actuals Special Education Maintenance of Effort 2010-11 Budget vs. 2009-10 Actual Comparison 2010-11 Budget by LEA (LB-B)

				2010-11 Budget	by LEA (LB-B)					
Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
LOCAL BUD	GET (Funds 01, 09, & 62; resources 0000-1999 & 800	0-9999)	` '	,	,	, ,	,	,	•	
1000-1999	Certificated Salaries	0.00	162,127.00	0.00	115,504.00	0.00	0.00	0.00		277,631.00
2000-2999	Classified Salaries	0.00	0.00	0.00	49,258.00	0.00	78,868.00	80,383.00		208,509.00
3000-3999	Employee Benefits	0.00	57,297.00	0.00	55,422.00	0.00	45,460.00	45,460.00		203,639.00
4000-4999	Books and Supplies	0.00	0.00	0.00	22,132.00	0.00	0.00	0.00		22,132.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	514.00	0.00	0.00	0.00		514.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	219,424.00	0.00	242,830.00	0.00	124,328.00	125,843.00	0.00	712,425.00
										İ
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	0.00	219,424.00	0.00	242,830.00	0.00	124,328.00	125,843.00	0.00	712,425.00
0004 0000										İ
8091, 8099	Revenue Limit Transfers to Special Education (All									44,000,440,00
8980	resources except 0000, goals 5000-5999) Contributions from Unrestricted Revenues to Federal									14,690,446.00
0300	Resources (from State and Local Budget section)									
8980	Contributions from Unrestricted Revenues to State									13,696,741.00
0300	Resources (Resources 3330, 3340, 3355, 3360,									1
	3370, 3375, 3385, 3405, 6500-6540, & 7240, all									İ
	goals; resources 2000-2999 & 6010-7810, except									1
	6500-6540, & 7240, goals 5000-5999)									17,045,359.00
	TOTAL COSTS									46,144,971.00

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

## Unaudited Actuals Special Education Maintenance of Effort 2010-11 Budget vs. 2009-10 Actual Comparison 2009-10 Expenditures by LEA (LE-B)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									8,298
TOTAL EXPE	NDITURES (Funds 01, 09, & 62; resources 0000-999	9)								
1000-1999	Certificated Salaries	5,839.52	584,053.09	1,033,885.98	508,282.72	2,946,793.45	15,642,985.64	25,120,633.39		45,842,473.79
2000-2999	Classified Salaries	830,570.23	377.11	0.00	118,580.13	1,907,780.77	12,849,637.82	4,823,051.80		20,529,997.86
3000-3999	Employee Benefits	363,717.52	160,888.85	258,782.51	207,988.18	1,705,730.24	11,245,008.91	10,038,093.29		23,980,209.50
4000-4999	Books and Supplies	60,488.55	131,940.67	250.23	26.76	9,372.81	178,065.75	2,348.79		382,493.56
5000-5999	Services and Other Operating Expenditures	215,987.77	12,616.90	5,990.96	1,692.33	2,549.33	22,446,736.26	1,981,470.43		24,667,043.98
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	15,477.51	8,455.39		23,932.90
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,476,603.59	889,876.62	1,298,909.68	836,570.12	6,572,226.60	62,377,911.89	41,974,053.09	0.00	115,426,151.59
7310	Transfers of Indirect Costs	268.404.26	0.00	0.00	20.680.65	322.936.26	1.923.647.89	1.410.017.97		3,945,687.03
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	22,798,491.62		3.00						22,798,491.62
	Total Indirect Costs	268,404,26	0.00	0.00	20.680.65	322.936.26	1,923,647.89	1.410.017.97	0.00	3,945,687.03
	TOTAL COSTS	1,745,007.85	889,876.62	1,298,909.68	857,250.77	6,895,162.86	64,301,559.78	43,384,071.06	0.00	119,371,838.62
FEDERAL EX	(PENDITURES (Funds 01, 09, and 62; resources 300	0-5999, except 3330	, 3340, 3355, 3360,	3370, 3375, 3385, 8	3405)	,				,
1000-1999	Certificated Salaries	0.00	4,851.22	467,997.03	49,080.33	2,843,903.07	880,187.93	788,868.98		5,034,888.56
2000-2999	Classified Salaries	84,973.50	113.91	0.00	0.00	1,907,780.77	9,338,091.24	3,801,585.31		15,132,544.73
3000-3999	Employee Benefits	43,969.51	565.10	122,251.40	13,478.40	1,677,432.18	4,921,313.17	2,180,017.88		8,959,027.64
4000-4999	Books and Supplies	26,388.63	128,481.16	0.00	0.00	303.59	6,901.27	0.00		162,074.65
5000-5999	Services and Other Operating Expenditures	2,918.20	1,672.18	647.19	0.00	2,549.33	8,543,503.35	3,333.23		8,554,623.48
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	158,249.84	135,683.57	590,895.62	62,558.73	6,431,968.94	23,689,996.96	6,773,805.40	0.00	37,843,159.06
7310	Transfers of Indirect Costs	0.00	0.00	0.00	2,442.38	322,936.26	772,517.81	74,582.11		1,172,478.56
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	2,442.38	322,936.26	772,517.81	74,582.11	0.00	1,172,478.56
	TOTAL BEFORE OBJECT 8980	158,249.84	135,683.57	590,895.62	65,001.11	6,754,905.20	24,462,514.77	6,848,387.51	0.00	39,015,637.62
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									40.704.400.70
	,									12,764,466.76
	TOTAL COSTS									26,251,170.86

#### Unaudited Actuals Special Education Maintenance of Effort 2010-11 Budget vs. 2009-10 Actual Comparison 2009-10 Expenditures by LEA (LE-B)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND	LOCAL EXPENDITURES (Funds 01, 09, & 62; resour	ces 0000-2999, 3330	), 3340, 3355, 3360,	3370, 3375, 3385, 3	3405, & 6000-9999)					I
1000-1999	Certificated Salaries	5,839.52	579,201.87	565,888.95	459,202.39	102,890.38	14,762,797.71	24,331,764.41		40,807,585.23
2000-2999	Classified Salaries	745,596.73	263.20	0.00	118,580.13	0.00	3,511,546.58	1,021,466.49		5,397,453.13
3000-3999	Employee Benefits	319,748.01	160,323.75	136,531.11	194,509.78	28,298.06	6,323,695.74	7,858,075.41		15,021,181.86
4000-4999	Books and Supplies	34,099.92	3,459.51	250.23	26.76	9,069.22	171,164.48	2,348.79		220,418.91
5000-5999	Services and Other Operating Expenditures	213,069.57	10,944.72	5,343.77	1,692.33	0.00	13,903,232.91	1,978,137.20		16,112,420.50
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	15,477.51	8,455.39		23,932.90
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,318,353.75	754,193.05	708,014.06	774,011.39	140,257.66	38,687,914.93	35,200,247.69	0.00	77,582,992.53
7310	Transfers of Indirect Costs	268,404.26	0.00	0.00	18,238.27	0.00	1,151,130.08	1,335,435.86		2,773,208.47
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	22,798,491.62								22,798,491.62
	Total Indirect Costs	268,404.26	0.00	0.00	18,238.27	0.00	1,151,130.08	1,335,435.86	0.00	2,773,208.47
	TOTAL BEFORE OBJECT 8980	1,586,758.01	754,193.05	708,014.06	792,249.66	140,257.66	39,839,045.01	36,535,683.55	0.00	80,356,201.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section) TOTAL COSTS									12,764,466.76 93,120,667.76
LOCAL EXPE	NDITURES (Funds 01, 09, & 62; resources 0000-199	9 & 8000-9999)								I
1000-1999	Certificated Salaries	0.00	167,011.74	0.00	105,845.31	0.00	0.00	0.00		272,857.05
2000-2999	Classified Salaries	0.00	0.00	0.00	45,098.18	0.00	79,353.11	79,352.45		203,803.74
3000-3999	Employee Benefits	0.00	47,001.56	0.00	54,347.45	0.00	38,232.95	37,058.61		176,640.57
4000-4999	Books and Supplies	752.89	0.00	0.00	26.76	3,704.02	26,703.70	28.51		31,215.88
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	752.89	214,013.30	0.00	205,317.70	3,704.02	144,289.76	116,439.57	0.00	684,517.24
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	752.89	214,013.30	0.00	205,317.70	3,704.02	144,289.76	116,439.57	0.00	684,517.24
	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									14,720,779.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									12,764,466.76
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									15,379,578.39
	TOTAL COSTS									
	TOTAL COSTS  ditional sheet with explanations of any amounts									43,549,341.39

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

# Unaudited Actuals Special Education Maintenance of Effort 2010-11 Budget vs. 2009-10 Actual Comparison LEA Maintenance of Effort Calculation (LMC-B)

19 64725 0000000 Report SEMB

Printed: 9/8/2010 10:28 AM

SELPA:	Long Beach Unified (DL)			
submit this	used to check MOE for an LEA, whether the LEA is a r form together with the 2010-11 Budget by LEA (LB-B) a mit the forms to the CDE.			
requirement example, ch	ring all sections of this form, please select which of the fact. The level of effort in the method you select will be the accosing the local expenditure method will mean that the all expenditure method to meet the level of effort requires	base level of effort the next to dollar amount listed in B2a	time you use that method to	meet MOE. For
Х	Combined state and local expenditures			
	Local expenditures only			
TEST 1		Column A	Column B	Column C
		Budgeted Amounts FY 2010-11 (LB-B Worksheet)	Actual Expenditures FY 2009-10 (LE-B Worksheet)	Difference (A - B)
	NED STATE AND LOCAL EXPENDITURES TEST  Total special education expenditures	111,872,086.00	119,371,838.62	
2.	Less: Expenditures paid from federal sources	15,177,219.00	26,251,170.86	
3.	Expenditures paid from state and local sources	96,694,867.00	93,120,667.76	3,574,199.24
4.	Special education unduplicated pupil count	8,298	8,298	
5.	Per capita state and local expenditures (A3/A4)	11,652.79	11,222.06	430.73
	If one or both of the differences in lines A3 and A5, C greater than prior year's combined state and local explimed that not be sufficiently displayed by the state of the sta	penditures), the MOE require complete Test 2. Only LEAs proportionate for both the cur	ment is met; Section B can s that have a "meets requirem rent and prior year are eligib	still be completed. ent" compliance le to complete
If MOE v "budget	EXPENDITURES TEST vas not met in Test 1A and this Local Expenditures Tes vs. actual" test last year using local expenditures was m ); otherwise, complete B2. Selection of B3 allows LEAs	net (whether or not the test u	sing combined state and loca	
on the butto	n that applies:	Budget FY 2010-11	Actual FY 2009-10	Difference
1.	Last year's local expenditures met MOE requirement:	:		
	a. Expenditures paid from local sources			
	b. Per capita local expenditures (B1a/A4)			

## Unaudited Actuals Special Education Maintenance of Effort 2010-11 Budget vs. 2009-10 Actual Comparison LEA Maintenance of Effort Calculation (LMC-B)

19 64725 0000000 Report SEMB

SELPA:	Long Beach Unified (DL)	Budget	Base FY	
2.	Enter in the second column, Base FY, the special education expenditures paid from local funds and the per capita local expenditures for the most recent fiscal year when MOE budget vs. actual test based on local expenditures was met. Enter the fiscal year in the column heading. If you have not previously used this test to meet the level of effort requirement, the earliest base year that can be used is 2006-07.	FY 2010-11		Difference
	Expenditures paid from local sources			
	b. Per capita local expenditures (B2a/A4)			
	If one or both of the differences in Column C for the checked Your agency may still select B3 to continue to Test 2.	I section (B1 or B2) a	re positive, the MOE require	ment is met.
	If both differences are negative, Test 2 must be completed.	Select B3 to continue	to Test 2.	
3.	Select this to continue to Test 2. Only LEAs that have a "me significantly disproportionate for both the current and prior ye	•	•	

SELPA:

TEST 2

## Unaudited Actuals Special Education Maintenance of Effort 2010-11 Budget vs. 2009-10 Actual Comparison LEA Maintenance of Effort Calculation (LMC-B)

19 64725 0000000 Report SEMB

Printed: 9/8/2010 10:28 AM

Long Beach Unified (DL)			
		State and Local	Local Only
Excess of prior year's expenditures over current year's budget: (Test 1, Line A3, Column C, for State and Local, and if applicable, Line B1a or B2a, Column C, for			•
Local Only) (If no excess exists, zero)		0.00	0.00
Less: Up to 50% of increase in IDEA Part B Section 611 f (This option of using up to 50% of the increase in ID only if the LEA used/will use the freed up local funds Secondary Education Act of 1965. Also, the amount toward the maximum amount by which the LEA may	DEA Part B Section 611 of section 611 of sectivities authorized tof Part B funds used fo	grant to reduce the MOE is a I under the Elementary and r early intervening services v	will count
Current year funding (IDEA Section 611 Local Assistant Awards - Resources 3310 and 3320)	ce Grant		
Less: Prior year's funding (IDEA Section 611 Local Ass Awards - Resources 3310 and 3320)	sistance Grant		
Increase in funding (if difference is positive)	0.00		
50% of increase in funding	0.00		
Enter portion used to reduce MOE (cannot exceed 50% of in funding less Part B funds used for early intervening service)			
Excess of prior year's expenditures after the 50% allowance or portion thereof (If no excess existed, zero)	ce	0.00	0.00
If excess is zero or less in the State and Local column or, it needed.	f applicable, the Local O	nly column, MOE is met; no	further calculation is

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

completed.

SELPA: Long Beach Unified (DL)

### TEST 3

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

State and Local

Local Only

- Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
- 2. A decrease in the enrollment of children with disabilities.
- 3. The termination of the obligation of the agency to provide a program of special education to a particular child with disability that is an exceptionally costly program, as determined by the SEA, because the child
  - a. Has left the jurisdiction of the agency;
  - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
  - c. No longer needs the program of special education.

List exempt reductions if any to be used in the calculation below:

- 4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
- 5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

List exempt reductions, if any, to be used in the calculation below.	State and Local	Local Offig
		_
Total exempt reductions	0.00	0.00
Calculation:		
Excess of prior year's expenditures after 50% of increase in funding (per Test		
2, if MOE is not met in Test 2)	0.00	0.00
Less: Exempt reductions	0.00	0.00
Ecoc. Exemptroductions	0.00	0.00
Net reduction of budgeted expenditures compared with prior year's		
expenditures (If zero or less in either column, MOE is met; if	0.00	0.00
positive, MOE is not met)	0.00	0.00
onnie Jensen- Prgm/Susan Ginder - Financial	562-997-8304 / 562-997-8	3328
ontact Name	Telephone Number	
sst Supt of Special Ed / Executive Dir. of Fiscal Services	CJense@lbschools.net/S0	Ginder@lbschools.net
itle	E-mail Address	

Unaudited Actual FINANCIAL REPORT 2009-10 Unaudited Actuals Charter School Certification

Charter Number:	1045		
To the entity that appr	oved the charter school:		
2009-10 CHARTER S and filed by the charte	CHOOL UNAUDITED ACT	TUAL FINANCIAL F ation Code Section	REPORT: This report is hereby approved 42100(b).
Signed:	Charter School Off		Date: 8/31/26/0
Printed Name: <u>Sa</u>	brina Bow		Title: Executive Director
To the County Superi	(/		
2009-10 CHARTER of and is hereby filed wi Signed:	Authorized Represent Charter Approving (Original signature re	ent of Schools purs lative of Entity	REPORT: This report has been reviewed uant to Education Code Section 42100(a).  Date:
Printed Name: <u>∠.</u>	ristopher Stein	hauser	Title: Superintendent
2009-10 CHARTER for mathematical acc	nt of Public Instruction: SCHOOL UNAUDITED AC curacy by the County Supe	CTUAL FINANCIAL	REPORT: This report has been verified ols pursuant to Education Code
Section 42100(a).			Date:
Signed:	County Superintenden (Original signature r	t/Designee equired)	
For additional inform	nation on the unaudited ac	tual financial report	, please contact:
For Approvi	ng Entity:		For Charter School:
James Sua	rez		Lisa Kalem
Name			Name
Special Pro	ject Services/Elementary (	Office	Controller
Title			Title
(562) 997-8	396		562 436 0689
Telephone			Telephone
ienarez@lh	schools.net		lisa@thenewcityschool.org
F mail Add			E-mail Address

SACS2010ALL Financial Reporting Software - 2010.2.0 9/2/2010 8:16:00 AM

19-64725-0118471

## Unaudited Actuals 2009-10 Unaudited Actuals Technical Review Checks

Colegio New City Long Beach Unified

Los Angeles County

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

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

# IMPORT CHECKS

# GENERAL LEDGER CHECKS

# SUPPLEMENTAL CHECKS

IC-BD-SUPT-NOT-ZERO - (W) - There are no Board and Superintendent costs reported in Form ICR, Part III, Line B7. Please review your records and make any necessary corrections.

EXCEPTION

Board and Superintendent (Form ICR, Part III, Line B7) Explanation: We have no board or superintendent costs

0.00

IC-BD-SUPT-VS-ADMIN - (W) - In Form ICR, the ratio of Board and Superintendent costs to Other General Administration costs is less than 5%. Please review your records and make any necessary corrections.

EXCEPTION

Board and Superintendent (Form ICR, Part III, Line B7)

0.00

Other General Administration, less portion charged to restricted resources or specific goals (Form ICR, Part III, Line Al) 14,026.00 Ratio is 0.00%

Explanation: No board or superintendent.

# EXPORT CHECKS

Checks Completed.

	namenta accumoti i di del presidenti (speralenti accumenta del di di di di di di di di di di di di di	aga, lipungga, pinamanana ana kinamanana kinamana kinamana kinamana kinamana kinamana kinamana kinamana kinama	gargaenaan randaaceeee vaa dhadaan ah in in in in in in in in in in in in in	a go o go o go o go o go o go o go o go	( ( ( ( ( ( ( ( ( ( ( ( ( ( ( ( ( ( (
Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	392,724.00	726,125.00	84.9%
2) Federal Revenue		8100-8299	226,522.00	44,279,25	-80.5%
3) Other State Revenue		8300-8599	74,825.00	91,836.44	22.7%
4) Other Local Revenue		8600-8799	126,312.00	22,281.00	-82.4%
5) TOTAL, REVENUES		)	820,383.00	884,521,69	7.8%
B. EXPENSES			77777	1	
1) Certificated Salaries		1000-1999	386,680.00	333,899.00	-13.6%
2) Classified Salaries		2000-2999	64,247.00	95,200.00	48.2%
3) Employee Benefits		3000-3999	116,213.00	86,885.00	-25.2%
4) Books and Supplies		4000-4999	58,888.00	69,203.75	17.5%
5) Services and Other Operating Expenses		5000-5999	191,091.00	463,422.00	142.5%
6) Depreciation		6000-6999	2,170.00	0.00	-100.0%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,094.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			820,383.00	1,048,609.75	27.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		mer havent deskilari och si sissississississississississississis	0.00	(164,088.06)	New
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers     a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
Other Sources/Uses     a) Sources		8930-8979	0.00	163,895.00	New
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	163,895.00	Nev Nev

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)	<del>VANDOUS AUSTRALIS CONTROLLIS CON</del>		0.00	(193.06)	New
F. NET ASSETS					
Beginning Net Assets     a) As of July 1 - Unaudited		9791	65,394.08	93,031.05	42.3%
b) Audit Adjustments		9793	(10,459.96)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			54,934.12	93,031.05	69.4%
d) Other Restatements		9795	38,096.93	0.00	-100.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			93,031,05	93,031.05	0.0%
2) Ending Net Assets, June 30 (E + F1e)			93,031.05	92,837.99	-0,2%
Components of Ending Net Assets a) Reserve for		9711	0.00	0.00	0.0%
Revolving Cash		9712	0.00	0.00	0.0%
Stores				0.00	0.0%
Prepaid Expenditures		9713	0.00		
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	93,031.05		
d) Unappropriated Amount		9790		92,837.99	

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
G. ASSETS		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1			
1) Cash a) in County Treasury		9110	0.00		
The sounty Treasury      The sounty Treasury      The sounty Treasury  The sounty Treasury  The sounty Treasury  The sounty Treasury  The sounty Treasury  The sounty Treasury  The sounty Treasury  The sounty Treasury		9111	0.00		
b) in Banks		9120	145,489.28		
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	86,000.00		
Due from Grantor Government		9290	166,031.44		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	7,250.00		
Fixed Assets     a) Land		9410	0.00		
b) Land Improvements		9420	10,734.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	10,692.47		
g) Accumulated Depreciation - Equipment		9445	(3,609.28)		
h) Work in Progress		9450	209,470.86		
10) TOTAL, ASSETS			632,058,77		

19 64725 0118471 Form 62

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
H. LIABILITIES					
1) Accounts Payable		9500	45,428.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0,00		
4) Current Loans		9640	264,443.60		
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	ment de de la constant de la constan	
d) Capital Leases Payable		9667	0.00		
e) Lease Revenue Bonds Payable		9668	0.00		
f) Other General Long-Term Liabilities		9669	229,156.02		
7) TOTAL, LIABILITIES	<del>aria (alamana) and a marini di conservativa de anticologo de la marini de la conservativa de la conservativ</del>	and the second s	539,027.62		
I. NET ASSETS					
Net Assets, June 30 (must agree with line F2) (G10 - H7)			93,031,15		

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
REVENUE LIMIT SOURCES	- And Control of the				
Principal Apportionment					1
Charter Schools General Purpose Entitlement - State A	aid	8015	346,208.00	611,107.50	76.5%
State Aid - Prior Years		8019	(9,652.00)	0.00	-100.0%
Revenue Limit Transfers			1		
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes	; ;	8096	0.00	115,017.50	New
Property Taxes Transfers		8097	56,168.00	0.00	-100.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0,00	0.0%
TOTAL, REVENUE LIMIT SOURCES			392,724.00	726,125.00	84.9%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	26,522.00	7,065.00	-73,4%
Interagency Contracts Between LEAs		8285	0.00	0,00	0.0%
	3000-3299, 4000-4139	9		and the state of t	
NCLB / IASA (incl. ARRA)	4201-4215, 4610, 551		200,000.00	37,214.25	-81.4%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
JTPA / WIA	5600-5625	8290	0.00	0,00	0.0%
Other Federal Revenue (incl. ARRA)	All Other	8290	0.00	0,00	0.0%
TOTAL, FEDERAL REVENUE			226,522.00	44,279.25	-80.5%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	0.00	0.00	0.09

escription	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
Special Education Transportation	7240	8311	0.00	0.00	0.09
All Other State Apportionments - Current Year	All Other	8311	0,00	0.00	0.09
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.09
Year Round School Incentive		8425	0.00	0.00	0.0
Class Size Reduction, K-3		8434	45,121.00	49,876.00	10.5
Child Nutrition Programs		8520	1,949.00	5,570.00	185.8
Mandated Costs Reimbursements		8550	0.00	0.00	0.0
Lottery - Unrestricted and Instructional Materials		8560	6,800.00	0.00	-100.0
Instructional Materials	7155, 7156, 7157, 7158, 7160, 7170	8590	0.00	0.00	0.0
School Based Coordination Program	7250	8590	0.00	0.00	0.0
Drug/Alcohol/Tobacco Funds	6650-6690	8590	0.00	0.00	0.0
Healthy Start	6240	8590	0.00	0.00	0.0
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.0
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.0
Quality Education Investment Act	7400	8590	0,00	0.00	0,
All Other State Revenue	All Other	8590	20,955.00	36,390.44	73.

	December Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
Description OTHER LOCAL REVENUE	Resource Codes	Object Codes	Ollaudited Actuals	Dudget	
Sales Sale of Equipment/Supplies		8631	0.00	0,00	0.0%
Sale of Publications		8632	1,188.00	0,00	-100.0%
Food Service Sales		8634	2,402.00	0.00	-100.0%
All Other Sales		8639	1,010.00	0.00	-100.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments	3	8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0,00	0.00	0,0%
Transportation Services	7230, 7240	8677	0.00	0.00	0,0%
Interagency Services		8677	0.00	0,00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	6,005.00	22,281.00	271.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	115,707.00	0.00	-100.0%
Transfers of Apportionments Special Education SELPA Transfers From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
	All Other	8792	0,00	0.00	0.0%
From County Offices	All Other	8793	0.00	0,00	0.0%
From JPAs  All Other Transfers In from All Others	, si O(110)	8799	0.00	0.00	0.09
		2,45	126,312.00	22,281.00	-82.4%
TOTAL, OTHER LOCAL REVENUE			820,383.00	884,521.69	7.89

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
CERTIFICATED SALARIES		No control of the con			
CENTIFICATED SALANIES					
Certificated Teachers' Salaries		1100	292,599.00	241,099.00	-17.69
Certificated Pupil Support Salaries		1200	0.00	3,500.00	Ne
Certificated Supervisors' and Administrators' Salaries		1300	94,081.00	89,300.00	-5.1
Other Certificated Salaries		1900	0.00	0.00	0.0
TOTAL, CERTIFICATED SALARIES			386,680.00	333,899.00	<u>~13.6</u>
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	4,354.00	0.00	-100.0
Classified Support Salaries		2200	29,221.00	29,200.00	-0.1
Classified Supervisors' and Administrators' Salaries		2300	30,672.00	35,000.00	14.1
Clerical, Technical and Office Salaries		2400	0.00	31,000.00	Nε
Other Classified Salaries		2900	0,00	0.00	0.0
TOTAL, CLASSIFIED SALARIES			64,247.00	95,200.00	48.2
EMPLOYEE BENEFITS					
STRS		3101-3102	54,893.00	27,258.00	-50.3
PERS		3201-3202	6,508.00	6,409.00	-1.5
OASDI/Medicare/Alternative		3301-3302	12,025.00	9,292.00	-22.7
Health and Welfare Benefits		3401-3402	31,692.00	36,990.00	16.7
Unemployment Insurance		3501-3502	966,00	6,169.00	538.6
Workers' Compensation		3601-3602	10,129.00	767.00	-92.4
OPEB, Allocated		3701-3702	0.00	0.00	0.0
OPEB, Active Employees		3751-3752	0.00	0.00	0.0
PERS Reduction		3801-3802	0.00	0.00	0.0
Other Employee Benefits		3901-3902	0.00	0.00	0,0
TOTAL, EMPLOYEE BENEFITS			116,213.00	86,885.00	-25.2
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	17,942.00	15,193.75	-15.3
Books and Other Reference Materials		4200	779.00	0,00	-100.0
Materials and Supplies		4300	357.00	11,000.00	2981.:
Noncapitalized Equipment		4400	8,937.00	20,000.00	123.
Food		4700	30,873.00	23,010.00	-25.
TOTAL, BOOKS AND SUPPLIES			58,888.00	69,203.75	17.

	Resource Codes Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
>001,000	Resource Codes Object Codes	Onaudited Actuals	Duage.	Difference
SERVICES AND OTHER OPERATING EXPENSES		THE STATE OF THE S	***************************************	
Subagreements for Services	5100	0,00	0.00	0.0%
Travel and Conferences	5200	0.00	0.00	0.0%
Dues and Memberships	5300	4,472.00	5,000.00	11.8%
Insurance	5400-5450	4,744.00	52,789.00	1012.8%
Operations and Housekeeping Services	5500	6,762.00	50,000.00	639.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements	s 5600	117,773.00	144,000.00	22.3%
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	44,456.00	211,633.00	376.1%
Communications	5900	12,884.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSE	S	191,091.00	463,422.00	142.5%
DEPRECIATION			7	
Depreciation Expense	6900	2,170.00	0.00	-100.0%
TOTAL, DEPRECIATION		2,170.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)				
Tuition Tuition for Instruction Under Interdistrict				
Attendance Agreements	7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools	7141	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%
Other Transfers Out				
All Other Transfers	7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others	7299	0.00	0.00	0.0%
	I ADVV		**************************************	
Debt Service	7438	1,094.00	0,00	-100.09
Debt Service - Interest  TOTAL, OTHER OUTGO (excluding Transfers of Indirect C		1,094.00	0.00	-100.09

Colegio New City Long Beach Unified Los Angeles County

# Unaudited Actuals Charter Schools Enterprise Fund Expenses by Object

19 64725 0118471 Form 62

	المنافرية والمنافر المنافر المنافر والمنافر والم	мерения места места на профессова на предоставления до предоставления до предоставления до предоставления до п	and and a share and a share and a share an analysis and a share and a share and a share a shar	ramana, kalangunar James, mg. mg. mg. mg. mg. mg. s. s. s. s. s. s. s. s. s. s. s. s. s.	And the second of the second o
Description I	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT CO	OSTS		0.00	0.00	0.0%
TOTAL, EXPENSES			820,383.00	1,048,609.75	27.8%

	eder (September) (1111) britans en menter grapen men en en en els side (1111) britans en men	PORTOR DE CONTRACTOR DE CO	and the state of the state of the state of the state of the state of the state of the state of the state of the	ad deleterativisti deleteratura de deleteratura propriata propriata propriata deleteratura delet	A THE STATE OF THE
Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					1
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			1		
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	163,895.00	New
(c) TOTAL, SOURCES			0.00	163,895.00	New
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0,00	0,00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0,00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0,00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	163,895.00	Nev

			2009-10	2010-11	Percent
Description	Function Codes	Object Codes	Unaudited Actuals	Budget	Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	392,724.00	726,125.00	84.9%
2) Federal Revenue		8100-8299	226,522.00	44,279.25	-80.5%
3) Other State Revenue		8300-8599	74,825.00	91,836.44	22.7%
4) Other Local Revenue		8600-8799	126,312.00	22,281.00	-82.4%
5) TOTAL, REVENUES	With the transfer of the state		820,383.00	884,521.69	7.8%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		369,508.00	328,405.75	-11.1%
2) Instruction - Related Services	2000-2999		128,653.00	195,207.00	51,7%
3) Pupil Services	3000-3999		40,405.00	33,666.00	-16.7%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		150,571.10	57,789.00	-61.6%
8) Plant Services	8000-8999		130,151.90	433,542.00	233.1%
9) Other Outgo	9000-9999	Except 7600-7699	1,094.00	0.00	-100.0%
10) TOTAL, EXPENSES		-enichitationenapopopologokovennuskinnikalikisistöiridet	820,383.00	1,048,609.75	27.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B10)	agination third is in this work of the second property of the second section is the second se		0.00	(164,088.06)	New
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers     a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses		8930-8979	0.00	163,895.00	New
a) Sources			0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	163,895,00	Nev

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)	severes personaperonale contensista de 1800 fici e la 2000 de 1800 de 1800 de 1800 de 1800 de 1800 de 1800 de 1		0.00	(193.06)	New
F. NET ASSETS					AAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAA
1) Beginning Net Assets				-	жежение
a) As of July 1 - Unaudited		9791	65,394.08	93,031.05	42.3%
b) Audit Adjustments		9793	(10,459.96)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			54,934.12	93,031.05	69.4%
d) Other Restatements		9795	38,096.93	0.00	-100.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			93,031.05	93,031.05	0.0%
2) Ending Net Assets, June 30 (E + F1e)			93,031.05	92,837.99	-0.2%
Components of Ending Net Assets a) Reserve for					
Revolving Cash		9711	0.00	0,00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance 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 (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	93,031.05		
d) Unappropriated Amount		9790		92,837.99	

#### Unaudited Actuals Charter Schools Enterprise Fund Exhibit: Legally Restricted Balance Detail (Object 9740)

19 64725 0118471 Form 62

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

	2009-101	naudited Ac	tuals	20	)10-11 Budg	et
		Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
Description	P-2 ADA	Allitual ADA				<u> </u>
ELEMENTARY	Page 15 to 1				***************************************	
General Education						
a. Kindergarten						
b. Grades One through Three						
c. Grades Four through Six						
d. Grades Seven and Eight						
<ul> <li>e. Opportunity Schools and Full-Day Opportunity Classes</li> </ul>						
f. Home and Hospital						
g. Community Day School						
2. Special Education	1					
a. Special Day Class						
<ul> <li>b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])</li> </ul>						ļ
c. Nonpublic, Nonsectarian Schools - Licensed						***************************************
Children's Institutions			2.00		A 00	0.00
3. TOTAL, ELEMENTARY	0.00	0.00	0.00	0,00	0.00	J0.00
HIGH SCHOOL			ar			1
4. General Education						
a. Grades Nine through Twelve						
b. Continuation Education						
c. Opportunity Schools and Full-Day Opportunity Classes						
d. Home and Hospital						
e. Community Day School						
5. Special Education						
a. Special Day Class						
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])						
c. Nonpublic, Nonsectarian Schools - Licensed						
Children's Institutions						
6. TOTAL, HIGH SCHOOL	0.00	0.00	0.00	0.00	0.00	0.00
COUNTY SUPPLEMENT			<u> </u>			
7. County Community Schools (EC 1982[a])		1	]			-
a. Elementary						
b. High School						
8. Special Education						
a. Special Day Class - Elementary						
b. Special Day Class - High School	***					
c. Nonpublic, Nonsectarian Schools - Elementary						
d. Nonpublic, Nonsectarian Schools - High School				***************************************		
e. Nonpublic, Nonsectarian Schools - Licensed	}	)		l		
Children's Institutions - Elementary		<del>                                     </del>			1	
f. Nonpublic, Nonsectarian Schools - Licensed						
Children's Institutions - High School			+			
9. TOTAL, ADA REPORTED BY	0.00	0.00	0.00	0.00	0.00	0.00
COUNTY OFFICES	00.00	1.00	0.00	· · · · · · · · · · · · · · · · ·		
10. TOTAL, K-12 ADA	1	0.00	0.00	0,00	0.00	0.00
(sum lines 3, 6, and 9)	0.00	0.00	0.00	0.00		
11. ADA for Necessary Small Schools						
also included in lines 3 and 6.						N-
12. REGIONAL OCCUPATIONAL						

CENTERS & PROGRAMS\*

	2009-10 U	naudited Ac	tuals	2	010-11 Budg	
Description	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Lim ADA
CLASSES FOR ADULTS						
13. Concurrently Enrolled Secondary Students*						
14. Adults Enrolled, State Apportioned*						
15. Students 21 Years or Older and						
Students 19 or Older Not						
Continuously Enrolled Since Their						
18th Birthday, Participating in						
Full-Time Independent Study*						
16. TOTAL, CLASSES FOR ADULTS						
(sum lines 13 through 15)						T
17. Adults in Correctional Facilities			ļ			<u> </u>
18. TOTAL, ADA						
(sum lines 10, 12, 16, and 17)	0.00	0.00	0.00	0,00	0.00	0.0
SUPPLEMENTAL INSTRUCTIONAL HOURS						
19. ELÉMENTARY*					and the second	
20. HIGH SCHOOL*						
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS						
(sum lines 19 and 20)	100000000000000000000000000000000000000					
COMMUNITY DAY SCHOOLS - Additional Funds	<b>T</b>	1			***************************************	T
22. ELEMENTARY						
<ul> <li>a. 5th &amp; 6th Hour (ADA) - Mandatory Expelled Pupils only</li> </ul>						
<ul><li>5. 7th &amp; 8th Hour Pupil Hours (Hours)*</li></ul>		i				
23. HIGH SCHOOL	CALL		Ì			
<ul> <li>a. 5th &amp; 6th Hour (ADA) - Mandatory Expelled Pupils only</li> </ul>						
b. 7th & 8th Hour Pupil Hours (Hours)*	Jestille Spiele Line					
CHARTER SCHOOLS					1	
24. Charter ADA Funded Through the Block Grant						
a. Charters Sponsored by Unified Districts - Resident	550		-			
(EC 47660) (applicable only for unified districts with						
Charter School General Purpose Block Grant Offset	Parties of the Partie		***************************************	90.00	90.00	90.0
recorded on line 30 in Form RL)		60.53	66.35	30.00	30.00	30.0
b. All Other Block Grant Funded Charters	66.35	66.53	00.30		-	
25. Charter ADA Funded Through the Revenue Limit					<u> </u>	
26. TOTAL, CHARTER SCHOOLS ADA	0005	65.53	66.25	90.00	90.00	90.0
(sum lines 24a, 24b, and 25)	66.35	66.53	66.35	30.00	1 30.00	30.0
27. SUPPLEMENTAL INSTRUCTIONAL HOURS*						

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

Unaudited Actuals 2009-10 Unaudited Actuals

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities: Capital assets not being depreciated:			0:00			00'0
Work in Drogress		268,220.00	268,220.00		58,749.00	209,471.00
Total capital assets not being depreciated	00.0	268,220.00	268,220.00	0.00	58,749.00	209,471.00
Capital assets being depreciated:			00:0			0.00
		10,723.76	10,723.76			10,723.76
		1,930.94	1,930.94	8,761.53		10,692.47
Equipment Total consists being depreciated	00.0	12.654.70	12,654.70	8,761.53	0.00	21,416.23
Accomplated Depreciation for:			00:00			0.00
Land Improvements		(73.35)	(73.35)	73.35		00.00
Buildings		(1.366.18)	(1.366.18)	(2,243.10)		(3,609.28)
Equipment for a formal and deposition	00 0	(1,439,53)	(1,439.53)	(2,169.75)	00.0	(3,609.28)
Total conital conote being depressioned not	00.0	11.215.17	11,215.17	6,591.78	0.00	17,806.95
Governmental activity capital assets, net	00.0	279,435.17	279,435.17	6,591.78	58,749.00	227,277.95
Business-Type Activities: Capital assets not being depreciated:			000			0.00
Land			00.0			00.0
Work in Progress Total capital assets not being depreciated	00:00	0.00	000	00.0	0.00	0.00
Capital assets being depreciated:			0.00			0.00
Land improvements			0.00			00.0
Bullomgs			0.00			00'0
Equipment Total canital assets being depreciated	00'0	0.00	0.00	00.0	0.00	00.0
Accumulated Depreciation for:			00:00			0.00
Daidine Daidine			0.00			00:00
Collosings For ityment			0.00			00:00
Total accumulated depreciation	00:00	0.00	0.00	0.00	00'0	00:00
Total capital assets being depreciated, net	00:00	0.00	00'0	00.00	00'0	00'0
ו טומו כמחוומו מססכוס חבווות מכלווכת מוכת			00.0	00 0	000	000

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ed Actuals audited Actuals ng-Term Liabilities

2009-10 Unaudite	סכונמתמום כו דכונל- ום	
2009-10 Unaudite	aT_nono! to alitheday	
C DOOC COOC	2008-10 01-8007	
על משווסמשנוס	CERTIFICATION OF COOC	
	Unaudited Ac	

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							anticulus con con Vocaberr
Canara Ohlivation Ronde Davable			00:00			0.00	
State School Building Loans Payable			00.00			00.0	Am) 1
Certificates of Participation Pavable			00.00			0.00	
Capital Leases Payable			00.0			00'0	
l ease Revenue Bonds Pavable			0.00			00'0	
Other General Long-Term Debt			00'0			0.00	
Net OPER Obligation			00.00			0.00	
Compensated Absences Payable			00.00			0.00	
Governmental activities long-term liabilities	0.00	00.0	00:00	0.00	0.00	00.00	0.00
Business-Type Activities:							
Onivetion Bande Davable			00.0			0.00	and the second s
State School Building Loans Payable			0,00			0.00	
Certificates of Participation Pavable			00.00			00'0	
Canital Leases Pavable			00.00			0.00	
l ease Revenue Bonds Pavable			00:0			0.00	
Other General Long-Term Debt			00.0	229,156.02		229,156.02	
Net OPER Obligation			00.0			0.00	
Compensated Absences Payable			0.00		***************************************	00:00	
Business-type activities long-term liabilities	0.00	00.00	0.00	229,156.02	0.00	229,156.02	0.00
Business-type activities long-term liabilities	0,00	0.00	0.00	229,156.02	0.00		29,156.02

#### General Administrative Share of Plant Services Costs

raii	1 - General Administrative chare of that continues	
cost calc usin	fornia's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion is (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative of ulation of the plant services costs attributed to general administration and included in the pool is standardized and auting the percentage of salaries and benefits relating to general administration as proxy for the percentage of square foot upied by general administration.	fices. The omated
A.	<ol> <li>Salaries and Benefits - Other General Administration and Centralized Data Processing</li> <li>Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 7200-7700, goals 0000 and 9000)</li> <li>Contracted general administrative positions not paid through payroll         <ol> <li>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.</li> <li>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.</li> </ol> </li> </ol>	94,081.00
В.	Salaries and Benefits - All Other Activities  1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000)	473,059.00
c.	Percentage of Plant Services Costs Attributable to General Administration (Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6)	19.89%
Wh to t	t II - Adjustments for Employment Separation Costs  en an employee separates from service, the local educational agency (LEA) may incur costs associated with the sepa he employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "norm nass" separation costs.	ration in addition al" or "abnormal

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

#### Abnormal or Mass Separation Costs (required)

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

0.	00
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A. Indirect Costs  1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7800, objects 1000-5999, minus Line B9)  2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999)	Par	t III - I	Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)	
1. Other Ceneral Administration, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5699) minus Line B19) 2. Centralized Oala Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5699) minus Line B10) 3. External Financial Audit. Financial Audit (Function 7190, objects 5000-6899) 4. Staff Relations and Negotiations (Function 7120), objects 1000-5899) 5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5699 objects 1000-5699) 6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1993, objects 1000-5699 except 5100, times Part I, Line C) 7. Adjustment for Employment Separation Class 8. Plus. Normal Separation Class (Part II, Line B) 9. Less: Abormal or Mass Separation Class (Part II, Line B) 9. Carly-Forward Afgistration (Casts (Part II, Line B) 9. Carly-Forward Afgistration (Part IV, Line B1) 9. Total Afgusied Indirect Costs (Line A8 plus Line A9)  8. Base Costs 1. Instruction (Functions 1000-1999, objects 1000-5699 except 5100) 9. Instruction-Related Services (Functions 2000-2699, objects 1000-5999 except 5100) 9. Pupil Services (Functions 3000-3999, objects 1000-5699 except 5100) 9. Pupil Services (Functions 3000-3999, objects 1000-5699 except 5100) 9. Community Services (Functions 3000-5699 objects 1000-5699 except 5100) 9. Board and Superintendent (Functions 7100-7169 except 5100) 9. Community Services (Functions 3000-5699 objects 1000-5699 except 5100) 9. Community Services (Functions 3000-5699) objects 1000-5699 except 5100) 9. Community Services (Functions 3000-5699) objects 1000-5699 except 5100) 9. Community Services (Functions 3000-5699) objects 1000-5699 except 5100) 9. Other General Administration (portion charged to restricted resources or specific goals only) (Function 7700, objects 1000-5699) objects 1000-5699 except 5100) 9. Other General Administration (portion cha	_			
(Functions 7200-7600, objects 1000-5899, minus Line B9) 2. Centralized Dala Processing, less portion charged for treathidad resources or specific goals (Function 7700, objects 1000-5899, minus Line B10) 3. External Financial Audit - Single Audit (Function 7100, objects 1000-6899) 5. Plant Maintenance and Operations (function 7120, objects 1000-6899) 6. Plant Maintenance and Operations (portion relating to general administrative offices only) 6. Functions 8100-8400, objects 1000-5899 except 5100, mises Part I, Line C) 7. Adjustment for Employment Separation Costs (Function 8700, resources 0000-1999, objects 1000-5899) 8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b) 9. Carry-Forward Adjustment (Part IV, Line F) 10. Total Adjusted Indirect Costs (Line A8 plus Line A8) 8. Base Costs 1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) 2. Instruction-Related Services (Functions 2000-5999 except 5100) 3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100) 4. Ancillary Services (Functions 2000-5999) except 5100) 5. Community Services (Functions 2000-5999) except 5100) 6. Enterprise (Function 6000, objects 1000-5999 except 5100) 7. Board and Superintal Audit - Other (Functions 1000-1999, objects 1000-5999 except 5100) 9. Board and Superintal Audit - Other (Function 710, objects 1000-5999 except 5100) 1. External Financial Audit - Other (Function 7101-7180 except 7120, objects 1000-5999) 1. Other General Administration (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-0999, objects 1000-5999 except 5100) 1. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-0999, objects 1000-5999 except 5100) 1. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-0999, objects 1000-5999 except 5100) 1. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function	A.			
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5998, nimus Line B10) 3. External Filancials Audit - Single Audit (Function 7130, objects 5000-5999) 4. Staff Relations and Negotiations (Function 7120, objects 1000-5999) 5. Plant Maintenance and Operations (contion relating to general staffnishtative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C) 5. Facilities Rents and Lesses (protion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C) 7. Adjustment for Employment Separation Costs 8. Plus: Normal Separation Costs (Part II, Line A) 8. Less: Abnormatio vinkas Separation Costs (Part II, Line A) 9. Less: Abnormatio vinkas Separation Costs (Part II, Line B) 9. Carry-Forward Adjustment (Part IV, Line F) 9. Carry-Forward Adjustment (Part IV, Line F) 9. Total Adjusted Indirect Costs (Line A8 plus Line A9) 9. Part Services (Functions 1000-1999, objects 1000-5999 except 5100) 9. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) 9. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) 9. Part Services (Functions 2000-2999, objects 1000-5999 except 5100) 9. Part Agriculture (Functions 2000-2999, objects 1000-5999 except 5100) 9. Community Services (Functions 2000-2999, objects 1000-5999 except 5100) 9. Community Services (Functions 2000-2999, objects 1000-5999 except 5100) 9. Community Services (Functions 2000-2999, objects 1000-5999 except 5100) 9. Community Services (Functions 2000-2999, objects 1000-5999 except 5100) 9. Community Services (Functions 2000-2999, objects 1000-5999 except 5100) 9. Community Services (Functions 2000-2999, objects 1000-5999 except 5100) 9. Community Services (Functions 2000-2999, objects 1000-5999 except 5100) 9. Community Services (Functions 2000-2999, objects 1000-5999) 9. Object 2000-200-2009, objects 1000-2000-2000-2000-2000-2000-2000-2000		1.		14 026 00
(Function 7700, objects 1000-5999, minus Line B10)  3. Externel Financial Audit - Single Audit (Function 7120, objects 1000-5999)  4. Staff Relations and Negotiations (Function 7120, objects 1000-5999)  5. Plant Maintenance and Operations (portion relating to general administrative offices only)  (Functions 9100-800, objects 1000-5999 except 5100, times Part I, Line C)  7. Facilities Rents and Leases (portion relating to general administrative offices only)  (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)  7. Adjustment for Employment Separation Coats  8. Plus: Normal Separation Coats (Part II, Line A)  8. Less: Advoormal or Mass Separation Coats (Part II, Line B)  9. Carry-Forward Adjustment  9. Carry-Forward Adjustment  10. Part IV, Line F)  9. Carry-Forward Adjustment  10. Total Adjusted Indirect Costs (Line A8 plus Line A9)  10. Total Adjusted Indirect Costs (Line A8 plus Line A9)  11. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)  12. Instruction-Related Services (Functions 2000-2999 except 5100)  13. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)  14. April Services (Functions 3000-3999, objects 1000-5999 except 5100)  15. Enterprise (Function 6000, objects 1000-5999 except 5100)  16. Community Services (Functions 3000-3999, objects 1000-5999 except 5100)  17. Beard and Superintained function for 1000-1999 except 5100)  18. Enterprise (Function 6000, objects 1000-5999 except 5100)  19. Object 3000-5999, objects 1000-5999 except 5100)  10. Deard and Superintained function from 6000, objects 1000-5999 except 5100)  10. Deard and Superintained function from 6000, objects 1000-5999 except 5100)  10. Deard and Superintained function from 6000, objects 1000-5999 except 51000  10. Objects 1000-5999, objects 1000-5999 except 51000  10. Objects 1000-5999, objects 1000-5999 except 51000  10. Objects 1000-5999, objects 1000-5999 except 51000  10. Objects 1000-5999, objects 1000-5999 except 51000  10. Objects 1000-5999, objects 1000-599		_		17,020.00
Steffma Financial Audit - Single Audit (Function 7190, objects 5000-5999)		2.		0.00
Staff Relations and Negotiations (Function 7120, objects 1000-5999)  5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-6400, objects 1000-5999 except 5100, times Part I, Line C)  5. Facilities Rents and Lessee (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)  7. Adjustment for Employment Separation Costs a. Plus: Normal Separation Costs (Part II, Line B)  8. Des. Normal Separation Costs (Part II, Line B)  9. 0.00  10. Less: Abnormal or Mass Separethon Costs (Part II, Line B)  9. 0.00  10. Total Indirect Costs (Lines Af through A7e, minus Line A7b)  9. Carry-Forward Adjustment (Part IV, Line F)  10. Total Adjusted Indirect Costs (Line A8 plus Line A9)  10. Total Adjusted Indirect Costs (Line A8 plus Line A9)  10. Total Adjusted Services (Functions 2000-2999, objects 1000-5999 except 5100)  11. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)  12. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)  12. Instruction (Functions 2000-2999, objects 1000-5999 except 5100)  12. Instruction (Functions 2000-2999, objects 1000-5999 except 5100)  12. Annual Services (Functions 2000-2999, objects 1000-5999 except 5100)  12. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)  12. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)  12. External Financial Audit - Other (Function 7191, objects 5000-5999)  12. Deservatives (Functions 5000-5999, objects 1000-5999)  13. External Financial Audit - Other (Function 7191, objects 5000-5999)  13. Deservatives (Functions 2000-999)  14. Adult Financial Audit - Other (Function 7191, objects 5000-5999)  15. Centralized Data Processing (portion charged to restricted resources or specific goals only)  16. Centralized Data Processing (portion charged to restricted resources or specific goals only)  17. Functions 7000, resources 2000-9999, objects 1000-5999 except 510				
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-840), objects 1000-5999 except 5100, times Part I, Line C)  6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)  7. Adjustment for Employment Separation Costs (Part II), Line A)  8. Less: Abnormed or Mass Separation Costs (Part II), Line A)  9. Less: Abnormed or Mass Separation Costs (Part II), Line B)  9. Carry-Forward Adjustment (Part IV, Line F)  10. Total Adjusted Indirect Costs (Line A8 plus Line A9)  8. Base Costs  1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)  2. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)  3. Pupil Services (Functions 2000-2999, objects 1000-5999 except 5100)  4. Ancillary Services (Functions 2000-2999, objects 1000-5999 except 5100)  5. Community Services (Functions 4000-4999, objects 1000-5999 except 5100)  6. Enterprise (Function 6000, objects 1000-5999 except 5100)  7. Board and Superintendent (Functions 7100-7180 except 7120, objects 1000-5999)  8. External Financial Audit - Other (Function 7191, objects 5000-5999)  9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7500, resources 2000-1999, objects 1000-5999; Functions 7200-7600, resources 2000-1999, all goals except 5100, resources 2000-1999, all goals except 5100, resources 2000-1999, objects 1000-5999; Functions 7200-7600, objects 1000-5999; objects 1000-5999; Functions 72				
(Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)  (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)  (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)  (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)  (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)  (Function 8700, objects 1000-8799, objects 1000-8799 except 5100, times Part I, Line C)  (Function 8700-8790, objects 1000-8799, objects 1000-8799 except 5100)  (Function 8700-8790, objects 1000-8799, objects 100			Staff Relations and Negotiations (Function 7120, Objects 1000-0999)	0,00
6 Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)  7. Adjustment for Employment Separation Costs (Part II, Line A) b. Less: Abnormal of Mass Separation Costs (Part II, Line B)  8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)  9. Carry-Forward Adjustment (Part IV, Line F)  10. Total Adjusted Indirect Costs (Line A8 plus Line A9)  8. Base Costs  1. Instruction (Functions 1000-1599, objects 1000-5999 except 5100) 2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100) 3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100) 4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100) 5. Community Services (Functions 4000-4999, objects 1000-5999 except 5100) 6. Enterprise (Function 6000, objects 1000-5999 except 5100) 7. Board and Superintendent (Function 7191, objects 5000-5999) 7. Board and Superintendent (Function 7191, objects 5000-5999) 8. External Financial Audit - Other (Function 7191, objects 1000-5999) 9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7500, resources 2000-9999, objects 1000-5999, Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999, Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999, Functions 7700-7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999, Functions 7700-7600, resources 2000-9999, objects 1000-5999, Functions 7700-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999, Functions 7700-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999, Functions 7700-7600, resources 2000-9999, objects 1000-5999, Functions 7700-7600, objects 1000-5999, except 5100, minus Part III, Line A6)  1. Plant Maintenance and Object 1000-5999, except 5100, minus Part III, Line A6)  2. Publisher North		٥.		25 455 60
(Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)  7. Adjustment for Employment Separation Costs 8. Plus: Normal Separation Costs (Part II, Line A) 9. Less: Abnormal or Mass Separation Costs (Part II, Line B) 9. Carry-Forward Adjustment (Part IV, Line F) 10. Total Adjusted Indirect Costs (Line A8 through A7a, minus Line A7b) 10. Total Adjusted Indirect Costs (Line A8 plus Line A9) 10. Total Adjusted Indirect Costs (Line A8 plus Line A9) 10. Total Adjusted Indirect Costs (Line A8 plus Line A9) 11. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) 12. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) 12. Instruction (Functions 2000-2999, objects 1000-5999 except 5100) 13. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100) 14. Ancillary Services (Functions 5000-5999, objects 1000-5999 except 5100) 15. Community Services (Functions 5000-5999, objects 1000-5999 except 5100) 16. Enterprise (Function 5000, objects 1000-5999 except 5100) 17. Board and Superintendent (Functions 7100-7180 except 7120, objects 1000-5999) 18. External Financial Audit - Other (Function 7191, objects 5000-5999) 19. Other General Administration (portion charged to restricted resources or specific goals only) 19. (Functions 7200-7600, resources 2000-3999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, objects 1000-5999 except 5100, ninus Part III, Line A6) 10. Centralized Data Processing (portion charged to restricted resources or specific goals only) 11. Plant Maintenance and Operations (all except portion relating			(Functions 8 100-8400, Objects 1000-8999 except 5 100, times rate, Line 6)	20,100.00
a. P.Us: Normal Separation Costs (Part II, Line A) b. Less: Abnormal of Mass Separation Costs (Part II, Line B) b. Less: Abnormal of Mass Separation Costs (Part II, Line B) conversion of Mass Separation Costs (Part II, Line B) conversion of Mass Separation Costs (Part II, Line B) conversion of Mass Separation Costs (Part II, Line B) conversion of Mass Separation Costs (Part II, Line B) conversion of Mass Separation Costs (Part II, Line B) conversion of Mass Separation Costs (Part II, Line B) conversion of Mass Separation Costs (Part II, Line B) conversion of Mass Separation Costs (Part II, Line B) conversion of Mass Separation Costs (Part II, Line B) conversion of Mass Separation Costs (Part II, Line B) conversion of Mass Separation Costs (Part II, Line B) conversion of Mass Separation Costs (Part II, Line B) conversion of Mass Separation Costs (Part II, Line B) conversion of Mass Separation Costs (Part II, Line B) conversion of Mass Separation Costs (Part III, Line B) conversion of Mas		Ο.	(Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
a. Plus: Normal Separation Costs (Part II, Line A) b. Less: Abnormal or Mass Separation Costs (Part II, Line B) c. 0.00 8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b) 9. Carry-Forward Adjustment (Part IV, Line F) c. 0.00 10. Total Adjusted Indirect Costs (Line A8 plus Line A9) 11. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) 12. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) 13. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100) 14. Analizary Services (Functions 2000-2999, objects 1000-5999 except 5100) 15. Community Services (Functions 5000-5999, objects 1000-5999 except 5100) 16. Enterprise (Function 6000, objects 1000-5999 except 5100) 17. Board and Superintendent (Function 7100-7180 except 7120, objects 1000-5999) 18. External Financial Audit - Other (Function 7107-7180 except 7120, objects 1000-5999) 19. Other General Administration (portion charged to restricted resources or specific goals only) 19. (Functions 7200-7600, resources 2000-9999, objects 1000-5999) 10. Centralized Data Processing (portion charged to restricted resources or specific goals only) 10. Centralized Data Processing (portion charged to restricted resources or specific goals only) 10. Centralized Data Processing (portion charged to restricted resources or specific goals only) 11. Flant Maintenance and Operations (all except portion relating to general administrative offices) 12. Facilities Rents and Leases (all except portion relating to general administrative offices) 13. Adjustment for Employment Separation Costs (Part II, Line A) 14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 15. Child Development (Fund 21, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 17. Foundation (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 18. Total Base Costs (Lines 81		7		***************************************
b. Less: Abnormal or Mass Separation Costs (Part II, Line B) 3. Total Indirect Costs (Lines A1 through A7a, minus Line A7b) 3. Carry-Forward Adjustiment (Part IV, Line F) 10. Total Adjusted Indirect Costs (Line A8 plus Line A9) 3. Separation (Part IV, Line F) 10. Total Adjusted Indirect Costs (Line A8 plus Line A9) 3. Separation (Part IV, Line F) 11. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) 22. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100) 3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100) 4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100) 4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100) 5. Community Services (Function 5000-5999, objects 1000-5999 except 5100) 6. Enterprise (Function 6000, objects 1000-5999 except 5100) 7. Board and Superintendent (Function 7100-7180 except 7120, objects 1000-5999) 8. External Financial Audft -Other (Function 7100-7180 except 7120, objects 1000-5999) 9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999, Function 7200-7600, resources 0000-1999, ali goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, ali goals except 0000 and 9000, objects 1000-5999, Function 7700, resources 0000-1999, ali goals except 0000 and 9000, objects 1000-5999, Function 7700, resources 0000-1999, ali goals except 0000 and 9000, objects 1000-5999, Function 7700, resources 0000-1999, ali goals except portion relating to general administrative offices) (Functions 810-8400, objects 1000-5999 except 5100, minus Part III, Line A5) 12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6) 13. Adjustment for Employment Separation Costs (Part II, Line B) 14. Adult Education (Fund 11, functions 1000-8999, 8100-8400, and 8700, objects 1000-5999 e		••		0.00
9. Carry-Forward Adjustment (Part IV, Line F) 10. Total Adjusted Indirect Costs (Line A8 plus Line A9) 39,481.60  8. Base Costs 1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) 2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100) 389,508.00 2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100) 40,405.00 40,405.00 41, Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100) 42,405.00 43, Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100) 50, Community Services (Functions 5000-5999, objects 1000-5999 except 5100) 61, Enterprise (Function 6000, objects 1000-5999 except 5100) 62, Enterprise (Function 6000, objects 1000-5999 except 5100) 63, Board and Superintendent (Function 7100-7180 except 7120, objects 1000-5999) 64, External Financial Audit - Other (Function 710), objects 5000-5999) 75, Other General Administration (portion charged to restricted resources or specific goals only) 65, Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, objects 1000-7999, objects 1000-7999, objects 1000-7999, objects 1000-7999, objects 1000-7999, o			·	0.00
Part IV, Line F   0.00   339,481,60   10.   Total Adjusted Indirect Costs (Line A8 plus Line A9)   339,481,60   10.   Total Adjusted Indirect Costs (Line A8 plus Line A9)   339,481,60   1.   Instruction (Functions 1000-1999, objects 1000-5999 except 5100)   369,508.00   128,653.00   128,6		8.	Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	39,481.60
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)   39,481.60		9.	Carry-Forward Adjustment	
B. Base Costs				
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)         369,508.00           2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)         128,653.00           3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)         40,405.00           4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)         0.00           5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)         0.00           6. Enterprise (Function 6000, objects 1000-5999 except 5100)         0.00           7. Board and Superintendent (Function 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; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 1000 and 9000, objects 1000-5999 except 5100, minus Part III, Line A5)         102,526.30           1. Pacilities Rents and Leases (all except portion relating to general administrative offices)         0.00           1. Facilities Rents and Leases (all except portion relating to general administrative offices)         0.00           1. Facilities Rents		10.	Total Adjusted Indirect Costs (Line A8 plus Line A9)	39,481.60
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)         369,508.00           2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)         128,653.00           3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)         40,405.00           4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)         0.00           5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)         0.00           6. Enterprise (Function 6000, objects 1000-5999 except 5100)         0.00           7. Board and Superintendent (Function 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; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 1000 and 9000, objects 1000-5999 except 5100, minus Part III, Line A5)         102,526.30           1. Pacilities Rents and Leases (all except portion relating to general administrative offices)         0.00           1. Facilities Rents and Leases (all except portion relating to general administrative offices)         0.00           1. Facilities Rents				
Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)   128,653.00   3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)   40,405.00   4. Ancillary Services (Functions 4000-4999), objects 1000-5999 except 5100)   0.00	В.	Bas		200 500 00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100) 4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100) 5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100) 6. Enterprise (Function 6000, objects 1000-5999 except 5100) 7. Board and Superintendent (Functions 7100-7180 except 7120, objects 1000-5999) 8. External Financial Audit - Other (Function 7191, objects 5000-5999) 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; Functions 7200-7600, resources 2000-9999, objects 1000-5999; Function 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 1100 relating to general administrative offices)  (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)  12. Facilities Rents and Leases (all except portion relating to general administrative offices)  (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)  13. Adjustment for Employment Separation Costs  a. Less: Normal Separation Costs (Part II, Line A) b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)  14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  16. Cafeteria (Funds 13 and 61, functions 1000-69				
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100) 5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100) 6. Enterprise (Function 6000, objects 1000-5999 except 5100) 7. Board and Superintendent (Functions 7100-7180 except 7120, objects 1000-5999) 8. External Financial Audit - Other (Function 7191, objects 5000-5999) 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; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999) 10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999 scrept 5100, minus Part III, Line A5) 12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6) 13. Adjustment for Employment Separation Costs (Part II, Line A) b. Plus: Abnormal or Mass Separation Costs (Part II, Line B) 14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 18. Total Base Cost (Lines B1 through B12 and times B13b through B17, minus Line B13a)  777,637,40  C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment (For information only - not for use when claiming/recovering indirect costs) (Line A8 divide		2.		
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100) 6. Enterprise (Function 6000, objects 1000-5999 except 5100) 7. Board and Superintendent (Functions 7100-7180 except 7120, objects 1000-5999) 8. External Financial Audit - Other (Function 7191, objects 5000-5999) 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) 10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999 except 5100, minus Part III, Line A5)  12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)  13. Adjustment for Employment Separation Costs  a. Less: Normal Separation Costs (Part II, Line A)  b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)  14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)  5.08%  D. Preliminary Proposed Indire		3.		
6. Enterprise (Function 6000, objects 1000-5999 except 5100) 7. Board and Superintendent (Functions 7100-7180 except 7120, objects 1000-5999) 8. External Financial Audit - Other (Function 7191, objects 5000-5999) 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) 10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 2000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999 except 5100, minus Part III, Line A5)  12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)  13. Adjustment for Employment Separation Costs  14. Less: Normal Separation Costs (Part II, Line A)  15. D. Plus: Abnormal or Mass Separation Costs (Part II, Line B)  16. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  17. Foundation (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)  1777,637.40  18. Other Cost Percentage Before Carry-Forward Adjustment (For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B18)  18. D. Preliminary Proposed Indirect C		4.		
7. Board and Superintendent (Functions 7100-7180 except 7120, objects 1000-5999) 8. External Financial Audit - Other (Function 7191, objects 5000-5999) 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) 10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Functions 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; except 5100, initial part of part		5.		
8. External Financial Audit - Other (Function 7191, objects 5000-5999) 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) 10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999, Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999, and possible except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5) 10. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6) 13. Adjustment for Employment Separation Costs a. Less: Normal Separation Costs (Part II, Line A) b. Plus: Abnormal or Mass Separation Costs (Part II, Line B) 14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)  777,637.40  C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment (For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B18)  5.08%				
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; Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999 except 5100, minus Part III, Line A5)  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)  12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)  13. Adjustment for Employment Separation Costs a. Less: Normal Separation Costs (Part II, Line A) b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)  14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)  777,637.40  C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment (For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B18)		7.		
(Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)  10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)  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)  12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)  13. Adjustment for Employment Separation Costs  a. Less: Normal Separation Costs (Part II, Line A) b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)  4. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)  777,637.40  C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment (For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B18)  5.08%		8.	External Financial Audit - Other (Function 7191, objects 5000-5999)	0.00
resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)  10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)  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)  12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)  13. Adjustment for Employment Separation Costs a. Less: Normal Separation Costs (Part II, Line A) b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)  14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)  777,637.40  C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment (For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B18)  5.08%		9.		**************************************
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-59999)  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)  12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)  13. Adjustment for Employment Separation Costs a. Less: Normal Separation Costs (Part II, Line A) b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)  14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)  777,637.40  C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment (For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B18)  5.08%			(Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600,	136,545,10
(Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999 when the second point of		10		
except 0000 and 9000, objects 1000-5999)  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)  12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)  13. Adjustment for Employment Separation Costs a. Less: Normal Separation Costs (Part II, Line A) b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)  14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)  777,637.40  C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment (For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B18)  5.08%		10.	(Eurotion 7700, resources 2000, 0000, objects 1000,5000; Function 7700, resources 0000-1999, all goals	
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)  12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)  13. Adjustment for Employment Separation Costs a. Less: Normal Separation Costs (Part II, Line A) b. Plus: Abnormal or Mass Separation Costs (Part III, Line B)  14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)  777,637.40  C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment (For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B18)  5.08%  D. Preliminary Proposed Indirect Cost Rate (For final approved fixed-with-carry-forward rate for use in 2011-12 see www.cde.ca.gov/fg/ac/ic)				0.00
(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)  12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)  13. Adjustment for Employment Separation Costs a. Less: Normal Separation Costs (Part II, Line A) b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)  14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)  777,637.40  C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment (For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B18)  5.08%  D. Preliminary Proposed Indirect Cost Rate (For final approved fixed-with-carry-forward rate for use in 2011-12 see www.cde.ca.gov/fg/ac/ic)		11	Plant Maintenance and Operations (all except portion relating to general administrative offices)	
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)  13. Adjustment for Employment Separation Costs a. Less: Normal Separation Costs (Part II, Line A) b. Plus: Abnormal or Mass Separation Costs (Part III, Line B)  14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)  777,637.40  C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment (For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B18)  5.08%  D. Preliminary Proposed Indirect Cost Rate (For final approved fixed-with-carry-forward rate for use in 2011-12 see www.cde.ca.gov/fg/ac/ic)				102,526.30
(Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)  13. Adjustment for Employment Separation Costs a. Less: Normal Separation Costs (Part II, Line A) b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)  14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)  777,637.40  C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment (For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B18)  5.08%  D. Preliminary Proposed Indirect Cost Rate (For final approved fixed-with-carry-forward rate for use in 2011-12 see www.cde.ca.gov/fg/ac/ic)		12		
13. Adjustment for Employment Separation Costs a. Less: Normal Separation Costs (Part II, Line A) b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)  14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)  777,637.40  C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment (For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B18)  5.08%  D. Preliminary Proposed Indirect Cost Rate (For final approved fixed-with-carry-forward rate for use in 2011-12 see www.cde.ca.gov/fg/ac/ic)		1 4		0.00
a. Less: Normal Separation Costs (Part II, Line A) b. Plus: Abnormal or Mass Separation Costs (Part II, Line B) 14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)  C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment (For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B18)  D. Preliminary Proposed Indirect Cost Rate (For final approved fixed-with-carry-forward rate for use in 2011-12 see www.cde.ca.gov/fg/ac/ic)		13.		
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)  14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)  777,637.40  C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment (For information only - not for use when claiming/recovering indirect costs)  (Line A8 divided by Line B18)  5.08%  D. Preliminary Proposed Indirect Cost Rate (For final approved fixed-with-carry-forward rate for use in 2011-12 see www.cde.ca.gov/fg/ac/ic)			a. Less: Normal Separation Costs (Part II, Line A)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)  C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment (For information only - not for use when claiming/recovering indirect costs)  (Line A8 divided by Line B18)  D. Preliminary Proposed Indirect Cost Rate (For final approved fixed-with-carry-forward rate for use in 2011-12 see www.cde.ca.gov/fg/ac/ic)			b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)  C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment (For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B18)  D. Preliminary Proposed Indirect Cost Rate (For final approved fixed-with-carry-forward rate for use in 2011-12 see www.cde.ca.gov/fg/ac/ic)		14.		
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)  C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment (For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B18)  D. Preliminary Proposed Indirect Cost Rate (For final approved fixed-with-carry-forward rate for use in 2011-12 see www.cde.ca.gov/fg/ac/ic)		15.		
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)  777,637.40  C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment (For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B18)  5.08%  D. Preliminary Proposed Indirect Cost Rate (For final approved fixed-with-carry-forward rate for use in 2011-12 see www.cde.ca.gov/fg/ac/ic)		16.		
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment (For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B18)  5.08%  D. Preliminary Proposed Indirect Cost Rate (For final approved fixed-with-carry-forward rate for use in 2011-12 see www.cde.ca.gov/fg/ac/ic)		17.		······
(For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B18)  D. Preliminary Proposed Indirect Cost Rate (For final approved fixed-with-carry-forward rate for use in 2011-12 see www.cde.ca.gov/fg/ac/ic)		18.	Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	777,637.40
(For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B18)  D. Preliminary Proposed Indirect Cost Rate (For final approved fixed-with-carry-forward rate for use in 2011-12 see www.cde.ca.gov/fg/ac/ic)				
(Line A8 divided by Line B18)  D. Preliminary Proposed Indirect Cost Rate (For final approved fixed-with-carry-forward rate for use in 2011-12 see www.cde.ca.gov/fg/ac/ic)	C.			
D. Preliminary Proposed Indirect Cost Rate (For final approved fixed-with-carry-forward rate for use in 2011-12 see www.cde.ca.gov/fg/ac/ic)		•		5 N2%
(For final approved fixed-with-carry-forward rate for use in 2011-12 see www.cde.ca.gov/fg/ac/ic)		(Lir	ne A8 divided by Line B18)	5,0670
(For final approved fixed-with-carry-forward rate for use in 2011-12 see www.cde.ca.gov/fg/ac/ic)	<b></b>	D	Jiminan, Branagad Indirect Cost Rate	
r 000/	D.	/E^	enumary r ropused maneet oost nate or final approved fixed-with-carry-forward rate for use in 2011-12 see www.cde.ca.gov/fg/ac/ic)	
(Line A to divided by Line D to)		•	• •	5.08%
		(1(1	to the direct of the one	

#### Unaudited Actuals 2009-10 Unaudited Actuals Indirect Cost Rate Worksheet

19 64725 0118471 Form ICR

#### Part IV - Carry-forward Adjustment

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

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

A.	Indirect co	osts incurred in the current year (Part III, Line A8)	39,481.60 ·		
В.	Carry-forv	vard adjustment from prior year(s)			
	1. Carry-	forward adjustment from the second prior year	0.00		
	2. Carry-	forward adjustment amount deferred from prior year(s), if any	0.00		
c.	Carry-forv	vard adjustment for under- or over-recovery in the current year			
		r-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect ate (0%) times Part III, Line B18); zero if negative	0.00		
	(appro	recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of oved indirect cost rate (0%) times Part III, Line B18) or (the highest rate used to er costs from any program (0%) times Part III, Line B18); zero if positive	0.00		
D.	Prelimina	ry carry-forward adjustment (Line C1 or C2)	0.00		
E.	. Optional allocation of negative carry-forward adjustment over more than one year				
	the LEA co	negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce to build recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment be allocative rate, the CDE will work with the LEA on a case-by-case basis to establish	lay request that justment over more		
	Option 1.	Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable		
	Option 2.	Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable		
	Option 3.	Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable		
	LEA reque	est for Option 1, Option 2, or Option 3			
			1		
F.		vard adjustment used in Part III, Line A9 (Line D minus amount deferred if or Option 3 is selected)	0.00		

#### **Unaudited Actuals** 2009-10 Unaudited Actuals Exhibit A: Indirect Cost Rates Charged to Programs

19 64725 0118471 Form ICR

Approved indirect cost rate: \_\_

0.00%

Highest rate used in any program:

0.00%

**Eligible Expenditures** 

(Objects 1000-5999

**Indirect Costs Charged** 

Rate

Resource

except Object 5100)

Used

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Fund

(Objects 7310 and 7350)

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL	Control of the last of the las			COLUMN TO THE PROPERTY OF THE	AND THE PROPERTY OF THE PARTY O
	9791-9795	0.00		0.00	0.00
Adjusted Beginning Fund Balance     Adjusted Beginning Fund Balance	9791-9793 8560	6,800.00		0.00	6,800.00
2. State Lottery Revenue	8600-8799	0.00		0.00	0.00
3. Other Local Revenue	6000-0799	0.00		0.00	
Transfers from Funds of     Lapsed/Reorganized Districts	8965	0.00	12-data	0.00	0.00
5. Contributions from Unrestricted	0000				
Resources (Total must be zero)	8980	0.00			0.00
6. Total Available	0000				
(Sum Lines A1 through A5)		6,800.00	0.00	0.00	6,800.00
(Outri Erros 71) through 710)		<u> </u>			
3. EXPENDITURES AND OTHER FINANCII	NG USES	ALL COMMENTS OF THE COMMENTS O			
Certificated Salaries	1000-1999	6;800.00			6,800.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	0.00		0.00	0.00
<ol><li>a. Services and Other Operating Expenditures (Resource 1100)</li></ol>	5000-5999	0.00			0.00
<ul> <li>b. Services and Other Operating Expenditures (Resource 6300)</li> </ul>	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
<ol> <li>Interagency Transfers Out         <ul> <li>a. To Other Districts, County</li> <li>Offices, and Charter Schools</li> </ul> </li> </ol>	7211,7212,7221, 7222,7281,7282	0.00	Table Table		0.0
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.0
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.0
11. All Other Financing Uses	7630-769 <del>9</del>	0.00			0.0
<ol><li>Total Expenditures and Other Financin</li></ol>	g Uses		XXX		
(Sum Lines B1 through B11)	anatan kuun ka ka ka ka ka ka ka ka ka ka ka ka ka	6,800.00	0.00	0.00	6,800.0
C. ENDING BALANCE	979Z	0.00	0.00	0.00	0.0
(Must equal Line A6 minus Line B12)  D. COMMENTS:	J/JL	1.00	1.00	1	

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.

#### **Unaudited Actuals** 2009-10 Unaudited Actuals No Child Left Behind Maintenance of Effort Expenditures

19 64725 0118471 Form NCMOE

	Fun	ds 01, 09, and	1 62	2009-10
Section I - Expenditures	Goals	Functions	Objects	Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	820,383.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, and 3405)	All	Ail	1000-7999	228,471.10
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
Community Services	Ali	5000-5999	1000-7999 except 3801-3802	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	2,170.00
•	A.II	0100	5400-5450, 5800, 7430- 7439	1,094.00
3. Debt Service	All	9100	7439	
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
	0.16	9100	7699	0.00
6. All Other Financing Uses	All	9200 All except 5000-5999.	7651 1000-7999 except	0.00
7. Nonagency	7100-7199	9000-9999	3801-3802	0.00
<ol><li>Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)</li></ol>			A PARTIE AND A PAR	
	All	All	8710	0.00
9. PERS Reduction	Ali	All	3801-3802	0.00
<ol> <li>Supplemental expenditures made as a result of a Presidentially declared disaster</li> </ol>		entered. Must es in lines B, C D2.		
Total state and local expenditures not     allowed for MOE calculation				
(Sum lines C1 through C10)				3,264.00
D. Plus additional MOE expenditures:			7300-7439	
<ol> <li>Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)</li> </ol>	All	All	minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities		entered. Must ditures in lines		
E. Total expenditures before adjustments (Line A minus lines B and C11, plus lines D1 and D2)				588,647.90
F. Charter school expenditure adjustments (From Section V)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				588,647.90

#### Unaudited Actuals 2009-10 Unaudited Actuals No Child Left Behind Maintenance of Effort Expenditures

19 64725 0118471 Form NCMOE

Section II - Expenditures Per ADA		2009-10 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance		
(Form ADC, Annual ADA column, lines 3, 6, and 26)		66.53
B. Supplemental Instructional Hours converted to ADA (Form ADC, Annual ADA column, lines 21 and 27 - Currently not collected due to flexibility provisions of ABX3 4)		
C. Total ADA before adjustments (Lines A plus B)		66.53
D. Charter school ADA adjustments (From Section V)		0.00
E. Adjusted total ADA (Lines C plus D)		66.53
F. Expenditures per ADA (Line I.G divided by Line II.E)		\$8,847.86
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year Form NCMOE, Line I.G and Line II.F). (Note: If the prior year MOE was not met, or the prior year calculations included supplemental instructional hours ADA, in its final determination CDE will adjust the prior year base expenditure or prior year expenditure per ADA amounts.)	166,982.92	5,978.62
Adjustments to base expenditure or expenditure		
per ADA amounts (From Section VI)  2. Total adjusted base expenditure amounts (Line A plus Line A.1)	0.00 166,982.92	0.00 5,978.62
B. Required effort (Line A.2 times 90%)	150,284.63	5,380.76
C. Current year expenditures (Line I.G and Line II.F)	588,647.90	8,847.86
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requiremen is met; if both amounts are positive, the MOE requirement is not met. either column in Line A.2 or Line C equals zero, the MOE calculation i incomplete.)	If	Met
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B)		
(Funding under NCLB covered programs in FY 2011-12 may be reduced by the lower of the two percentages)	0.00%	0.00%

#### Unaudited Actuals 2009-10 Unaudited Actuals No Child Left Behind Maintenance of Effort Expenditures

19 64725 0118471 Form NCMOE

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

(IT DOT	h amounts in Line D of Section III are positive)		······································	·····	
		Fun	ids 01, 09, an	d 62	
SFS	F Expenditures (Resource 3200)	Goals	Functions	Objects	2009-10 Expenditures
A. SF	SF Expenditures available to apply to deficiency:				
1.	All Resource 3200 Expenditures	All	All	1000-7999	0.00
2.	Less state and local expenditures not allowed for MOE:				
				1000 7000	
а	Community Services	All	5000-5999	1000-7999 except 3801-3802	0.00
VOID	Capital Outlay	All except	All except		0.00
D.	Сарка Оппау	7100-7199	5000-5999	6000-6999 5400-5450.	0.00
C.	Debt Service	All	9100	5800, 7430- 7439	0.00
	Other Transfers Out				
a.	Other Transfers Out	All	9200	7200-7299	0.00
e.	Interfund Transfers Out	All	9300	7600-7629	0.00
f.	All Other Financing Uses	All	9100 9200	7699 7651	0.00
g.	Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	0.00
h.	PERS Reduction	All	All	3801-3802	0.00
i.	Supplemental expenditures made as a result of a Presidentially declared disaster.		entered. Must ires previously		
j.	Total state and local expenditures not allowed for MOE calculation (Sum lines A2a through A2i)				0.00
3.	Plus additional MOE expenditures:	Manually	entered. Must	not include	
a.	Expenditures to cover deficits for student body activities		res previously		
4.	Total SFSF expenditures available to apply to deficiency (Line IV.A1 minus Line IV.A2j plus Line IV.A3a)				0.00

#### Unaudited Actuals 2009-10 Unaudited Actuals No Child Left Behind Maintenance of Effort Expenditures

19 64725 0118471 Form NCMOE

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Section IV - ARRA State Fiscal Stabilization Fund (SFSF) Expenditures to Meet MOE Requirement (If both amounts in Line D of Section III are positive) (continued) Aggregate Expenditures/ Per ADA Expenditures Total Per ADA B. MOE deficiency amount if MOE not met Col 1 (Line III.D) and Col 2 (Line III.D x Line II.E) 0.00 0.00 C. SFSF expenditures applied (Using lowest amount needed) (Lowest amount in Line IV.B, up to amount available in Line IV.A4) 0.00 0.00 D. Total expenditures, with adjustments, Col 1 (Line I.G plus Line IV.C) 588,647.90 E. Total expenditures per ADA, with adjustments, Col 2 (Col 1 Line IV.D divided by Line II.E) 8.847.86 F. Adjusted MOE expenditures deficiency amount, Col 1 (Line IV.B minus Line IV.C) 0.00 G. Adjusted MOE per pupil expenditure deficiency amount, Col 2 (Line III.B minus IV.E) (If negative, then zero) 0.00 MOE Met H. MOE determination with SFSF expenditure adjustment. (If both amounts in lines F and G are positive, MOE not met. If either column in Line IV.F or IV.G equals zero, MOE requirement has been met) I. MOE adjusted deficiency percentage, if MOE not met; otherwise zero. Col 1 (Line IV.F divided by Line III.B) and Col 2 (Line IV.G divided by Line III.B) (Funding under NCLB covered programs in FY 2011-12 may be reduced by the lower of the two percentages) 0.00% 0.00%

#### Unaudited Actuals 2009-10 Unaudited Actuals No Child Left Behind Maintenance of Effort Expenditures

19 64725 0118471 Form NCMOE

Obserton Cabrael Name	Expenditure	
Charter School Name	Adjustment	ADA Adjustment
Total charter school adjustments	0.00	0.00
SECTION VI - Detail of Adjustments to Base Expenditures	(used in Section III, Line A.1)	

Unaudited Actual FINANCIAL REPORT 2009-10 Unaudited Actuals Charter School Certification

Charter Number:	0058	
To the entity that	approved the charter school:	
	ER SCHOOL UNAUDITED ACTUAL FINANC harter school pursuant to Education Code Se	CIAL REPORT: This report is hereby approved action 42100(b).
Signed:	Staphne Chung - hullsar Charter School Official (Original signature required)	~ Date: 9/1/2010
Printed Name:	Daphne Ching-Jackson	Title: Executive Director
	uperintendent of Schools:	
		DAL REPORT: This report has been reviewed pursuant to Education Code Section 42100(a).  Date:
Printed Name:	Chris Steinhauser	Title: Superintendent
2009-10 CHART	ndent of Public Instruction:  ER SCHOOL UNAUDITED ACTUAL FINANCE accuracy by the County Superintendent of S	CIAL REPORT: This report has been verified chools pursuant to Education Code
Section 42100(a	).	
Signed:	County Superintendent/Designee (Original signature required)	Date:
For additional in	formation on the unaudited actual financial re	port, please contact:
For App	roving Entity:	For Charter School:
Chris St	einhauser	Daphne Ching-Jackson
Name		Name
Superin Title	tendent	Executive Director Title
	997-8242	(562)-435-7181
Telepho		Telephone
csteinha E-mail A	auser@lbschools.net Address	dchingjackson@lbschools.net E-mail Address

SACS2010ALL Financial Reporting Software - 2010.2.0 9/1/2010 4:32:47 PM

19-64725-6113146

#### Unaudited Actuals 2009-10 Unaudited Actuals Technical Review Checks

Constellation Community Charter Middle Long Beach Unified

Los Angeles County

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

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

## IMPORT CHECKS

### GENERAL LEDGER CHECKS

#### SUPPLEMENTAL CHECKS

# EXPORT CHECKS

Checks Completed.

	TONY, NY TANÀNA MANDRISMA NI BEN'NY TANÀNA MANDRISMA NI TRANSPORTANTA	**************************************	799394444							
Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference					
A. REVENUES										
Revenue Limit Sources		8010-8099	640,825.55	781,452.00	21.9%					
2) Federal Revenue		8100-8299	115,469.08	182,626.00	58.2%					
3) Other State Revenue		8300-8599	204,099.55	208,030.00	1.9%					
4) Other Local Revenue		8600-8799	30,387,21	116,947.00	284.9%					
5) TOTAL, REVENUES	**************************************		990,781.39	1,289,055.00	30.1%					
B. EXPENSES					TOO OO  ·					
1) Certificated Salaries		1000-1999	392,621.42	387,140.00	-1.4%					
2) Classified Salaries		2000-2999	169,433.69	165,597.00	-2.3%					
3) Employee Benefits		3000-3999	144,306.98	154,762.00	7.2%					
4) Books and Supplies		4000-4999	130,927.66	128,913.00	-1.5%					
5) Services and Other Operating Expenses		5000-5999	432,122.41	432,817.00	0.2%					
6) Depreciation		6000-6999	0.00	798.00	New					
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	787,620.54	8,945.00	-98.9%					
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%					
9) TOTAL, EXPENSES			2,057,032.70	1,278,972.00	-37.8%					
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,066,251.31)	10,083.00	-100.9%					
D. OTHER FINANCING SOURCES/USES	<u>ANTO CONTRACTOR DE LA </u>	<u>*************************************</u>	d and the Calabo Creating of the St. And Andrews and A							
interfund Transfers     a) Transfers In		8900-8929	0.00	0.00	0.0%					
b) Transfers Out		7600-7629	0.00	0.00	0.0%					
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	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			(1,066,251.31)	10,083.00	-100,9%
F. NET ASSETS					
Beginning Net Assets     As of July 1 - Unaudited		9791	1,344,426.00	215,274.69	-84.0%
b) Audit Adjustments		9793	(62,900.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,281,526.00	215,274.69	-83.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			1,281,526.00	215,274.69	-83.2%
2) Ending Net Assets, June 30 (E + F1e)		î.	215,274.69	225,357.69	4.7%
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	24,674.94	0.00	-100,0%
All Others	٠	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	190,599.75		
d) Unappropriated Amount		9790		225,357.69	

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0,00		
Fair Value Adjustment to Cash in County Treasur	у	9111	0.00		
b) in Banks		9120	92,919.81		
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	142,932.97		
Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	24,674.94		
8) Other Current Assets		9340	0.00		
9) Fixed Assets a) Land		9410	0.00		
,		9420	0.00		
b) Land Improvements					
c) Accumulated Depreciation - Land Improvements		9425	0,00		
d) Buildings		9430	2,130.00	-	
e) Accumulated Depreciation - Buildings		9435	0.00	-	
f) Equipment		9440	11,706.93		
g) Accumulated Depreciation - Equipment		9445	(2,482.21)	)	
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS	wyw.cooperstyppianiae.cooperations.com/cooperations.com/cooperations.com/cooperations.com/cooperations.com/coo		271,882.44	eri	

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
H. LIABILITIES					
1) Accounts Payable		9500	56,602.11		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0,00		
4) Current Loans		9640	0,00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities 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	The state of the s	
e) Lease Revenue Bonds Payable		9668	. 0.00		
f) Other General Long-Term Liabilities		9669	0.00	The second secon	
7) TOTAL, LIABILITIES		Mary particular and property and an arrangement of the second	56,602.11		
I. NET ASSETS					
Net Assets, June 30 (must agree with line F2) (G10 - H7)			215,280.33		

2	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
Description	Resource codes	Object Codes	Onada, to a second		***************************************
REVENUE LIMIT SOURCES					
Principal Apportionment	a	8015	535,593.00	636,530.00	18.8%
Charter Schools General Purpose Entitlement - State Ai	a		0.00	0.00	0,0%
State Aid - Prior Years		8019	0.00	0.00	
Revenue Limit Transfers					0.000
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0,00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	105,232.55	144,922.00	37.7%
Property Taxes Transfers		8097	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0,00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			640,825.55	781,452.00	21,9%
FEDERAL REVENUE				and the second	
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.09
Special Education Discretionary Grants		8182	0.00	0.00	0.09
Child Nutrition Programs		8220	46,869.08	68,093.00	45.39
Interagency Contracts Between LEAs		8285	0.00	0.00	0.09
	3000-3299, 4000-4139			0.00	100.00
	4201-4215, 4610, 551(	8290	68,600.00	0.00	-100.09
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.09
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.09
JTPA / WIA	5600-5625	8290	0,00	0.00	0.0
Other Federal Revenue (incl. ARRA)	All Other	8290	0.00	114,533.00	<u>Ne</u>
TOTAL, FEDERAL REVENUE	***************************************	······	115,469.08	182,626.00	58.29
OTHER STATE REVENUE					
Other State Apportionments				***************************************	
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0
Prior Years	6500	8319	0.00	0.00	0.0
Home-to-School Transportation	7230	8311	0.00	0,00	0.0

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
Special Education Transportation	7240	8311	0.00	0,00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0,0%
Year Round School Incentive		8425	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.0%
Child Nutrition Programs		8520	4,662.67	7,793.00	67.1%
Mandated Costs Reimbursements		8550	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	10,002.88	19,373.00	93.79
Instructional Materials	7155, 7156, 7157, 7158, 7160, 7170	8590	0.00	0.00	0.09
School Based Coordination Program	7250	8590	0.00	0.00	0.09
Drug/Alcohol/Tobacco Funds	6650-6690	8590	0.00	0.00	0,09
Healthy Start	6240	8590	0,00	0,00	0.09
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.09
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00
Quality Education Investment Act	7400	8590	0.00	0.00	0.09
All Other State Revenue	All Other	8590	189,434.00	180,864.00	-4.5
TOTAL, OTHER STATE REVENUE			204,099.55	208,030.00	1.9

escription	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
THER LOCAL REVENUE			***		
Sales			0.00	0.00	0.0%
Sale of Equipment/Supplies		8631	0.00		
Sale of Publications		8632	0.00	0.00	0.09
Food Service Sales		8634	6,393.46	6,069.00	-5.1
All Other Sales		8639	00.00	0.00	0.0
Leases and Rentals		8650	0.00	0.00	0.0
Interest		8660	0.00	242.00	Ne
Net Increase (Decrease) in the Fair Value of Investments	i	8662	0.00	0.00	0.0
Fees and Contracts				1	
Child Development Parent Fees		8673	0.00	0.00	0.0
Transportation Fees From		8675	0.00	0,00	0.0
Individuals	7000 7040	8677	0.00	0,00	0.0
Transportation Services	7230, 7240		0.00	0.00	0.0
Interagency Services		8677			0.0
All Other Fees and Contracts		8689	0.00	0.00	
All Other Local Revenue		8699	23,993.75	110,636.00	361.
Tuition		8710	0,00	0,00	0.1
All Other Transfers In		8781-8783	0,00	0.00	0.0
Transfers of Apportionments				***	
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791	0.00	0.00	0,0
From County Offices	6500	8792	0.00	0.00	0.0
From JPAs	6500	8793	0.00	0.00	0.9
Other Transfers of Apportionments From Districts or Charter Schools	All Other	8791	0,00	0.00	0.
From County Offices	All Other	8792	0.00	0.00	0.
From JPAs	All Other	8793	0.00	0.00	0.
All Other Transfers In from All Others		8799	0.00	0.00	0.
TOTAL, OTHER LOCAL REVENUE			30,387.21	116,947.00	284.
TO IT THE OTHERS COOK TO THE VALUE OF			990,781.39	1,289,055.00	30

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
ERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	392,621.42	387,140.00	-1.49
Certificated Pupil Support Salaries		1200	0.00	0.00	0.09
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.09
Other Certificated Salaries		1900	0.00	0,00	0.09
TOTAL, CERTIFICATED SALARIES			392,621.42	387,140.00	-1.4
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0,00	0.00	0.09
Classified Support Salaries		2200	0.00	0.00	0.0
Classified Supervisors' and Administrators' Salaries		2300	81,123.71	85,064.00	4.9
Clerical, Technical and Office Salaries		2400	88,309.98	80,533.00	-8.8
Other Classified Salaries		2900	0.00	0.00	0.0
TOTAL, CLASSIFIED SALARIES			169,433.69	165,597.00	-2.3
EMPLOYEE BENEFITS					
STRS		3101-3102	32,714.87	31,939.00	-2.4
PERS		3201-3202	14,240.97	17,730.00	24.5
OASDI/Medicare/Alternative	•	3301-3302	18,054.32	18,282.00	1.3
Health and Welfare Benefits		3401-3402	63,371.19	71,116.00	12.2
Unemployment Insurance		3501-3502	1,989.03	1,658.00	-16.6
Workers' Compensation		3601-3602	13,710.44	13,818.00	0.4
OPEB, Allocated		3701-3702	0.00	0.00	0.0
OPEB, Active Employees		3751-3752	0.00	0.00	0.
PERS Reduction		3801-3802	0.00	0.00	0.
Other Employee Benefits		3901-3902	226.16	219.00	-3.:
TOTAL, EMPLOYEE BENEFITS			144,306.98	154,762.00	7,
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	18,972.60	20,000,00	. 5.
Books and Other Reference Materials		4200	2,124.38	5,884.00	177.
Materials and Supplies		4300	21,262.30	13,744.00	-35
Noncapitalized Equipment		4400	23,662.55	3,000.00	-87
		4700	64,905.83	86,285.00	32
TOTAL, BOOKS AND SUPPLIES			130,927.66	128,913.00	-1

escription R	esource Codes Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
ERVICES AND OTHER OPERATING EXPENSES				
Subagreements for Services	5100	0.00	0.00	0.0%
Travel and Conferences	5200	4,031.00	5,282.00	31.0%
Dues and Memberships	5300	3,844.17	4,672.00	21.59
insurance	5400-5450	10,894.18	11,878.00	9.0
Operations and Housekeeping Services	5500	23,117.80	23,603.00	2.1
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	192,984.52	206,917.00	7.2
Transfers of Direct Costs	5710	0.00	0.00	0,0
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.0
Professional/Consulting Services and Operating Expenditures	5800	186,181.72	169,606.00	-8.9
Communications	5900	11,069.02	10,859.00	-1.9
TOTAL, SERVICES AND OTHER OPERATING EXPENSE	S	432,122.41	432,817.00	0.2
DEPRECIATION				
Depreciation Expense	6900	0.00	798.00	No.
TOTAL, DEPRECIATION		0.00	798.00	N <sub>1</sub>
OTHER OUTGO (excluding Transfers of Indirect Costs)		**************************************		
Tuition Tuition for Instruction Under Interdistrict	7110	0.00	0.00	0.0
Attendance Agreements	7 1 10	0.00	3.33	
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.
Payments to JPAs	7143	0.00	0.00	0.
Other Transfers Out				
All Other Transfers	7281-7283	0.00	0.00	0.
All Other Transfers Out to All Others	7299	787,620.54	8,945.00	-98.
Debt Service				
Debt Service - Interest	7438	0.00	0.00	0.
TOTAL, OTHER OUTGO (excluding Transfers of Indirect	Costs)	787,620.54	8,945,00	-98

Constellation Community Charter Middle Long Beach Unified Los Angeles County

#### Unaudited Actuals Charter Schools Enterprise Fund Expenses by Object

19 64725 6113146 Form 62

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
Description					
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT C	OSTS		0.00	0.00	0.0%
TOTAL, EXPENSES			2,057,032.70	1,278,972.00	-37.8%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
NTERFUND TRANSFERS			*****		
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0,00	0.0%
INTERFUND TRANSFERS OUT					
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	0.09
All Other Financing Sources		8979	0.00	0.00	0.09
(c) TOTAL, SOURCES			0.00	0,00	0.09
USES				440	
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.09
All Other Financing Uses		7699	0.00	0.00	0.0
(d) TOTAL, USES			0.00	0.00	0.0
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0
Contributions from Restricted Revenues		8990	0.00	0.00	0.0
Transfers of Restricted Balances		8997	0.00	0.00	0.0
(e) TOTAL, CONTRIBUTIONS	***************************************		0.00	0.00	0.0
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	640,825.55	781,452.00	21.9%
2) Federal Revenue		8100-8299	115,469.08	182,626.00	58.2%
3) Other State Revenue		8300-8599	204,099.55	208,030.00	1.9%
4) Other Local Revenue		8600-8799	30,387.21	116,947.00	284.9%
5) TOTAL, REVENUES			990,781.39	1,289,055.00	30.1%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		600,319.15	597,134.00	-0.5%
Instruction - Related Services	2000-2999		171,257.56	175,623.00	2.5%
3) Pupil Services	3000-3999		64,905.83	86,285.00	32.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		29,337.11	0.00	-100.0%
8) Plant Services	8000-8999		403,592.51	410,985.00	1.89
9) Other Outgo	9000-9999	Except 7600-7699	787,620.54	8,945.00	-98.9%
10) TOTAL, EXPENSES			2,057,032.70	1,278,972.00	-37.89
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER			(4.000.074.04)	10,083.00	-100.99
FINANCING SOURCES AND USES (A5 - B10)  D. OTHER FINANCING SOURCES/USES			(1,066,251.31)	10,083,00	COLOR DE LA COLOR
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	0.09
3) Contributions		8980-8999	0.00	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)	aparijumajainum (kaleksiikin ) vii jojoniya operandik ukseminin jojokisium (k	yangga pangan kanadahinin ini ini ini pinya pangan pangan dalah dalah dalah dalah dalah dalah dalah dalah dalah	(1,066,251.31)	10,083.00	-100.9%
F. NET ASSETS					
1) Beginning Net Assets				and the second s	
a) As of July 1 - Unaudited		9791	1,344,426.00	215,274.69	-84.0%
b) Audit Adjustments		9793	(62,900.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,281,526.00	215,274.69	-83.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			1,281,526.00	215,274.69	-83.2%
2) Ending Net Assets, June 30 (E + F1e)			215,274.69	225,357.69	4.7%
Components of Ending Net Assets a) Reserve for			7.7.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1		
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	24,674.94	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance 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 (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	190,599.75		
d) Unappropriated Amount		9790	remail Day reprint the second	225,357.69	

Constellation Community Charter Middle Long Beach Unified Los Angeles County

#### Unaudited Actuals Charter Schools Enterprise Fund Exhibit: Legally Restricted Balance Detail (Object 9740)

19 64725 6113146 Form 62

Printed: 9/1/2010 4:30 PM

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

	2000 40 1	Jnaudited Ac	fuale	21	)10-11 Budg	et
	P-2 ADA	Annual ADA	Revenue Limit	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
Description	] F-Z ADA	Almaa ADA		e commence de la comm		
ELEMENTARY					······································	
General Education						
a, Kindergarten						
b. Grades One through Three						
c. Grades Four through Six						
d. Grades Seven and Eight						
e. Opportunity Schools and Full-Day Opportunity Classes						
f. Home and Hospital						
g. Community Day School						
2. Special Education	L.					
a. Special Day Class     b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])						
b. Nonpublic, Nonsectarian Schools (EC 30300[a][7])						
c. Nonpublic, Nonsectarian Schools - Licensed						
Children's Institutions	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL, ELEMENTARY	1	**************************************			Lawrence Committee Committ	
HIGH SCHOOL						
General Education     a. Grades Nine through Twelve	0.00					
	0,00	<b> </b>				
b. Continuation Education c. Opportunity Schools and Full-Day Opportunity Classes						
d. Home and Hospital						
e. Community Day School						
5. Special Education						
a. Special Day Class						
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])						
c. Nonpublic, Nonsectarian Schools - Licensed						
Children's Institutions	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL HIGH SCHOOL				A CONTRACTOR OF THE PARTY OF TH		and the second s
COUNTY SUPPLEMENT		1		T		
7. County Community Schools (EC 1982[a])		İ				
a. Elementary						
b. High School						
8. Special Education						
a. Special Day Class - Elementary b. Special Day Class - High School						
c. Nonpublic, Nonsectarian Schools - Elementary						
d. Nonpublic, Nonsectarian Schools - High School						
e. Nonpublic, Nonsectarian Schools - Licensed						
Children's Institutions - Elementary				1		
f. Nonpublic, Nonsectarian Schools - Licensed			***************************************			
Children's Institutions - High School	1					
9. TOTAL, ADA REPORTED BY						
COUNTY OFFICES	0.00	0.00	0.00	0.00	0.00	0.00
10. TOTAL, K-12 ADA	***************************************	·····				
(sum lines 3, 6, and 9)	0.00	0.00	0.00	0.00	0.00	0.00
11. ADA for Necessary Small Schools						
also included in lines 3 and 6.						
12. REGIONAL OCCUPATIONAL						
CENTERS & PROGRAMS*						
UENIERO & FRUDIVIVIO				THE PERSON NAMED OF PERSONS ASSESSED.	The state of the s	

TO BE AND THE PARTY OF T	2009-10 U	naudited Ac	tuals	2(	)10-11 Budg	et
Description	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
CLASSES FOR ADULTS						
13. Concurrently Enrolled Secondary Students*						
14. Adults Enrolled, State Apportioned*						
15. Students 21 Years or Older and						
Students 19 or Older Not						
Continuously Enrolled Since Their						
18th Birthday, Participating in						
Full-Time Independent Study*						
16. TOTAL, CLASSES FOR ADULTS						
(sum lines 13 through 15)						Y
17. Adults in Correctional Facilities						
18. TOTAL, ADA						
(sum lines 10, 12, 16, and 17)	0.00	0.00	0.00	0.00	0.00	0.00
SUPPLEMENTAL INSTRUCTIONAL HOURS						
19. ELEMENTARY*						
20, HIGH SCHOOL*						
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS						
(sum lines 19 and 20)						
COMMUNITY DAY SCHOOLS - Additional Funds					1	
22. ELEMENTARY						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only					1	
b. 7th & 8th Hour Pupil Hours (Hours)*		1	1			1
23. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*					A STATE OF THE STA	
CHARTER SCHOOLS				·	T	<b>—————————————————————————————————————</b>
24. Charter ADA Funded Through the Block Grant						
a. Charters Sponsored by Unified Districts - Resident						
(EC 47660) (applicable only for unified districts with						
Charter School General Purpose Block Grant Offset						
recorded on line 30 in Form RL)					<u> </u>	
b. All Other Block Grant Funded Charters	125.03	0.00	)			
25. Charter ADA Funded Through the Revenue Limit						
26. TOTAL, CHARTER SCHOOLS ADA						
(sum lines 24a, 24b, and 25)	125.03	0.00	0.00	0.00	0.00	0.0
27. SUPPLEMENTAL INSTRUCTIONAL HOURS*						and the state of t

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

Unaudited Actuals	2009-10 Unaudited Actuals	Schedule of Long-Term Liabilities
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Constellation Community Charter Middle Long Beach Unified Los Angeles County

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							ng pagalogupy annex s denhifosh hair
Oklination Bonds Davable	***************************************		00.00			00'0	
Certeral Obligation bolids Fayable			00:0			00.0	
Odditionates of Dadicination Payable			00.00			00.00	
Columbates of Family ayang			00.00			0.00	
Capital Leaves Fayable			00.00			0.00	
Cease Revellue Dollus rayable			00.0			00.0	
Other General Long-Term Devi			00.0			00.00	
Net Offer Obligation			00'0			00.00	
Compensated Assertices ayour	0.00	0.00	0.00	00.00	0.00	00.00	0.00
				***************************************			auscout vi
Business-Type Activities:		ě					·
			0.00			0.00	
General Obligation bonds rayable			00.0			00:00	
Otale oction purching Loans I ayable			0.00			0.00	
Certificates of Fatticipation Fayable			0.00			0.00	
Capital Leases Fayable			0.00			0.00	
Other Concert of Term Debt	780,000,00		780,000.00		780,000.00		
Act Open Obligation			00.00			0.00	
Compensated Absences Pavable			0.00			0.00	
D. Composition of the control of the	780.000.00	0.00	780,000.00	0.00	780,000.00	0.00	0.00

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

cost calc usin	fornia's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion is (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative of culation of the plant services costs attributed to general administration and included in the pool is standardized and auting the percentage of salaries and benefits relating to general administration as proxy for the percentage of square foot upied by general administration.	fices. The omated
A.	Salaries and Benefits - Other General Administration and Centralized Data Processing  1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)	
	1. Salaries and benefits paid through payroli (Funds 01, 09, and 02, objects 1000-0000 0xccpt 0101 0102)  (Functions 7200-7700, goals 0000 and 9000)	24,337.11
	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.	
	<ul> <li>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.</li> </ul>	
В.	Salaries and Benefits - All Other Activities  1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)	
	(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000)	682,024.98
C.	Percentage of Plant Services Costs Attributable to General Administration	0.570/
	(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6)	3.57%

#### 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.

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

# B. Abnormal or Mass Separation Costs (required) Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to

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

0.00

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Parl	III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)	The state of the s
	Institute of Contra	
Α.	<ol> <li>Indirect Costs</li> <li>Other General Administration, less portion charged to restricted resources or specific goals</li> </ol>	
	(Functions 7200-7600, objects 1000-5999, minus Line B9)	24,337.11
	and the second s	
		0.00
	(Function 7700, objects 1000-5999, minus Line B10)	0.00
	3. External Financial Audit - Single Audit (Function 7190, objects 5000-5999)	0.00
	<ul><li>4. Staff Relations and Negotiations (Function 7120, objects 1000-5999)</li><li>5. Plant Maintenance and Operations (portion relating to general administrative offices only)</li></ul>	
	5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	14,408.25
	6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
	7. Adjustment for Employment Separation Costs	
	a. Plus: Normal Separation Costs (Part II, Line A)	0.00
	b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
	8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	38,745.36
	9. Carry-Forward Adjustment	20 74 7 00
	(Part IV, Line F)	32,715.09
	10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	71,460.45
В.	Base Costs	
	1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	600,319.15
	2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	171,257.56
	3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	64,905.83
	4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
	5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
	6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
	7. Board and Superintendent (Functions 7100-7180 except 7120, objects 1000-5999)	5,000.00
	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)	0.00
	10. Centralized Data Processing (portion charged to restricted resources or specific goals only)	
	(Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals	0.00
	except 0000 and 9000, objects 1000-5999)	0.00
	11. Plant Maintenance and Operations (all except portion relating to general administrative offices)	000 404 00
	(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	389,184.26
	12. Facilities Rents and Leases (all except portion relating to general administrative offices)	
	(Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
	13. Adjustment for Employment Separation Costs	0.00
	a. Less: Normal Separation Costs (Part II, Line A)	0.00
	b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
	14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
	15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
	16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
	17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,230,666.80
	18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	1,200,000
C.	Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
	(For information only - not for use when claiming/recovering indirect costs)	3.15%
	(Line A8 divided by Line B18)	
D.	Preliminary Proposed Indirect Cost Rate	
	(For final approved fixed-with-carry-forward rate for use in 2011-12 see www.cde.ca.gov/fg/ac/ic)	5.81%
	(Line A10 divided by Line B18)	
<u> </u>		

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#### Unaudited Actuals 2009-10 Unaudited Actuals Indirect Cost Rate Worksheet

## Part IV - Carry-forward Adjustment

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

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

A.	Indired	et costs incurred in the current year (Part III, Line A8)	38,745.36
B.	Carry-	forward adjustment from prior year(s)	
	1. Ca	arry-forward adjustment from the second prior year	0.00
	2. C	arry-forward adjustment amount deferred from prior year(s), if any	0.00
c.	Carry-	forward adjustment for under- or over-recovery in the current year	
	1. U	nder-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect strate (0.49%) times Part III, Line B18); zero if negative	32,715.09
	(a	ver-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of pproved indirect cost rate (0.49%) times Part III, Line B18) or (the highest rate used to cover costs from any program (0%) times Part III, Line B18); zero if positive	0.00
D.	Prelin	inary carry-forward adjustment (Line C1 or C2)	32,715.09
E.	Option	nal allocation of negative carry-forward adjustment over more than one year	
	the LE	e a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce to EA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA narry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward acons year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish	nay request that djustment over more
	Option	<ol> <li>Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:</li> </ol>	not applicable
	Optio	Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
	Optio	n 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
	LEA i	equest for Option 1, Option 2, or Option 3	
			1
F.	Carry Optio	-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if n 2 or Option 3 is selected)	32,715.09

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Constellation Community Charter Middle Long Beach Unified Los Angeles County

Fund

Resource

**Unaudited Actuals** 2009-10 Unaudited Actuals Exhibit A: Indirect Cost Rates Charged to Programs

19 64725 6113146 Form ICR

Approved indirect cost rate: \_ Highest rate used in any program: 0.00%

**Eligible Expenditures** 

(Objects 1000-5999

**Indirect Costs Charged** (Objects 7310 and 7350) except Object 5100)

Rate Used

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California Dept of Education SACS Financial Reporting Software - 2010.2.0 File: icr (Rev 06/29/2010)

	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
Description	Object Codes	(Resource 1100)	IOI LADEIRAIGIC		
A. AMOUNT AVAILABLE FOR THIS FISCAL		0.00		0.00	0.00
<ol> <li>Adjusted Beginning Fund Balance</li> </ol>	9791-9795	0.00		10,002.88	10,002.88
State Lottery Revenue	8560	0.00		0.00	0.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
<ol> <li>Transfers from Funds of Lapsed/Reorganized Districts</li> </ol>	8965	0.00		0.00	0.00
<ol><li>Contributions from Unrestricted Resources (Total must be zero)</li></ol>	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		0.00	0.00	10,002.88	10,002.88
B. EXPENDITURES AND OTHER FINANCI	NG USES				
Certificated Salaries	1000-1999	0.00			0.00
Classified Salaries	2000-2999	0.00			0.00
Employee Benefits	3000-3999	0.00			0.00
Books and Supplies	4000-4999	0.00		10,002.88	10,002.88
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
<ul> <li>c. Duplicating Costs for Instructional Materials (Resource 6300)</li> </ul>	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
Interagency Transfers Out     a. To Other Districts, County     Offices, and Charter Schools	7211,7212,7221,	0.00	THE PARTY OF THE P		0.00
b. To JPAs and All Others	7222,7281,7282 7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0,00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financia					
(Sum Lines B1 through B11)		0.00	0.00	10,002.88	10,002.88
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	0.00	0.00	0.00	0.00

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

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

#### **Unaudited Actuals** 2009-10 Unaudited Actuals No Child Left Behind Maintenance of Effort Expenditures

19 64725 6113146 Form NCMOE

	Fun	ds 01, 09, and	162	2009-10
Section I - Expenditures	Goals	Functions	Objects	Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	2,057,032.70
B. Less all federal expenditures not allowed for MOE				***
(Resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, and 3405)	All	All	1000-7999	120,131.75
C. Less state and local expenditures not allowed for MOE:				
(All resources, except federal as identified in Line B)		•	1000-7999	-
4 0	Ail	5000-5999	except 3801-3802	0.00
1. Community Services	All except	All except	3001-3002	
2. Capital Outlay	7100-7199	5000-5999	6000-6999	0.00
			5400-5450, 5800, 7430-	0.00
3. Debt Service	All	9100	7439	0.00
4. Other Transfers Out	All	9200	7200-7299	787,620.54
4. Onto Manda ou				
5. Interfund Transfers Out	All	9300	7600-7629	0.00
	A.14	9100 9200	7699 7651	0.00
6. All Other Financing Uses	All	All except	1000-7999	
	7100-7199	5000-5999, 9000-9999	except 3801-3802	0.00
<ul><li>7. Nonagency</li><li>8. Tuition (Revenue, in lieu of expenditures, to approximate</li></ul>	7100-7199	9000-3939	3007-3002	
costs of services for which tuition is received)				
	All	All	8710	0.00
9. PERS Reduction	Ail	All	3801-3802	0.00
	1			
10. Supplemental expenditures made as a result of a		entered. Must		
Presidentially declared disaster	expenditor	D2.	71-09, D1, 01	
No.				
11. Total state and local expenditures not allowed for MOE calculation				
(Sum lines C1 through C10)				787,620.54
			1000-7143,	
<ul><li>D. Plus additional MOE expenditures:</li><li>1. Expenditures to cover deficits for food services</li></ul>		***************************************	7300-7439 minus	
(Funds 13 and 61) (If negative, then zero)	All	All	8000-8699	0,00
the first for at at at the day activities		entered. Must		
Expenditures to cover deficits for student body activities	expen	ditures in lines	AUIDI.	
E. Total expenditures before adjustments				4 440 000 44
(Line A minus lines B and C11, plus lines D1 and D2)				1,149,280.41
F. Charter school expenditure adjustments (From Section V)				0.00
				4 440 000 44
G. Total expenditures subject to MOE (Line E plus Line F)				1,149,280.41

Constellation Community Charter Middle Long Beach Unified Los Angeles County No

# Idle Unaudited Actuals 2009-10 Unaudited Actuals No Child Left Behind Maintenance of Effort Expenditures

19 64725 6113146 Form NCMOE

Section II - Expenditures Per ADA			2009-10 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance			о
(Form ADC, Annual ADA column, lines 3, 6, and 26)			0.00
B. Supplemental Instructional Hours converted to ADA (Form ADC, Annual ADA column, lines 21 and 27 - Currently not collected due to flexibility provisions of ABX3 4)			
C. Total ADA before adjustments (Lines A plus B)			0.00
D. Charter school ADA adjustments (From Section V)			125.03
E. Adjusted total ADA (Lines C plus D)			125.03
F. Expenditures per ADA (Line I.G divided by Line II.E)			\$9,192.04
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year F-NCMOE, Line I.G and Line II.F). (Note: If the prior year MOE was not met, or the prior year calculations included supplemental instructional hours ADA, in its final determination CDE will adjust the prior year base expenditure or prior year expenditure per ADA amounts.)		1,167,590.00	7,742.13
Adjustments to base expenditure or expenditure per ADA amounts (From Section VI)	<u></u>	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Lir	ne A.1)	1,167,590.00	7,742.13
B. Required effort (Line A.2 times 90%)	-	1,050,831.00	6,967.92
C. Current year expenditures (Line I.G and Line II.F)	-	1,149,280.41	9,192.04
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	1	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE recise met; if both amounts are positive, the MOE requirement is either column in Line A.2 or Line C equals zero, the MOE calcincomplete.)	not met. If	мое	Met
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2011-12 may	Company of the Compan	·	
be reduced by the lower of the two percentages)		0.00%	0.00%

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# Idle Unaudited Actuals 2009-10 Unaudited Actuals No Child Left Behind Maintenance of Effort Expenditures

19 64725 6113146 Form NCMOE

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

Los Angeles County

# dle Unaudited Actuals 2009-10 Unaudited Actuals No Child Left Behind Maintenance of Effort Expenditures

19 64725 6113146 Form NCMOE

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0.00%

Section IV - ARRA State Fiscal Stabilization Fund (SFSF) Expenditures to Meet MOE Requirement (If both amounts in Line D of Section III are positive) (continued) Per ADA Aggregate Expenditures/ Per ADA Expenditures Total B. MOE deficiency amount if MOE not met 0.00 0.00 Col 1 (Line III.D) and Col 2 (Line III.D x Line II.E) C. SFSF expenditures applied (Using lowest amount needed) 0.00 (Lowest amount in Line IV.B, up to amount available in Line IV.A4) 0.00 D. Total expenditures, with adjustments, Col 1 (Line I.G plus Line IV.C) 1,149,280.41 E. Total expenditures per ADA, with adjustments, Col 2 9,192.04 (Col 1 Line IV.D divided by Line II.E) F. Adjusted MOE expenditures deficiency amount, Col 1 0.00 (Line IV.B minus Line IV.C) G. Adjusted MOE per pupil expenditure deficiency amount, Col 2 0.00 (Line III.B minus IV.E) (If negative, then zero) MOE Met H. MOE determination with SFSF expenditure adjustment. (If both amounts in lines F and G are positive, MOE not met. If either column in Line IV.F or IV.G equals zero, MOE requirement has been met) I. MOE adjusted deficiency percentage, if MOE not met; otherwise zero. Col 1 (Line IV.F divided by Line III.B) and Col 2 (Line IV.G divided by Line III.B) (Funding under NCLB covered programs in FY 2011-12 may be

reduced by the lower of the two percentages)

Unaudited Actuals 2009-10 Unaudited Actuals

Long Beach Unified Los Angeles County

No Child Left Behind Maintenance of Effort Expenditures

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Charter School Name	Expenditure Adjustment	ADA Adjustment
Constellation Community Middle School	0.00	125.03
	0.00	
Total charter school adjustments	0.00	125.03
CECTION VI. Date's of Adjustments to Date Expanditures (used i	in Section III. Line A.1)	
SECTION VI - Detail of Adjustments to Base Expenditures (used i	Total	Expenditures

Charter Number:	0291	
To the entity that a	approved the charter school:	
2009-10 CHARTE and filed by the ch	R SCHOOL UNAUDITED ACTUAL FIN	NANCIAL REPORT: This report is hereby approved the Section 42100(b).
Signed:	Charter School Official (Original signature required)	Date: 8/31/2010
Printed Name:	Sabrina Bow	Title: Executive Director
	perintendent of Schools:	NANCIAL REPORT: This report has been reviewed
2009-10 CHARTS and is hereby filed Signed:	Authorized Representative of Charter Approving Entity (Original signature required)	hools pursuant to Education Code Section 42100(a).  Date:
Printed Name:	Christopher Steinhause	r <sub>Title:</sub> <u>Superintendent</u>
2009-10 CHARTE	accuracy by the County Superintenden	NANCIAL REPORT: This report has been verified nt of Schools pursuant to Education Code
Signed:	County Superintendent/Designe (Original signature required)	Date:
For additional inf	ormation on the unaudited actual financ	cial report, please contact:
For Appı	roving Entity:	For Charter School:
James S	Suarez	Lisa Kalem
Name		Name
Special	Project Services/Elementary Office	Controller
Title		Title
562) 997	7-8396	
Telepho		Telephone
jsuarez@	@lbschools.net	
E-mail A		E-mail Address

SACS2010ALL Financial Reporting Software - 2010.2.0 9/2/2010 8:29:51 AM

19-64725-6118269

Unaudited Actuals 2009-10 Unaudited Actuals Technical Review Checks

New City Long Beach Unified

Los Angeles County

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

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

 Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

# IMPORT CHECKS

# GENERAL LEDGER CHECKS

## SUPPLEMENTAL CHECKS

IC-BD-SUPT-NOT-ZERO - (W) - There are no Board and Superintendent costs reported in Form ICR, Part III, Line B7. Please review your records and make any necessary corrections.

EXCEPTION

Board and Superintendent (Form ICR, Part III, Line B7) 0.00 Explanation: No paid board or superintendent

IC-BD-SUPT-VS-ADMIN - (W) - In Form ICR, the ratio of Board and Superintendent costs to Other General Administration costs is less than 5%. Please review your records and make any necessary corrections.

EXCEPTION

Board and Superintendent (Form ICR, Part III, Line B7) 0.00

Other General Administration, less portion charged to restricted resources or specific goals (Form ICR, Part III, Line Al)

Ratio is 0.00%

Explanation: No paid board or superintendent

# EXPORT CHECKS

Checks Completed.

	COCKER CONTROL OF THE PARTY OF				
Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES			T T T T T T T T T T T T T T T T T T T		A AVAY
1) Revenue Limit Sources		8010-8099	2,498,226.00	2,681,856.81	7.4%
2) Federal Revenue		8100-8299	420,054.00	409,021.47	-2.6%
3) Other State Revenue		8300-8599	1,356,529.00	1,249,289.30	-7.9%
4) Other Local Revenue		8600-8799	52,209.00	227,700.00	336.1%
5) TOTAL, REVENUES	derfeldelige for the second second second second second second second second second second second second second	<del>Landiniki i i i i i i i i i i i i i i i i i </del>	4,327,018.00	4,567,867.58	5.6%
B. EXPENSES					
1) Certificated Salaries		1000-1999	1,521,032.00	1,610,420.50	5.9%
2) Classified Salaries		2000-2999	205,348.00	412,603.11	100.9%
3) Employee Benefits		3000-3999	383,144.00	419,373.00	9.5%
4) Books and Supplies		4000-4999	261,131.00	180,250.00	-31.0%
5) Services and Other Operating Expenses		5000-5999	1,272,495.89	794,531.87	-37.6%
6) Depreciation		6000-6999	175,178.00	333,333.00	90.3%
Other Outgo (excluding Transfers of Indirect     Costs)		7100-7299, 7400-7499	340,021.00	638,074.71	87.7%
Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES		~~~~	4,158,349.89	4,388,586.19	5.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			168,668.11	179,281.39	6.3%
D. OTHER FINANCING SOURCES/USES	ungerschaft in der Größe ferhalte und gewennt gegenne men met der est Statistisch (die Geber der Geber der Geb	managay ya yonganaya xang osanadi adixaabad sabada ah isi isi isi isa		A CONTRACTOR OF THE PARTY OF TH	<u>тако до при станова на при станова</u>
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		A00		0.00	0.007
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	00,00	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	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			168,668,11	179,281.39	6.3%
F. NET ASSETS	gament and the Control of the Contro				20
1) Beginning Net Assets		9791	785,836.75	889,677.11	13.2%
a) As of July 1 - Unaudited     b) Audit Adjustments		9793	126,032.67	0,00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			911,869.42	889,677.11	-2.4%
d) Other Restatements		9795	(190,860.42)	0.00	-100.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			721,009.00	889,677.11	23.4%
2) Ending Net Assets, June 30 (E + F1e)			889,677.11	1,068,958.50	20.2%
Components of Ending Net Assets					
a) Reserve for Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	1,600.00	0.00	-100,0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance 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		9775	0.00	0.00	0.0%
Investments and Cash in County Treasury Other Designations		9780	0.00	0.00	0,0%
c) Undesignated Amount		9790	888,077.11		
d) Unappropriated Amount		9790		1,068,958.50	

			2009-10	2010-11 Budget	Percent Difference
<u>Description</u> Re	source Codes	Object Codes	Unaudited Actuals	Duyet	1 20 EP4 V R V F 4 V V
G. ASSETS					
1) Cash		9110	0.00		
a) in County Treasury			0.00		
Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	21,683.41		
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	558,991.26		
4) Due from Grantor Government		9290	523,735.32		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	1,600.00		
8) Other Current Assets		9340	19,719.00		
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	2,325,104.81		
e) Accumulated Depreciation - Buildings		9435	(797,892.20)		
f) Equipment		9440	375,866.71		
g) Accumulated Depreciation - Equipment		9445	(289,649.39)	)	
h) Work in Progress		9450	165,424.30		
10) TOTAL, ASSETS	**************************************	PROFESSION CONTRACTOR	2,904,583.22		

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Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
H, LIABILITIES					
1) Accounts Payable		9500	158,508.62		
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	655,000.00		
6) Long-Term Liabilities a) Net OPEB Obligation		9664	0,00		
b) Compensated Absences		9665	0.00	The state of the s	
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	1,201,397.69		
7) TOTAL, LIABILITIES		AND THE PROPERTY OF THE PROPER	2,014,906,31		
I. NET ASSETS					
Net Assets, June 30 (must agree with line F2) (G10 - H7)	ngipon ny mangana mangana katalah ini siri pongon pengahan mangan katalah ini siri pongon mengangan mengangan	TO THE REAL PROPERTY OF THE PERSON OF THE PE	889,676.91	]	

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
REVENUE LIMIT SOURCES					
Principal Apportionment					
Charter Schools General Purpose Entitlement - State Al	id	8015	2,008,037.00	2,171,749.60	8.2%
State Aid - Prior Years		8019	48,886.00	0.00	-100.0%
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0,00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	441,303.00	510,107.21	15.69
Property Taxes Transfers		8097	0.00	0.00	0.0
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0,0
TOTAL, REVENUE LIMIT SOURCES			2,498,226.00	2,681,856.81	7.4
EDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0
Special Education Entitlement		8181	0.00	0.00	0.0
Special Education Discretionary Grants		8182	0.00	0.00	0.0
Child Nutrition Programs		8220	160,653.00	149,708.00	-6.8
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0
	3000-3299, 4000-4139			007.440.47	0.1
NCLB / IASA (incl. ARRA)	4201-4215, 4610, 5516		236,956.00	237,143.47	
Vocational and Applied Technology Education	3500-36 <del>99</del>	8290	0.00	0.00	0.0
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0
JTPA / WIA	5600-5625	8290	0.00	0.00	0.0
Other Federal Revenue (incl. ARRA)	All Other	8290	22,445.00	22,170.00	-1.2
TOTAL, FEDERAL REVENUE			420,054.00	409,021.47	-2.6
OTHER STATE REVENUE				A CONTRACTOR OF THE CONTRACTOR	
Other State Apportionments				***************************************	
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0,0
Prior Years	6500	8319	0.00	0.00	0.0
Home-to-School Transportation	7230	8311	0.00	0.00	0.4

	Object Codes	Unaudited Actuals	Budget	Percent Difference
7240	8311	0,00	0.00	0.0%
All Other	8311	0.00	218,099.00	Nev
	8319	0.00	(301.00)	Nev
	8425	0.00	0.00	0.0%
	8434	321,064.00	381,543.75	18.8%
	8520	12,417.00	12,679.00	2.1%
	8550	0.00	0.00	0.0%
	8560	72,780.00	40,000.00	-45,0%
7155, 7156, 7157, 7158, 7160, 7170	8590	0.00	0.00	0.09
7250	8590	0.00	0.00	0.0%
6650-6690	8590	0.00	0.00	0.09
6240	8590	0.00	0.00	0.09
6200	8590	0,00	0.00	0.09
7391	8590	0.00	0.00	0.00
7400	8590	0.00	0,00	0.0
All Other	8590	950,268.00	597,268.55	-37.19
	7155, 7156, 7157, 7158, 7160, 7170  7250  6650-6690  6240  6200  7391  7400	All Other 8311  8319  8425  8434  8520  8550  8560  7155, 7156, 7157, 7158, 7160, 7170  8590  6650-6690  8590  6240  8590  6200  8590  7391  8590  7400  8590	All Other 8311 0.00  8319 0.00  8425 0.00  8434 321,064.00  8520 12,417.00  8550 0.00  8560 72,780.00  7155, 7156, 7157, 7158, 7160, 7170 8590 0.00  7250 8590 0.00  6650-6690 8590 0.00  6240 8590 0.00  6200 8590 0.00  7391 8590 0.00  7400 8590 0.00	All Other 8311 0.00 218,099.00  8319 0.00 (301.00)  8425 0.00 0.00  8434 321,064.00 381,543.75  8520 12,417.00 12,679.00  8550 0.00 0.00  8560 72,780.00 40,000.00  7155, 7156, 7157, 7158, 7160, 7170 8590 0.00 0.00  7250 8590 0.00 0.00  6650-6690 8590 0.00 0.00  6240 8590 0.00 0.00  6200 8590 0.00 0.00  7391 8590 0.00 0.00  7400 8590 0.00 0.00  All Other 8590 0.00 597,268.55

	Desauras Carlos	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
escription	Resource Codes	Object codes	Olladoned Actualo		
THER LOCAL REVENUE					
Sales Sale of Equipment/Supplies		8631	0.00	17,700.00	Nev
Sale of Publications		8632	1,939.00	0.00	-100,09
Food Service Sales		8634	8,028.00	0.00	-100.09
All Other Sales		8639	8,653.00	0.00	-100.0
Leases and Rentals		8650	0.00	0.00	0.0
Interest		8660	0.00	0.00	0.0
Net Increase (Decrease) in the Fair Value of Investments	3	8662	0.00	0.00	0.0
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0
Transportation Fees From Individuals		8675	0.00	0.00	<b>O</b> .0
Transportation Services	7230, 7240	8677	0.00	0.00	0.0
Interagency Services		8677	0.00	0.00	0.0
All Other Fees and Contracts		8689	0.00	0.00	0.0
All Other Local Revenue		8699	33,589.00	210,000.00	525,2
Tuition		8710	0.00	0.00	0.0
All Other Transfers In		8781-8783	0.00	0.00	0.0
Transfers of Apportionments Special Education SELPA Transfers From Districts or Charter Schools	6500	8791	0.00	0.00	0.0
From County Offices	6500	8792	0,00	0.00	0.6
From JPAs	6500	8793	0.00	0.00	0,0
Other Transfers of Apportionments From Districts or Charter Schools	All Other	8791	0.00	0.00	0.
From County Offices	All Other	8792	0.00	0.00	0.
From JPAs	All Other	8793	0.00	0.00	0.
All Other Transfers In from All Others		8799	0.00	0.00	0.
TOTAL, OTHER LOCAL REVENUE			52,209.00	227,700.00	336.
TOTAL, REVENUES			4,327,018.00	4,567,867.58	5

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,310,593.00	1,610,420.50	22.9%
Certificated Pupil Support Salaries		1200	0,00	0.00	0,0%
Certificated Supervisors' and Administrators' Salaries		1300	210,439.00	0.00	-100.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,521,032.00	1,610,420.50	5.9%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	70,120.00	412,603.11	488.4%
Classified Support Salaries		2200	64,141.00	0.00	-100.09
Classified Supervisors' and Administrators' Salaries		2300	0.00	0,00	0.0%
Clerical, Technical and Office Salaries		2400	71,087.00	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			205,348.00	412,603.11	100.9
EMPLOYEE BENEFITS					
STRS		3101-3102	160,899.00	419,373.00	160.69
PERS		3201-3202	34,954.00	0.00	~100.0
OASDI/Medicare/Alternative		3301-3302	33,742.00	0.00	-100.0
Health and Welfare Benefits		3401-3402	109,958.00	0.00	-100,0
Unemployment Insurance		3501-3502	3,769.00	0.00	-100.0
Workers' Compensation		3601-3602	39,822.00	0.00	-100.0
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			383,144.00	419,373.00	9.5
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	2,604.00	180,250.00	6822.0
Books and Other Reference Materials		4200	7,806.00	0.00	-100.0
Materials and Supplies		4300	56,746.00	0.00	-100.0
Noncapitalized Equipment		4400	109.00	0.00	-100.0
Food		4700	193,866.00	0.00	-100.0
TOTAL, BOOKS AND SUPPLIES			261,131.00	180,250.00	-31.

Description R	esource Codes Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES				
Subagreements for Services	5100	0.00	184,000.00	Ne
Travel and Conferences	5200	0.00	0.00	0.09
Dues and Memberships	5300	4,668.00	0.00	-100.0
Insurance	5400-5450	19,286.00	0.00	-100.0
Operations and Housekeeping Services	5500	69,322.00	0.00	-100.0
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	470,761.00	0.00	-100.0
Transfers of Direct Costs	5710	0.00	0.00	0.0
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.0
Professional/Consulting Services and Operating Expenditures	5800	686,952.89	610,531.87	-11.1
Communications	5900	21,506.00	0.00	-100.0
TOTAL, SERVICES AND OTHER OPERATING EXPENSES	S	1,272,495.89	794,531.87	-37.6
DEPRECIATION		444		
Depreciation Expense	6900	175,178.00	333,333.00	90.3
TOTAL, DEPRECIATION		175,178.00	333,333.00	90.3
OTHER OUTGO (excluding Transfers of Indirect Costs)				
Tuition Tuition for Instruction Under Interdistrict Attendance Agreements	7110	0.00	0.00	0.4
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools	7141	0.00	0.00	0.:
Payments to County Offices	7142	0.00	0.00	0.
Payments to JPAs	7143	0.00	0.00	0.
Other Transfers Out				
All Other Transfers	7281-7283	0.00	0,00	0.
All Other Transfers Out to All Others	7299	0.00	0,00	0.
Debt Service				
Debt Service - Interest	7438	340,021.00	638,074.71	87
TOTAL, OTHER OUTGO (excluding Transfers of Indirect (	Costs)	340,021.00	638,074.71	87.

#### Unaudited Actuals Charter Schools Enterprise Fund Expenses by Object

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Description Resource Co	des Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS				
Transfers of Indirect Costs	7310	0,00	0.00	0.0%
Transfers of Indirect Costs - Interfund	7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS		0,00	0.00	0.0%
TOTAL, EXPENSES		4,158,349.89	4,388,586.19	5.5%

			en de la companya de la companya de la companya de la companya de la companya de la companya de la companya de	- Company of the Comp	
Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
INTERFUND TRANSFERS	A MATERIAL PROPERTY OF THE PRO				
INTERFUND TRANSFERS IN					MACCO CONTRACTOR OF THE PROPERTY OF THE PROPER
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					THE PARTY OF THE P
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0,00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0,0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0,00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0,00	0,00	0.0%

	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
escription REVENUES			nedel popularia custo trimini di 11-24 quan prancis custo mandri 1-4 y compranguamento de trimini di montretto		
1) Revenue Limit Sources		8010-8099	2,498,226.00	2,681,856.81	7.49
2) Federal Revenue		8100-8299	420,054.00	409,021.47	-2.69
3) Other State Revenue		8300-8599	1,356,529.00	1,249,289.30	-7.99
4) Other Local Revenue		8600-8799	52,209.00	227,700.00	336.1
5) TOTAL, REVENUES			4,327,018.00	4,567,867.58	5,6
3. EXPENSES (Objects 1000-7999)	er en en en en en en en en en en en en en	-			
1) Instruction	1000-1999		1,765,788.00	3,417,178.48	93.5
2) Instruction - Related Services	2000-2999		430,861.00	0.00	-100.0
3) Pupil Services	3000-3999		213,252.00	0.00	-100.0
4) Ancillary Services	4000-4999		0.00	0.00	0.0
5) Community Services	5000-5999		0.00	0.00	0,0
6) Enterprise	6000-6999		0.00	0.00	0.0
7) General Administration	7000-7999		564,742.89	0.00	-100.0
8) Plant Services	8000-8999		843,685.00	333,333.00	-60.
9) Other Outgo	9000-9999	Except 7600-7699	340,021.00	638,074.71	87.
10) TOTAL, EXPENSES			4,158,349.89	4,388,586.19	5.
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			168,668.11	179,281.39	6.
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers     a) Transfers In		8900-8929	0.00	0.00	0.
b) Transfers Out		7600-7629	0.00	0.00	0.
Other Sources/Uses    a) Sources		8930-8979	0.00	0.00	0
b) Uses		7630-7699	0.00	0.00	0
3) Contributions		8980-8999	0.00	0.00	0
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0

Description F	-unction Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)	gyyyaky w astilyiin isi yyyyyaan mastilyiidi yyyy	nomet Section in the Associate Section Section Section (Section Section  168,668.11	179,281.39	6.3%	
F. NET ASSETS					Address
1) Beginning Net Assets					HANNIE CHEM
a) As of July 1 - Unaudited		9791	785,836.75	889,677.11	13.2%
b) Audit Adjustments		9793	126,032.67	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			911,869.42	889,677.11	-2.4%
d) Other Restatements		9795	(190,860.42)	0.00	-100.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			721,009.00	889,677.11	23.4%
2) Ending Net Assets, June 30 (E + F1e)			889,677.11	1,068,958.50	20.2%
Components of Ending Net Assets a) Reserve for					WALLES
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	1,600.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts  Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	888,077.11		
d) Unappropriated Amount		9790		1,068,958.50	

## Unaudited Actuals Charter Schools Enterprise Fund Exhibit: Legally Restricted Balance Detail (Object 9740)

19 64725 6118269 Form 62

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

	2009.40 1	Inaudited Ac	firals	20	)10-11 Budge	et
Description	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
ELEMENTARY	Latinia and the second	American de Company				
1. General Education						
a, Kindergarten	95.47	93.88				
b. Grades One through Three	224.81	221.20				
c. Grades Four through Six	114.98	113.66				
d. Grades Seven and Eight	61.21	59.75				
e. Opportunity Schools and Full-Day Opportunity Classes						
f. Home and Hospital						
g. Community Day School						
Special Education						
a. Special Day Class						
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])						
c. Nonpublic, Nonsectarian Schools - Licensed						
Children's Institutions					0.00	0.00
3. TOTAL, ELEMENTARY	496.47	488.49	0.00	0,00	0,00	0.00
HIGH SCHOOL				I	1	1
4. General Education					]	
a. Grades Nine through Twelve						
b. Continuation Education						
c. Opportunity Schools and Full-Day Opportunity Classes						
d. Home and Hospital						
e. Community Day School				1	T .	
5. Special Education						
a Special Day Class						
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])					<u> </u>	
c. Nonpublic, Nonsectarian Schools - Licensed						
Children's Institutions			0.00	0.00	0.00	0.00
6. TOTAL, HIGH SCHOOL	0.00	0.00	0.00	0.00	0.00	
COUNTY SUPPLEMENT		<u> </u>		I		
7. County Community Schools (EC 1982[a])						
a. Elementary						
b. High School						
8. Special Education						
a. Special Day Class - Elementary						
b. Special Day Class - High School						
c. Nonpublic, Nonsectarian Schools - Elementary						
d. Nonpublic, Nonsectarian Schools - High School						
e. Nonpublic, Nonsectarian Schools - Licensed						
Children's Institutions - Elementary	-					***************************************
f. Nonpublic, Nonsectarian Schools - Licensed				1		
Children's Institutions - High School						
9. TOTAL, ADA REPORTED BY	0.0	0,0	0.00	0.00	0.00	0.00
COUNTY OFFICES	U.U	0.00	0.00			- No. of the last
10. TOTAL, K-12 ADA	496.4	7 488.4	9 0.00	0.00	0.00	0.00
(sum lines 3, 6, and 9)	490.4	, 400.4	0.00			
11. ADA for Necessary Small Schools						
also included in lines 3 and 6.			1			
12. REGIONAL OCCUPATIONAL						
CENTERS & PROGRAMS*				The second secon	TOWNS STATE OF THE PERSON NAMED IN COLUMN NAME	And the second s

	2009-10 U	naudited Ac	tuals	2010-11 Budget		
Description	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
CLASSES FOR ADULTS						
13. Concurrently Enrolled Secondary Students*						
14. Adults Enrolled, State Apportioned*						
15. Students 21 Years or Older and						
Students 19 or Older Not						
Continuously Enrolled Since Their						
18th Birthday, Participating in						
Full-Time Independent Study*						-10
16. TOTAL, CLASSES FOR ADULTS						
(sum lines 13 through 15)			_			T
17. Adults in Correctional Facilities						
18, TOTAL, ADA						0.00
(sum lines 10, 12, 16, and 17)	496.47	488.49	0.00	0.00	0.00	0.00
SUPPLEMENTAL INSTRUCTIONAL HOURS						
19. ELEMENTARY*						
20. HIGH SCHOOL*						
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS						
(sum lines 19 and 20)						
COMMUNITY DAY SCHOOLS - Additional Funds		T	1	T	T	1
22. ELEMENTARY						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only				l .		1
b. 7th & 8th Hour Pupil Hours (Hours)*		ī .	1	l	1	T
23. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						1
b. 7th & 8th Hour Pupil Hours (Hours)*					<u> </u>	
CHARTER SCHOOLS		1		1		
24. Charter ADA Funded Through the Block Grant						
a. Charters Sponsored by Unified Districts - Resident						
(EC 47660) (applicable only for unified districts with						
Charter School General Purpose Block Grant Offset						
recorded on line 30 in Form RL)						
b. All Other Block Grant Funded Charters				<del>                                     </del>		
25. Charter ADA Funded Through the Revenue Limit		<u> </u>		<b>l</b>	+	
26. TOTAL, CHARTER SCHOOLS ADA	0.00	0.00	0.00	0.00	0.00	0.00
(sum lines 24a, 24b, and 25)	0.00	1 0.00	7   0.00	1 0.00		
27. SUPPLEMENTAL INSTRUCTIONAL HOURS*	The same of the sa			Continue California (Albertalia California)	months of the second se	

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

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Unaudited Actuals 2009-10 Unaudited Actual Schedule of Long-Term Liabi
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Balance July 1

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

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

# Solarico and Repolits - Other General Administration and Centralized Data Processing

20,000.00
0.00

none

## Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000)

2,089,524.00

Percentage of Plant Services Costs Attributable to General Administration (Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6)

0.96%

## 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.

#### Normal Separation Costs (optional)

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

### 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.

152,933.00

a. Plus: Normal Separation Costs (Part II, Line A) b. Less: Abnormal or Mass Separation Costs (Part II, Line B)  8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b) 9. Carry-Forward Adjustment (Part IV, Line F) 10. Total Adjusted Indirect Costs (Line A8 plus Line A9)  Base Costs 1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) 2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100) 3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100) 4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100) 5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100) 6. Enterprise (Function 6000, objects 1000-5999 except 5100) 7. Board and Superintendent (Functions 7100-7180 except 7120, objects 1000-5999)	Indi	rect Costs	
(Function 7700, objects 1000-5999, minus Line B10)  External Financial Audit - Single Audit (Function 7190, objects 5000-5999)  External Financial Audit - Operations (prortion relating to general administrative offices only)  (Function 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)  Facilities Rents and Leases (portion relating to general administrative offices only)  (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)  Facilities Rents and Leases (portion relating to general administrative offices only)  (Functions 700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)  7. Adjustment for Employment Separation Costs (Part II, Line A)  b. Less: Abnormal or Mass Separation Costs (Part II, Line A)  b. Less: Abnormal or Mass Separation Costs (Part II, Line A)  b. Less: Abnormal or Mass Separation Costs (Part II, Line A)  b. Less: Abnormal or Mass Separation Costs (Part II, Line A)  c. Total Adjustment (part IV, Line F)  7. Total Adjusted Indirect Costs (Line A8 pfus Line A9)  Base Costs  1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)  1. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)  2. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)  3. Pupil Services (Functions 5000-5999, objects 1000-5999 except 5100)  4. Ancillary Services (Functions 5000-5999, objects 1000-5999 except 5100)  5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)  6. Enterprise (Function Soud), object soud)-5999 except 5100, objects 1000-5999  7. Board and Superintendent (Function 7191, objects 5000-5999)  7. Other General Administration (portion charged to restricted resources or specific goals only)  7. (Functions 7200-7600, resources 2000-9999, objects 1000-5999, Function 7700, resources 0000-1999, all goals except 5100, minus Part III, Line A)  7. Poundation (Function 8100-5999) except 5100, minus Part III, Line A6)  7. Paidilities Rents and Leases (all except portion relating to ge	1.	Other General Administration, less portion charged to restricted resources or specific goals	400 770 90
Function 7700, objects 1000-5999, minus Line B10		(Functions 7200-7600, objects 1000-5999, minus Line B9)	422,110.08
External Financial Audit - Single Audit (Function 7190, objects 5000-5999)	2.	Centralized Data Processing, less portion charged to restricted resources or specific goals	0.00
Staff Relations and Negotiations (Function 7120, objects 1000-5999)  Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 100-8400, objects 1000-5999 except 5100, times Part I, Line C)  Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)  Adjustment for Employment Separation Costs (Part II, Line A)  Less: Abnormal or Mass Separation Costs (Part II, Line B)  Total Indirect Costs (Lines A1 through A7a, minus Line A7b)  Carry-Forward Adjustment (Part IV, Line F)  Total Adjusted Indirect Costs (Line A8 plus Line A9)  Base Costs  Instruction (Functions 1000-1999, objects 1000-5999 except 5100)  Instruction (Functions 1000-1999, objects 1000-5999 except 5100)  Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)  Ancillary Services (Functions 3000-3999, objects 1000-5999 except 5100)  Enterprise (Function 6000, objects 1000-5999 except 5100)  Enterprise (Function 6000, objects 1000-5999 except 5100)  Enterprise (Function 6000, objects 1000-5999 except 5100)  Dither General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-0999, objects 1000-5999)  Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7700, resources 2000-0999, objects 1000-5999; Functions 7200-7600, resources 2000-0999, objects 1000-5999; Functions 7200-7600, resources 2000-0999, objects 1000-5999; Function 7700, resources 2000-0999, objects 1000-5999;  Dehra General Administration (portion charged to restricted resources or specific goals only) (Functions 7700, resources 2000-0999, objects 1000-5999; Function 7700, resources 2000-0999, objects 1000-5999;  Plant Maintenance and Operations (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A)  De New Adjustm		(Function 7700, objects 1000-5999, minus Line B10)	
4. Staff Kelations and Negotiations (Pullucium Cy. Objects 2000-2009)  (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)  6. Facilities Rents and Leases (portion relating to general administrative offices only)  (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)  7. Adjustment for Employment Separation Costs (Part II, Line A)  8. Desir Normal Separation Costs (Part II, Line A)  8. Total Indirect Costs (Lines Af 1 through A7a, minus Line A7b)  9. Carry-Forward Adjustment  (Part IV, Line F)  10. Total Adjusted Indirect Costs (Line A8 plus Line A9)  11. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)  12. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)  13. Pupil Services (Functions 2000-2999, objects 1000-5999 except 5100)  14. Ancillary Services (Functions 3000-3999, objects 1000-5999 except 5100)  15. Community Services (Functions 5000-5999 except 5100)  16. Enterprise (Function 6000), objects 1000-5999 except 5100)  17. Board and Superintendent (Functions 7100-7180 except 7120, objects 1000-5999)  18. External Financial Audit - Other (Function 7191, objects 5000-5999)  19. 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 5100, minus Part III, Line A6)  19. Plant Maintenance and Operations (all except portion relating to general administrative offices)  (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)  19. Plant Maintenance and Operations (all except portion relating to general administrative offices)  (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)  19. Plant Maintenance and Operations (all except portion relating to general administrative offices)  (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)  19. Plant Maintenance and Operations (all except portion relating to general adminis	3.	External Financial Audit - Single Audit (Function 7190, objects 5000-5999)	
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8700, objects 1000-5999 except 5100, times Part I, Line C)  6. Facilities Rents and Leases (portion relating to general administrative offices only) (Functions 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)  7. Adjustment for Employment Separation Costs (Part II, Line A)  8. Less: Ahormal or Mass Separation Costs (Part II, Line B)  8. Less: Ahormal or Mass Separation Costs (Part II, Line B)  8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)  9. Carry-Forward Adjustment (Part IV, Line F)  10. Total Adjusted Indirect Costs (Line A8 plus Line A9)  8. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)  1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)  2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)  2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)  3. Pupi Services (Functions 3000-3999, objects 1000-5999 except 5100)  4. Ancillary Services (Functions 5000-5999, objects 1000-5999 except 5100)  5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)  6. Enterprise (Function 6000, objects 1000-5999 except 5100)  7. Board and Superintendent (Functions 7100-7180 except 7120, objects 1000-5999)  8. External Financial Audit - Other (Function 7191, objects 5000-5999)  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 except 5100, ebjects 1000-5999)  10. Centralized Data Processing (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 5000, objects 1000-5999 except 5100, minus Part III, Line A6)  12. Facilities Rents and Lea	4.	Staff Relations and Negotiations (Function 7120, objects 1000-5999)	0.00
(Functions 8100-8400, objects 1000-5999 except 5100, times Parl I, Line C) (Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Parl I, Line C) (Adjustment for Employment Separation Costs (1000-5999 except 5100, times Parl I, Line C)  Adjustment for Employment Separation Costs (Parl II, Line A)  b. Less: Abnormal or Mass Separation Costs (Parl II, Line A)  b. Less: Abnormal or Mass Separation Costs (Parl II, Line A)  Carry-Forward Adjustment (Parl IV, Line F)  Total Adjusted Indirect Costs (Line A8 plus Line A9)  Base Costs  1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)  1.765,788.1  Instruction Feliated Services (Functions 2000-2999, objects 1000-5999 except 5100)  2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)  3. Pupil Services (Functions 4000-4999, objects 1000-5999 except 5100)  4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)  5. Community Services (Functions 5000-5999 except 5100)  6. Enterprise (Function 6000, objects 1000-5999 except 5100)  7. Board and Superintendent (Functions 7100-7180 except 7120, objects 1000-5999)  8. External Financial Audit - Other (Function 7191, objects 5000-5999)  9. Other General Administration (portion charged to restricted resources or specific goals only)  (Functions 7200-7600, resources 2000-3999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, objects 1000-5999; Function 7700, resources 0000-1999, objects 1000-5999  10. Centralized Data Processing (portion charged to restricted resources or specific goals only)  (Functions 7000, objects 1000-5999 except 5100, minus Part III, Line A6)  12. Facilities Rents and Leases (all except portion relating to general administrative offices)  (Functions 8100-8400, objects 1000-5999)  11. Plant Maintenance and Operations (all except portion relating to general administrative offices)  (Functions 8100-8400, objects 1000-5999 excep		Plant Maintenance and Operations (portion relating to general administrative offices only)	0.407.0
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)  7. Adjustment for Employment Separation Costs (Part II, Line A)		(Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	5,187.2
(Function F/O), resoluties out-1995, objects 1000-5999  2. Adjustment for Employment Separation Costs (Part II, Line A)  3. Less: Abnormal or Mass Separation Costs (Part II, Line B)  3. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)  3. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)  3. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)  7. Total Adjusted Indirect Costs (Line A8 plus Line A9)  8. Total Indirect Costs (Line A8 plus Line A9)  8. Total Indirect Costs (Line A8 plus Line A9)  8. Total Adjusted Indirect Costs (Line A8 plus Line A9)  8. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)  1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)  2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)  3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)  4. Ancillary Services (Functions 5000-5999, objects 1000-5999 except 5100)  5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)  6. Enterprise (Function 6000, objects 1000-5999 except 5100)  7. Board and Superintendent (Functions 7100-7180 except 7120, objects 1000-5999)  8. External Financial Audit - Other (Function 7191, objects 5000-5999)  9. Other General Administration (portion charged to restricted resources or specific goals only)  (Functions 7200-7800, resources 2000-999, objects 1000-5999)  10. Centralized Data Processing (portion charged to restricted resources or specific goals only)  (Functions 700, resources 2000-999, objects 1000-5999, Functions 7700, resources 0000-1999, objects 1000-5999, Function 7700, resources 0000-1999, objects 1000-5999, Function 7700, resources 0000-1999, objects 1000-5999, Function 7700, resources 0000-1999, objects 1000-5999, Function 7700, resources 0000-1999, objects 1000-5999, Function 7700, resources 0000-1999, objects 1000-5999, Function 7700, resources 0000-1999, objects 1000-5999, Function 7700, resources 0000-1999, objects 1000-5999, Function 7700, resources 0000-1999, objects	6.	Facilities Rents and Leases (portion relating to general administrative offices only)	230.40
a. Plus: Normal Separation Costs (Part II, Line A) b. Less: Anonmal or Mass Separation Costs (Part II, Line B) 152,933. Total Indirect Costs (Lines A1 through A7a, minus Line A7b) Carry-Forward Adjustment (Part IV, Line F) Total Adjusted Indirect Costs (Line A8 plus Line A9)  Base Costs 1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) 1. Instruction (Functions 2000-2999, objects 1000-5999 except 5100) 2. Instruction Related Services (Functions 2000-2999, objects 1000-5999 except 5100) 3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100) 3. Pupil Services (Functions 2000-3999, objects 1000-5999 except 5100) 3. Pupil Services (Functions 2000-3999, objects 1000-5999 except 5100) 3. Community Services (Functions 5000-5999 except 5100) 3. Community Services (Functions 5000-5999, objects 1000-5999 except 5100) 3. Enterprise (Function 6000, objects 1000-5999 except 5100) 3. Board and Superintendent (Functions 7100-7180 except 7120, objects 1000-5999) 3. Other General Administration (portion charged to restricted resources or specific goals only) 3. (Functions 7200-7600, resources 2000-9999, objects 1000-5999) 4. Centralized Data Processing (portion charged to restricted resources or specific goals only) 4. Functions 7200-7600, resources 2000-9999, objects 1000-5999, Functions 7700-7600, resources 0000-1999, objects 1000-5999, Functions 7700-7600, resources 2000-9999, objects 1000-5999, Functions 7700, resources 2000-9999, objects 1000-5999, Functions 7700, resources 0000-1999, objects 1000-5999, Functions 7700, resources 0000-1999, objects 1000-5999, Functions 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999 except 5100, minus Part III, Line A5) 4. Facilities Rents and Leases (all except portion relating to general administrative offices) 4. Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A6) 4. Plus: Abnormal or Mass Separation Costs (Part II, Line A) 5. Plus: Abnormal or Mass Separation Costs (Part II, Line A) 6. Child Educatio		(Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	200.70
a. Plus: Normal Separation Costs (Part II, Line A) b. Less: Abnormal or Mass Separation Costs (Part II, Line B) carry-Forward Adjustment (Part IV, Line F) 10. Total Adjusted Indirect Costs (Line A8 plus Line A9)  Base Costs 1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) 1. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100) 2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100) 3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100) 3. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100) 3. Community Services (Functions 5000-5999, objects 1000-5999 except 5100) 3. Enterprise (Function 6000, objects 1000-5999 except 5100) 3. Enterprise (Function 6000, objects 1000-5999 except 5100) 3. External Financial Audit - Other (Function 7101, objects 5000-5999) 3. External Financial Audit - Other (Function 7191, objects 5000-5999) 3. Other General Administration (portion charged to restricted resources or specific goals only) 3. (Functions 7200-7600, resources 2000-9999, objects 1000-5999, Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999, Functions 7200-7600, resources 1000-5999, objects 1000-5999, Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999, Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999, Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999, Function 7700, resources 0000-1999, all goals except portion relating to general administrative offices) 4. Facilities Rents and Leases (all except portion relating to general administrative offices) 4. Facilities Rents and Leases (all except portion relating to general administrative offices) 4. Facilities Rents and Leases (all except portion relating to general administrative offices) 4. Facilities Rents and Leases (all except portion relating to general administrative offices) 4. Called The Community of the Propos	7.	Adjustment for Employment Separation Costs	0.00
5. Less: Annormal of misses separation Cross of act, Line S7         300,777.5           7. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)         300,777.5           9. Carry-Forward Adjustment (Part IV, Line F)         0.00           10. Total Adjusted Indirect Costs (Line A8 plus Line A9)         300,777.5           11. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)         430,861.1           12. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)         213,252.4           13. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)         0.0           14. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)         0.0           15. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)         0.0           16. Enterprise (Function 6000, objects 1000-5999 except 5100)         0.0           17. Board and Superintendent (Function 7191, objects 5000-5999)         0.0           18. External Financial Audit - Other (Function 7191, objects 5000-5999)         0.1           19. Other General Administration (portion charged to restricted resources or specific goals only)         0.1           (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000           19. Plant Maintenance and Operations (ali		a. Plus: Normal Separation Costs (Part II, Line A)	
Carry-Forward Adjustment (Part IV, Line F)		b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	V
(Part IV, Line F)  10. Total Adjusted Indirect Costs (Line A8 plus Line A9)  11. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)  12. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)  13. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)  14. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)  15. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)  16. Enterprise (Function 6000, objects 1000-5999 except 5100)  17. Board and Superintendent (Functions 7100-7180 except 7120, objects 1000-5999)  18. External Financial Audit - Other (Function 7191, objects 5000-5999)  19. Other General Administration (portion charged to restricted resources or specific goals only)  10. (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600,  117. resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)  10. Centralized Data Processing (portion charged to restricted resources or specific goals only)  (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999 except 5100, sinus Part III, Line A5)  17. Facilities Rents and Leases (all except portion relating to general administrative offices)  (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)  18. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  19. Pust Abnormal or Mass Separation Costs (Part II, Line A6)  19. Pust Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 100			2221.
Date   Costs	9.		0.0
Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	40	(Part IV, Line r) Total Adjusted Indirect Costs (Line A8 plus Line A9)	300,777.5
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) 2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100) 3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100) 4. Ancillary Services (Functions 5000-5999, objects 1000-5999 except 5100) 5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100) 6. Enterprise (Function 6000, objects 1000-5999 except 5100) 7. Board and Superintendent (Functions 7100-7180 except 7120, objects 1000-5999) 8. External Financial Audit - Other (Function 7191, objects 5000-5999) 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; Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 5100, and 9700, objects 1000-5999, all goals except 5100, and 9700, objects 1000-5999, all goals except 5100, and 9700, objects 1000-5999, except 5100, and 9700, objects 1000-5999, except 5100, and 9700, objects 1000-5999 except 5100, and 9700, objects 1000-5999 except 5100) 9. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 9. Cafeteria (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 9. Cafeteria (Funds 19 and 57, func	10.	Total Adjusted muliect costs (Line No pido Line No)	
Instruction (Functions 2000-1999, objects 1000-5999 except 5100)	Bas	se Costs	1 76E 700 A
Instruction-Related Services (Functions 2000-3999, objects 1000-5999 except 5100)   213,252.1	1.	Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	***************************************
Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)  Community Services (Functions 4000-4999, objects 1000-5999 except 5100)  Enterprise (Function 6000, objects 1000-5999 except 5100)  Board and Superintendent (Functions 7100-7180 except 7120, objects 1000-5999)  External Financial Audit - Other (Function 7191, objects 5000-5999)  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; Functions 7200-7600, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 1000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 1000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 1000, resources of specific goals only)  (Function 8700-8400, objects 1000-5999 except 5100, minus Part III, Line A5)  Examination 8700, objects 1000-5999 except 5100, minus Part III, Line A6)  Adjustment for Employment Separation Costs (Part II, Line A)  De Plus: Abnormal or Mass Separation Costs (Part II, Line B)  Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  Cafeteria (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)  Straigh	2.	Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100) 5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100) 6. Enterprise (Function 6000, objects 1000-5999 except 5100) 7. Board and Superintendent (Functions 7100-7180 except 7120, objects 1000-5999) 8. External Financial Audit - Other (Function 7191, objects 5000-5999) 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; Function 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999 except 5100, minus Part III, Line A5) 638,319.  12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)  23,769.  23,769.  23,769.  24. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  25. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  26. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  27. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  28. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)  3,342,373  3. Straight Indirect Cost Percentage Before Carry-Forward Adjustment (For information only - not for use when claim	3.	Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100) 6. Enterprise (Function 6000, objects 1000-5999 except 5100) 7. Board and Superintendent (Functions 7100-7180 except 7120, objects 1000-5999) 8. External Financial Audit - Other (Function 7191, objects 5000-5999) 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, Function 7720, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999 except 5100, minus Part III, Line A5) 638,319.  12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Functions 8700, objects 1000-5999 except 5100, minus Part III, Line A6) 23,769.  13. Adjustment for Employment Separation Costs a. Less: Normal Separation Costs (Part II, Line A) b. Plus: Abnormal or Mass Separation Costs (Part II, Line B) 4. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 10. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 11. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 12. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 13. Total Base Costs (Lines B1 through	4.	Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	***************************************
6. Enterprise (Function 6000, objects 1000-5999 except 5100) 7. Board and Superintendent (Functions 7100-7180 except 7120, objects 1000-5999) 8. External Financial Audit - Other (Function 7191, objects 5000-5999) 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) 10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999, Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999, scrept 5100, minus Part III, Line A5) 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) 12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6) 13. Adjustment for Employment Separation Costs a. Less: Normal Separation Costs (Part II, Line B) 14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)  18. Straight Indirect Cost Percentage Before Carry-Forward Adjustment (For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B18)	5.	Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	***************************************
7. Board and Superintendent (Functions 7100-7180 except 7120, objects 1000-5999)  8. External Financial Audit - Other (Function 7191, objects 5000-5999)  9. Other General Administration (protino 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)  10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999, except 5100, minus Part III, Line A5)  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)  12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)  13. Adjustment for Employment Separation Costs a. Less: Normal Separation Costs (Part II, Line A) b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)  14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)  3.342,373  3.423,373  3.423,373		Enterprise (Function 6000, objects 1000-5999 except 5100)	
8. External Financial Audit - Other (Function 7191, objects 5000-5999) 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) 10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999) 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) 12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6) 13. Adjustment for Employment Separation Costs a. Less: Normal Separation Costs (Part II, Line A) b. Plus: Abnormal or Mass Separation Costs (Part II, Line A) b. Plus: Abnormal or Mass Separation Costs (Part II, Line B) 15. Child Development (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)  3. Straight Indirect Cost Percentage Before Carry-Forward Adjustment (For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B18)		Board and Superintendent (Functions 7100-7180 except 7120, objects 1000-5999)	
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)  10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999 except 5100, relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)  12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)  13. Adjustment for Employment Separation Costs a. Less: Normal Separation Costs (Part II, Line A) b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)  14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)  3.342,373  3.5traight Indirect Cost Percentage Before Carry-Forward Adjustment (For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B18)		External Financial Audit - Other (Function 7191, objects 5000-5999)	0.0
(Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)  10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999 except 5100, minus Part III, Line A5)  12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)  13. Adjustment for Employment Separation Costs a. Less: Normal Separation Costs (Part II, Line A) b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)  152,933. 14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)  3.342,373  3. Straight Indirect Cost Percentage Before Carry-Forward Adjustment (For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B18)		Other General Administration (portion charged to restricted resources or specific goals only)	
resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)  10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)  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)  12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)  13. Adjustment for Employment Separation Costs (Part II, Line A) b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)  14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)  19. Straight Indirect Cost Percentage Before Carry-Forward Adjustment (For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B18)	٠.	(Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600,	
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)  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)  12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)  13. Adjustment for Employment Separation Costs a. Less: Normal Separation Costs (Part II, Line A) b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)  14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)  3.342,373  3. Straight Indirect Cost Percentage Before Carry-Forward Adjustment (For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B18)		resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	117,450.0
(Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999 )  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)  12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)  13. Adjustment for Employment Separation Costs a. Less: Normal Separation Costs (Part II, Line A) b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)  14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)  3.342,373  3. Straight Indirect Cost Percentage Before Carry-Forward Adjustment (For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B18)	10.	Centralized Data Processing (portion charged to restricted resources or specific goals only)	
except 0000 and 9000, objects 1000-5999)  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)  12. Facilities Rents and Leases (all except portion relating to general administrative offices)  (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)  13. Adjustment for Employment Separation Costs  a. Less: Normal Separation Costs (Part II, Line A)  b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)  152,933.  14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)  3,342,373  3. Straight Indirect Cost Percentage Before Carry-Forward Adjustment  (For information only - not for use when claiming/recovering indirect costs)  (Line A8 divided by Line B18)		(Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals	
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)  12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)  13. Adjustment for Employment Separation Costs a. Less: Normal Separation Costs (Part II, Line A) b. Plus: Abnormal or Mass Separation Costs (Part II, Line B) 152,933.  14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)  3.342,373  3.342,373  3.342,373  3.342,373		except 0000 and 9000, objects 1000-5999)	0.0
(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)  12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)  13. Adjustment for Employment Separation Costs a. Less: Normal Separation Costs (Part II, Line A) b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)  14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)  3.342,373  3.342,373  3.342,373  4. Straight Indirect Cost Percentage Before Carry-Forward Adjustment (For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B18)	11.	Plant Maintenance and Operations (all except portion relating to general administrative offices)	202 212
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)  13. Adjustment for Employment Separation Costs a. Less: Normal Separation Costs (Part II, Line A) b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)  14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)  3.342,373  3.342,373  3.423,373  4. Straight Indirect Cost Percentage Before Carry-Forward Adjustment (For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B18)		(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	638,319.
(Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)  13. Adjustment for Employment Separation Costs a. Less: Normal Separation Costs (Part II, Line A) b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)  14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)  3.342,373  Straight Indirect Cost Percentage Before Carry-Forward Adjustment (For information only - not for use when claiming/recovering indirect costs)  (Line A8 divided by Line B18)	12.	Facilities Rents and Leases (all except portion relating to general administrative offices)	سد مام
13. Adjustment for Employment Separation Costs a. Less: Normal Separation Costs (Part II, Line A) b. Plus: Abnormal or Mass Separation Costs (Part II, Line B) 152,933. 14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)  3.342,373  Straight Indirect Cost Percentage Before Carry-Forward Adjustment (For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B18)		(Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	23,769.6
a. Less: Normal Separation Costs (Part II, Line A) b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)  14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)  3.342,373  Straight Indirect Cost Percentage Before Carry-Forward Adjustment (For information only - not for use when claiming/recovering indirect costs)  (Line A8 divided by Line B18)	13.	Adjustment for Employment Separation Costs	^ (
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)  14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)  3.342,373  5. Straight Indirect Cost Percentage Before Carry-Forward Adjustment (For information only - not for use when claiming/recovering indirect costs)  (Line A8 divided by Line B18)	• •	a. Less: Normal Separation Costs (Part II, Line A)	
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)  3,342,373  3,342,373  Straight Indirect Cost Percentage Before Carry-Forward Adjustment (For information only - not for use when claiming/recovering indirect costs)  (Line A8 divided by Line B18)		h Plus: Abnormal or Mass Separation Costs (Part II, Line B)	
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 6700, objects 1000-5999 except 5100)  16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)  3,342,373  Straight Indirect Cost Percentage Before Carry-Forward Adjustment (For information only - not for use when claiming/recovering indirect costs)  (Line A8 divided by Line B18)	14.	Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-6400, and 8700, objects 1000-6999 except 5100)  17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)  3.342,373  3.342,373  3.342,373  5. Straight Indirect Cost Percentage Before Carry-Forward Adjustment (For information only - not for use when claiming/recovering indirect costs)  (Line A8 divided by Line B18)	15.	Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	V
17. Foundation (Funds 19 and 57, functions 1000-0399, 8100-0399, 8	16.	Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	***************************************
Straight Indirect Cost Percentage Before Carry-Forward Adjustment  (For information only - not for use when claiming/recovering indirect costs)  (Line A8 divided by Line B18)	17.	Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	
(For information only - not for use when claiming/recovering indirect costs)  (Line A8 divided by Line B18)  9.0	18.	Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	3,342,373.
(For information only - not for use when claiming/recovering indirect costs)  (Line A8 divided by Line B18)  9.0	Str	aight Indirect Cost Percentage Before Carry-Forward Adjustment	
(Line A8 divided by Line B18)	r. Gu	or information only - not for use when claiming/recovering indirect costs)	ند در
			9.0
), Preliminary Proposed Indirect Cost Rate	(Li		

# Part IV - Carry-forward Adjustment

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

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

A.	Indirect costs incurred in the current year (Part III, Line A8)	300,777.56
B.	Carry-forward adjustment from prior year(s)	
	Carry-forward adjustment from the second prior year	0.00
	2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C.	Carry-forward adjustment for under- or over-recovery in the current year	
	<ol> <li>Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (0%) times Part III, Line B18); zero if negative</li> </ol>	0.00
	<ol> <li>Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (0%) times Part III, Line B18) or (the highest rate used to recover costs from any program (0%) times Part III, Line B18); zero if positive</li> </ol>	0.00
D.	Preliminary carry-forward adjustment (Line C1 or C2)	0.00
E.	Optional allocation of negative carry-forward adjustment over more than one year	
	Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would re the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward none year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to expect the contract of the carry-forward adjustment and a second resolve and the contract of the carry-forward adjustment adjustment over the carry-forward adjustment be allocated over more than one year.	vard adjustment over more
	Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
	Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
	Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
	LEA request for Option 1, Option 2, or Option 3	
		1
F.	Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	0.00

## **Unaudited Actuals** 2009-10 Unaudited Actuals Exhibit A: Indirect Cost Rates Charged to Programs

19 64725 6118269 Form ICR

Approved indirect cost rate:

Highest rate used in any program:

**Eligible Expenditures** 

(Objects 1000-5999

**Indirect Costs Charged** 

Rate

Fund Resource except Object 5100)

(Objects 7310 and 7350)

Used

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL	YEAR				
Alignor Available For The House     Adjusted Beginning Fund Balance	9791-9795	0.00		0.00	00,0
State Lottery Revenue	8560	72,780.00		0.00	72,780.00
Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of	4.				
Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
Contributions from Unrestricted					
Resources (Total must be zero)	8980	0.00			0.00
6. Total Available					
(Sum Lines A1 through A5)		72,780.00	0.00	0.00	72,780.00
(Odif Lines), an osg., is					
3. EXPENDITURES AND OTHER FINANCIN	G USES				<b>70.700.06</b>
Certificated Salaries	1000-1999	72,780.00			72,780.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	0.00		0.00	0.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.0
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.0
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.0
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00	<u></u>		0.0
11. All Other Financing Uses	7630-7699	0.00	)		0.0
12. Total Expenditures and Other Financing	g Uses		ACMARINE		
(Sum Lines B1 through B11)	Metallik in the first has a first to the contract of the contr	72,780.00	0.00	0.00	72,780.0
C. ENDING BALANCE	0707	0.00	0.00	0.00	0.0
(Must equal Line A6 minus Line B12)	979Z	<u> </u>	7.00	2.221	

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.

## **Unaudited Actuals** 2009-10 Unaudited Actuals No Child Left Behind Maintenance of Effort Expenditures

19 64725 6118269 Form NCMOE

	Funds 01, 09, and 62			2009-10
Section I - Expenditures	Goals	Functions	Objects	Expenditures
	All	All	1000-7999	4,158,349.89
A. Total state, federal, and local expenditures (all resources)	7.18	7 18		
B. Less all federal expenditures not allowed for MOE				
(Resources 3000-5999, except 3330, 3340, 3355, 3360,		A II	1000-7999	440,499.00
3370, 3375, 3385, and 3405)	All	All	1000-7999	770,700.00
C. Less state and local expenditures not allowed for MOE:				
(All resources, except federal as identified in Line B)				
			1000-7999 except	
1. Community Services	All	5000-5999	3801-3802	0.00
•	All except	All except 5000-5999	6000-6999	175,178.00
2. Capital Outlay	7100-7199	2000-2999	5400-5450.	
		0.400	5800, 7430-	340,021.00
3. Debt Service	All	9100	7439	3-10,021.00
4. Other Transfers Out	All	9200	7200-7299	0.00
4. Other managers out				
5. Interfund Transfers Out	Ali	9300	7600-7629	0.00
		9100	7699	0.00
All Other Financing Uses	All	9200	7651	0.00
		All except 5000-5999,	1000-7999 except	
7. Nonagency	7100-7199	9000-9999	3801-3802	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate				
costs of services for which tuition is received)	All	All	8710	0.00
	AI		0/10	
9. PERS Reduction	All	All	3801-3802	0.00
Supplemental expenditures made as a result of a     Presidentially declared disaster	Manually	entered. Must es in lines B, 0	not include C1-C9, D1, or	
Presidentially declared disaster	Схропоког	D2.		
Total state and local expenditures not allowed for MOE calculation				
(Sum lines C1 through C10)				515,199.00
(Odin mico o i divogali o i i)			1000-7143,	
D. Plus additional MOE expenditures:			7300-7439	
Expenditures to cover deficits for food services     (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	0.00
(Fullus 13 alid 61) (If negative, their 2010)		entered. Mus	t not include	
2. Expenditures to cover deficits for student body activities		ditures in lines		
E. Total expenditures before adjustments (Line A minus lines B and C11, plus lines D1 and D2)				3,202,651.89
(Line A minus lines b and off, pids lines by and bz)				
F. Charter school expenditure adjustments (From Section V)				0.00
				3,202,651.89
G. Total expenditures subject to MOE (Line E plus Line F)				0,202,001.00

#### Unaudited Actuals 2009-10 Unaudited Actuals No Child Left Behind Maintenance of Effort Expenditures

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Sec	tion II - Expenditures Per ADA		2009-10 Annual ADA/ Exps. Per ADA
	Average Daily Attendance		
	(Form ADC, Annual ADA column, lines 3, 6, and 26)		488.49
B.	Supplemental Instructional Hours converted to ADA (Form ADC, Annual ADA column, lines 21 and 27 - Currently not collected due to flexibility provisions of ABX3 4)		
C.	Total ADA before adjustments (Lines A plus B)		488.49
D.	Charter school ADA adjustments (From Section V)		0.00
E.	Adjusted total ADA (Lines C plus D)		488.49
F.	Expenditures per ADA (Line I.G divided by Line II.E)		\$6,556.23
Se	ction III - MOE Calculation (For data collection only. Final termination will be done by CDE)	Total	Per ADA
Α.	Base expenditures (Preloaded expenditures from prior year Form NCMOE, Line I.G and Line II.F). (Note: If the prior year MOE was not met, or the prior year calculations included supplemental instructional hours ADA, in its final determination CDE will adjust the prior year base expenditure or prior year expenditure per ADA amounts.)	3,076,303.18	7,052.67
	Adjustments to base expenditure or expenditure		
	per ADA amounts (From Section VI)	3,076,303.18	7,052.67
-	2. Total adjusted base expenditure amounts (Line A plus Line A.1)	3,070,303.10	
B.	Required effort (Line A.2 times 90%)	2,768,672.86	6,347.40
C.	Current year expenditures (Line I.G and Line II.F)	3,202,651.89	6,556.23
D.	MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E.	MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F.	MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B)		
	(Funding under NCLB covered programs in FY 2011-12 may be reduced by the lower of the two percentages)	0.00%	0.00%

### Unaudited Actuals 2009-10 Unaudited Actuals No Child Left Behind Maintenance of Effort Expenditures

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Section IV - ARRA State Fiscal Stabilization Fund (SFSF) Expenditures to Meet MOE Requirement

	Funds 01, 09, and 62			2000 40
SFSF Expenditures (Resource 3200)	Goals	Functions	Objects	2009-10 Expenditures
A. SFSF Expenditures available to apply to deficiency:	111111111111111111111111111111111111111			
1. All Resource 3200 Expenditures	All	All	1000-7999	0.00
2. Less state and local expenditures not allowed for MOE:				
	Adl	5000 5000	1000-7999 except 3801-3802	0.00
a. Community Services	All	5000-5999	3601-3602	U.UV
b. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	0.00
c. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
d. Other Transfers Out	All	9200	7200-7299	0.00
e. Interfund Transfers Out	All	9300	7600-7629	0,00
		9100	7699	
f. All Other Financing Uses	All	9200	7651	0.00
g. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	0.00
h. PERS Reduction	All	All	3801-3802	0.00
Supplemental expenditures made as a result of a     Presidentially declared disaster.		entered. Must ures previous!		
j. Total state and local expenditures not allowed for MOE calculation (Sum lines A2a through A2i)				0.00
3. Plus additional MOE expenditures:		entered. Must ures previousl		
a. Expenditures to cover deficits for student body activities	experiun	ares previousi	, motoreu.	
Total SFSF expenditures available to apply to deficiency     (Line IV.A1 minus Line IV.A2j plus Line IV.A3a)				0.00

New City Long Beach Unified Los Angeles County

### Unaudited Actuals 2009-10 Unaudited Actuals No Child Left Behind Maintenance of Effort Expenditures

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Section IV - ARRA State Fiscal Stabilization Fund (SFSF) Expenditures to Meet MOE Requirement (If both amounts in Line D of Section III are positive) (continued) Per ADA Total Aggregate Expenditures/ Per ADA Expenditures B. MOE deficiency amount if MOE not met 0.00 0.00 Col 1 (Line III.D) and Col 2 (Line III.D x Line II.E) C. SFSF expenditures applied (Using lowest amount needed) 0.00 (Lowest amount in Line IV.B, up to amount available in Line IV.A4) 0.00 3,202,651.89 D. Total expenditures, with adjustments, Col 1 (Line I.G plus Line IV.C) E. Total expenditures per ADA, with adjustments, Col 2 6,556.23 (Col 1 Line IV.D divided by Line II.E) F. Adjusted MOE expenditures deficiency amount, Col 1 0.00 (Line IV.B minus Line IV.C) G. Adjusted MOE per pupil expenditure deficiency amount, Col 2 0.00 (Line III.B minus IV.E) (If negative, then zero) MOE Met H. MOE determination with SFSF expenditure adjustment. (If both amounts in lines F and G are positive, MOE not met. If either column in Line IV.F or IV.G equals zero, MOE requirement has been met) I. MOE adjusted deficiency percentage, if MOE not met; otherwise zero. Col 1 (Line IV.F divided by Line III.B) and Col 2 (Line IV.G divided by Line III.B) (Funding under NCLB covered programs in FY 2011-12 may be 0.00% 0.00% reduced by the lower of the two percentages)

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New City Long Beach Unified Los Angeles County

# Unaudited Actuals 2009-10 Unaudited Actuals No Child Left Behind Maintenance of Effort Expenditures

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SECTION V - Detail of Charter School Adjustments (use		
Charter School Name	Expenditure Adjustment	ADA Adjustment
VIII. 0. 100. 1		
Total charter school adjustments	0.00	0.00
SECTION VI - Detail of Adjustments to Base Expenditur	es (used in Section III, Line A.1)	
SECTION VI - Detail of Adjustments to Base Expenditur  Description of Adjustments	es (used in Section III, Line A.1)  Total  Expenditures	Expenditures Per ADA
SECTION VI - Detail of Adjustments to Base Expenditur  Description of Adjustments	Total	

Unaudited Actual FINANCIAL REPORT 2009-10 Unaudited Actuals Charter School Certification

Charter Number:	_20933	
	pproved the charter school:	
2009-10 CHARTE and filed by the ch	R SCHOOL UNAUDITED ACTUA arter school pursuant to Educatio	3
Signed:	Charter Scripol Officia	
Printed Name:	(Original signature requi	Title: Executive Director
2000 40 CHARTE	perintendent of Schools:  ER SCHOOL UNAUDITED ACTO d with the County Superintendent Authorized Representati	AL FINANCIAL REPORT: This report has been reviewed of schools pursuant to Education Code Section 42100(a).
Printed Name:	Charter Approving En (Original signature requ Christopher Steinh	iired)
To the Superinte	ndent of Public Instruction:	
2009-10 CHART for mathematical Section 42100(a	accuracy by the County Superint	JAL FINANCIAL REPORT: This report has been verified endent of Schools pursuant to Education Code
Signed:	County Superintendent/D (Original signature req	
For additional in	formation on the unaudited actua	I financial report, please contact:
For App	proving Entity:	For Charter School:
James :	Suarez	Alexandra Torres-Galacind
Name		Name
Snacial	Projects Assistant Director	Executive Director
Title	1 rejector recentant en ector	Title
	7 8306	213.749.3970 Ext. 1002
562.997 Telepho		Telephone
	•	ATGalancid@winterwomen.org
4	@lbschools.net Address	E-mail Address
1		

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Unaudited Actuals 2009-10 Unaudited Actuals Technical Review Checks

Rosie the Riveter Charter High Long Beach Unified

Los Angeles County

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

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

# IMPORT CHECKS

# GENERAL LEDGER CHECKS

# SUPPLEMENTAL CHECKS

IC-PCT - (W) - The straight percentage of indirect costs (i.e., WITHOUT the carry-forward adjustment) is less than 2% or exceeds 9%. LEAs, regardless of their size or type, with rates outside of these guidelines have usually incorrectly coded general administrative costs (e.g., fiscal services, personnel/human services, central support, and centralized data processing). Please review the Indirect Cost Rate Worksheet (Form ICR) paying special attention that costs coded to the indirect cost functions are consistent with the definitions in the California School Accounting Manual. Also, to help with your review, the Indirect Cost Rate Worksheet section of the SACS Software User Guide contains a list of common problem areas. If general administration costs are incorrectly coded, make the necessary data corrections; if costs are correct, please provide an explanation identifying the major contributing factors to the rate.

Straight indirect cost percentage before carry-forward adjustment (Form ICR, Part III, Line C) is 0.06%

IC-BD-SUPT-NOT-ZERO - (W) - There are no Board and Superintendent costs reported in Form ICR, Part III, Line B7. Please review your records and make any necessary corrections.

EXCEPTION

Board and Superintendent (Form ICR, Part III, Line B7)

0.00

IC-BD-SUPT-VS-ADMIN - (W) - In Form ICR, the ratio of Board and Superintendent costs to Other General Administration costs is less than 5%. Please review your records and make any necessary corrections.

EXCEPTION

Board and Superintendent (Form ICR, Part III, Line B7)

0.00

Other General Administration, less portion charged to restricted

resources or specific goals (Form ICR, Part III, Line Al)

181.11 Ratio is 0.00%

DEBT-ACTIVITY - (0) - Long-term debt exists, but it appears that no activity has been entered in the Schedule of Long-Term Liabilities (Form DEBT) for the following long-term debt types:

EXCEPTION

Long-Term Liability Type	Beginning Balance	Ending Balance
DEBT.BTYPE.COMP.ABS.9665	2,309.00	2,309.00
DEBT.BTYPE.CAP.LEASES.9667	8,780.00	8,780.00
DEBT.BTYPE.OTH.DEBT.9669	193,295.00	193,295.00

# EXPORT CHECKS

Checks Completed.

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					POR MANAGEMENT AND AND AND AND AND AND AND AND AND AND
1) Revenue Limit Sources		8010-8099	237,610,13	0.00	-100.0%
2) Federal Revenue		8100-8299	17,315.00	0,00	-100.0%
3) Other State Revenue		8300-8599	52,740.92	0.00	-100.0%
4) Other Local Revenue		8600-8799	132,845.00	0.00	-100.0%
5) TOTAL, REVENUES	and the state of t	openia de la companya della companya della companya de la companya de la companya della companya	440,511.05	0.00	-100.0%
B. EXPENSES					
Certificated Salaries		1000-1999	172,608.71	0,00	-100.0%
Classified Salaries		2000-2999	69,696.56	0.00	-100.0%
3) Employee Benefits		3000-3999	29,990,95	0.00	-100.0%
4) Books and Supplies		4000-4999	0.00	0,00	0.0%
5) Services and Other Operating Expenses		5000-5999	63,470.63	0.00	-100.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	9,046.00	0.00	~100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0,00	0.0%
9) TOTAL, EXPENSES			344,812.85	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		il and it is the experience the experience and expe	95,698.20	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers     a) Transfers In		8900-8929	0.00	0,00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
Other Sources/Uses     a) Sources		8930-8979	82,696.00	0.00	-100.0%
b) Uses		7630-7699	124,984.00	0.00	-100.0%
3) Contributions		8980-8999	0.00	00,00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(42,288.00)	0.00	-100.09

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)	interlanden gezog general den melle kilologische der gezog gezog den der der kilologische der producer der der		53,410.20	0.00	-100.0%
F. NET ASSETS					
Beginning Net Assets     a) As of July 1 - Unaudited		9791	15,816.00	176,794.86	1017.8%
b) Audit Adjustments		9793	11,259.00	0,00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			27,075.00	176,794.86	553.0%
d) Other Restatements		9795	96,309.66	0,00	-100.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			123,384.66	176,794.86	43,3%
2) Ending Net Assets, June 30 (E + F1e)			176,794.86	176,794.86	0.0%
Components of Ending Net Assets a) Reserve for		9711	0,00	0.00	0.0%
Revolving Cash		9712	0.00	0.00	0.0%
Stores 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	176,794.86		
d) Unappropriated Amount		9790		176,794.86	

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
1) Cash a) in County Treasury		9110	56,663.57		
		9111	0.00		
Fair Value Adjustment to Cash in County Treasury			0.00		
b) in Banks		9120			
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	26,874.98		
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	THE PROPERTY OF THE PROPERTY O	
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
		9430	93,284.00		
d) Buildings					
e) Accumulated Depreciation - Buildings		9435	(4,373.00)		
f) Equipment		9440	28,999.00	<u>-</u>	
g) Accumulated Depreciation - Equipment		9445	(14,792,00	2	
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS		Commence of the Commence of th	186,656.55	, i and	

Unaudited Actuals 2009-10 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:		***************************************		***************************************			
eldayed aband notice in the			0.00			00.0	
Certelal Colligator Donos Pavable			00:00			00.00	
Ocationates of Denticipation Payable			00.0			0.00	
Cerulicates of Fatticipation ayang			00.0			0.00	
Capital Leaves rayable			00.00			00.0	
Lease Revenue boilds rayable			00.00			00.0	
Office General Long-Terms Debt			00:0			00.0	
Net OPED Obligation			00:00			0.00	
Compensated Absences rayable	0.00	00'0	0.00	00.00	0.00	0.00	0.00
							<del>Queenal de la composition del</del>
Business-Type Activities:							popularia (na na na na na na na na na na na na na n
-			00.00			0.00	
General Obligation Bonds Payable			00:0			0.00	
State School Building Loans Payable			00.00			00'0	
Certificates of Participation Payable	00 087 8		8.780.00			8,780.00	
Capital Leases Payable	0,000		0.00			0.00	
Lease Kevenue Bonds Payable	193 295 00		193,295.00			193,295.00	
Other General Long-1ern Debr	22.021		0.00			0.00	
Net OPEB Colligation Commonded Absorbes Develop	2.309.00		2,309.00			2,309.00	
Compensation Absences a gasto	204,384.00	0.00	204,384.00	00.0	0.00	204,384.00	0.00

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Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
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		
Cong-Term Liabilities     April 2		9664	0.00		
b) Compensated Absences		9665	2,707.69		
c) COPs Payable		9666	0.00	manda a managara a man	
d) Capital Leases Payable		9667	7,154.00		
e) Lease Revenue Bonds Payable		9668	0.00		
f) Other General Long-Term Liabilities		9669	0.00	-	
7) TOTAL, LIABILITIES		Heritagogram attitudi kirik delega consenon ambita (TP de	9,861.69		
I. NET ASSETS					
Net Assets, June 30 (must agree with line F2) (G10 - H7)			176,794.86		

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
EVENUE LIMIT SOURCES					
Principal Apportionment					
Charter Schools General Purpose Entitlement - State A	id	8015	194,604.00	0.00	-100.0%
State Aid - Prior Years		8019	0,00	0.00	0.0%
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0,00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0,00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	43,006.13	0.00	-100.09
Property Taxes Transfers		8097	0.00	0.00	0.09
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0
TOTAL, REVENUE LIMIT SOURCES			237,610.13	0.00	-100.0
EDERAL REVENUE				and the state of t	
Maintenance and Operations		8110	0.00	0.00	0.0
Special Education Entitlement		8181	0.00	0.00	0.0
Special Education Discretionary Grants		8182	0.00	0.00	0.0
Child Nutrition Programs		8220	0.00	0.00	0.0
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0
	3000-3299, 4000-4139 4201-4215, 4610, 5510		8,659.00	0.00	-100.0
NCLB / IASA (incl. ARRA)	3500-3699	8290	0.00	0,00	0.0
Vocational and Applied Technology Education	3700-3099	8290	0.00	0.00	0.0
Safe and Drug Free Schools	5600-5625	8290	0.00	0.00	0.0
JTPA / WIA	All Other	8290	8,656.00	0.00	-100.0
Other Federal Revenue (incl. ARRA)	All Other	0200	17,315.00	0.00	-100.0
TOTAL, FEDERAL REVENUE		***************************************			
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0
Prior Years	6500	8319	0.00	0,00	0.6
Home-to-School Transportation	7230	8311	0.00	0.00	0.0

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
Special Education Transportation	7240	8311	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.09
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.09
Year Round School Incentive		8425	11,234.00	0.00	-100.0
Class Size Reduction, K-3		8434	0.00	0.00	0.0
Child Nutrition Programs		8520	0.00	0,00	0.0
Mandated Costs Reimbursements		8550	0.00	0.00	0,0
Lottery - Unrestricted and Instructional Materials		8560	7,128.92	0.00	-100.0
Instructional Materials	7155, 7156, 7157, 7158, 7160, 7170	8590	0.00	0.00	0.0
School Based Coordination Program	7250	8590	0.00	0.00	0.0
Drug/Alcohol/Tobacco Funds	6650-6690	8590	0.00	0.00	0.0
Healthy Start	6240	8590	0,00	0.00	0.0
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.0
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.0
Quality Education Investment Act	7400	8590	0.00	0.00	0.1
All Other State Revenue	All Other	8590	34,378.00	0.00	-100.
TOTAL, OTHER STATE REVENUE			52,740.92	0.00	-100

			2009-10	2010-11	Percent Difference
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
OTHER LOCAL REVENUE					HIATOTAL PARTY AND AND AND AND AND AND AND AND AND AND
Sales Sale of Equipment/Supplies		8631	0.00	0,00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	980.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0,00	0.0%
Fees and Contracts					0.007
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.0%
Interagency Services		8677	0,00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	131,865.00	0.00	-100.0%
Tuition		8710	0.00	0,00	0.0%
All Other Transfers in		8781-8783	0,00	0.00	0.0%
Transfers of Apportionments Special Education SELPA Transfers From Districts or Charter Schools	6500	8791	0.00	0.00	0,0%
From County Offices	6500	8792	0,00	0,00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments From Districts or Charter Schools	All Other	8791	0.00	0.00	0.09
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0,00	0.09
All Other Transfers In from All Others		8799	0.00	0.00	0.09
TOTAL, OTHER LOCAL REVENUE			132,845.00	0.00	-100.09

	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
Description	Wegonice Address				
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	161,127.25	0,00	-100.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	11,481.46	0.00	-100.0%
Other Certificated Salaries		1900	0.00	0.00	0,0%
TOTAL, CERTIFICATED SALARIES			172,608.71	0.00	-100.0%
CLASSIFIED SALARIES					
		2100	0.00	0.00	0.0%
Classified Instructional Salaries		2200	0.00	0.00	0.0%
Classified Support Salaries		2300	30,523.56	0,00	-100.0%
Classified Supervisors' and Administrators' Salaries		2400	39,173.00	0.00	-100.0%
Clerical, Technical and Office Salaries		2900	0.00	0.00	0.0%
Other Classified Salaries			69,696.56	0.00	-100,0%
TOTAL, CLASSIFIED SALARIES		**************************************			
EMPLOYEE BENEFITS					
STRS		3101-3102	13,293.00	0.00	-100.0%
PERS		3201-3202	. 0,00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	7,811.00	0.00	-100.09
Health and Welfare Benefits		3401-3402	6,173.34	0.00	-100.09
Unemployment Insurance		3501-3502	2,532.50	0.00	-100.09
Workers' Compensation		3601-3602	25.61	0,00	-100.09
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	155.50	0.00	-100.0
TOTAL, EMPLOYEE BENEFITS			29,990.95	0,00	-100,0
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0
Books and Other Reference Materials		4200	0.00	0.00	0.0
		4300	0.00	0.00	0.0
Materials and Supplies		4400	0,00	0,00	0,0
Noncapitalized Equipment		4700	0.00	0.00	0.0
Food TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0

Resource	ce Codes Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
escription Resources ERVICES AND OTHER OPERATING EXPENSES				
	5100	0,00	0.00	0.09
Subagreements for Services	5200	60,00	0.00	-100.09
Travel and Conferences	5300	1,645.00	0.00	-100.0
Dues and Memberships		8,743.29	0.00	-100.0
Insurance	5400-5450			-100.0
Operations and Housekeeping Services	5500	22,000.00	0.00	
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	1,356.87	0.00	-100.0
Transfers of Direct Costs	5710	0.00	0.00	0.0
Transfers of Direct Costs - Interfund	5750	0,00	0.00	0,0
Professional/Consulting Services and Operating Expenditures	5800	27,383.47	0.00	-100.0
Communications	5900	2,282.00	0.00	-100.0
TOTAL, SERVICES AND OTHER OPERATING EXPENSES		63,470.63	0.00	-100.0
DEPRECIATION	6900	0.00	0.00	0.
Depreciation Expense	0000	0.00	0.00	0.
TOTAL, DEPRECIATION		0.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)				
Tuition Tuition for Instruction Under Interdistrict				_
Attendance Agreements	7110	0.00	0.00	0.
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools	7141	0.00	0.00	0.
Payments to County Offices	7142	0.00	0.00	0.
Payments to JPAs	7143	0.00	0,00	0
·				
Other Transfers Out	7281-7283	0.00	0.00	0
All Other Transfers	7299	0.00	0.00	O
All Other Transfers Out to All Others	1200	5.00		
Debt Service		0.046.00	0.00	-100
Debt Service - Interest	7438	9,046.00	0.00	1 - 100

# Unaudited Actuals Charter Schools Enterprise Fund Expenses by Object

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Description Res	ource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0,00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COST	rs		0.00	0.00	0.0%
TOTAL, EXPENSES			344,812.85	0.00	-100.0%

			2009-10	2010-11	Percent Difference
	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
ITERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
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	82,696.00	0.00	-100.0%
(c) TOTAL, SOURCES			82,696,00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0,00	0.00	0.09
All Other Financing Uses		7699	124,984.00	0.00	-100.0%
(d) TOTAL, USES			124,984.00	0.00	-100.09
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.09
Contributions from Restricted Revenues		8990	0.00	0.00	0.0
Transfers of Restricted Balances		8997	0.00	0,00	0,0
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0
TOTAL, OTHER FINANCING SOURCES/USES			(42,288.00)	0.00	-100.0

		03.1.16.0.18.0.	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
Description	Function Codes	Object Codes	Unaudited Actuals	Duaget	
A. REVENUES					
1) Revenue Limit Sources		8010-8099	237,610.13	0.00	-100.0%
2) Federal Revenue		8100-8299	17,315.00	0.00	-100.0%
3) Other State Revenue		8300-8599	52,740.92	0.00	-100.0%
4) Other Local Revenue		8600-8799	132,845.00	0.00	-100.0%
5) TOTAL, REVENUES	eowensequamminishidolishishoonemaanminishidilisolisansequamminish	······································	440,511.05	0.00	-100.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		192,293.96	0.00	-100.0%
Instruction - Related Services	2000-2999		112,548.49	0.00	-100.0%
3) Pupil Services	3000-3999		0.00	0.00	0.09
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.09
6) Enterprise	6000-6999		0,00	0,00	0.0%
7) General Administration	7000-7999		181.11	0.00	-100.09
8) Plant Services	8000-8999		22,000.00	0.00	-100.09
9) Other Outgo	9000-9999	Except 7600-7699	17,789.29	0.00	-100.09
10) TOTAL, EXPENSES	with the same and	· · · · · · · · · · · · · · · · · · ·	344,812.85	0.00	-100.09
C. EXCESS (DEFICIENCY) OF REVENUES			***************************************		
OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)	openie de la company de la company de la company de la company de la company de la company de la company de la	nyangan padaki (ili kanpangan kanan kidan me	95,698.20	0.00	-100.0
D. OTHER FINANCING SOURCES/USES					
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		0000 0070	92 606 00	0.00	-100.0
a) Sources		8930-8979			-100.0
b) Uses		7630-7699		0.00	
3) Contributions		8980-8999	0.00	0.00	0.0
4) TOTAL, OTHER FINANCING SOURCES/USES			(42,288.00)	0.00	-100.0

Description F	function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)	opanisti (Michelen opanisti (Miceopanis (Mic		53,410.20	0.00	-100.0%
F. NET ASSETS		, , , , , , , , , , , , , , , , , , ,			
1) Beginning Net Assets		***************************************			
a) As of July 1 - Unaudited		9791	15,816.00	176,794.86	1017.8%
b) Audit Adjustments		9793	11,259.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			27,075.00	176,794.86	553.0%
d) Other Restatements		9795	96,309.66	0.00	-100,0%
•			123,384.66	176,794.86	43.3%
e) Adjusted Beginning Net Assets (F1c + F1d)  2) Ending Net Assets, June 30 (E + F1e)			176,794.86	176,794.86	0.0%
Components of Ending Net Assets a) Reserve for					0.00
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0,00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts  Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	176,794.86		
d) Unappropriated Amount		9790		176,794.86	

### Unaudited Actuals Charter Schools Enterprise Fund Exhibit: Legally Restricted Balance Detail (Object 9740)

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

	2009-10 Unaudited Actuals			20	)10-11 Budg	et
Description	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limi ADA
Description ELEMENTARY						T
1. General Education						
a. Kindergarten						
b. Grades One through Three			3			
c. Grades Four through Six						
d. Grades Seven and Eight						
e. Opportunity Schools and Full-Day Opportunity Classes						
f. Home and Hospital						
g. Community Day School						T
2. Special Education						
a. Special Day Class						
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])						
c. Nonpublic, Nonsectarian Schools - Licensed				1		
Children's Institutions					0.00	0.00
3. TOTAL, ELEMENTARY	0.00	0.00	0.00	0.00	0.00	0.00
HIGH SCHOOL			***		Ι	
4. General Education						
a. Grades Nine through Twelve						
b. Continuation Education						
c. Opportunity Schools and Full-Day Opportunity Classes						
d. Home and Hospital		_	_			
e. Community Day School				T	T	
5. Special Education						
a. Special Day Class						
<ul> <li>b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])</li> </ul>						
c. Nonpublic, Nonsectarian Schools - Licensed						
Children's Institutions	0.00	0.00	0.00	0.00	0.00	0.0
6. TOTAL, HIGH SCHOOL	0.00	7.000			and the second s	- Land Harmon Contact
COUNTY SUPPLEMENT				T		
7. County Community Schools (EC 1982[a])						
a. Elementary						
b. High School						
8. Special Education						
a. Special Day Class - Elementary     b. Special Day Class - High School						
c. Nonpublic, Nonsectarian Schools - Elementary						
d. Nonpublic, Nonsectarian Schools - High School						
the transfer Colonia Licensed						
e. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - Elementary						
f. Nonpublic, Nonsectarian Schools - Licensed						
Children's Institutions - High School					<u> </u>	
9. TOTAL, ADA REPORTED BY						
COUNTY OFFICES	0.0	0.0	0.00	0.00	0.0	0.0
10. TOTAL, K-12 ADA						
(sum lines 3, 6, and 9)	0.0	0.0	0.00	0.00	0.0	0 0.0
11. ADA for Necessary Small Schools						
also included in lines 3 and 6.			1	J		L
12. REGIONAL OCCUPATIONAL				6.00		
CENTERS & PROGRAMS*						

	2009-10 U	naudited Ac	tuals	20	)10-11 Budg	7
Description	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
CLASSES FOR ADULTS						
13. Concurrently Enrolled Secondary Students* 14. Adults Enrolled, State Apportioned* 15. Students 21 Years or Older and Students 19 or Older Not Continuously Enrolled Since Their 18th Birthday, Participating in Full-Time Independent Study*						
16. TOTAL, CLASSES FOR ADULTS						
(sum lines 13 through 15)						1
17. Adults in Correctional Facilities						
18. TOTAL, ADA				0.00	0.00	0.00
(sum lines 10, 12, 16, and 17)	0.00	0.00	0.00	0.00	0,00	
SUPPLEMENTAL INSTRUCTIONAL HOURS						
19. ELEMENTARY* 20. HIGH SCHOOL* 21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS						
(sum lines 19 and 20) COMMUNITY DAY SCHOOLS - Additional Funds						
22. ELEMENTARY  a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only b. 7th & 8th Hour Pupil Hours (Hours)*  23. HIGH SCHOOL  a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only b. 7th & 8th Hour Pupil Hours (Hours)*						
CHARTER SCHOOLS		1		T		
Charter ADA Funded Through the Block Grant     a. Charters Sponsored by Unified Districts - Resident     (EC 47660) (applicable only for unified districts with     Charter School General Purpose Block Grant Offset     recorded on line 30 in Form RL)		A A Landau and A A Landau and A A Landau and A A Landau and A Landau a		Liver to the control of the control		
b. All Other Block Grant Funded Charters	35.53	36.80	0		1	
25. Charter ADA Funded Through the Revenue Limit						
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b, and 25) 27. SUPPLEMENTAL INSTRUCTIONAL HOURS*	35.53	36.8	0.00	0.00	0.00	0.00

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

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#### **Unaudited Actuals** 2009-10 Unaudited Actuals Indirect Cost Rate Worksheet

19 64725 0115378 Form ICR

n	Conoral	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 calci using	fornia's indirect cost plan allows that the general administrative costs in the indirect cost poormay include that potentially included that potentially included that potentially included to the general administrative or a cost of the plant services costs attributed to general administration and included in the pool is standardized and auting the percentage of salaries and benefits relating to general administration as proxy for the percentage of square fool upied by general administration.	iomated
Α.	<ol> <li>Salaries and Benefits - Other General Administration and Centralized Data Processing</li> <li>Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 7200-7700, goals 0000 and 9000)</li> <li>Contracted general administrative positions not paid through payroll         <ol> <li>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.</li> <li>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.</li> </ol> </li> </ol>	181.11
В.	Salaries and Benefits - All Other Activities  1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000)	272,115.11
C.	Percentage of Plant Services Costs Attributable to General Administration (Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6)	0.07%

# Part II - Adjustments for Employment Separation Costs

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

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

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

A.	Normal Separation Costs (optional)	

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

# Abnormal or Mass Separation Costs (required)

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

0.	00

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1. OF (F) (F) (F) (F) (F) (F) (F) (F) (F) (F	ther General Administration, less portion charged to restricted resources or specific goals functions 7200-7600, objects 1000-5999, minus Line B9) entralized Data Processing, less portion charged to restricted resources or specific goals function 7700, objects 1000-5999, minus Line B10) xternal Financial Audit - Single Audit (Function 7190, objects 5000-5999) taff Relations and Negotiations (Function 7120, objects 1000-5999) tant Maintenance and Operations (portion relating to general administrative offices only) functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C) facilities Rents and Leases (portion relating to general administrative offices only) function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C) adjustment for Employment Separation Costs I. Plus: Normal Separation Costs (Part II, Line A) Less: Abnormal or Mass Separation Costs (Part II, Line B) Total Indirect Costs (Lines A1 through A7a, minus Line A7b) Carry-Forward Adjustment Part IV, Line F)	181.1 0.0 0.0 0.0 15.4 0.0 0.0
(FG) (FG) (FG) (FG) (FG) (FG) (FG) (FG)	entralized Data Processing, less portion charged to restricted resources or specific goals  Function 7700, objects 1000-5999, minus Line B10)  xternal Financial Audit - Single Audit (Function 7190, objects 5000-5999)  taff Relations and Negotiations (Function 7120, objects 1000-5999)  rlant Maintenance and Operations (portion relating to general administrative offices only)  Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)  racilities Rents and Leases (portion relating to general administrative offices only)  Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)  adjustment for Employment Separation Costs  Plus: Normal Separation Costs (Part II, Line A)  b. Less: Abnormal or Mass Separation Costs (Part II, Line B)  Total Indirect Costs (Lines A1 through A7a, minus Line A7b)  Carry-Forward Adjustment  Part IV, Line F)	0.0 0.0 0.0 15.4 0.0
2. C(F) 3. E: 4. S(F) 5. (F) 6. (F) 7. A a b 8. T C(F) 10. T  Base 1. In 2. In 5. C 6. E 7. E 8. C 7. E 8. C 8. E 9. C 9. C 1. In 8. C 9. C 9. C 1. In 8. E 9. C 9. C 9. C 1. In 8. E 9. C 9. C 9. C 1. In 8. E 9. C 9. C 9. C 1. In 8. E 9. C 9. C 9. C 9. C 1. In 8. E 9. C 9. C 9. C 9. C 9. C 9. C 9. C 9. C	entralized Data Processing, less portion charged to restricted resources or specific goals Function 7700, objects 1000-5999, minus Line B10) xternal Financial Audit - Single Audit (Function 7190, objects 5000-5999) taff Relations and Negotiations (Function 7120, objects 1000-5999) tant Maintenance and Operations (portion relating to general administrative offices only) Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C) facilities Rents and Leases (portion relating to general administrative offices only) Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C) adjustment for Employment Separation Costs L. Plus: Normal Separation Costs (Part II, Line A) Less: Abnormal or Mass Separation Costs (Part II, Line B) Total Indirect Costs (Lines A1 through A7a, minus Line A7b) Carry-Forward Adjustment Part IV, Line F)	0.0 0.0 15.4 0.0
(F3. E3. Si 5. Pi 6. F6. F7. A b T C (F1. T Base 1. In 2. In 5. E 6. E 7. E 8. C (F1. E 8. E 6. E 6	Eunction 7700, objects 1000-5999, minus Line B10)  xternal Financial Audit - Single Audit (Function 7190, objects 5000-5999)  taff Relations and Negotiations (Function 7120, objects 1000-5999)  rant Maintenance and Operations (portion relating to general administrative offices only)  Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)  facilities Rents and Leases (portion relating to general administrative offices only)  Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)  redigustment for Employment Separation Costs  Plus: Normal Separation Costs (Part II, Line A)  Less: Abnormal or Mass Separation Costs (Part II, Line B)  Total Indirect Costs (Lines A1 through A7a, minus Line A7b)  Carry-Forward Adjustment  Part IV, Line F)	0.0 0.0 15.4 0.0
3. E) 4. Si 5. Pi 6. Fi 7. A 8. T 9. (F 10. T Base 1. III 2. III 3. F 6. E 7. E 8. E 9. (F	xternal Financial Audit - Single Audit (Function 7190, objects 5000-5999)  taff Relations and Negotiations (Function 7120, objects 1000-5999)  clant Maintenance and Operations (portion relating to general administrative offices only)  Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)  facilities Rents and Leases (portion relating to general administrative offices only)  Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)  adjustment for Employment Separation Costs  Plus: Normal Separation Costs (Part II, Line A)  Less: Abnormal or Mass Separation Costs (Part II, Line B)  Total Indirect Costs (Lines A1 through A7a, minus Line A7b)  Carry-Forward Adjustment  Part IV, Line F)	0.0 15.4 0.0 0.0
4. Si 5. Pi 6. Fi 6. Fi 6. Fi 6. Fi 6. T 8. T 9. (I 10. T 10	taff Relations and Negotiations (Function 7120, objects 1000-5999)  Plant Maintenance and Operations (portion relating to general administrative offices only)  Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)  facilities Rents and Leases (portion relating to general administrative offices only)  Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)  Adjustment for Employment Separation Costs  Plus: Normal Separation Costs (Part II, Line A)  Less: Abnormal or Mass Separation Costs (Part II, Line B)  Fotal Indirect Costs (Lines A1 through A7a, minus Line A7b)  Carry-Forward Adjustment  Part IV, Line F)	15.4 0.0 0.0
5. Pl 6. Fr 7. A a b. 8. T 9. (I 10. T Base 1. II 2. II 3. F 4. A 5. 6. E 7. E	Plant Maintenance and Operations (portion relating to general administrative offices only) Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C) Functions 8700, resources (portion relating to general administrative offices only) Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C) Adjustment for Employment Separation Costs Plus: Normal Separation Costs (Part II, Line A)  Less: Abnormal or Mass Separation Costs (Part II, Line B) Fotal Indirect Costs (Lines A1 through A7a, minus Line A7b) Carry-Forward Adjustment Part IV, Line F)	0.0
(F6. F: 6. F: 7. A a. b. 8. T 9. (I 10. T Base 1. III 2. III 3. F 6. E 7. E 8. E 9. (I 10. T 10.	Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C) Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C) Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C) Adjustment for Employment Separation Costs  Plus: Normal Separation Costs (Part II, Line A)  Less: Abnormal or Mass Separation Costs (Part II, Line B) Fotal Indirect Costs (Lines A1 through A7a, minus Line A7b) Carry-Forward Adjustment Part IV, Line F)	0.0
6. Find the first	Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)  Adjustment for Employment Separation Costs  Plus: Normal Separation Costs (Part II, Line A)  Less: Abnormal or Mass Separation Costs (Part II, Line B)  Total Indirect Costs (Lines A1 through A7a, minus Line A7b)  Carry-Forward Adjustment  Part IV, Line F)	0.0
(F7. A a. b. 8. T 9. C) (F10. T Base 1. In 2. In 5. C) 6. E 7. E 8. E 9. C)	Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C) adjustment for Employment Separation Costs Plus: Normal Separation Costs (Part II, Line A) Less: Abnormal or Mass Separation Costs (Part II, Line B) otal Indirect Costs (Lines A1 through A7a, minus Line A7b) Carry-Forward Adjustment Part IV, Line F)	0.0
7. A a b. 8. T 9. (F 10. T Base 1. III 2. III 3. F 6. E 7. E 8. E 9 6	Adjustment for Employment Separation Costs  I. Plus: Normal Separation Costs (Part II, Line A)  I. Less: Abnormal or Mass Separation Costs (Part II, Line B)  Total Indirect Costs (Lines A1 through A7a, minus Line A7b)  Carry-Forward Adjustment  Part IV, Line F)	
a b. 8. T 9. C (F 10. T Base 1. In 2. In 3. F 4. A 5. C 6. E 7. E 8. E 9 C 6.	Plus: Normal Separation Costs (Part II, Line A) Less: Abnormal or Mass Separation Costs (Part II, Line B) Total Indirect Costs (Lines A1 through A7a, minus Line A7b) Carry-Forward Adjustment Part IV, Line F)	
8. T 9. C (I 10. T Base 1. II 2. II 3. F 4. A 5. C 6. E 7. E	o. Less: Abnormal or Mass Separation Costs (Part II, Line B)  Total Indirect Costs (Lines A1 through A7a, minus Line A7b)  Carry-Forward Adjustment  Part IV, Line F)	
8. T 9. C (F 10. T Base 1. In 2. In 3. F 4. A 5. C 6. E 7. E 8. E 9 C 6	otal Indirect Costs (Lines A1 through A7a, minus Line A7b) Carry-Forward Adjustment Part IV, Line F)	0.0
9. C (F (F (F (F (F (F (F (F (F (F (F (F (F	Carry-Forward Adjustment Part IV, Line F)	196.5
(I 10. T Base 1. In 2. In 3. F 4. A 5. C 6. E 7. E 8. E	Part IV, Line F)	
10. T  Base 1. Ir 2. Ir 3. F 4. A 5. C 6. E 7. E	a was a marrier of	0.0
Base 1. Ir 2. Ir 3. F 4. A 5. C 6. E 7. E	Total Adjusted Indirect Costs (Line A8 plus Line A9)	196.5
1. In 2. In 3. F 4. A 5. C 6. E 7. E 8. E 9	· · · · · · · · · · · · · · · · · · ·	
2. In 3. F 4. A 5. C 6. E 7. E 8. E 9	Costs nstruction (Functions 1000-1999, objects 1000-5999 except 5100)	192,293.9
3. F 4. A 5. C 6. E 7. E 8. E	nstruction (Functions 1000-1999, objects 1000-3999 except 3100)  nstruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	112,548.4
4. A 5. C 6. E 7. E 8. E	INSTRUCTION-Related Services (Functions 2000-2000, objects 1000-5000 except 5100)	0.0
5. C 6. E 7. E 8. E	Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	0.0
6. E 7. E 8. E	Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.0
7. E 8. E	Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.0
8. E	Enterprise (Function 6000, objects 1000-5999 except 5100)	0.0
9 (	Board and Superintendent (Functions 7100-7180 except 7120, objects 1000-5999)	0.0
9. (	External Financial Audit - Other (Function 7191, objects 5000-5999)	
	Other General Administration (portion charged to restricted resources or specific goals only)	
(	(Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600,	0.
ſ	resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	
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	0.
	evcent 0000 and 9000_objects 1000-5999)	<u> </u>
11. 1	Plant Maintenance and Operations (all except portion relating to general administrative offices)	21,984.
(	(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	21,004.
12.	Facilities Rents and Leases (all except portion relating to general administrative offices)	0.
+	(Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	V.
13.	Adjustment for Employment Separation Costs	0.
	a. Less: Normal Separation Costs (Part II, Line A)	0.
	b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.
14.	Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0
15.	Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0
16.	Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0
17.	Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	326,827
18.	Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	320,021
. Strai	ight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For	information only - not for use when claiming/recovering indirect costs)	0.0
	e A8 divided by Line B18)	U.C
), Preli	iminary Proposed Indirect Cost Rate	
, rien For	iminary Proposed indirect cost Nate r final approved fixed-with-carry-forward rate for use in 2011-12 see www.cde.ca.gov/fg/ac/ic)	

### Unaudited Actuals 2009-10 Unaudited Actuals Indirect Cost Rate Worksheet

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# Part IV - Carry-forward Adjustment

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

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

A.	Indir	ect cos	ets incurred in the current year (Part III, Line A8)	196.51
В.	Carr	y-forwa	ard adjustment from prior year(s)	
	1.	Carry-fe	orward adjustment from the second prior year	0.00
	2.	Carry-f	orward adjustment amount deferred from prior year(s), if any	0.00
C.	Carr	ry-forwa	ard adjustment for under- or over-recovery in the current year	
	1.	Under- cost ra	recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect te (4.94%) times Part III, Line B18); zero if negative	0.00
	2.	(approx	ecovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of ved indirect cost rate (4.94%) times Part III, Line B18) or (the highest rate used to recosts from any program (0%) times Part III, Line B18); zero if positive	0.00
D.	Prei	liminar	y carry-forward adjustment (Line C1 or C2)	0.00
E.	Opt	ional al	llocation of negative carry-forward adjustment over more than one year	
	the	LEA co	egative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the buld recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA moreward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment and the content of the c	ustment over more
	Opt	tion 1.	Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
	Opt	tion 2.	Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
	Ор	tion 3.	Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
	LE.	A reque	est for Option 1, Option 2, or Option 3	
				1
F.			vard adjustment used in Part III, Line A9 (Line D minus amount deferred if or Option 3 is selected)	0.00

# Unaudited Actuals 2009-10 Unaudited Actuals Exhibit A: Indirect Cost Rates Charged to Programs

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Approved indirect cost rate: 4.94% Highest rate used in any program: 0.00%

Eligible Expenditures

(Objects 1000-5999 Indirect Costs Charged Rate Fund Resource except Object 5100) (Objects 7310 and 7350) Used

	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
Description		1,000			
A. AMOUNT AVAILABLE FOR THIS FISCAL		0.00		0.00	0.00
<ol> <li>Adjusted Beginning Fund Balance</li> </ol>	9791-9795	6,508.00		620.92	7,128.92
State Lottery Revenue	8560	0.00		0.00	0.00
3. Other Local Revenue	8600-8799	<u> </u>			
Transfers from Funds of     Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
<ol><li>Contributions from Unrestricted</li></ol>					0.00
Resources (Total must be zero)	8980	0.00			0.00
6. Total Available			0.00	620.92	7,128.92
(Sum Lines A1 through A5)		6,508.00	0.00	020.92	1,120.02
3. EXPENDITURES AND OTHER FINANCIA	IG USES				0.00
Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	0.00		0.00	0.00
<ol><li>a. Services and Other Operating Expenditures (Resource 1100)</li></ol>	5000-5999	0.00			0.00
<ul> <li>b. Services and Other Operating Expenditures (Resource 6300)</li> </ul>	5000-5999, except 5100, 5710, 5800				department of the second sum of the second Second second second
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
Interagency Transfers Out     a. To Other Districts, County     Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00	A Commission		0.00
b. To JPAs and All Others	7222,7261,7262 7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financir	ng Uses		1		0.00
(Sum Lines B1 through B11)	atta da inche fra franche a comunicati e qui comunicati de inche de la franche a comunicati de inche infranția	0.00	0.00	0.00	0.00
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	6,508,00	0.00	620.92	7,128.9

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.

<sup>\*</sup>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.

# **Unaudited Actuals** 2009-10 Unaudited Actuals No Child Left Behind Maintenance of Effort Expenditures

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	Fun	ds 01, 09, and	2009-10	
Section I - Expenditures	Goals	Functions	Objects	Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	469,796.85
3. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, and 3405)	All	All	1000-7999	0.00
C. Less state and local expenditures not allowed for MOE:  (All resources, except federal as identified in Line B)				
Community Services	All	5000-5999	1000-7999 except 3801-3802	0.00
·	All except 7100-7199	All except 5000-5999	6000-6999	0.00
2. Capital Outlay	7100-7199	3000-3999	5400-5450, 5800, 7430-	
3. Debt Service	All	9100	7439	17,789.29
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
		9100	7699	424 094 00
6. All Other Financing Uses	All	9200 All except	7651 1000-7999 except	124,984.00
7. Nonagency	7100-7199	5000-5999, 9000-9999	3801-3802	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)				
	All	All	8710	0.00
9. PERS Reduction	All	All	3801-3802	0.00
<ol> <li>Supplemental expenditures made as a result of a Presidentially declared disaster</li> </ol>	Manually entered. Must not include expenditures in lines B, C1-C9, D1, or D2.			
		UZ.		
11. Total state and local expenditures not allowed for MOE calculation				
(Sum lines C1 through C10)		T	1000-7143,	142,773.2
D. Plus additional MOE expenditures:			7300-7439	
Expenditures to cover deficits for food services     (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	0.0
Expenditures to cover deficits for student body activities		y entered. Mus nditures in line:		
E. Total expenditures before adjustments				207 202 5
(Line A minus lines B and C11, plus lines D1 and D2)				327,023.5
F. Charter school expenditure adjustments (From Section V)				0.0
G. Total expenditures subject to MOE (Line E plus Line F)		10		327,023.5

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# Unaudited Actuals 2009-10 Unaudited Actuals No Child Left Behind Maintenance of Effort Expenditures

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		2009-10 Annual ADA/ Exps. Per ADA
Section II - Expenditures Per ADA		
A. Average Daily Attendance		0.00
(Form ADC, Annual ADA column, lines 3, 6, and 26)		0.00
B. Supplemental Instructional Hours converted to ADA		
(Form ADC, Annual ADA column, lines 21 and 27 - Currently		
not collected due to flexibility provisions of ABX3 4)		
C. Total ADA before adjustments (Lines A plus B)		0.00
		0.00
D. Charter school ADA adjustments (From Section V)		0.00
E. Adjusted total ADA (Lines C plus D)		0.00
E. Adjusted total ADA (Lines o plus of		
F. Expenditures per ADA (Line I.G divided by Line II.E)		\$0.00
Section III - MOE Calculation (For data collection only. Final	Total	Per ADA
determination will be done by CDE)		
A. Base expenditures (Preloaded expenditures from prior year Form NCMOE, Line I.G and Line II.F). (Note: If the prior year MOE		
was not met, or the prior year calculations included		
supplemental instructional hours ADA, in its final		
determination CDE will adjust the prior year base expenditure or prior year expenditure per ADA amounts.)		
	513,362.00	12,036.62
Adjustments to base expenditure or expenditure	0.00	0.00
per ADA amounts (From Section VI)  2. Total adjusted base expenditure amounts (Line A plus Line A.1)	513,362.00	12,036.62
2. Total adjusted base expenditure amounts (Line A plus Line A.1)		40.000.00
B. Required effort (Line A.2 times 90%)	462,025.80	10,832.96
C. Current year expenditures (Line I.G and Line II.F)	327,023.56	0.00
D. MOE deficiency amount, if any (Line B minus Line C)	135,002.24	10,832.96
(If negative, then zero)	100,002.27	
E. MOE determination	MOE Calculati	on Incomplete
(If one or both of the amounts in line D are zero, the MOE requirement		
is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is		
incomplete.)		
F. MOE deficiency percentage, if MOE not met; otherwise, zero		
(Line D divided by Line B) (Funding under NCLB covered programs in FY 2011-12 may		
be reduced by the lower of the two percentages)	29.22%	100.00%

# Unaudited Actuals 2009-10 Unaudited Actuals No Child Left Behind Maintenance of Effort Expenditures

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

(If both amounts in Line D of Section III are positive)				
	Funds 01, 09, and 62			
2200)	Goals	Functions	Objects	2009-10 Expenditures
SFSF Expenditures (Resource 3200)	Goals	runctions	Objects	
A. SFSF Expenditures available to apply to deficiency:				1
1. All Resource 3200 Expenditures	All	All	1000-7999	0.00
2. Less state and local expenditures not allowed for MOE:				
a. Community Services	All	5000-5999	1000-7999 except 3801-3802	0.00
·	All except	All except 5000-5999	6000-6999	0.00
b. Capital Outlay	7100-7199	5000-5999	5400-5450, 5800, 7430-	
c. Debt Service	All	9100	7439	0.00
d. Other Transfers Out	All	9200	7200-7299	0.00
e. Interfund Transfers Out	All	9300	7600-7629	0.00
f. All Other Financing Uses	All	9100 9200	7699 7651	0.00
g. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	0.00
h. PERS Reduction	All	All	3801-3802	0.00
Supplemental expenditures made as a result of a Presidentially declared disaster.	Manually entered. Must not include expenditures previously included.			
j. Total state and local expenditures not allowed for MOE calculation (Sum lines A2a through A2i)				0.00
3. Plus additional MOE expenditures:		Manually entered. Must not include		
a. Expenditures to cover deficits for student body activities	expendit	ures previous	y included.	
Total SFSF expenditures available to apply to deficiency     (Line IV.A1 minus Line IV.A2j plus Line IV.A3a)				0.00

# Unaudited Actuals 2009-10 Unaudited Actuals No Child Left Behind Maintenance of Effort Expenditures

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Section IV - ARRA State Fiscal Stabilization Fund (SFSF) Expenditures to Meet MOE Requirement (If both amounts in Line D of Section III are positive) (continued) Per ADA Aggregate Expenditures/ Per ADA Expenditures Total B. MOE deficiency amount if MOE not met 0.00 135,002.24 Col 1 (Line III.D) and Col 2 (Line III.D x Line II.E) C. SFSF expenditures applied (Using lowest amount needed) 0.00 (Lowest amount in Line IV.B, up to amount available in Line IV.A4) 0.00 D. Total expenditures, with adjustments, Col 1 (Line I.G plus Line IV.C) 327,023.56 E. Total expenditures per ADA, with adjustments, Col 2 0.00 (Col 1 Line IV.D divided by Line II.E) F. Adjusted MOE expenditures deficiency amount, Col 1 135,002.24 (Line IV.B minus Line IV.C) G. Adjusted MOE per pupil expenditure deficiency amount, Col 2 10,832.96 (Line III.B minus IV.E) (If negative, then zero) H. MOE determination with SFSF expenditure adjustment. (If both amounts in lines F and G are positive, MOE not met. If either MOE Calculation Incomplete column in Line IV.F or IV.G equals zero, MOE requirement has been met) 1. MOE adjusted deficiency percentage, if MOE not met; otherwise zero. Col 1 (Line IV.F divided by Line III.B) and Col 2 (Line IV.G divided by Line III.B) (Funding under NCLB covered programs in FY 2011-12 may be 29.22% 100.00% reduced by the lower of the two percentages)

# Unaudited Actuals 2009-10 Unaudited Actuals No Child Left Behind Maintenance of Effort Expenditures

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	Expenditure	ne D)
Charter School Name	Adjustment	ADA Adjustment
Total charter school adjustments	0.00	0.00
SECTION VI - Detail of Adjustments to Base Expenditures	(used in Section III, Line A.1)	
	Total	Expenditures