

Merced Union High School District

2008-09 Budget Unaudited Actuals

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UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: Sept 9, 2009

To the Superintendent of Public Instruction:

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

Signed _____
County Superintendent/Designee
(Original signature required)

Date: _____

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SELECTION OF BUDGET ADOPTION CYCLE:

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

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

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals			2009-10 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) Revenue Limit Sources		8010-8099	65,042,654.45	2,267,651.31	67,310,305.76	56,799,509.76	2,217,554.00	59,017,063.76	-12.3%
2) Federal Revenue		8100-8299	0.00	10,734,012.95	10,734,012.95	0.00	7,613,055.54	7,613,055.54	-29.1%
3) Other State Revenue		8300-8599	2,669,303.44	9,052,978.29	11,722,281.73	5,494,776.70	5,993,933.30	11,488,710.00	-2.0%
4) Other Local Revenue		8600-8799	2,104,610.32	583,271.45	2,687,881.77	1,120,579.63	546,387.00	1,666,966.63	-38.0%
5) TOTAL REVENUES			69,816,568.21	22,637,914.00	92,454,482.21	63,414,866.09	16,370,929.84	79,785,795.93	-13.7%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	33,698,383.50	8,931,160.14	42,629,543.64	31,926,798.07	7,735,917.70	39,662,715.77	-7.0%
2) Classified Salaries		2000-2999	9,373,149.80	4,930,788.83	14,303,938.63	8,674,411.11	4,639,851.67	13,514,262.78	-5.5%
3) Employee Benefits		3000-3999	15,188,309.60	4,550,568.75	19,738,878.35	11,865,017.13	4,319,526.54	16,184,543.67	-18.0%
4) Books and Supplies		4000-4999	2,072,012.24	2,546,831.98	4,618,844.22	3,635,939.79	4,411,186.17	8,047,125.96	74.2%
5) Services and Other Operating Expenditures		5000-5999	6,419,757.63	1,343,213.99	7,762,971.62	6,674,124.22	1,372,296.04	8,046,420.26	3.7%
6) Capital Outlay		6000-6999	192,784.27	90,911.72	283,695.99	58,979.00	55,000.00	113,979.00	-59.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	18,322.14	690,290.57	708,612.71	40,980.60	603,171.00	644,151.60	-9.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(863,324.82)	608,624.02	(254,700.80)	(844,439.29)	558,020.02	(286,419.27)	12.5%
9) TOTAL EXPENDITURES			66,099,394.36	23,692,390.00	89,791,784.36	62,231,810.63	23,694,969.14	85,926,779.77	-4.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			3,717,173.85	(1,054,476.00)	2,662,697.85	1,183,055.46	(7,324,039.30)	(6,140,983.84)	-330.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	2,246,218.07	0.00	2,246,218.07	303,000.00	0.00	303,000.00	-86.5%
b) Transfers Out		7600-7629	200,000.00	485,018.00	685,018.00	300,000.00	223,146.00	523,146.00	-23.6%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(3,693,376.70)	3,693,376.70	0.00	(5,271,591.18)	5,271,591.18	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(1,647,158.63)	3,208,358.70	1,561,200.07	(5,268,591.18)	5,048,445.18	(220,146.00)	-114.1%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals			2009-10 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,070,015.22	2,153,882.70	4,223,897.92	(4,085,535.72)	(2,275,594.12)	(6,361,129.84)	-250.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	7,644,751.55	4,307,804.40	11,952,555.95	9,714,766.77	6,461,687.10	16,176,453.87	35.3%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,644,751.55	4,307,804.40	11,952,555.95	9,714,766.77	6,461,687.10	16,176,453.87	35.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,644,751.55	4,307,804.40	11,952,555.95	9,714,766.77	6,461,687.10	16,176,453.87	35.3%
2) Ending Balance, June 30 (E + F1e)			9,714,766.77	6,461,687.10	16,176,453.87	5,629,231.05	4,186,092.98	9,815,324.03	-39.3%
Components of Ending Fund Balance									
a) Reserve for									
Revolving Cash		9711	20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00	0.0%
Stores		9712	195,680.46	0.00	195,680.46	200,000.00	0.00	200,000.00	2.2%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	6,461,687.10	6,461,687.10	0.00	4,186,092.98	4,186,092.98	-35.2%
b) Designated Amounts									
Designated for Economic Uncertainties		9770	2,714,304.07	0.00	2,714,304.07	2,593,497.77	0.00	2,593,497.77	-4.5%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Designations		9780	6,784,782.24	0.00	6,784,782.24	2,815,733.28	0.00	2,815,733.28	-58.5%
Self-Pay Health Retirees	0000	9780	592,376.06		592,376.06				
Valley Voices Writers Club	0000	9780	3,051.62		3,051.62				
Renaissance Club	0000	9780	987.29		987.29				
ELD-ELAC	0000	9780	1,000.00		1,000.00				
BTSA Induction	0000	9780	42,616.37		42,616.37				
Technology Allocations	0000	9780	109,518.11		109,518.11				
Sp.Ed. Food Cart	0000	9780	3,694.50		3,694.50				
Microsoft Settlement	0000	9780	338,998.13		338,998.13				
MAA	0000	9780	17,123.73		17,123.73				
0801-Instructional Materials	0000	9780	281,577.15		281,577.15				
0802-Instructional Program Support	0000	9780	428,807.04		428,807.04				
0804-Safety	0000	9780	43,489.49		43,489.49				
0807-CAHSEE	0000	9780	141,526.80		141,526.80				
0809-One-time Site Discretionary	0000	9780	107,827.48		107,827.48				
0000-One-time District Discretionary	0000	9780	141,052.50		141,052.50				
Set aside for possible mid-year cuts	0000	9780	4,531,135.97		4,531,135.97				
Self-Pay Retirees	0000	9780				552,176.06		552,176.06	
Technology Allocations	0000	9780				88,717.11		88,717.11	
Sp.Ed. Food Cart	0000	9780				7,494.50		7,494.50	
Microsoft Settlement	0000	9780				88,998.13		88,998.13	
MAA	0000	9780				13,670.94		13,670.94	
0801-Instructional Materials	0000	9780				89,774.15		89,774.15	
0802-Instructional Program Support	0000	9780				463,654.86		463,654.86	
0804-Safety	0000	9780				59,329.80		59,329.80	
Site Carryover Allocations	0000	9780				200,000.00		200,000.00	
Set aside for possible mid-year cuts	0000	9780				1,251,917.73		1,251,917.73	
c) Undesignated Amount			0.00	0.00	0.00				
d) Unappropriated Amount						0.00	0.00	0.00	

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	196,924.39	316,188.75	60.6%
3) Other State Revenue		8300-8599	1,799,631.00	1,387,037.00	-22.9%
4) Other Local Revenue		8600-8799	443,429.94	463,102.00	4.4%
5) TOTAL, REVENUES			2,439,985.33	2,166,327.75	-11.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,069,064.64	946,503.00	-11.5%
2) Classified Salaries		2000-2999	552,848.73	562,136.00	1.7%
3) Employee Benefits		3000-3999	487,906.19	487,982.73	0.0%
4) Books and Supplies		4000-4999	180,707.22	108,686.75	-39.9%
5) Services and Other Operating Expenditures		5000-5999	140,279.44	129,433.00	-7.7%
6) Capital Outlay		6000-6999	0.00	100,000.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	91,561.24	99,037.27	8.2%
9) TOTAL, EXPENDITURES			2,522,367.46	2,433,778.75	-3.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(82,382.13)	(267,451.00)	224.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(82,382.13)	(267,451.00)	224.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	885,115.29	802,733.16	-9.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			885,115.29	802,733.16	-9.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			885,115.29	802,733.16	-9.3%
2) Ending Balance, June 30 (E + F1e)			802,733.16	535,282.16	-33.3%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	200.00	New
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	18,298.35	18,298.35	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	784,434.81	516,783.81	-34.1%
Adult Program	0000	9780	784,434.81		
Adult Program	0000	9780		516,783.81	
c) Undesignated Amount			0.00		
d) Unappropriated Amount				0.00	

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	13,737.87	8,814.00	-35.8%
3) Other State Revenue		8300-8599	522,641.00	477,317.00	-8.7%
4) Other Local Revenue		8600-8799	24,942.20	24,684.00	-1.0%
5) TOTAL, REVENUES			561,321.07	510,815.00	-9.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	141,518.39	123,573.45	-12.7%
2) Classified Salaries		2000-2999	187,881.08	192,822.45	2.6%
3) Employee Benefits		3000-3999	140,658.55	147,103.44	4.6%
4) Books and Supplies		4000-4999	26,836.98	218,908.00	715.7%
5) Services and Other Operating Expenditures		5000-5999	10,747.43	10,969.00	2.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	20,974.31	23,652.00	12.8%
9) TOTAL, EXPENDITURES			528,616.74	717,028.34	35.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			32,704.33	(206,213.34)	-730.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			32,704.33	(206,213.34)	-730.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	594,938.89	627,643.22	5.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			594,938.89	627,643.22	5.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			594,938.89	627,643.22	5.5%
2) Ending Balance, June 30 (E + F1e)			627,643.22	421,429.88	-32.9%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	17,395.37	25,342.63	45.7%
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	598,755.74	396,087.25	-33.8%
CDC Program	0000	9780	598,755.74		
CDC Program	0000	9780		396,087.25	
c) Undesignated Amount			11,492.11		
d) Unappropriated Amount				0.00	

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,880,730.31	2,301,402.00	-20.1%
3) Other State Revenue		8300-8599	239,228.02	223,507.00	-6.6%
4) Other Local Revenue		8600-8799	812,971.88	828,214.00	1.9%
5) TOTAL, REVENUES			3,932,930.21	3,353,123.00	-14.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,071,924.45	1,157,185.16	8.0%
3) Employee Benefits		3000-3999	448,925.53	758,028.72	68.9%
4) Books and Supplies		4000-4999	1,794,717.59	1,233,510.00	-31.3%
5) Services and Other Operating Expenditures		5000-5999	307,152.37	45,839.00	-85.1%
6) Capital Outlay		6000-6999	0.00	73,286.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	142,164.83	163,730.00	15.2%
9) TOTAL, EXPENDITURES			3,764,884.77	3,431,578.88	-8.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			168,045.44	(78,455.88)	-146.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	200,000.00	300,000.00	50.0%
b) Transfers Out		7600-7629	201,836.07	303,000.00	50.1%
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			(1,836.07)	(3,000.00)	63.4%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			166,209.37	(81,455.88)	-149.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	241,337.66	407,547.03	68.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			241,337.66	407,547.03	68.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			241,337.66	407,547.03	68.9%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	1,198.75	700.00	-41.6%
Stores		9712	114,945.54	113,000.00	-1.7%
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	291,402.74	212,391.15	-27.1%
09-10 CAFE Program	5310	9780	291,402.74		
CAFE Program	5310	9780		212,391.15	
c) Undesignated Amount					
d) Unappropriated Amount		9790	0.00	0.00	

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	358,749.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	16,415.97	20,000.00	21.8%
5) TOTAL, REVENUES			375,164.97	20,000.00	-94.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	46,968.32	100,000.00	112.9%
5) Services and Other Operating Expenditures		5000-5999	164,542.13	222,291.00	35.1%
6) Capital Outlay		6000-6999	650,248.14	36,813.00	-94.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			861,758.59	359,104.00	-58.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(486,593.62)	(339,104.00)	-30.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	485,018.00	223,146.00	-54.0%
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			485,018.00	223,146.00	-54.0%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,575.62)	(115,958.00)	7259.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	857,170.54	855,594.92	-0.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			857,170.54	855,594.92	-0.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			857,170.54	855,594.92	-0.2%
2) Ending Balance, June 30 (E + F1e)			855,594.92	739,636.92	-13.6%
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		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	855,594.92	739,636.92	-13.6%
Five Year Facility Projects	0000	9780	855,594.92		
Future Facility Projects	0000	9780		739,636.92	
c) Undesignated Amount			0.00		
d) Unappropriated Amount				0.00	

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,943.25	5,500.00	11.3%
5) TOTAL, REVENUES			4,943.25	5,500.00	11.3%
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	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	100,000.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	100,000.00	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,943.25	(94,500.00)	-2011.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,943.25	(94,500.00)	-2011.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	177,133.57	182,076.82	2.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			177,133.57	182,076.82	2.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			177,133.57	182,076.82	2.8%
2) Ending Balance, June 30 (E + F1e)			182,076.82	87,576.82	-51.9%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	182,076.82	87,576.82	-51.9%
Future Transportation Purchases	0000	9780	182,076.82		
For Transportation/Safety Equipment	0000	9780		87,576.82	
c) Undesignated Amount			0.00		
d) Unappropriated Amount				0.00	

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	553,331.34	510,179.00	-7.8%
5) TOTAL, REVENUES			553,331.34	510,179.00	-7.8%
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%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			553,331.34	510,179.00	-7.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,444,382.00	400,000.00	-83.6%
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			(2,444,382.00)	(400,000.00)	-83.6%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,891,050.66)	110,179.00	-105.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	18,039,618.95	16,148,568.29	-10.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,039,618.95	16,148,568.29	-10.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,039,618.95	16,148,568.29	-10.5%
2) Ending Balance, June 30 (E + F1e)			16,148,568.29	16,258,747.29	0.7%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations					
Retiree Health Benefits	0000	9780	320,756.93		
Retiree Health Benefits	9010	9780	11,758,842.66		
Budget Stabilization	9010	9780	2,668,968.70		
Mandated Cost Audit	9010	9780	1,100,000.00		
Technology	9010	9780	300,000.00		
Retiree Health Benefits	0000	9780		320,756.93	
Retiree Health Benefits	9010	9780		11,869,021.66	
Budget Stabilization	9010	9780		2,668,968.70	
Mandated Cost Audit	9010	9780		1,100,000.00	
Technology	9010	9780		300,000.00	
c) Undesignated Amount			0.00		
d) Unappropriated Amount				0.00	

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
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	3,264.47	8,000.00	145.1%
5) TOTAL, REVENUES			3,264.47	8,000.00	145.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,264.47	8,000.00	145.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	400,000.00	400,000.00	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			400,000.00	400,000.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			403,264.47	408,000.00	1.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	403,264.47	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	403,264.47	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	403,264.47	New
2) Ending Balance, June 30 (E + F1e)			403,264.47	811,264.47	101.2%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	403,264.47	811,264.47	101.2%
Post Employment Benefits	0000	9780	403,264.47		
Retiree Health Benefits	0000	9780		811,264.47	
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
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	217,413.16	0.00	-100.0%
5) TOTAL, REVENUES			217,413.16	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	2,786,903.35	5,456,470.62	95.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,786,903.35	5,456,470.62	95.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,569,490.19)	(5,456,470.62)	112.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	24,999,943.90	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			24,999,943.90	0.00	-100.0%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			22,430,453.71	(5,456,470.62)	-124.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	168,016.90	22,598,470.61	13350.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			168,016.90	22,598,470.61	13350.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			168,016.90	22,598,470.61	13350.1%
2) Ending Balance, June 30 (E + F1e)			22,598,470.61	17,141,999.99	-24.1%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	22,598,470.61	17,141,999.99	-24.1%
Bond Facility Projects	0000	9780	21,741,837.35		
Bond Facility Projects	7710	9780	794,549.62		
Bond Facility Projects	7810	9780	62,083.64		
Bond Projects	0000	9780		16,285,366.73	
Bond Projects	7710	9780		794,549.62	
Bond Projects	7810	9780		62,083.64	
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
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	176,004.83	140,000.00	-20.5%
5) TOTAL, REVENUES			176,004.83	140,000.00	-20.5%
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	1,361.02	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	275,814.31	539,726.00	95.7%
6) Capital Outlay		6000-6999	61,547.77	1,211,812.07	1868.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	124,549.18	140,098.00	12.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			463,272.28	1,891,636.07	308.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(287,267.45)	(1,751,636.07)	509.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(287,267.45)	(1,751,636.07)	509.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,047,923.33	3,760,655.88	-7.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,047,923.33	3,760,655.88	-7.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,047,923.33	3,760,655.88	-7.1%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	3,760,655.88	2,009,019.81	-46.6%
Future Facility Projects	0000	9780	2,577,971.29		
Future Facility Projects	7710	9780	1,182,684.59		
Future Facility Projects	0000	9780		826,335.22	
Future Facility Projects	7710	9780		1,182,684.59	
c) Undesignated Amount					
		9790	0.00		
d) Unappropriated Amount					
		9790		0.00	

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
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	273,232.00	New
4) Other Local Revenue		8600-8799	34,297.03	0.00	-100.0%
5) TOTAL, REVENUES			34,297.03	273,232.00	696.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	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	1,087,951.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	1,087,951.00	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			34,297.03	(814,719.00)	-2475.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			34,297.03	(814,719.00)	-2475.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,300,231.01	1,334,528.04	2.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,300,231.01	1,334,528.04	2.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,300,231.01	1,334,528.04	2.6%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	1,334,528.04	519,809.04	-61.0%
Future Facility Projects	0000	9780	907,719.79		
Future Facility Projects	7710	9780	318,759.53		
Future Facility Projects	7810	9780	108,048.72		
Future Facility Projects	0000	9780		93,000.79	
Future Facility Projects	7710	9780		318,759.53	
Future Facility Projects	7810	9780		108,048.72	
c) Undesignated Amount					
		9790	0.00		
d) Unappropriated Amount					
		9790		0.00	

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

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	140,718.33	8,500.00	-94.0%
5) TOTAL, REVENUES			140,718.33	8,500.00	-94.0%
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	14,998.81	0.00	-100.0%
6) Capital Outlay		6000-6999	5,665,463.43	943,809.95	-83.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,680,462.24	943,809.95	-83.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,539,743.91)	(935,309.95)	-83.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,539,743.91)	(935,309.95)	-83.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,924,217.46	1,384,473.55	-80.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,924,217.46	1,384,473.55	-80.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,924,217.46	1,384,473.55	-80.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	1,384,473.55	449,163.60	-67.6%
Future Facility Projects	0000	9780	1,384,473.55		
Future Facility Projects	0000	9780		449,163.60	
c) Undesignated Amount					
		9790	0.00		
d) Unappropriated Amount					
		9790		0.00	

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
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	1,504,150.39	1,963,100.00	30.5%
5) TOTAL, REVENUES			1,504,150.39	1,963,100.00	30.5%
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	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,760,370.90	1,637,500.00	-7.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,760,370.90	1,637,500.00	-7.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(256,220.51)	325,600.00	-227.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(256,220.51)	325,600.00	-227.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,555,096.13	2,298,875.62	-10.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,555,096.13	2,298,875.62	-10.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,555,096.13	2,298,875.62	-10.0%
2) Ending Balance, June 30 (E + F1e)			2,298,875.62	2,624,475.62	14.2%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	2,298,875.62		
d) Unappropriated Amount		9790		2,624,475.62	

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,908.69	2,095.00	9.8%
5) TOTAL, REVENUES			1,908.69	2,095.00	9.8%
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%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,908.69	2,095.00	9.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,908.69	2,095.00	9.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	67,365.96	69,274.65	2.8%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			67,365.96	69,274.65	2.8%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			67,365.96	69,274.65	2.8%
2) Ending Balance, June 30 (E + F1e)					
			69,274.65	71,369.65	3.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
General Reserve					
		9730	0.00	0.00	0.0%
Legally Restricted Balance					
		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties					
		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury					
		9775	0.00	0.00	0.0%
Other Designations					
		9780	0.00	0.00	0.0%
c) Undesignated Amount					
		9790	69,274.65		
d) Unappropriated Amount					
				71,369.65	

Description	2008-09 Unaudited Actuals			2009-10 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
ELEMENTARY						
1. 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						
a. Special Day Class						
b. Nonpublic, Nonsectarian Schools (E.C. 56366[a][7])						
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institution						
3. TOTAL, ELEMENTARY	0.00	0.00	0.00	0.00	0.00	0.00
HIGH SCHOOL						
4. General Education			9,823.43	9,784.09	9,784.09	9,784.09
a. Grades Nine through Twelve	9,312.84	9,237.81				
b. Continuation Education	348.15	342.54				
c. Opportunity Schools and Full-day Opportunity Classes						
d. Home and Hospital	8.58	10.28				
e. Community Day School	71.60	76.73				
5. Special Education						
a. Special Day Class	288.06	285.17	288.06	288.69	288.69	288.87
b. Nonpublic, Nonsectarian Schools (E.C. 56366[a][7])	7.22	6.37	6.37	7.22	7.22	7.22
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institution						
6. TOTAL, HIGH SCHOOL	10,036.45	9,958.90	10,117.86	10,080.00	10,080.00	10,080.18
COUNTY SUPPLEMENT						
7. County Community Schools (E.C.1982[a])						
a. Elementary						
b. High School	37.11	34.76	37.11	37.11	37.11	37.11
8. Special Education						
a. Special Day Class - Elementary						
b. Special Day Class - High School	116.37	123.54	116.37	116.37	116.37	116.37
c. Nonpublic, Nonsectarian Schools - Elementary						
d. Nonpublic, Nonsectarian Schools - High School	3.73	3.94	3.73	3.73	3.73	3.73
e. Nonpublic, Nonsectarian Schools - Licensed Children's Institution - Elementary						
f. Nonpublic, Nonsectarian Schools - Licensed Children's Institution - High School						
9. TOTAL, ADA REPORTED BY COUNTY OFFICES	157.21	162.24	157.21	157.21	157.21	157.21
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	10,193.66	10,121.14	10,275.07	10,237.21	10,237.21	10,237.39
11. ADA for Necessary Small Schools also included in lines 3 and 6.						
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS						

Description	2008-09 Unaudited Actuals			2009-10 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
CLASSES FOR ADULTS						
13. Concurrently Enrolled Secondary Students	49.98	47.28	47.28	49.98	49.98	49.98
14. Adults Enrolled, State Apportioned	630.77	668.60	668.60	634.08	634.08	634.08
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)	680.75	715.88	715.88	684.06	684.06	684.06
17. Adults in Correctional Facilities						
18. TOTAL, ADA (sum lines 10, 12, 16, and 17)	10,874.41	10,837.02	10,990.95	10,921.27	10,921.27	10,921.45
SUPPLEMENTAL INSTRUCTIONAL HOURS						
19. ELEMENTARY						
20. HIGH SCHOOL	527,652.00	527,652.00	527,652.00	527,652.00	527,652.00	527,652.00
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)	527,652.00	527,652.00	527,652.00	527,652.00	527,652.00	527,652.00
COMMUNITY DAY SCHOOLS - Additional Funds						
22. ELEMENTARY						
a. ADA for 5th & 6th Hours						
b. Pupils Hours for 7th & 8th Hours						
23. HIGH SCHOOL						
a. ADA for 5th & 6th Hours	132.38	139.92	139.92	139.92	139.92	139.92
b. Pupils Hours for 7th & 8th Hours	2,296.00	3,288.00	3,288.00	2,296.00	3,288.00	3,288.00
CHARTER SCHOOLS						
24. Charter ADA Funded Through the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (E.C. 47860) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RL)						
b. All Other Block Grant Funded Charters						
25. Charter ADA Funded Through the Revenue Limit						
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b and 25)	0.00	0.00	0.00	0.00	0.00	0.00
27. SUPPLEMENTAL INSTRUCTIONAL HOURS						

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	56.87%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
CORR	Total Cost for the Education of Adults in County Correctional Facilities If the amount received for this program exceeds actual costs, the next apportionment is subject to reduction (EC 1909, 41841.5, and the Budget Act).	
DAY	Excess Program Revenues Must spend 90% of revenues on direct instructional and documented support costs (EC 48660.2[b]). A positive number here indicates that less than 90% was spent, subjecting the next apportionment to reduction.	(\$546,314.68)
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your appropriations limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$0.00
	Adjusted Appropriations Limit	\$71,019,792.15
	Appropriations Subject to Limit These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	\$67,573,186.94
ICR	Preliminary Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2010-11, subject to CDE approval.	4.97%
NCMOE	No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2010-11 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
TRAN	Approved Transportation Expense - Home-to-School	\$2,272,571.43
	Approved Transportation Expense - SD/OI For each of these programs, if the amount received exceeds actual costs, the next apportionment is subject to reduction (EC 41851.5[c]).	\$0.00

Description	Principal Appt. Software Data ID	2008-09 Unaudited Actuals	2009-10 Budget
BASE REVENUE LIMIT PER ADA			
1. Base Revenue Limit per ADA (prior year)	0025	6,676.58	7,055.58
2. Inflation Increase	0041		
3. All Other Adjustments	0042, 0525	379.00	300.00
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	7,055.58	7,355.58
REVENUE LIMIT SUBJECT TO DEFICIT			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	7,055.58	7,355.58
b. Revenue Limit ADA	0033	10,275.07	10,237.39
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	72,496,578.39	75,301,941.14
6. Allowance for Necessary Small School	0489		
7. Gain or Loss from Interdistrict Attendance Agreements	0272		
8. Meals for Needy Pupils	0090	1,385,616.00	1,236,415.00
9. Special Revenue Limit Adjustments	0274		
10. One-time Equalization Adjustments	0275		
11. Miscellaneous Revenue Limit Adjustments	0276, 0659		
12. Less: All Charter District Revenue Limit Adjustment	0217		
13. Beginning Teacher Salary Incentive Funding	0552	81,662.00	90,071.00
14. Less: Class Size Penalties Adjustment	0173		
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5c through 11, plus Line 13, minus Lines 12 and 14)	0082	73,963,856.39	76,628,427.14
DEFICIT CALCULATION			
16. Deficit Factor	0281	0.92156	0.81645
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	68,162,131.49	62,563,279.34
OTHER REVENUE LIMIT ITEMS			
18. Unemployment Insurance Revenue	0060	172,578.00	167,204.00
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	349,284.00	414,994.76
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)	---	(176,706.00)	(247,790.76)
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	67,985,425.49	62,315,488.58

Description	Principal Appt. Software Data ID	2008-09 Unaudited Actuals	2009-10 Budget
REVENUE LIMIT - LOCAL SOURCES			
25. Property Taxes	0587	12,520,971.00	14,798,983.00
26. Miscellaneous Funds	0588		
27. Community Redevelopment Funds	0589	59,028.00	40,246.00
28. Less: Charter Schools In-lieu Taxes	0595	118,754.00	83,690.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	12,461,245.00	14,755,539.00
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	55,524,180.49	47,559,949.58
OTHER ITEMS			
32. Less: County Office Funds Transfer	0458	993,089.00	911,277.00
33. Core Academic Program	9001		
34. California High School Exit Exam	9002		
35. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017		
36. Apprenticeship Funding	9006/0570		
37. Community Day School Additional Funding	9007		
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer	0634, 0629		
39. Basic Aid Supplement Charter School Adjustment	9018		
40. All Other Adjustments	---		(2,802,142.58)
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(993,089.00)	(3,713,419.58)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	54,531,091.49	43,846,530.00
43. Less: Revenue Limit State Apportionment Receipts	---	52,222,551.00	
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	2,308,540.49	

OTHER NON-REVENUE LIMIT ITEMS			
45. Core Academic Program	9001	186,487.00	149,488.00
46. California High School Exit Exam	9002	1,093,023.00	876,167.00
47. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017		
48. Apprenticeship Funding	9006/0570		
49. Community Day School Additional Funding	9007	73,129.00	73,129.00

Description	EDP No.	Home-to-School	SD/OI
SCHEDULE I - PUPIL TRANSPORTATION DATA			
A. ENTER average number of buses used to transport pupils daily to/from school	008/006	25.0	
B. 1. ENTER average number of pupils transported daily one way to/from school (excluding extended year)	020/019	1,664.2	
2. ENTER number of pupils included on Line B1 with transportation in IEP	023/024	51.0	
C. ENTER total number of miles driven to/from school	021/022	392,314.0	
D. ENTER 1 for traditional school year, 2 for year-round, or 3 for a combination of both, for days pupils transported	030/033	1	
SCHEDULE II - COST DATA			
(Home-to-School: Unless otherwise specified, Fund 01, Resources 1100, 7045, 7230, 7235, 7394, and 7397, Function 3600)			
(SD/OI: Unless otherwise specified, Fund 01, Resource 7240, Function 3600)			
A. Classified Salaries & Benefits (Objects 2100-2999, 3102, 3202, 3302, 3402, 3502, 3602, 3702, 3752, 3802 and 3902)		2,124,851.47	0.00
B. Books & Supplies (Objects 4200, 4300 and 4400)		297,226.90	0.00
C. 1. Travel/Conferences & Dues/Memberships (Objects 5200 and 5300)		616.22	0.00
2. Insurance (Objects 5400 and 5450)		28,132.54	0.00
3. Rentals, Leases, Repairs, and Noncapitalized Improvements (Object 5600)		8,419.94	0.00
4. Interprogram/Interfund Transfers (Objects 5710 and 5750)		(318,642.42)	0.00
5. Other Services and Operating Expenditures (Objects 5100 and 5800) (Contracts for repairs should be charged to Object 5600)		39,357.04	0.00
a. ENTER amount included on Line C5 paid to a private contractor to transport pupils	003/004	0.00	
6. Communications (Object 5900)		1,008.97	0.00
D. Capital Outlay, Lease Purchase & Debt Service (Home-to-School: Funds 01, 15 & 18, all applicable Resources except 7240, Function 3600, Objects 6400 & 6500, plus Fund 01, Resources 7230, 7235 and 7236, Function 9100, Objects 7438 and 7439, plus Funds 15 & 18, Function 9100, Objects 7438 and 7439, minus Fund 01, Resources 7230 and 7235, Object 8972, minus Funds 15 & 18 Object 8972) (SD/OI: Fund 01, Resource 7240, Function 3600, Objects 6400 & 6500, plus Fund 01, Resource 7240, Function 9100, Objects 7438 and 7439, minus Fund 01, Resource 7240, Object 8972)		0.00	0.00
1. ENTER amount of capital outlay, lease purchase & debt service included on Line D in Home-to-School that belongs in SD/OI as a decrease to Home-to-School and an increase to SD/OI. (Line D1 must net to zero.)			
E. Direct Support Costs			
1. Plant Maintenance & Operations and Facilities (Fund 01, Resource 7230 (HtoS) or 7240 (SD/OI), Functions 8100-8400 and 8700, Objects 2000-5999, 6400 and 6500)		0.00	0.00
F. Direct and Direct Support Costs (Lines A, B, C1 through C4, C5, C6, D, D1, and E1)	096/095	2,180,970.66	0.00
G. Reconciliation Amounts (For CDE's use; LEAs, refer to instructions)			
1. Additions			
2. Deductions			
H. Gross Transportation Expense (Line F plus Line G1 minus Line G2)	094/093	2,180,970.66	0.00
I. Reimbursement from other districts/county offices/charter or private schools/agencies for transportation expenses included in Line H (Fund 01, Resource 7230 (HtoS) or 7240 (SD/OI), Objects 8677 and 8699)		0.00	0.00
1. ENTER amount of Line I that represents reimbursements other than for transportation services (i.e., fuel tax reimbursement, insurance recovery, bus trade-in or sale, prior year refunds, etc.)			
J. Subtotal, Pupil Transportation Expense (Line H minus Line I plus Line I1)	097/098	2,180,970.66	0.00
K. Indirect Costs (Approved indirect cost rate of 4.20% times the sum of Line J minus Line D minus Line D1)		91,600.77	0.00
L. Net Pupil Transportation Expense (Lines J and K)	100/101	2,272,571.43	0.00

Description	EDP No.	Home-to-School	SD/OI
SCHEDULE III - ALLOWABLE TRANSPORTATION EXPENSE			
A. Net Pupil Transportation Expense (Schedule II, Line L)		2,272,571.43	0.00
B. ENTER deduction for increased cost of court ordered transportation (Los Angeles Unified, San Bernardino Unified and San Diego Unified only)			
C. Deduction for payments to common carriers and parents in lieu of transportation provided to your pupils			
1. ENTER payments by your LEA, included in Schedule II, Line C5		15,523.70	
2. ENTER payments by another LEA, included in Schedule II, Line C5		0.00	
3. Less: ENTER payments to common carriers and parents, deducted on Line B			
D. Deduction for bus acquisition and/or replacement			
1. ENTER portion of bus payments included in Schedule II, Line D plus D1 that was for your pupils (exclude portion other LEAs paid to you as part of their costs)			
2. ENTER portion of payments included in Schedule II, Line C5 paid to another LEA providing services to your LEA			
3. Less: ENTER bus acquisition and/or replacement included in deduction taken on Line B			
E. Deduction for unallowable costs			
1. ENTER amount of unallowable costs included in Schedule II, Line C5 paid by you to another LEA			
2. Less: ENTER unallowable costs amount included in deduction taken on Line B			
F. Total Deductions (Lines B, C1, C2, D1, D2, and E1 minus lines C3, D3, and E2)		15,523.70	0.00
G. Bus Operating Expense (Line A minus Line F)	110/111	2,257,047.73	0.00
H. 1. Cost Per Mile (Line G divided by Schedule I, Line C)	120/121	5.753	0.000
2. Cost Per Pupil (Line G divided by Schedule I, Line B1)	122/123	1,356.236	0.000
I. Payments to common carriers and to parents in-lieu of transportation (Lines C1 and C2 minus Line C3)	080/081	15,523.70	0.00
J. 1. ENTER prior year unallowable costs paid to another LEA used in the current year for bus purchases			
2. Bus acquisition and replacement (Lines J1, D1 and D2 minus D3)	085/086	0.00	0.00
K. Approved Transportation Expense (Lines G, I and J2)	130/133	2,272,571.43	0.00
L. Approved Non-SD/OI Home-to-School Transportation Expense			
1. Calculated Expense (Line K divided by Schedule I, Line B1 times Schedule I, Line B2)	132c	69,643.76	
2. ENTER LEA's computed expense if different than amount calculated in Line L1 (maintain documentation locally)	132a		

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