

SUPPLEMENTAL REPORTS

Form 51A - Analysis of Bonded Indebtedness

Form A - Average Daily Attendance

Form CA - summary of Unaudited Actual Data Submission

Form CAT - Schedule of Categoricals

Form CEA - Current Expense Formula/Minimum Classroom Compensation

Form DEBT - Schedule of Long-Term Liabilities

Form GANN - School District Appropriations Limit Calculations

Form ICR - Indirect Cost Rate Worksheet

Form L - Lottery Report

Form NCMOE - No Child Left Behind Maintenance of Effort Expenditures

Form PCRAF - Program Cost Report/Schedule of Allocations

Form PCR - Program Cost Report

Form RL - Revenue Limit Summary

Form SEAS - Special Education Revenue Allocations Setup

Form SIAA - Summary of Interfund Activities

Form TRAN - Annual Report of Pupil Transportation

Unaudited Actuals
2009-10 Unaudited Actuals
Bond Interest and Redemption Fund
Analysis of Bonded Indebtedness

BOND DESCRIPTION		Byron 51-0090	Total
OUTSTANDING BONDED INDEBTEDNESS	July 1	14,257,192.85	14,257,192.85
Bonds from Acquired District			0.00
Bonds Sold			0.00
Subtotal		14,257,192.85	14,257,192.85
Less: Bonds to Acquiring District			0.00
Less: Bonds Redeemed		135,000.00	135,000.00
OUTSTANDING BONDED INDEBTEDNESS	June 30	14,122,192.85	14,122,192.85
1. Restricted Balance, July 1	2009-10	447,971.42	447,971.42
2. Tax Receipts	2009-10	744,015.53	744,015.53
3. State and Federal Apportionments	2009-10	7,897.50	7,897.50
4. Other Designated Revenue	2009-10	1,466.17	1,466.17
5. Subtotal (Sum of lines 1 through 4)		1,201,350.62	1,201,350.62
6. Less: Actual Expenditures or Other Uses	2009-10	742,617.76	742,617.76
7. Restricted Balance, June 30 (Line 5 minus 6)	2009-10	458,732.86	458,732.86
8. Estimated Tax Receipts on the Unsecured Roll	2010-11	35,059.00	35,059.00
9. Estimated State and Federal Apportionments	2010-11		0.00
10. Other Estimated Revenue	2010-11		0.00
11. Subtotal (Sum of lines 7 through 10)		493,791.86	493,791.86
12. Amount Budgeted for Expenditures, Other Uses, Transfers, and/or Reserve	2010-11	762,056.26	762,056.26
13. Maximum Amount: District Secured Tax Requirements (Line 12 minus 11)	2010-11	268,264.40	268,264.40
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

Description	2009-10 Unaudited Actuals			2010-11 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
ELEMENTARY						
1. General Education			1,615.39	1,605.00	1,605.00	1,615.39
a. Kindergarten	162.28	161.73				
b. Grades One through Three	552.58	550.81				
c. Grades Four through Six	585.78	567.41				
d. Grades Seven and Eight	334.39	332.34				
e. Opportunity Schools and Full-Day Opportunity Classes						
f. Home and Hospital	0.36	0.33				
g. Community Day School						
2. Special Education						
a. Special Day Class	10.59	14.12	10.59	10.59	10.59	10.59
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	6.02	5.76	5.76	6.02	6.02	6.02
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
3. TOTAL, ELEMENTARY	1,632.00	1,632.50	1,631.74	1,621.61	1,621.61	1,632.00
HIGH SCHOOL						
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						
7. County Community Schools (EC 1982[a])						
a. Elementary						
b. High School						
8. Special Education						
a. Special Day Class - Elementary	6.04	6.00	6.04	6.04	6.04	6.04
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 COUNTY OFFICES	6.04	6.00	6.04	6.04	6.04	6.04
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	1,638.04	1,638.50	1,637.78	1,627.65	1,627.65	1,638.04
11. ADA for Necessary Small Schools also included in lines 3 and 6.						
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS*						

Description	2009-10 Unaudited Actuals			2010-11 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*						
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)	1,638.04	1,638.50	1,637.78	1,627.65	1,627.65	1,638.04
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						
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						
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*						

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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	61.34%
	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 Adults in Correctional Facilities If the amount received for this program exceeds actual costs, the next apportionment is subject to reduction (EC 1909, 41841.5, and the Budget Act).	
DAY	Excess Program Revenues Must spend 90% of revenues on direct instructional and documented support costs (EC 48660.2[b]). A positive number here indicates that less than 90% was spent, subjecting the next apportionment to reduction.	
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your appropriations limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$0.00
	Adjusted Appropriations Limit	\$8,463,248.97
	Appropriations Subject to Limit These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	\$8,463,248.97
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2011-12, subject to CDE approval.	7.32%
NCMOE	No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2011-12 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	\$212,480.39
	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)).	\$66,697.21

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2009-10 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

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

Date of Meeting: Sep 09, 2010

To the Superintendent of Public Instruction:

2009-10 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

Signed _____
County Superintendent/Designee
(Original signature required)

Date: _____

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

For County Office of Education:

Liz La Belle
Name
Fiscal Analyst
Title
925-942-3495
Telephone
ELabelle@cccoe.k12.ca.us
E-mail Address

For School District:

Gaby Hellier
Name
Chief Business Official
Title
925-809-7503
Telephone
ghellier@byron.k12.ca.us
E-mail Address

SELECTION OF BUDGET ADOPTION CYCLE:

Pursuant to Education Code Section 42127(i), this school district elects to use the following budget adoption cycle for the 2011-12 budget year:

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

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	Title I	ARRA-Title I	IDEA Basic Local Assistance	ARRA IDEA Basic Local Assistance	IDEA Preschool	ARRA IDEA Preschool	Local Preschool
1. Prior Year Carryover	3,240.34						
2. a. Current Year Award	85,970.00	3011	3310	3313	3315	3319	3320
b. Transferability (NCLB)		8290	8181	8181	8182	8182	8182
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	85,970.00	0.00	156,416.00	222,406.00	8,142.00	11,648.00	20,705.00
3. Required Matching Funds/Other	12,000.00						
4. Total Available Award	101,210.34	19,419.00	156,416.00	222,406.00	8,142.00	11,648.00	20,705.00
(sum lines 1, 2d, & 3)							
REVENUES							
5. Revenue Deferred from Prior Year		19,419.00					
6. Cash Received in Current Year	72,016.34		117,406.00	117,302.00	6,106.00	5,173.00	15,529.00
7. Contributed Matching Funds	12,000.00						
8. Total Available (sum lines 5, 6, & 7)	84,016.34	19,419.00	117,406.00	117,302.00	6,106.00	5,173.00	15,529.00
EXPENDITURES							
9. Donor-Authorized Expenditures	83,084.48	12,818.76	156,416.00	222,406.00	8,142.00	11,648.00	20,705.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	83,084.48	12,818.76	156,416.00	222,406.00	8,142.00	11,648.00	20,705.00
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)	931.86	6,600.24	(39,010.00)	(105,104.00)	(2,036.00)	(6,475.00)	(5,176.00)
a. Deferred Revenue	931.86	6,600.24					
b. Accounts Payable							
c. Accounts Receivable							
14. Unused Grant Award Calculation (line 4 minus line 9)	18,125.86	6,600.24	0.00	105,104.00	2,036.00	6,475.00	5,176.00
15. If Carryover is allowed, enter line 14 amount here	18,125.86	6,600.24	0.00	0.00	0.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	71,084.48	12,818.76	156,416.00	222,406.00	8,142.00	11,648.00	20,705.00

2009-10 Unaudited Actuals
FEDERAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	ARRA Local Preschool	Safe & Drug Free	Title II-Part A	Title II-Part D	Title V	Title III-LEP	TOTAL
	3324	3710	4035	4045	4110	4203	
	8182	8290	8290	8290	8290	8290	
			Impr Tchrr Qual	EETT	Innovative Ed		
1. Prior Year Carryover		3,422.00	14,195.32	750.00	1,545.00	8,800.00	51,371.66
2. a. Current Year Award	18,139.00	3,718.00	24,491.00				551,635.00
b. Transferability (NCLB)							0.00
c. Other Adjustments							0.00
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	18,139.00	3,718.00	24,491.00	0.00	0.00	0.00	551,635.00
3. Required Matching Funds/Other			(12,000.00)				0.00
4. Total Available Award	18,139.00	7,140.00	26,686.32	750.00	1,545.00	8,800.00	603,006.66
(sum lines 1, 2d, & 3)							
REVENUES							
5. Revenue Deferred from Prior Year		1,370.00	9,113.22		1,545.00		31,447.22
6. Cash Received in Current Year	6,812.00	4,844.00	21,391.00			5,767.78	372,347.12
7. Contributed Matching Funds			(12,000.00)				0.00
8. Total Available (sum lines 5, 6, & 7)	6,812.00	6,214.00	18,504.22	0.00	1,545.00	5,767.78	403,794.34
EXPENDITURES							
9. Donor-Authorized Expenditures	18,139.00	0.00	23,679.08	750.00	1,545.00	8,800.00	568,133.32
10. Non Donor-Authorized Expenditures							0.00
11. Total Expenditures (lines 9 & 10)	18,139.00	0.00	23,679.08	750.00	1,545.00	8,800.00	568,133.32
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)	(11,327.00)	6,214.00	(5,174.86)	(750.00)	0.00	(3,032.22)	(164,338.98)
a. Deferred Revenue		6,214.00					13,746.10
b. Accounts Payable	11,327.00		5,174.86	750.00			0.00
c. Accounts Receivable	0.00	7,140.00	3,007.24	0.00	0.00	3,032.22	178,085.08
14. Unused Grant Award Calculation (line 4 minus line 9)							34,873.34
15. If Carryover is allowed, enter line 14 amount here		7,140.00	3,007.24	0.00	0.00	0.00	34,873.34
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	18,139.00	0.00	35,679.08	750.00	1,545.00	8,800.00	568,133.32

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

STATE PROGRAM NAME	Special Education Personnel Staff Development	TUPE	School Community Violence Prevention	TOTAL
RESOURCE CODE	6535	6660	7391	
REVENUE OBJECT	8590	8590	8590	
LOCAL DESCRIPTION (if any)				
AWARD				
1. a. Prior Year Carryover		3,744.07		3,744.07
b. Restr Bal Transfers (Obj 9997)				0.00
c. Adjusted Prior Year Carryover (sum lines 1a & 1b)	0.00	3,744.07	0.00	3,744.07
2. a. Current Year Award	389.00		98,998.00	99,387.00
b. Other Adjustments				0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	389.00	0.00	98,998.00	99,387.00
3. Required Matching Funds/Other				0.00
4. Total Available Award (sum lines 1c, 2c, & 3)	389.00	3,744.07	98,998.00	103,131.07
REVENUES				
5. Revenue Deferred from Prior Year		3,744.07		3,744.07
6. Cash Received in Current Year	291.00			291.00
7. Contributed Matching Funds				0.00
8. Total Available (sum lines 5, 6, & 7)	291.00	3,744.07	0.00	4,035.07
EXPENDITURES				
9. Donor-Authorized Expenditures	389.00	891.71	98,998.00	100,278.71
10. Non Donor-Authorized Expenditures				0.00
11. Total Expenditures (lines 9 & 10)	389.00	891.71	98,998.00	100,278.71
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)	(98.00)	2,852.36	(98,998.00)	(96,243.64)
a. Deferred Revenue		2,852.36		2,852.36
b. Accounts Payable	98.00			0.00
c. Accounts Receivable				99,096.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	2,852.36	0.00	2,852.36
15. If Carryover is allowed, enter line 14 amount here	0.00	2,852.36	0.00	2,852.36
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	389.00	891.71	98,998.00	100,278.71

LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	TOTAL
1. a. Prior Year Carryover	0.00
b. Restr Bal Transfers (Obj 8997)	0.00
c. Adj Prior Year Carryover (sum lines 1a & 1b)	0.00
2. a. Current Year Award	0.00
b. Other Adjustments	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00
3. Required Matching Funds/Other	0.00
4. Total Available Award (sum lines 1c, 2c, & 3)	0.00
REVENUES	
5. Revenue Deferred from Prior Year	0.00
6. Cash Received in Current Year	0.00
7. Contributed Matching Funds	0.00
8. Total Available (sum lines 5, 6, & 7)	0.00
EXPENDITURES	
9. Donor-Authorized Expenditures	0.00
10. Non Donor-Authorized Expenditures	0.00
11. Total Expenditures (lines 9 & 10)	0.00
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00
a. Deferred Revenue	0.00
b. Accounts Payable	0.00
c. Accounts Receivable	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00
15. If Carryover is allowed, enter line 14 amount here	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00

SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	State Fiscal Stabilization Funds	TOTAL
1. Prior Year Restricted Ending Balance	519,873.00	519,873.00
2. a. Current Year Award	66,999.00	66,999.00
b. Other Adjustments	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	66,999.00	66,999.00
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	586,872.00	586,872.00
REVENUES		
5. Cash Received in Current Year	39,149.00	39,149.00
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	27,850.00	27,850.00
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable (line 7a minus line 7b)	27,850.00	27,850.00
8. Contributed Matching Funds		0.00
9. Total Available (sum lines 5, 7c, & 8)	66,999.00	66,999.00
EXPENDITURES		
10. Donor-Authorized Expenditures	567,558.66	567,558.66
11. Non Donor-Authorized Expenditures		0.00
12. Total Expenditures (line 10 plus line 11)	567,558.66	567,558.66
RESTRICTED ENDING BALANCE		
13. Current Year (line 4 minus line 10)	19,313.34	19,313.34

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

STATE PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	Lottery	CSR	English language Acquisition Program	Restricted Lottery	Special Education	EIA
1. a. Prior Year Restricted Ending Balance	207,857.11		3,412.00	9,025.23		26,778.28
b. Restr Bal Transfers (Obj 8997)						
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	207,857.11	0.00	3,412.00	9,025.23	0.00	26,778.28
2. a. Current Year Award	188,155.02	696,150.00	3,348.00	31,875.12	615,566.00	53,908.50
b. Other Adjustments		24,861.00				
c. Adj Curr Yr Award (sum lines 2a & 2b)	188,155.02	721,011.00	3,348.00	31,875.12	615,566.00	53,908.50
3. Required Matching Funds/Other		92,366.48			545,783.64	
4. Total Available Award (sum lines 1c, 2c, & 3)	396,012.13	813,377.48	6,760.00	40,900.35	1,161,349.64	82,686.78
REVENUES						
5. Cash Received in Current Year	164,117.16	594,533.00	3,348.00	5,194.62	615,566.00	53,908.50
6. Amounts Included in Line 5 for Prior Year Adjustments						
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	24,037.86	126,478.00	0.00	26,680.50	0.00	0.00
b. Noncurrent Accounts Receivable						
c. Current Accounts Receivable (line 7a minus line 7b)	24,037.86	126,478.00	0.00	26,680.50	0.00	0.00
8. Contributed Matching Funds					545,783.64	0.00
9. Total Available (sum lines 5, 7c, & 8)	188,155.02	721,011.00	3,348.00	31,875.12	1,161,349.64	53,908.50
EXPENDITURES						
10. Donor-Authorized Expenditures	198,196.81	813,377.48	2,228.16	21,308.79	1,161,349.64	81,652.41
11. Non Donor-Authorized Expenditures						
12. Total Expenditures (line 10 plus line 11)	198,196.81	813,377.48	2,228.16	21,308.79	1,161,349.64	81,652.41
RESTRICTED ENDING BALANCE						
13. Current Year (line 4 minus line 10)	197,815.32	0.00	4,531.84	19,591.56	0.00	1,034.37
						0.00

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

STATE PROGRAM NAME	IMF-ELL	Home-to-School Transportation	Special Ed Transportation	Ongoing Major Maintenance	TOTAL
RESOURCE CODE	7157	7230	7240	8150	
REVENUE OBJECT	8590	8311	8311	8980	
LOCAL DESCRIPTION (if any)					
AWARD					
1. a. Prior Year Restricted Ending Balance	269.00	0.00	0.00	105,891.29	400,326.68
b. Restr Bal Transfers (Obj 8997)					0.00
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	269.00	0.00	0.00	105,891.29	400,326.68
2. a. Current Year Award		20,875.22	24,165.00		1,634,042.86
b. Other Adjustments					24,861.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	20,875.22	24,165.00	0.00	1,658,903.86
3. Required Matching Funds/Other	(269.00)	191,605.17	40,692.75	240,005.00	1,065,090.27
4. Total Available Award (sum lines 1c, 2c, & 3)	0.00	212,480.39	64,857.75	345,896.29	3,124,320.81
REVENUES					
5. Cash Received in Current Year	0.00	20,875.22	24,165.00	0.00	1,481,707.50
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	0.00	0.00	177,196.36
b. Noncurrent Accounts Receivable					0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	177,196.36
8. Contributed Matching Funds		191,605.17		240,005.00	977,393.81
9. Total Available (sum lines 5, 7c, & 8)	0.00	212,480.39	24,165.00	240,005.00	2,636,297.67
EXPENDITURES					
10. Donor-Authorized Expenditures	0.00	212,480.39	64,857.75	309,944.91	2,865,396.34
11. Non Donor-Authorized Expenditures					0.00
12. Total Expenditures (line 10 plus line 11)	0.00	212,480.39	64,857.75	309,944.91	2,865,396.34
RESTRICTED ENDING BALANCE					
13. Current Year (line 4 minus line 10)	0.00	0.00	0.00	35,951.38	258,924.47

SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	After School Program	Donations 9010 8699 Excelsior	SEED 9011 8699 Excelsior	Donations 9012 8699 Discovery Bay Elem	Donations 9014 8699 Timber Point Elem	CTAG 9030 8699 Timber Point	Discovery Play School 9100 8689 DPS
1. a. Prior Year Restricted Ending Balance	8,744.17	20,151.56	2,701.27	25,960.10	26,185.28	574.37	0.00
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	8,744.17	20,151.56	2,701.27	25,960.10	26,185.28	574.37	0.00
2. a. Current Year Award	2,330.00	56,789.16	0.00	33,286.97	58,176.57	0.00	302,941.40
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	2,330.00	56,789.16	0.00	33,286.97	58,176.57	0.00	302,941.40
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	11,074.17	76,940.72	2,701.27	59,247.07	84,361.85	574.37	302,941.40
REVENUES							
5. Cash Received in Current Year	2,330.00	56,789.16	0.00	33,286.97	58,176.57	0.00	302,941.40
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)	2,330.00	56,789.16	0.00	33,286.97	58,176.57	0.00	302,941.40
EXPENDITURES							
10. Donor-Authorized Expenditures	11,074.17	49,056.85	0.00	38,473.75	72,070.87	84.11	300,978.69
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	11,074.17	49,056.85	0.00	38,473.75	72,070.87	84.11	300,978.69
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	27,883.87	2,701.27	20,773.32	12,290.98	490.26	1,962.71

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

LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	Academy	TOTAL
AWARD		
1. a. Prior Year Restricted Ending Balance	0.00	84,316.75
b. Restr Bal Transfers (Obj. 8997)		0.00
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)		84,316.75
2. a. Current Year Award	226,511.74	680,035.84
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	226,511.74	680,035.84
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1c, 2c, & 3)	226,511.74	764,352.59
REVENUES		
5. Cash Received in Current Year	226,511.74	680,035.84
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
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00
8. Contributed Matching Funds		0.00
9. Total Available (sum lines 5, 7c, & 8)	226,511.74	680,035.84
EXPENDITURES		
10. Donor-Authorized Expenditures	186,491.65	658,230.09
11. Non Donor-Authorized Expenditures		0.00
12. Total Expenditures (line 10 plus line 11)	186,491.65	658,230.09
RESTRICTED ENDING BALANCE		
13. Current Year (line 4. minus line 10)	40,020.09	106,122.50

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	6,121,495.45	301	0.00	303	6,121,495.45	305	149,349.00		307	5,972,146.45	309
2000 - Classified Salaries	1,594,549.96	311	694.84	313	1,593,865.12	315	9,953.32		317	1,583,911.80	319
3000 - Employee Benefits (Excluding 3800)	2,214,571.78	321	133.09	323	2,214,438.69	325	53,377.09		327	2,161,061.60	329
4000 - Books, Supplies Equip Replace. (6500)	582,546.28	331	889.54	333	581,656.74	335	21,308.79		337	560,347.95	339
5000 - Services... & 7300 - Indirect Costs	1,909,656.09	341	0.00	343	1,909,656.09	345	787,255.44		347	1,122,400.65	349
TOTAL					12,421,112.09	365			TOTAL	11,399,868.45	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.....		1100	375
2. Salaries of Instructional Aides Per EC 41011.....		2100	380
3. STRS.....		3101 & 3102	382
4. PERS.....		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.....		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).....		3401 & 3402	385
7. Unemployment Insurance.....		3501 & 3502	390
8. Workers' Compensation Insurance.....		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).....		3751 & 3752	396
10. Other Benefits (EC 22310).....		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).....			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.....			0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).....			0.00
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.....			396
14. TOTAL SALARIES AND BENEFITS.....			6,992,499.83
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.....			61.34%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X').....			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high).....	60.00%
2. Percentage spent by this district (Part II, Line 15).....	61.34%
3. Percentage below the minimum (Part III, Line 1 minus Line 2).....	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).....	11,399,868.45
5. Deficiency Amount (Part III, Line 3 times Line 4).....	0.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	14,257,192.85	268,989.00	14,526,181.85			14,526,181.85	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable	421,805.03	(26,127.00)	395,678.03		24,338.11	371,339.92	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net OPEB Obligation	21,901.39		21,901.39	9,124.91		31,026.30	
Compensated Absences Payable			0.00			0.00	
Governmental activities long-term liabilities	14,700,899.27	242,862.00	14,943,761.27	9,124.91	24,338.11	14,928,548.07	0.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			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 Calculations			2010-11 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA (2008-09 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2008-09 Actual			2009-10 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	8,494,344.73		8,494,344.73			8,463,248.97
2. PRIOR YEAR GANN ADA (Preload/Line B9, PY column)	1,654.24		1,654.24			1,638.04
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2008-09			Adjustments to 2009-10		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2009-10 data should tie to Principal Apportionment Attendance Software reports)	2009-10 P2 Report			2010-11 P2 Estimate		
1. Total K-12 ADA (Form A, Line 10)	1,638.04		1,638.04	1,627.65		1,627.65
2. ROC/P ADA**						
3. Total Charter Schools ADA (Form A, Line 26)	0.00		0.00	0.00		0.00
4. Total Supplemental Instructional Hours**						
5. Divide Line B4 by 700 (Round to 2 decimal places)						
6. TOTAL P2 ADA (Lines B1 through B3 plus B5)			1,638.04			1,627.65
OTHER ADA (From Principal Apportionment Attendance Software)						
7. Apprentice Hours - High School						
8. Divide Line B7 by 625 (Round to 2 decimal places)			0.00			0.00
9. TOTAL CURRENT YEAR GANN ADA (Sum Lines B6 plus B8)			1,638.04			1,627.65
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	2009-10 Actual			2010-11 Budget		
1. Homeowners' Exemption (Object 8021)	33,630.64		33,630.64	32,968.00		32,968.00
2. Timber Yield Tax (Object 8022)	0.06		0.06	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	155.79		155.79	175.00		175.00
4. Secured Roll Taxes (Object 8041)	2,933,393.05		2,933,393.05	2,972,954.00		2,972,954.00
5. Unsecured Roll Taxes (Object 8042)	146,412.57		146,412.57	105,536.00		105,536.00
6. Prior Years' Taxes (Object 8043)	0.00		0.00	0.00		0.00
7. Supplemental Taxes (Object 8044)	34,127.59		34,127.59	112,951.00		112,951.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	229,547.00		229,547.00	244,665.00		244,665.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8062)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (Obj. 8046, 8047 & 8625) (Only if not counted in redevelopment agency's limit)	887.38		887.38	0.00		0.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-Revenue Limit Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)	97.00		97.00	0.00		0.00
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	3,378,251.08	0.00	3,378,251.08	3,469,249.00	0.00	3,469,249.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	3,378,251.08	0.00	3,378,251.08	3,469,249.00	0.00	3,469,249.00

	2009-10 Calculations			2010-11 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			114,668.53			100,639.26
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			114,668.53			100,639.26
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. Revenue Limit State Aid - Current Year (Object 8011)	4,526,991.00		4,526,991.00	4,462,018.00		4,462,018.00
25. Revenue Limit State Aid - Prior Years (Object 8019)	0.00		0.00	0.00		0.00
26. Supplemental Instruction - CY (Res. 0000, Object 8590)**		59,667.00	59,667.00		59,686.00	59,686.00
27. Supplemental Instruction - PY (Res. 0000, Object 8590)**		49,763.00	49,763.00			0.00
28. Comm Day Sch Addl Funding - CY (Res. 2430, Obj. 8311 and Res. 0000, Obj. 8590)**			0.00			0.00
29. Comm Day Sch Addl Funding - PY (Res. 2430, Obj. 8319 and Res. 0000, Obj. 8590)**			0.00			0.00
30. ROC/P Apportionment - CY (Res. 0000, Object 8590)**			0.00			0.00
31. ROC/P Apportionment - PY (Res. 0000, Object 8590)**			0.00			0.00
32. Charter Schs. Gen. Purpose Entitlement (Object 8015)	0.00		0.00	0.00		0.00
33. Charter Schs. Categorical Block Grant (Object 8590)**			0.00			0.00
34. Class Size Reduction, Grades K-3 (Object 8434)	721,011.00		721,011.00	373,426.00		373,426.00
35. Class Size Reduction, Grade 9 (Object 8590)**			0.00			0.00
36. SUBTOTAL STATE AID RECEIVED (Lines C24 through C35)	5,248,002.00	109,430.00	5,357,432.00	4,835,444.00	59,686.00	4,895,130.00
ADD BACK TRANSFERS TO COUNTY						
37. County Office Funds Transfer (Form RL, Line 32)	28,777.00		28,777.00	28,665.00		28,665.00
38. TOTAL STATE AID (Lines C36 plus C37)	5,276,779.00	109,430.00	5,386,209.00	4,864,109.00	59,686.00	4,923,795.00
DATA FOR INTEREST CALCULATION						
39. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	11,776,140.17		11,776,140.17	10,758,184.00		10,758,184.00
40. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	1,243.32		1,243.32	0.00		0.00
APPROPRIATIONS LIMIT CALCULATIONS						
D. PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			8,494,344.73			8,463,248.97
2. Inflation Adjustment			1.0062			0.9748
3. Program Population Adjustment (Lines B9 divided by [A2 plus A7]) (Round to four decimal places)			0.9902			0.9937
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			8,463,248.97			8,196,318.27
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			3,378,251.08			3,469,249.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B9 or \$2,400; but not greater than Line C38 or less than zero)			196,664.80			196,318.00
b. Maximum State Aid in Local Limit (Lesser of Line C38 or Lines D4 minus D5 plus C23; but not less than zero)			5,199,666.42			4,827,708.63
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			5,199,666.42			4,827,708.63
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C40 divided by [Lines C39 minus C40] times [Lines D5 plus D6c])			905.75			0.00
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			3,379,156.83			3,469,249.00
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)			5,198,760.67			4,827,708.53
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			3,379,156.83			
b. State Subventions (Line D8)			5,198,760.67			
c. Less: Excluded Appropriations (Line C23)			114,668.53			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			8,463,248.97			

	2009-10 Calculations			2010-11 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4; if negative, then zero) 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			0.00			
Summary						
11. Adjusted Appropriations Limit (Lines D4 plus D10)			8,463,248.97			8,196,318.27
12. Appropriations Subject to the Limit (Line D9d)			8,463,248.97			

* 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.

Line C-26 reflects the amounts that need to be manually entered for supplemental instruction.

Line C-27 reflects the amount for prior year supplemental instruction not previously entered.

Gaby Hellier
 Gann Contact Person

925-809-7503
 Contact Phone Number

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
 (Functions 7200-7700, goals 0000 and 9000) 430,374.81
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services on site but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit. _____

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
 (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 9,528,308.38

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) 4.52%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	<u>520,726.37</u>
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	<u>191,379.77</u>
3. External Financial Audit - Single Audit (Function 7190, objects 5000-5999)	<u>0.00</u>
4. Staff Relations and Negotiations (Function 7120, objects 1000-5999)	<u>0.00</u>
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)	<u>64,006.54</u>
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)	<u>0.00</u>
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	<u>0.00</u>
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	<u>0.00</u>
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	<u>776,112.68</u>
9. Carry-Forward Adjustment (Part IV, Line F)	<u>89,900.97</u>
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	<u>866,013.65</u>

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	<u>7,930,899.28</u>
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	<u>1,098,518.85</u>
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	<u>522,114.85</u>
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	<u>0.00</u>
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	<u>233,479.88</u>
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	<u>0.00</u>
7. Board and Superintendent (Functions 7100-7180 except 7120, objects 1000-5999)	<u>287,171.74</u>
8. External Financial Audit - Other (Function 7191, objects 5000-5999)	<u>8,707.50</u>
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)	<u>10,121.59</u>
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)	<u>574.42</u>
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)	<u>1,352,067.42</u>
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)	<u>0.00</u>
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	<u>0.00</u>
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	<u>0.00</u>
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	<u>0.00</u>
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	<u>0.00</u>
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	<u>382,843.31</u>
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	<u>0.00</u>
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	<u>11,836,498.84</u>

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment
(For information only - not for use when claiming/recovering indirect costs)
(Line A8 divided by Line B18)

6.56%

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/lc)
(Line A10 divided by Line B18)

7.32%

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)	<u>776,112.68</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(131,079.91)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.69%) times Part III, Line B18); zero if negative	<u>89,900.97</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.69%) times Part III, Line B18) or (the highest rate used to recover costs from any program (4.69%) times Part III, Line B18); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>89,900.97</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
<p>Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.</p>	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
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:	<u>not applicable</u>
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:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>89,900.97</u>

Approved indirect cost rate: 4.69%
 Highest rate used in any program: 4.69%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	79,362.36	3,722.12	4.69%
01	3200	542,132.67	25,425.99	4.69%
01	3310	149,425.57	6,990.43	4.68%
01	3313	212,450.33	9,955.67	4.69%
01	3315	7,777.25	364.75	4.69%
01	3319	11,126.18	521.82	4.69%
01	3320	19,777.44	927.56	4.69%
01	3324	17,326.39	812.61	4.69%
01	4035	22,618.25	1,060.83	4.69%
01	4203	8,627.45	172.55	2.00%
01	6535	371.57	17.43	4.69%
01	7091	4,836.27	216.69	4.48%
01	8150	301,899.91	8,045.00	2.66%
13	5310	382,843.31	17,000.00	4.44%

Unaudited Actuals
2009-10 Unaudited Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	207,857.11		9,025.23	216,882.34
2. State Lottery Revenue	8560	188,155.02		31,875.12	220,030.14
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		396,012.13	0.00	40,900.35	436,912.48
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	149,349.00			149,349.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	48,847.81			48,847.81
4. Books and Supplies	4000-4999	0.00		21,308.79	21,308.79
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	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 Financing Uses (Sum Lines B1 through B11)		198,196.81	0.00	21,308.79	219,505.60
C. ENDING BALANCE (Must equal Line A6 minus Line B12)					
	979Z	197,815.32	0.00	19,591.56	217,406.88
D. COMMENTS:					

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

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

Section I - Expenditures	Funds 01, 09, and 62			2009-10 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	12,450,885.56
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	1,135,516.40
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999 except 3801-3802	232,119.66
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	0.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	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	28,066.00
10. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C9, D1, or D2.			
11. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C10)				260,185.66
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures before adjustments (Line A minus lines B and C11, plus lines D1 and D2)				11,055,183.50
F. Charter school expenditure adjustments (From Section V)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				11,055,183.50

Section II - Expenditures Per ADA		2009-10 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, lines 3, 6, and 26)		1,632.50
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)		1,632.50
D. Charter school ADA adjustments (From Section V)		0.00
E. Adjusted total ADA (Lines C plus D)		1,632.50
F. Expenditures per ADA (Line I.G divided by Line II.E)		\$6,771.93
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.)	11,937,274.96	7,258.20
1. Adjustments to base expenditure or expenditure per ADA amounts (From Section VI)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	11,937,274.96	7,258.20
B. Required effort (Line A.2 times 90%)	10,743,547.46	6,532.38
C. Current year expenditures (Line I.G and Line II.F)	11,055,183.50	6,771.93
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%

Section IV - ARRA State Fiscal Stabilization Fund (SFSF) Expenditures to Meet MOE Requirement (If both amounts in Line D of Section III are positive)				
SFSF Expenditures (Resource 3200)	Funds 01, 09, and 62			2009-10 Expenditures
	Goals	Functions	Objects	
A. SFSF Expenditures available to apply to deficiency:				
1. All Resource 3200 Expenditures	All	All	1000-7999	567,558.66
2. 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	0.00
i. 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:				
a. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures previously included.			
4. Total SFSF expenditures available to apply to deficiency (Line IV.A1 minus Line IV.A2j plus Line IV.A3a)				567,558.66

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)	11,055,183.50	
E. Total expenditures per ADA, with adjustments, Col 2 (Col 1 Line IV.D divided by Line II.E)		6,771.93
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
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)	MOE 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%

SECTION V - Detail of Charter School Adjustments (used In Section I, Line F and Section II, Line D)		
Charter School Name	Expenditure Adjustment	ADA Adjustment
.....		
Total charter school adjustments	0.00	0.00
SECTION VI - Detail of Adjustments to Base Expenditures (used In Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Instructional Goals Description	Teacher Full-Time Equivalents			Classroom Units			Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2695)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	
	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
A. Amount of Undistributed Expenditures, Fund 01, Goals 0080 and 9080 (will be allocated based on factors input)	4,575.31	0.00	667,069.08	71,933.72	1,416,073.96	0.00	0.00
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)							
Instructional Goals Description							
0001 Pre-Kindergarten							
1110 Regular Education, K-12	74.50		74.50	74.50	86.50		
3100 Alternative Schools							
3200 Continuation Schools							
3300 Independent Study Centers							
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Vocational Education							
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Vocational Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	5.00	5.00	5.00	5.00	5.00		
6000 ROC/JP							
Other Goals Description							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
Other Funds Description							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	79.50	5.00	79.50	79.50	91.50	0.00	0.00

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional							
Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00		0.00	
1110	Regular Education, K-12	7,146,779.05	2,035,505.06	9,182,284.11	799,045.65	9,981,329.76	
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	
3200	Continuation Schools	0.00	0.00	0.00	0.00	0.00	
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	
3800	Vocational Education	0.00	0.00	0.00	0.00	0.00	
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	
4630	Adult Vocational Education	0.00	0.00	0.00	0.00	0.00	
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	
5000-5999	Special Education	1,644,462.12	124,147.01	1,768,609.13	153,905.00	1,922,514.13	
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00	0.00	
Other Goals							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	
8100	Community Services	840.59	0.00	840.59	73.15	913.74	
8500	Child Care and Development Services	486,580.80	0.00	486,580.80	42,342.44	528,923.24	
Other Costs							
----	Food Services						
----	Enterprise						
----	Facilities Acquisition & Construction						
----	Other Outgo						
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation (Column 3 + CAC, line C5) times CAC, line E)		0.00	0.00	33,315.16	33,315.16	
----	Indirect Costs Charged to Other Funds (Fund 01, Functions 7200-7600, Object 7350)				(17,000.00)	(17,000.00)	
Total General Fund Expenditures		9,278,662.56	2,159,652.07	11,438,314.63	1,011,681.40	12,450,885.57	

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

Goal Instructional Costs	Type of Program	Instructional 1000- 1999 (Functions 1000- 1999)	Instructional Supervision and Administration 2100- 2200 (Functions 2100- 2200)	Library, Media, Technology and Other Instructional Resources 2420- 2495 (Functions 2420- 2495)	School Administration 2700 (Function 2700)	Pupil Support Services 3110- 3160 and 3900 (Functions 3110- 3160 and 3900)	Pupil Transportation 3600 (Function 3600)	Auxiliary Services 4000- 4999 (Functions 4000- 4999)	Community Services 5000- 5999 (Functions 5000- 5999)	General Administration 7000- 7999, except 7210 (Functions 7000- 7999, except 7210)	Plant Maintenance and Operations 8400 (Functions 8100- 8400)	Facilities Rents and Leases 8700 (Function 8700)	Total
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	6,582,502.16	115,521.99	86,903.55	0.00	149,371.16	212,480.39	0.00	0.00	0.00	0.00	0.00	7,146,779.05
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3550	Community Day Schools Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3700		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3800	Vocational Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4110	Regular Education, Adult Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4610		0.00	0.00	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	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	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	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5000-5999	Special Education	1,221,301.74	97,602.99	0.00	0.00	325,681.82	99,875.57	0.00	0.00	0.00	0.00	0.00	1,644,462.12
6000	ROCF	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services Child Care and Development Services	127,095.38	0.00	520.29	126,325.84	0.00	0.00	0.00	840.59	0.00	0.00	0.00	840.59
8500		7,950,899.28	213,124.98	87,423.64	126,325.84	375,052.98	312,355.96	0.00	232,039.29	0.00	0.00	0.00	4,865,580.80
Total Direct Charged Costs													9,278,662.56

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	696,812.19	1,338,692.87	0.00	2,035,505.06
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Vocational Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	46,765.92	77,381.09	0.00	124,147.01
6000	ROC/P	0.00	0.00	0.00	0.00
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.	0.00	0.00	0.00	0.00
Other Funds					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs		743,578.11	1,416,073.96	0.00	2,159,652.07

A. Central Administration Costs in General Fund		
1	Board and Superintendent (Fund 01, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	297,171.74
2	External Financial Audits (Fund 01, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	8,707.50
3	Other General Administration (Fund 01, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	530,847.96
4	Centralized Data Processing (Fund 01, Function 7700, Goal 0000, Objects 1000-7999)	191,954.19
5	Total Central Administration Costs in General Fund	1,028,681.39
B. Direct Charged and Allocated Costs in General Fund		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	9,278,662.56
2	Total Allocated Costs (from Form PCR, Column 2, Total)	2,159,652.07
3	Total Direct Charged and Allocated Costs in General Fund	11,438,314.63
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	382,843.31
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	382,843.31
D. Total Direct Charged and Allocated Costs (B3 + C5)		
		11,821,157.94
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		
		8.70%

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	889.54				889.54
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			0.00		0.00
Other Outgo (Objects 1000-7999)				0.00	0.00
Total Other Costs	889.54	0.00	0.00	0.00	889.54

Description	Principal Appt. Software Data ID	2009-10 Unaudited Actuals	2010-11 Budget
BASE REVENUE LIMIT PER ADA			
1. Base Revenue Limit per ADA (prior year)	0025	5,961.59	6,211.59
2. Inflation Increase	0041	250.00	(24.00)
3. All Other Adjustments	0042, 0525		
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,211.59	6,187.59
REVENUE LIMIT SUBJECT TO DEFICIT			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	6,211.59	6,187.59
b. Revenue Limit ADA	0033	1,637.78	1,637.48
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	10,173,217.87	10,132,054.87
6. Allowance for Necessary Small School	0489	0.00	
7. Gain or Loss from Interdistrict Attendance Agreements	0272	0.00	
8. Meals for Needy Pupils	0090	0.00	
9. Special Revenue Limit Adjustments	0274	0.00	
10. One-time Equalization Adjustments	0275		
11. Miscellaneous Revenue Limit Adjustments	0276, 0659	0.00	
12. Less: All Charter District Revenue Limit Adjustment	0217	0.00	
13. Beginning Teacher Salary Incentive Funding	0552	51,022.00	50,807.00
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	10,224,239.87	10,182,861.87
DEFICIT CALCULATION			
16. Deficit Factor	0281	0.81645	0.81645
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	8,347,580.64	8,313,797.57
OTHER REVENUE LIMIT ITEMS			
18. Unemployment Insurance Revenue	0060	22,797.00	54,605.00
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	28,066.00	16,431.00
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)	---	(5,269.00)	38,174.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	8,342,311.64	8,351,971.57

Description	Principal Appt. Software Data ID	2009-10 Unaudited Actuals	2010-11 Budget
REVENUE LIMIT - LOCAL SOURCES			
25. Property Taxes	0587, 0660	3,377,268.00	3,469,249.00
26. Miscellaneous Funds	0588		
27. Community Redevelopment Funds	0589	887.00	
28. Less: Charter Schools In-lieu Taxes	0595		
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	3,378,155.00	3,469,249.00
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	4,964,156.64	4,882,722.57
OTHER ITEMS			
32. Less: County Office Funds Transfer	0458	28,777.00	28,665.00
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	---	(408,389.00)	(392,040.00)
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(437,166.00)	(420,705.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	4,526,990.64	4,462,017.57
43. Less: Revenue Limit State Apportionment Receipts	---		
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	4,526,990.64	

OTHER NON-REVENUE LIMIT ITEMS			
45. Core Academic Program	9001	24,711.00	24,944.00
46. California High School Exit Exam	9002		
47. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	34,955.00	34,969.00
48. Apprenticeship Funding	0570		
49. Community Day School Additional Funding	3103, 9007		

Current LEA: 07-61663-0000000 Byron Union Elementary		
Selected SELPA: AY		(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA		DATE APPROVED
ID	SELPA-TITLE	(from Form SEA)
AY	Contra Costa	

Unaudited Actuals
2008-10 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 6760	Transfers Out 6760	Transfers In 7360	Transfers Out 7360				
01 GENERAL FUND								
Expenditure Detail	3,203.35	0.00	0.00	(17,000.00)				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(3,203.35)	17,000.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
61 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
58 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Unaudited Actuals
 2009-10 Unaudited Actuals
 SUMMARY OF INTERFUND ACTIVITIES
 FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 6750	Transfers In 7350	Transfers Out 7350				
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
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			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	3,203.35	(3,203.35)	17,000.00	(17,000.00)	0.00	0.00	0.00	0.00

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	2.0	1.0
B. 1. ENTER average number of pupils transported daily one way to/from school (excluding extended year)	020/019	196.0	5.0
2. ENTER number of pupils included on Line B1 with transportation in IEP	023/024	0.0	5.0
C. ENTER total number of miles driven to/from school	021/022	31,059.0	4,443.0
D. ENTER 1 for traditional school year, 2 for year-round, or 3 for a combination of both, for days pupils transported	030/033	3	3
SCHEDULE II - COST DATA			
(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)		0.00	14,220.79
B. Books & Supplies (Objects 4200, 4300, and 4400)		0.00	0.00
C. 1. Subagreements for Services (Object 5100)		212,480.39	25,636.96
a. ENTER amount included on Line C1 paid to a private contractor to transport pupils	003/004	212,480.39	25,636.96
2. Travel/Conferences & Dues/Memberships (Objects 5200 and 5300)		0.00	0.00
3. Insurance (Objects 5400 and 5450)		0.00	0.00
4. Rentals, Leases, Repairs, and Noncapitalized Improvements (Object 5600)		0.00	0.00
5. Interprogram/Interfund Transfers (Objects 5710 and 5750)		0.00	0.00
6. Other Services and Operating Expenditures (Object 5800) (Contracts for repairs should be charged to Object 5600)		0.00	25,000.00
7. Communications (Object 5900)		0.00	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 through E1 except Line C1a)	096/095	212,480.39	64,857.75
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	212,480.39	64,857.75
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	212,480.39	64,857.75
K. Indirect Costs (Approved indirect cost rate of 4.69% times the sum of Line H minus lines C1, D, and D1. If negative, then zero.)		0.00	1,839.46
L. Net Pupil Transportation Expense (Lines J and K)	100/101	212,480.39	66,697.21

Description	EDP No.	Home-to-School	SD/OI
SCHEDULE III - ALLOWABLE TRANSPORTATION EXPENSE			
A. Net Pupil Transportation Expense (Schedule II, Line L)		212,480.39	66,697.21
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 C1			35,017.82
2. ENTER payments by another LEA, included in Schedule II, Line C1			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 Line 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, lines C1 and C6 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, lines C1 and C6 paid by you to another LEA			
2. Less: ENTER unallowable costs amount included in deduction taken on Line B			
F. Total Deductions (Lines B, C1, C2, D1, D2, and E1 minus lines C3, D3, and E2)		0.00	35,017.82
G. Bus Operating Expense (Line A minus Line F)			
H. 1. Cost Per Mile (Line G divided by Schedule I, Line C)	110/111	212,480.39	31,679.39
2. Cost Per Pupil (Line G divided by Schedule I, Line B1)	120/121	6.841	7.130
I. Payments to common carriers and to parents in lieu of transportation (Lines C1 and C2 minus Line C3)	122/123	1,084.084	6,335.878
J. 1. ENTER prior year unallowable costs paid to another LEA used in the current year for bus purchases	080/081	0.00	35,017.82
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	212,480.39	66,697.21
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	0.00	
2. ENTER LEA's computed expense if different than amount calculated in Line L1 (maintain documentation locally)	132a		

Contact: Gaby Heller

Title: Chief Business Official

Agency: Byron Union School District

Phone Number/Ext: 925-809-7503

E-mail Address: ghellier@byron.k12.ca.us

Byron Union School District



2010/2011 Adopted Budget

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Presented by

Gaby Hellier, Chief Business Official