Comparative: Unaudited Actuals to Estimated Fiscal Year 2009-2010

		Ger	neral Fund 0	<u>10</u>		Adult E	Education F	und 110	
Description	Object	Estimated	Unaudited	_		Estimated	Unaudited		
•	Codes	Actuals	Actuals	Variances	Notes	Actuals	Actuals	Variances	Notes
Revenues									
Revenue Limit	8010-8099	=	-	-		-	-	=	
Federal Revenue	8100-8299	107,266	106,933	(333)	(1)	900,441	900,441	=	
State Revenue	8300-8599	8,936,571	9,843,335	906,764	(2)	696,109	693,855	(2,254)	(18)
Other Local Revenue	8600-8799	7,550,120	7,766,736	216,616	(3)	9,801,736	9,905,064	103,328	(19)
Total Revenue		16,593,957	17,717,004	1,123,047		11,398,286	11,499,360	101,074	
<u>Expenditures</u>	1 [
Certificated Salaries	1000-1999	3,557,707	3,525,614	(32,093)	(4)	4,127,974	3,899,397	(228,577)	(20)
Classified Salaries	2000-2999	2,564,865	2,483,661	(81,204)	(5)	2,487,172	2,390,704	(96,468)	(21)
Employee Benefits	3000-3999	1,993,027	1,905,336	(87,691)	(6)	2,163,200	1,967,666	(195,534)	(22)
Books & Supplies	4000-4999	1,239,296	974,728	(264,568)	(7)	344,654	266,062	(78,592)	
Services, Other Operating Exp.	5000-5999	5,850,649	5,439,731	(410,918)	(8)	1,007,094	872,652	(134,442)	(24)
Capital Outlay	6000-6999	179,393	110,217	(69,176)		-	-	-	
Other Outgo/Debt Service (Including 7400-7499)	7100-7299	9,473	9,473	-	, ,	_	-	_	
Direct Support/Indirect Costs	7300-7399	22,154	-	(22,154)	(10)	(22,154)	-	22,154	(25)
Total Expenditures		15,416,564	14,448,760	(967,804)	(15)	10,107,940	9,396,481	(711,459)	(==)
Other Financing Sources/Uses		-, -,	, -,	(== ,== ,		-, - ,	.,,	(, /	
Transfers In	8910-8929	101.148	101,148	-		200,386	197,946	(2,440)	(26)
Transfers Out	7600-7629	(567,074)	(1,395,096)	(828,022)	(11)	-	(55,141)	(55,141)	
Other Sources	8930-8979	-	-	-	()	_	-	-	(=: /
Other Uses	7630-7699	_	_	_		_	-	_	
Contributions	8980-8999	_	_	_		_	-	_	
Total Other Sources/Uses		(465,926)	(1,293,948)	(828,022)		200,386	142,805	(57,581)	
Net Increase (Decrease) in Fund Balance		711.467	1,974,296	1,262,829		1,490,732	2,245,684	754.952	
Fund Balance, Reserves			1,011,000	-,,		1,100,100	_,_ ::,:::	,	
Beginning Fund Balance-Adopted Budget	9791	3,113,340	3,113,340			1,437,494	1,437,494		
Audit Adjustments/Restatements	9793-9795	(422,013)	(422,013)	-		(157,564)	(1,322,427)	(1,164,863)	(28)
Adjustment for Unaudited Actuals	9793-9795	(422,013)	(422,013)	-		(157,564)	(1,322,427)	(1,104,003)	(20)
Adjusted Beginning Balance	9/91	2,691,327	2,691,327	<u>-</u>		1,279,930	115,067	(1,164,863)	
Ending Fund Balance		3,402,794	4,665,623	1,262,829		2,770,662	2,360,751	(409,911)	
Components of Ending Fund Balance		3,402,734	4,003,023	1,202,029		2,770,002	2,300,731	(403,311)	1
Reserved: Revolving Fund, Stores, Prepaid	97xx	31,988	30,440	/1 E / O \	(12)				
General Reserve-Cash Flow (E.C. 42124)	97XX 9730	639,346	633,754	(1,548) (5,592)		404,318	378,065	(26,253)	(29)
Legally Restricted Balances	9730 9740	506,661	517,977	(5,592) 11,316	(13)	404,310	370,000	(20,233)	(29)
Designated: Economic Uncertainty (6%)	9740	959,018	950,631	(8,387)	, ,	606,476	567,097	(39,379)	(30)
Designated: Economic Oricentality (6%) Designated: Contingency for State Deficits	9770	1,010,433	1,008,472	(0,367) (1,961)		761,441	694,589	(66,852)	(30)
Designated: Contingency for State Deficits Designated: Other (Capital Projects/Others)	9780	255,348	1,524,349	1,269,001	(16)	998,427	721,000	(277,427)	(31)
Undesignated Fund Balance	9780 9790	255,348	1,524,349	1,269,001	(17)	998,427	721,000	(211,421)	(3∠)

Comparative: Unaudited Actuals to Estimated

Fiscal Year 2009-2010

		Deferred N	Naintenance	Fund 140		Special	Reserve Fu	ınd 170	
Description	Object	Estimated	Unaudited			Estimated	Unaudited		
•	Codes	Actuals	Actuals	Variances	Notes	Actuals	Actuals	Variances	Notes
Revenues									
Revenue Limit	8010-8099	-	-	-		-	-	-	
Federal Revenue	8100-8299	-	-	=		-	-	-	
State Revenue	8300-8599	-	-	=		-	-	-	
Other Local Revenue	8600-8799	19,850	11,941	(7,909)	(33)	19,492	11,630	(7,862)	(39)
Total Revenue		19,850	11,941	(7,909)		19,492	11,630	(7,862)	
<u>Expenditures</u>									
Certificated Salaries	1000-1999	-	-	-		-	-	-	
Classified Salaries	2000-2999	56,814	56,814	-		-	-	-	
Employee Benefits	3000-3999	27,775	27,731	(44)	(34)	-	-	-	
Books & Supplies	4000-4999	20,352	14,404	(5,948)	(35)	-	-	-	
Services, Other Operating Exp.	5000-5999	-	_	-	, ,	-	-	-	
Capital Outlay	6000-6999	375,070	371,079	(3,991)	(36)	-	-	-	
Other Outgo/Debt Service (Including 7400-7499)	7100-7299			-	, ,	_	_	_	
Direct Support/Indirect Costs	7300-7399	-	_	_		_	_	_	ĺ
Total Expenditures		480,011	470,028	(9,983)		_	_	_	ĺ
Other Financing Sources/Uses			-,-	(-,)					ĺ
Transfers In	8910-8929	333,688	335,229	1,541	(37)	33,000	346,077	313,077	(40)
Transfers Out	7310-7629	-	-	-	(01)	93,946	93,946	-	(11)
Other Sources	8930-8979	-	_	_		-	-	_	ĺ
Other Uses	7630-7699	-	_	_		_	_	_	ĺ
Contributions	8980-8999	-	-	_		-	-	_	ĺ
Total Other Sources/Uses		333,688	335,229	1,541		440,023	313,077	313,077	
Net Increase (Decrease) in Fund Balance		(126,473)	(122,858)	3,615		(41,454)	263,761	305,215	
Fund Balance, Reserves		, , ,	•	·		•		,	
Beginning Fund Balance-Adopted Budget	9791	1,235,768	1,235,768	_		954,566	954,566	_	l
Audit Adjustments/Restatements	9793-9795	1,233,700	1,200,700	_		334,300	(118,661)	(118,661)	(41)
Adjustment for Unaudited Actuals	9791			_		_	(110,001)	(110,001)	(+1)
Adjusted Beginning Balance	3731	1,235,768	1,235,768	_		954,566	835,905	(118,661)	ĺ
Ending Fund Balance		1,109,295	1,112,910	3,615		913,112	1,099,666	186,554	ĺ
Components of Ending Fund Balance		1,103,233	1,112,510	0,010		310,112	1,033,000	100,004	
Reserved: Revolving Fund, Stores, Prepaid	97xx	_	_	ا ا		_	_		
Designated: Economic Uncertainty (6%)	9770		_					_	
Designated: Economic officertainty (6%) Designated: Contingency for State Deficits	9780		_	-			_		
Designated: Other (Capital projects/Other)	9780	1,109,295	- 1,112,910	(3.615)	(38)	913,112	1,099,666	186 554	(42)
• • • • • • • • • • • • • • • • • • • •		1,109,295	1,112,910	(3,615)	(30)	913,112	1,099,000	186,554	(42)
Undesignated Fund Balance	9790	-	-	7,230		-	-	-	

Comparative: Unaudited Actuals to Estimated

Fiscal Year 2009-2010

		Asset Ma	anagement l	Fund 210		County	Facilities F	und 350	
Description	Object	Estimated	Unaudited			Estimated	Unaudited		
·	Codes	Actuals	Actuals	Variances	Notes	Actuals	Actuals	Variances	Notes
Revenues									
Revenue Limit	8010-8099	-	-	-		-	-	-	
Federal Revenue	8100-8299	-	=	-		-	=	=	
State Revenue	8300-8599	-	-	-		5,316,538	5,316,738	200	(47)
Other Local Revenue	8600-8799	203,784	196,418	(7,366)	(43)	26,830	21,700	(5,130)	(48)
Total Revenue		203,784	196,418	(7,366)		5,343,368	5,338,438	(4,930)	
<u>Expenditures</u>									
Certificated Salaries	1000-1999	-	-	-		-	-	-	
Classified Salaries	2000-2999	-	-	-		-	-	-	
Employee Benefits	3000-3999	-	-	-		-	-	-	
Books & Supplies	4000-4999	55,075	38,249	(16,826)	(44)	30,255	79,841	49,586	(49)
Services, Other Operating Exp.	5000-5999	-	=	-		-	=	=	
Capital Outlay	6000-6999	-	-	-		1,478,927	1,463,999	(14,928)	(50)
Other Outgo/Debt Service (Including 7400-7499)	7100-7299	-	-	-		-	-	-	
Direct Support/Indirect Costs	7300-7399	-	-	-		-	-	-	
Total Expenditures		55,075	38,249	(16,826)		1,509,182	1,543,840	34,658	
Other Financing Sources/Uses									
Transfers In	8910-8929	-	222,258	222,258	(45)	-	-	-	
Transfers Out	7310-7629	(7,202)	(7,202)	-	, ,	-	-	-	
Other Sources	8930-8979	-	-	_		-	-	-	
Other Uses	7630-7699	-	-	-		-	-	-	
Contributions	8980-8999	-	-	_		-	-	-	
Total Other Sources/Uses		(7,202)	215,056	222,258		-	ı	-	
Net Increase (Decrease) in Fund Balance		141,507	373,225	231,718		3,834,186	3,794,598	(39,588)	
Fund Balance, Reserves									
Beginning Fund Balance-Adopted Budget	9791	943,675	943,675	-		271,611	271,611	-	
Audit Adjustments/Restatements	9793-9795	-	-	-		-	-	-	
Adjustment for Unaudited Actuals	9791	-	-	_		-	-	-	
Adjusted Beginning Balance		943,675	943,675	-		271,611	271,611	-	
Ending Fund Balance		1,085,182	1,316,900	231,718		4,105,797	4,066,209	(39,588)	
Components of Ending Fund Balance									
Designated: Cash with Fiscal Agent (QZAB)	97xx	-	-	-		-	-	-	
Designated: Economic Uncertainty (6%)	9770	-	-	-		-	-	-	
Designated: Contingency for State Deficits	9780	-	-	-		-	-	-	
Designated: Other (Capital projects/Other)	9780	1,085,182	1,316,900	231,718	(46)	4,105,797	4,066,209	(39,588)	(51)
Undesignated Fund Balance	9790	-	-	-		-	-	-	

Errata: It was omitted from the original report.

Comparative: Unaudited Actuals to Estimated Fiscal Year 2009-2010

Pederal Revenue Revenu			Capital C	utlay Fund	400 (CCOC)		Capital Ou	ıtlay Fund 4	100 (San Jose)	
Revenue Limit 8010-8098 Revenue Limit 8010-8098 Revenue Limit 8010-8098 Revenue Limit 8010-8099 Revenue Limit 8010-8099 Revenue Limit 8010-8099 Revenue 8100-8099 Revenue Revenue 8100-8099 Revenue Reve	Description	Object	Estimated	Unaudited			Estimated	Unaudited		
Revenue Limit	·	Codes	Actuals	Actuals	Variances	Notes	Actuals	Actuals	Variances	Notes
Federal Revenue	Revenues									
State Revenue S00-8799 S00-	Revenue Limit	8010-8099	-	-	-		-	-	-	
Designated: Carelling Service	Federal Revenue	8100-8299	-	-	-		-	-	-	
Total Revenue Paper Pape	State Revenue	8300-8599	-	-	-		-	-	-	
Carafficated Salaries	Other Local Revenue	8600-8799	92,502	102,219	9,717	(52)	5,000	4,466	(534)	(59)
Certificated Salaries	Total Revenue		92,502	102,219	9,717		5,000	4,466	(534)	
Certificated Salaries	<u>Expenditures</u>									
Employee Benefits		1000-1999	-	-	-		-	-	-	
Books & Supplies	Classified Salaries	2000-2999	-	-	-		-	-	-	
Services, Other Operating Exp. 5000-5999 1,544,314 1,647,388 133,074 (55) 1,364,730 1,262,408 (102,322) (60)	Employee Benefits	3000-3999	-	-	-		-	-	-	
Services, Other Operating Exp. 5000-5999 - 1,644 1,649 1,649 (54) - - -	Books & Supplies	4000-4999	-	8,787	8,787	(53)	-	-	-	
Other Outgo/Debt Service (Including 7400-7499) Direct Support/Indirect Costs Total Expenditures Other Financing Sources/Uses Transfers In Transfers Out Other Sources Other Sources Other Sources Transfers Out Other Sources B890-8979 Total Other Sources/Uses Total Other Sources/Uses Total Other Sources/Uses Beginning Fund Balance Beginning Fund Balance Adjustent for Incudited Actuals Adjustent Incudited Actuals Adjustent Incudited Actuals Components of Ending Fund Balance Reserved: Cash with Fiscal Agent (OZAB) Designated: Contingency for State Deficits Designated: Contingency for State Deficits Designated: Contingency for State Deficits Total Contributions Total Other Cources 19,500 19,500 19,500 19,500 19,500 19,500 19,500 19,500 19,500 19,500 19,500 19,500 19,500 11,563,814 1,707,324 143,510 1,1364,730 1,262,408 (102,322) 1,364,730 1,364,730 1,364,730 1,364,730 1,364,730 1,364,730 1,364,730 1,364,730 1,364,730 1,364,730 1,364,730 1,364,730 1,364,730 1,364,730 1,364,73 1,364,73 1,364,73 1,364,73 1,364,73 1,364,73 1,364,73 1,364,73	· ·	5000-5999	-	1,649	1,649		-	-	-	
Other Outgo/Debt Service (Including 7400-7499) Direct Support/Indirect Costs Total Expenditures Other Financing Sources/Uses Transfers In Transfers Out Other Sources Other Sources Other Sources Transfers Out Other Sources B890-8979 Total Other Sources/Uses Total Other Sources/Uses Total Other Sources/Uses Beginning Fund Balance Beginning Fund Balance Adjustent for Incudited Actuals Adjustent Incudited Actuals Adjustent Incudited Actuals Components of Ending Fund Balance Reserved: Cash with Fiscal Agent (OZAB) Designated: Contingency for State Deficits Designated: Contingency for State Deficits Designated: Contingency for State Deficits Total Contributions Total Other Cources 19,500 19,500 19,500 19,500 19,500 19,500 19,500 19,500 19,500 19,500 19,500 19,500 19,500 11,563,814 1,707,324 143,510 1,1364,730 1,262,408 (102,322) 1,364,730 1,364,730 1,364,730 1,364,730 1,364,730 1,364,730 1,364,730 1,364,730 1,364,730 1,364,730 1,364,730 1,364,730 1,364,730 1,364,730 1,364,73 1,364,73 1,364,73 1,364,73 1,364,73 1,364,73 1,364,73 1,364,73	, , ,	6000-6999	1.544.314	1.677.388	133.074	` '	1.364.730	1.262.408	(102.322)	(60)
Direct Support/Indirect Costs Total Expenditures Total Expenditure	· · · · · · · · · · · · · · · · · · ·				_	()	-	, - , <u>-</u>	-	()
Total Expenditures				-	_		_	-	_	
Other Financing Sources/Uses 8910-8929 - 348,727 348,727 (56)		7000 7000	1,563,814	1.707.324	143.510		1,364,730	1,262,408	(102,322)	
Transfers N			1,000,011	1,1 01,021	1 10,010		1,001,100	1,202,100	(:,)	
Transfers Out	-	8910-8929	_	348.727	348.727	(56)	_	-	_	
Other Sources			_			(00)	_	-	_	
Contributions			_	_	_		_	-	_	
Contributions Total Other Sources/Uses Secure 2 Contributions Contributions Total Other Sources/Uses Contributions Contributio			_	_	_		_	-	_	
Total Other Sources/Uses			_	_	_		-	-	_	
Fund Balance, Reserves 9791		0000 0000	-	348,727	348,727		-	-	-	
Fund Balance, Reserves 9791	Net Increase (Decrease) in Fund Balance		(1,471,312)	(1,256,378)	214,934		(1,359,730)	(1,257,942)	101,788	
Beginning Fund Balance - Adopted Budget 9791 - - - 1,598,869 1,598,869 -			, , ,	, , ,	,		, , ,	, , ,	•	
Audit Adjustments/Restatements Adjustment for Unaudited Actuals Adjusted Beginning Balance Ending Fund Balance Components of Ending Fund Balance Reserved: Cash with Fiscal Agent (QZAB) Designated: Economic Uncertainty (6%) Designated: Contingency for State Deficits Designated: Other (Capital projects/Other) 9793-9795		0701					1 509 960	1 509 960		ĺ
Adjusted Beginning Balance Ending Fund Balance Components of Ending Fund Balance Reserved: Cash with Fiscal Agent (QZAB) Designated: Contingency for State Deficits Designated: Other (Capital projects/Other) 9791				_	_		1,596,609	1,590,609	_	
Adjusted Beginning Balance Ending Fund Balance Components of Ending Fund Balance Reserved: Cash with Fiscal Agent (QZAB) Designated: Economic Uncertainty (6%) Designated: Contingency for State Deficits Designated: Other (Capital projects/Other) Provided Tending Fund Balance (1,471,312) (1,256,378) 214,934 239,139 340,927 101,788 (57) (57) (57) (57) (57) (57) (57) (57) (57) (57) (57) (57) (57) (57) (57) (57) (57) (57) (58) (57) (58) (57) (58) (5	,		_	_	_		_		_	ĺ
Ending Fund Balance Components of Ending Fund Balance Reserved: Cash with Fiscal Agent (QZAB) Designated: Economic Uncertainty (6%) Designated: Contingency for State Deficits Designated: Other (Capital projects/Other) 9780 (1,471,312) (1,256,378) 214,934 239,139 340,927 101,788 (57)	•	9791	_	_			1 508 860	1 508 860	<u> </u>	
Components of Ending Fund Balance 97xx \$756,426 790,761 34,335 (57) - - - - Designated: Economic Uncertainty (6%) 9770 -			_	(1 256 378)	21/ 03/		, ,		101 788	
Reserved: Cash with Fiscal Agent (QZAB) 97xx \$756,426 790,761 34,335 (57) - - - - Designated: Economic Uncertainty (6%) 9770 -			(1,471,312)	(1,230,370)	214,954		259,159	340,921	101,700	
Designated: Economic Uncertainty (6%) 9770 - <td></td> <td>9777</td> <td>\$756.426</td> <td>790 761</td> <td>3/1 335</td> <td>(57)</td> <td>_ </td> <td>_ </td> <td>_</td> <td>1</td>		9777	\$756.426	790 761	3/1 335	(57)	_	_	_	1
Designated: Contingency for State Deficits 9780 - <td< td=""><td><u> </u></td><td></td><td>ψι 30,420</td><td>130,101</td><td>J4,JJ5</td><td>(31)</td><td>- </td><td>·</td><td>-</td><td>1</td></td<>	<u> </u>		ψι 30,420	130,101	J 4 ,JJ5	(31)	-	·	-	1
Designated: Other (Capital projects/Other) 9780 6,297,179 \$6,672,778 375,599 (58) 239,139 340,927 101,788 (61)	J , , ,		-	-	-		-	-	-	1
			6 207 170	\$6 672 779	375 500	(58)	230 120	340 927	101 700	(61)
Undesignated Fund Ralance 9790 (8.524.917) (8.740.918) /105.001\	Undesignated Fund Balance	9780 9790	(8,524,917)	(8,719,918)	(195,001)	(56)	238,138	340,827	101,700	(01)

Comparative: Unaudited Actuals to Estimated

Fiscal Year 2009-2010

		Conital O	Mov Eund 4	00 (0					
Book to the			ıtlay Fund 4	UU (Campbell)					
Description	Object	Estimated	Unaudited	Mantanaa	Ners	Estimated Actuals	Unaudited Actuals	Mantanasa	Ners
Revenues	Codes	Actuals	Actuals	Variances	Notes	Actuals	Actuals	Variances	Notes
	0040 0000								
Revenue Limit	8010-8099	-	-	-		-	-	-	
Federal Revenue	8100-8299	-	-	-		-	-	-	
State Revenue	8300-8599	-	-	-	(00)	-	-	=	
Other Local Revenue	8600-8799	1,300	1,667	367	(62)				
Total Revenue		1,300	1,667	367		-	-	-	
<u>Expenditures</u>									
Certificated Salaries	1000-1999	-	-	-		-	-	-	
Classified Salaries	2000-2999	-	-	-		-	-	-	
Employee Benefits	3000-3999	-	-	-		-	-	-	
Books & Supplies	4000-4999	-	2,798	2,798	(63)				
Services, Other Operating Exp.	5000-5999	-	-	-					
Capital Outlay	6000-6999	3,114	1,909	(1,205)	(64)				
Other Outgo/Debt Service (Including 7400-7499)	7100-7299	-	-	-					
Direct Support/Indirect Costs	7300-7399	-	-	-		-	-	1	
Total Expenditures		3,114	4,707	1,593		-	-	•	
Other Financing Sources/Uses]
Transfers In	8910-8929	-	-	-					
Transfers Out	7310-7629	-	-	-					
Other Sources	8930-8979	-	-	-					
Other Uses	7630-7699	-	-	-					
Contributions	8980-8999	-	-	-					
Total Other Sources/Uses		-	-	-		-	-	-	
Net Increase (Decrease) in Fund Balance		(1,814)	(3,040)	(1,226)		-	-	-	
Fund Balance, Reserves									1
Beginning Fund Balance - Adopted Budget	9791	155,719	155,719						
Audit Adjustments/Restatements	9793-9795	155,719	(152,679)	(152,679)	(65)			-	
Adjustment for Unaudited Actuals	9793-9795	-	(132,679)	(132,079)	(65)	-	-	-	
Adjustrier for orlaudited Actuals Adjusted Beginning Balance	9791	155,719	3,040	(152,679)			-	-	
Ending Fund Balance		153,719	3,040	(153,905)					
Components of Ending Fund Balance		133,805	- 0	(100,805)		-	-	-	1
Reserved: Cash with Fiscal Agent (QZAB)	97xx								
Designated: Economic Uncertainty (6%)	97xx 9770	-]	-	-		-	-	-	
		-]	-	-		-	-	-	
Designated: Contingency for State Deficits	9780	452.005	-	(452,005)	(66)	-	-	-	
Designated: Other (Capital projects/Other)	9780	153,905	0	(153,905)	(66)				
Undesignated Fund Balance	9790	-	-	•		-	-	•	

Comparative: Unaudited Actuals to Estimated Fiscal Year 2009-2010

Footnotes - Detail of Adjustments

No.	Explanation	Detail	Total
	General Fund 010		
(1)	Federal Revenue		
	Adjust the prior yr SFSF Fund from SCCOE to actuals	(333)	(333)
(2)	State Revenue		
	Inclusion of 2009-10 Excess Property Taxes - timing change	1,187,604	
	Object Code Reclassification of ROCP Fund	(280,839)	906,765
(3)	Other Local Revenue		
	Object Code Reclassification of ROCP Fund	280,839	
	Prior year Lottery pass-through	(18,634)	
	Lower BTS pass-through funds due to the State deficit	(13,026)	
	Lower Interest Income from estimated	(5,310)	
	Prior year ROCP recomputation	(1,401)	
	Prior year Handicapped ROCP recomputation	2,160	
	Lower than projected Capitol H.S. cost reimbursements	(16,753)	
	CCOC evening class fees higher than expected.	16,208	
	Lower than projected misc. local revenues	(19,995)	
	Lower than projected use of facilities fees	(2,250)	
	Food Svc sales were partially credited as inter-fund transfers	(4,640)	
	Other misc. differences less than \$10,000	(582)	
			216,616
(4)	Certificated Salaries		
	CCOC teacher salary budget saving	(20,623)	
	CCOC evening class substitute teacher savings	(8,131)	
	CCOC administrator budget understated	3,007	
	Other misc. differences less than \$10,000	(6,346)	(32,093)
(5)	<u>Classified Salaries</u>		
	Classified admin. salary budget savings	(25,522)	
	Office personnel budget savings	(41,509)	
	Maintenance & Operations hourly budget savings	(15,750)	
	Other misc. differences less than \$10,000	1,577	(81,204)

No. Explanation	Detail	Total
(6) Employee Benefits		
Budget savings in health and welfare benefits	(48,179)	
Statutory benefits budget savings	(39,512)	(87,691)
(7) Books & Supplies		
CCOC Supplies budget savings	(21,690)	
Computer replacement budget savings- defer to 2010-	11 (23,339)	
Personnel budget savings	(25,869)	
Maint. & Operation budget savings	(62,186)	
General Administration budget savings	(12,486)	
Curriculum & Instruction budget savings	(7,000)	
Business Department budget saving	(13,157)	
Information Technology department budget savings	(13,532)	
CCOC evening program budget savings	(19,091)	
CCOC Revolving Fund budget carryover	(68,910)	
Other misc. differences less than \$10,000	2,692	(264,568)
(8) Services, Other Operating Exp.		
CCOC catering services savings	(8,360)	
Lower than projected apprentice contracts	(26,939)	
CCOC budget savings	(25,301)	
Capitol High School budget savings	(13,144)	
Information Technology Department budget savings	(35,601)	
General Administration budget savings	(71,248)	
Lower than projected natural gas costs	(34,216)	
Lower than projected electricity costs	(17,336)	
Lower than projected water consumption	(16,014)	
Lower than projected waste disposal	(22,821)	
Superintendent office budget savings	(6,485)	
Maint. & Operation budget savings	(51,508)	
Budget savings on legal fees	(27,660)	
Personnel Department budget savings	(8,613)	
Other misc. differences less than \$10,000	(45,672)	(410,918)

Comparative: Unaudited Actuals to Estimated

Fiscal Year 2009-2010

		Footnotes	s - Detail o	of Adjustments		
No.	Explanation	Detail	Total	No. Explanation	Detail	Total
(9) Capita				(17) <u>Designated: Other (Capital Projects/Others)</u>		
	rity camera reclassified to non-capitalized equipment	(19,802)		Added Professional development grant reserve	50,165	
	C budget savings	(39,214)		Lottery Reserve for equipment needs	214,965	
	torage shed budget deferred till 2010-2011.	(7,110)	(00.470)	2009-10 Excess Property Taxes reserve	1,187,604	
Otner	Misc. differences less than \$10,000	(3,050)	(69,176)	Students competition funds moved to legally restricted Other misc. differences less than \$10,000	. (185,845) 2,112	1,269,001
(10) Direct	Support/Indirect Costs				· · · · · · · · · · · · · · · · · · ·	
Recla	ssified the indirect costs	(22,154)	(22,154)	Adult Education Fu	<u>nd 110</u>	
				(18) State Revenue		
(11) <u>Trans</u>	fers Out			Actual reimbursement for SCC Works	(2,253)	(2,253)
Trr to	F-170, SCCOE cash reconciliation reserve	(257,936)		(19) Other Local Revenue		
Trf to	F-400, estimated cost-CCOC gas line replacement	(300,000)		Prior year Adult Education budget correction	29,493	
Trf to	F-400, to cover required QZAB trustee fees (10yrs)	(15,000)		Community Interest Pgm revenues higher than project	ed 14,169	
Trf to	F-400, to offset negative cash @COE for QZAB	(33,727)		Lower Interest Income	(5,898)	
Trf to	F-400, partial match of Prop 1D, Cycle 3 grant	(222,258)		Other Misc Local revenues budget adjustment	65,564	103,328
Trf to	F 110, Campbell Lottery passthrough	(114,946)				
Trf to	F-140, Adjusted Deferred Maintenance transfer	115,845	(828,022)	(20) <u>Certificated Salaries</u>		
				Teacher budget not reduced by the cancelled classes	(214,643)	
(12) Reser	ved: Revolving Fund, Stores, Prepaid			More hourly administrators for SCC Works program	10,642	
Lower	r the paper inventory	(1,548)	(1,548)	Savings from CalWORKS hourly administrators	(15,239)	
(13) <u>Gener</u>	ral Reserve-Cash Flow (E.C. 42124)			Other misc. differences less than \$10,000	(9,337)	(228,577)
Decre	eased due to lower overall expenditures	(5,592)	(5,592)			
				(21) Classified Salaries		
	ly Restricted Balances			Budget savings on Instructional aides	(38,068)	
Increa	ased to actual categorical budget carryover	11,316	11,316	Budget savings on Office personnel	(36,417)	
				Budget savings on Classified administrators	(14,816)	
	nated: Economic Uncertainty (6%)			Other misc. differences less than \$10,000	(7,167)	(96,468)
Decre	eased due to lower overall expenditures	(8,387)	(8,387)	(00) Farely as Barafita		
(16) Docie	noted. Contingency for State Deficite			(22) Employee Benefits Pudget as vings in health and walfare henefits	(24.070)	
· /	nated: Contingency for State Deficits eased due to lower overall expenditures	(1 061)	(1,961)	Budget savings in health and welfare benefits Statutory benefits budget savings	(31,272)	(195,534)
Decre	ased due to lower overall expericitures	(1,961)	(1,961)	Statutory benefits budget savings	(164,262)	(195,534)

Comparative: Unaudited Actuals to Estimated Fiscal Year 2009-2010

		Footnote	s - Detail c	l of Adjustments	
No.	Explanation	Detail	Total	No. Explanation Detail T	otal
(23)	Books & Supplies Budget savings on MAEP supplies budget	(35,117)		(31) Designated: Contingency for State Deficits Decreased due to an increase in the designated amount (66,852)	(66,852)
	Computer replacement budget savings- defer to 2010-11 Information Technology department budget savings Maintenance & Operation department budget savings General Administration budget savings Other misc. differences less than \$10,000	(8,633) (6,344) (15,840) (4,869) (7,789)	(78,592)	'I I	
(24)	Services, Other Operating Exp. Budget savings on MAEP supplies budget GED Testing budget savings Information Technology department budget savings Maintenance & Operation department budget savings	(28,528) (30,237) (18,595) (12,266)		Added reserve, workforce for ESL/ABE classroom Added reserve, professional development needs Added reserve, site safety improvements-SJ Sites Added reserve, new program development Added reserve, online classes for high schools & GED 100,000 250,000 600 100,000 10	(277,427)
	General Administration budget savings Personnel department budget savings Budget savings on the class schedules Other misc. differences less than \$10,000	(15,145) (4,337) (25,121) (213)	(134,442)	(33) Other Local Revenue Lower than projected interest income (7,909)	(7,909)
(25)	<u>Direct Support/Indirect Costs</u> Reclassified the indirect costs	22,154	22,154	(34) Employee Benefits Statutory benefits budget savings (44)	(44)
(26)	<u>Transfers In</u> Lottery transfer adjustment	(2,440)	(2,440)	(35) Books & Supplies Other misc. differences less than \$10,000 (5,948)	(5,948)
(27)	<u>Transfers Out</u> Reserve the LEA program carryover in the Fund 170	(55,141)	(55,141)) (36) <u>Capital Outlay</u> Other misc. differences less than \$10,000 (3,991)	(3,991)
(28)	<u>Audit Adjustments/Restatements</u> Due to Campbell Union High School District-Unaudited	(1,164,863)	(1,164,863)	(37) <u>Transfers In</u> Corrected the authorized fund transfer 1,541	1,541
(29)	General Reserve-Cash Flow (E.C. 42124) Decreased due to overall lower expenditures	(26,253)	(26,253)	(38) Designated: Other (Capital projects/Other) Increased due to increased in the fund balance (3,615)	(3,615)
(30)	Designated: Economic Uncertainty (6%) Decreased due to overall lower expenditures	(39,379)	(39,379)		

Comparative: Unaudited Actuals to Estimated

Fiscal Year 2009-2010

		Footnotes	- Detail o	f Adjustments	
No.	Explanation	Detail	Total		
	Special Reserve Fund	<u>170</u>		(49) Books & Supplies	
				Increased non-capitalized equipment purchases 49,586 49,	,586
. ,	ner Local Revenue				
Low	ver Interest Income	(7,862)	(7,862)	(50) <u>Capital Outlay</u>	\
(40) <u>Tra</u>	nsfers In			Less than projected equipment purchase for Prop 1D (14,928) (14,928)	,928)
Trf	from F-010, SCCOE cash reconciliation reserve	257,936		(51) <u>Designated: Other (Capital projects/Other)</u>	
Trf	from F-110, LEA program budget carryover	55,141	313,077	Decreased due to increased expenditures (39,589)	,589)
(41) Aug	dit Adjustments/Restatements			Capital Outlay Fund 400	
	e to Campbell Union High School District-Unaudited	(118,661)	(118,661)	(52) Other Local Revenue	
				Higher than projected interest 9,717 9,	,717
	signated: Other (Capital projects/Other) reased due to increased transfers in	106 554	186,554	(52) Books & Cumilion	
IIICI	leased due to increased transfers in	186,554	100,334	(53) <u>Books & Supplies</u> Increased non-capitalized equipment purchases 8,787 8,	,787
	Asset Management Fund	1 210		increased non-capitalized equipment purchases	101
	nooct management rune	<u> </u>		(54) <u>Services, Other Operating Exp.</u>	
(43) Oth	ner Local Revenue				,649
	ver Interest Income	(7,366)	(7,366)		
				(55) <u>Capital Outlay</u>	
	oks & Supplies s than projected equipment purchase for Prop 1D	(16,826)	(16,826)	Additional work-in-progress Prop. 1D projects 133,074 133,	074
Les	s than projected equipment purchase for Prop 1D	(10,620)	(10,020)	(56) Transfers In	
(45) <u>Trai</u>	nsfers In			Trf from F-010, Funds for QZAB trustee fees for	
The	e match requirement for Prop 1D equipment grant - 9516	222,258	222,258	for the remainder of the term 15,000	
				Trf from F-010, Cover the negative cash @ the COE 33,727	
	signated: Other (Capital projects/Other)	204 742	004.740	Trf from F-010, Cost of CCOC gas line replacement 300,000 348,	727
Incr	reased due to authorized transfer & lower expenditures	231,718	231,718		
	County Facilities Fund	<u>350</u>		(57) Reserved: Cash with Fiscal Agent (QZAB)	
	te Revenue			Adjust the reserve held for QZAB repayment 34,335 34,	,335
Adjı	ust the State facilities apportionment amount to actuals	200	200		
(10) 6				(58) Designated: Other (Capital projects/Other)	
	ner Local Revenue ver Interest Income	(5130)	(5130)	Increased due to increased transfer-in. 375,599 375,	599
LOW	ver interest income	(3130)	(3130)		

Comparative: Unaudited Actuals to Estimated

Fiscal Year 2009-2010

		Footnotes	s - Detail o
No.	Explanation	Detail	Total
(50	01. 1. 10		
(59)	Other Local Revenue Lower Interest Income	(534)	(534)
	Lower interest income	(554)	(334)
(60)	Capital Outlay		
	Less than projected to complete MC Village project	(102,322)	(102,322)
(61	Designated: Other (Capital projects/Other)		
	Increased due to overall lower expenditures	101,788	101,788
(62	Other Local Revenue		
(02)	Increase interest income	367	367
(63)	Books & Supplies		
(00)	A replacement computer to a non-capitalized equipment	1,205	
	Purchases of hard drives for admin computers	1,594	2,799
(64	Capital Outlay		
	A replacement computer to a non-capitalized equipment	(1,205)	(1,205)
(65	Audit Adjustments/Restatements		
(00)	Due to Campbell Union High School District-Unaudited	(152,679)	(152,679)
(66	Designated: Other (Capital projects/Other)		
(00)	Decreased due to the fund balance restatement	(153,905)	(153,905)
Note	Internal budget transfers are transfers between object coo	des	
	that do not impact fund balance.		