

**WILLOWS UNIFIED SCHOOL DISTRICT**  
**Office of the Superintendent**

**Date: 08/20/10**

**Request For Placement on Board Agenda:**

**AGENDA TOPIC: Unaudited Actuals Financial Report for Fiscal Year 09/10**

**PRESENTER: Betty Skala, Director of Business Services**

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**Background Information:**

The unaudited actuals financial statements are the fiscal year-end financial reports prepared and submitted to the California Department of Education. Please note the financial statements presented represent the financial position of the district before any audit adjustments. Education Code 42130 and 42131 require that financial reports and certifications be submitted in a format or on forms prescribed by the Superintendent of Public Instruction (SPI). Notice that the format of the 2009/10 unaudited actuals, with certification page are prepared using standardized account code structure (SACS) software that complies with the education code. Management is submitting the 2009/10 unaudited actuals for approval.

For fiscal year 2009/10, Willows Unified School District is reporting a net gain of \$268,504.49 (Line E, Column A, SACS form 01) in general fund unrestricted programs. For general fund restricted programs the district experienced a net loss of \$479,994.80 (line E, Column B, SACS form 01). Willows Unified School District's starting fund balance was \$1,325,844.96 (Line F1a, Column C, SACS form 01) with an ending fund balance for both unrestricted and restricted programs of \$1,114,354.65 (line F2, Column C, SACS form 01). The unrestricted ending fund balance is \$514,671.30 (Line F2, Column A, SACS form 01) and the restricted ending fund balance is \$599,683.35 (Line F2, Column B, SACS form 01).

The unrestricted ending fund balance contains the following components (Line F2 a-d, Column A, SACS form 01):

Revolving Cash	\$ 3,275.00
Clearing Account	\$ 5,000.00
Prepaid Expenditures	\$ 225.00
Other Designations (Opportunity, PEER, MAA, Vacation Liability, Other)	\$ 394,741.82
Undesignated/ Designated Economic Uncertainties	<u>\$ 111,429.48</u>

Total Unrestricted Ending Fund Balance      **\$ 514,671.30**

A detailed report of the 2009-10 unaudited actuals and 2010/11 budget are attached for your consideration and will be further presented at the board meeting.

If there are specific questions regarding the financials, please feel free to contact me and I can provide greater detail in advance of the meeting.

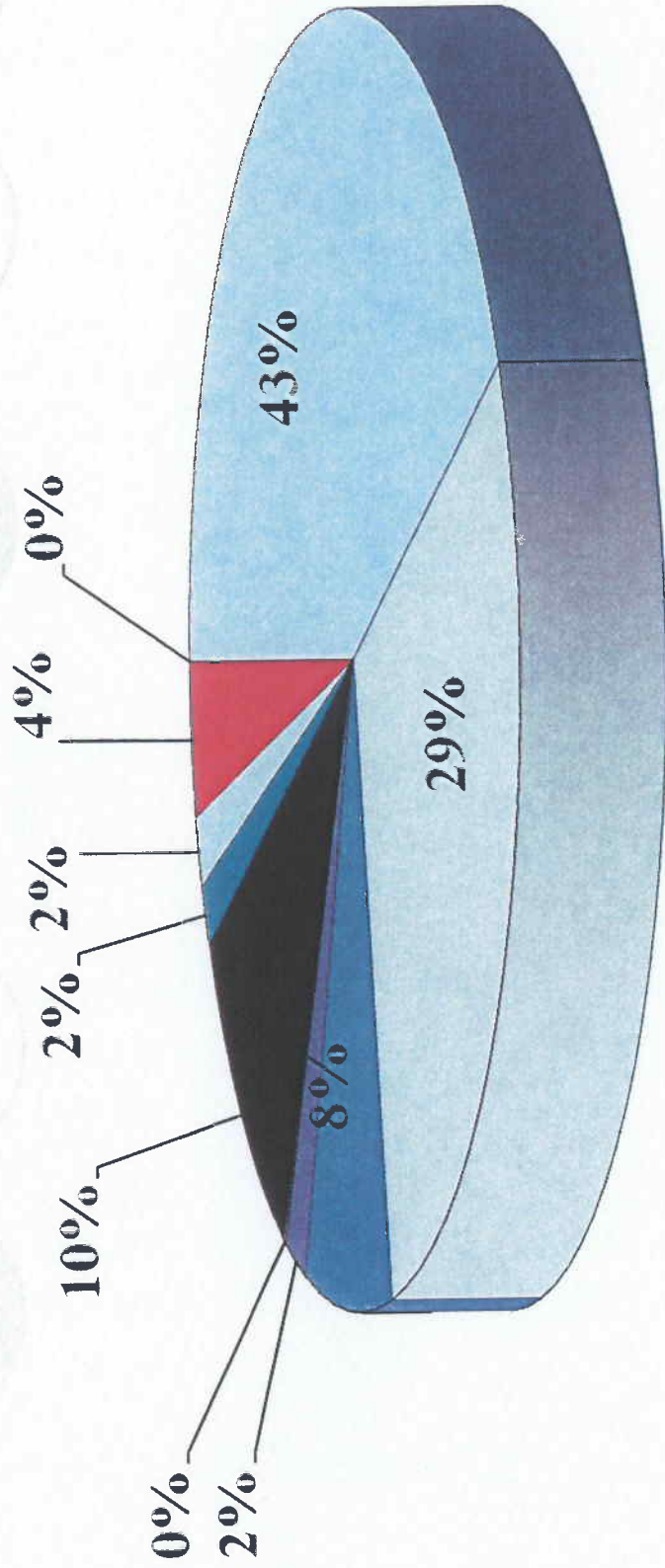
**Recommendations:**

The administration would request the board approve and sign the SACS certification page for the unaudited actual financial statements for fiscal year 2009/10.



**Unaudited Actuals  
For Fiscal Year Ending  
2009-10**

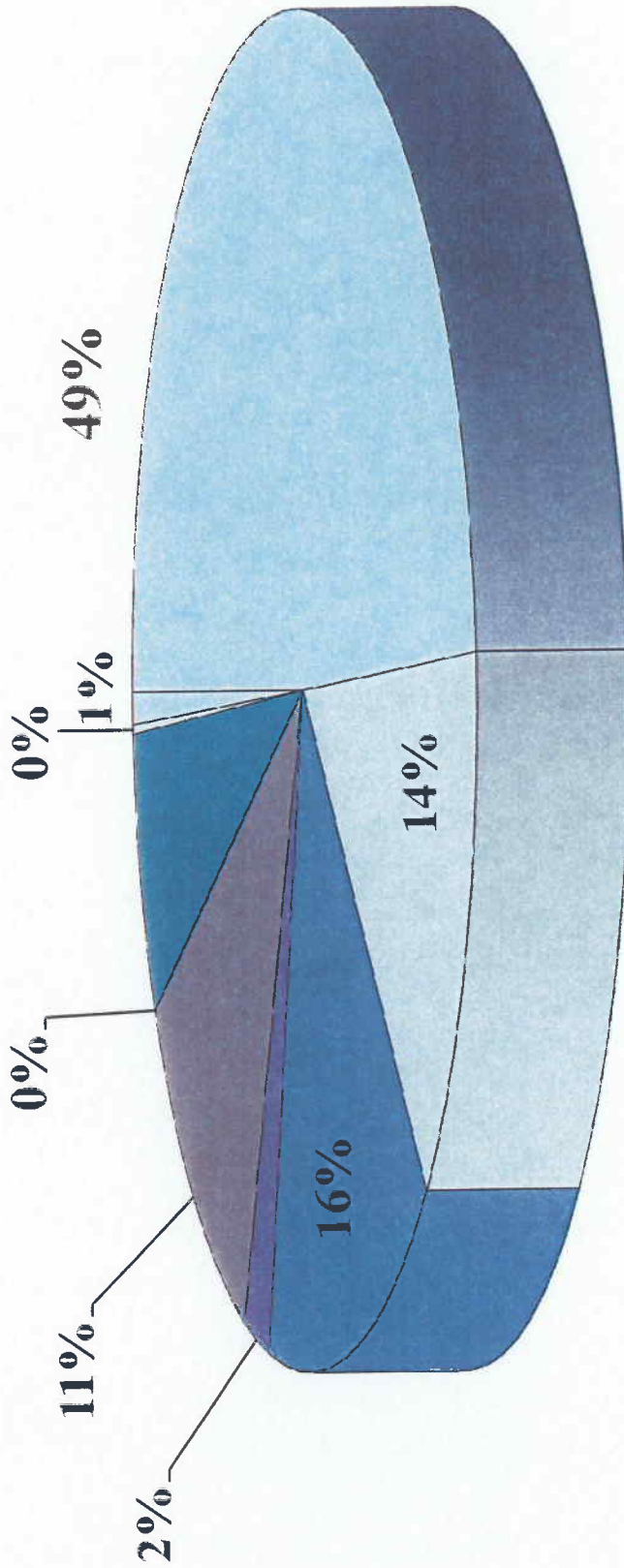
# REVENUE



Total Revenue= \$11,926,202

- |                    |                       |
|--------------------|-----------------------|
| Rev Limit          | Rev Limit- Prop Taxes |
| Federal Restricted | CSR                   |
| Lottery            | State Restricted      |
| State Unrestricted | MAA                   |
| Local Rev          | Transfer In           |

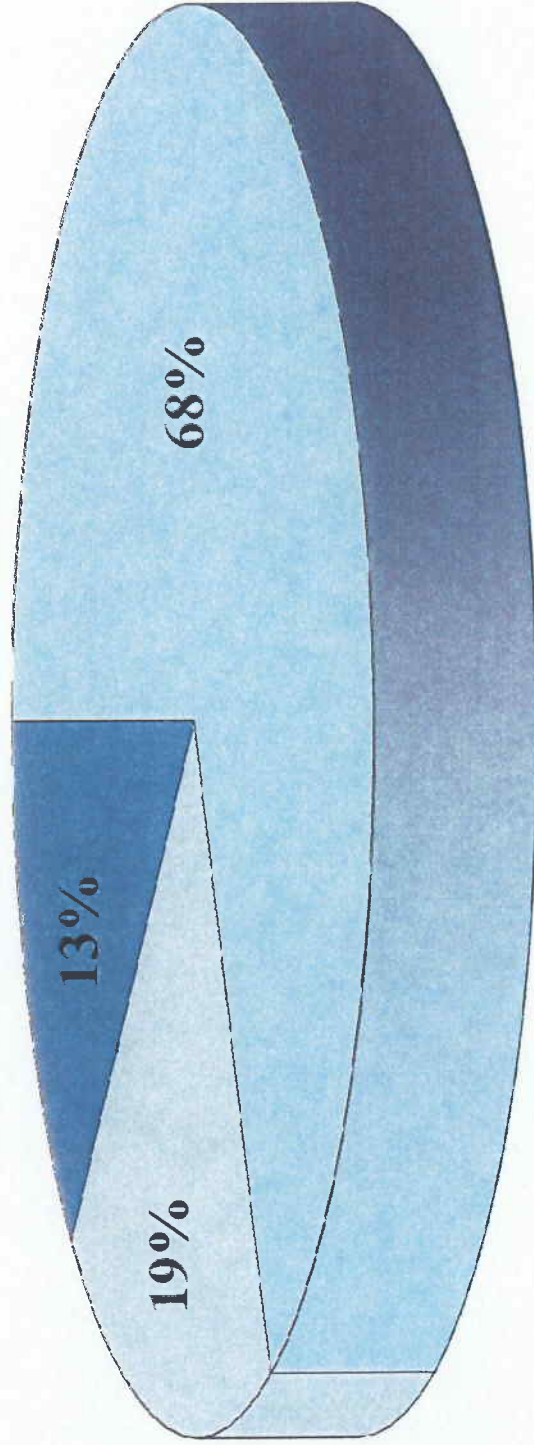
# EXPENSES



Total Expenses = \$12,317,180

- |                |              |             |
|----------------|--------------|-------------|
| □ Certificated | □ Classified | ■ Benefits  |
| ■ Materials    | ■ Services   | ■ Equipment |
| ■ Other Outgo  | □ Indirect   | □ Transfers |

# SALARY EXPENSE (excluding employee benefits)



**Total Salaries & Fringe = \$9,745,791 (79.7% of total expenses excluding transfers)**

□ Certified   □ Classified   ■ Management (Certificated & Classified)

**WILLOWS UNIFIED SCHOOL DISTRICT  
FISCAL YEAR: 2009-2010  
SUMMARY GENERAL FUND UNAUDITED ACTUALS**

REVENUES	UNRESTRICTED	RESTRICTED	TOTAL
ONE TIME (MAA, FEDERAL STIMULUS & ONE TIME PRIOR YR CARRYOVER)	\$ 10,008,706.45	\$ 1,440,063.42	\$ 11,448,769.87
TRANSFER IN	\$ 413,920.10	\$ 242,932.51	\$ 656,852.61
CONTRIBUTIONS	\$ 67.00	-	\$ 67.00
	\$ (695,477.64)	\$ 695,477.64	\$ -
<b>TOTAL REVENUES</b>	<b>\$ 9,727,215.91</b>	<b>\$ 2,378,473.57</b>	<b>\$ 12,105,689.48</b>
EXPENDITURES			
CERTIFICATED SALARY	\$ 5,474,872.95	\$ 606,622.57	\$ 6,081,495.52
CLASSIFIED SALARY	\$ 1,094,447.24	\$ 636,649.33	\$ 1,731,096.57
BENEFITS	\$ 1,543,563.87	\$ 389,634.81	\$ 1,933,198.68
SUPPLIES	\$ 143,380.17	\$ 151,607.72	\$ 294,987.89
OPERATIONS	\$ 1,219,474.39	\$ 152,931.70	\$ 1,372,406.09
CAPITAL OUTLAY	-	\$ 2,331.93	\$ 2,331.93
OTHER OUTGO	-	\$ 835,717.52	\$ 835,717.52
TRANSFER OUT	\$ 93,729.59	-	\$ 93,729.59
INDIRECT	\$ (110,756.79)	\$ 82,972.79	\$ (27,784.00)
<b>TOTAL EXPENDITURES</b>	<b>\$ 9,458,711.42</b>	<b>\$ 2,858,468.37</b>	<b>\$ 12,317,179.79</b>
<b>TOTAL REVENUES LESS EXPENDITURES</b>	<b>\$ 268,504.49</b>	<b>\$ (479,994.80)</b>	<b>\$ (211,490.31)</b>
<b>CY REVENUE LESS ONE TIME &amp; TRANSFER IN RESOURCES LESS EXPENDITURES</b>	<b>\$ (145,415.61)</b>	<b>\$ (722,927.31)</b>	<b>\$ (868,342.92)</b>

**BUDGET COMPARISON  
FISCAL YEAR 2009-2010  
GENERAL FUND -UNRESTRICTED (RS 0000-1999)**

Object Numbers	Original Budget	Interim			Unaudited Actuals	Variance Unaudited to 3rd Interim Projected Budget
		1st Interim Projected Budget	2nd Interim Projected Budget	3rd Interim Projected Budget		
<b>REVENUES</b>						
8010-8099 Revenue Limits	\$ 8,646,138.00	\$ 8,346,071.00	\$ 8,188,265.00	\$ 8,213,956.00	\$ 8,442,158.35	102.78%
8100-8299 Federal Revenue	\$ 88,596.00	\$ 73,516.00	\$ 109,516.00	\$ 257,782.25	\$ 256,819.02	99.63%
8300-8599 Other State Revenue	\$ 1,296,716.00	\$ 1,305,152.00	\$ 1,261,426.00	\$ 1,212,552.00	\$ 1,127,395.37	92.98%
8600-8799 Other Local Revenue	\$ 341,513.00	\$ 444,238.72	\$ 368,508.72	\$ 372,124.50	\$ 429,729.30	115.48%
8910-8929 Interfund Transfers	\$ 119,645.00	\$ 560,519.00	\$ 560,519.00	\$ 560,519.00	\$ 67.00	0.01%
8980-8999 Contributions	\$ (583,501.00)	\$ (4,176,379.43)	\$ (1,182,276.43)	\$ (1,046,988.91)	\$ (528,953.13)	50.52%
<b>TOTAL REVENUES</b>	\$ 9,909,107.00	\$ 9,553,117.29	\$ 9,305,958.29	\$ 9,569,944.84	\$ 9,727,215.91	101.64%

Object Numbers	Original Budget	Interim			Unaudited Actuals	Variance Unaudited to 3rd Interim Projected Budget
		1st Interim Projected Budget	2nd Interim Projected Budget	3rd Interim Projected Budget		
<b>EXPENDITURES</b>						
1000-1999 Certificated Salaries	\$ 5,579,924.00	\$ 5,570,690.00	\$ 5,515,404.00	\$ 5,417,936.00	\$ 5,474,872.95	101.05%
2000-2999 Classified Salaries	\$ 1,180,033.00	\$ 1,114,905.00	\$ 1,106,120.00	\$ 1,089,272.00	\$ 1,094,447.24	100.48%
3000-3999 Employee Benefits	\$ 1,587,341.00	\$ 1,567,880.00	\$ 1,570,319.00	\$ 1,554,911.00	\$ 1,543,563.87	99.27%
4000-4999 Books & Supplies	\$ 215,226.00	\$ 271,996.14	\$ 262,150.14	\$ 333,698.47	\$ 143,380.17	42.97%
5000-5999 Services & Other Operating	\$ 558,839.00	\$ 1,170,508.11	\$ 1,115,489.11	\$ 1,152,246.11	\$ 1,219,474.39	105.83%
6000-6999 Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
7100-7299						
7400-7499 Other Outgo	\$ 667,217.00	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Indirect	\$ (147,147.00)	\$ (153,035.00)	\$ (178,229.00)	\$ (171,460.00)	\$ (110,756.79)	64.60%
7600-7629 Transfer Outs	\$ 207,774.00	\$ 196,503.00	\$ 120,869.00	\$ 120,869.00	\$ 93,729.59	77.55%
<b>TOTAL EXPENDITURES</b>	\$ 9,849,207.00	\$ 9,739,447.25	\$ 9,512,122.25	\$ 9,497,472.58	\$ 9,458,711.42	99.59%
<b>NET INCOME</b>	\$ 59,900.00	\$ (186,329.96)	\$ (206,163.96)	\$ 72,472.26	\$ 268,504.49	



**BUDGET COMPARISON  
FISCAL YEAR 2009-2010  
GENERAL FUND - RESTRICTED (RS 2000-9999)**

Object Numbers	Original Budget	1st Interim			2nd Interim			3rd Interim			Unaudited Actuals	Variance Unaudited to 3rd Interim Projected Budget
		Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Unaudited Actuals		
<b>REVENUES</b>												
Revenue Limits	\$ 185,997.00	\$ 190,679.00	\$ 173,718.00	\$ 173,718.00	\$ 173,718.00	\$ 173,718.00	\$ 173,718.00	\$ 173,718.00	\$ 173,718.00	\$ 141,624.00	81.53%	
Federal Revenue	\$ 1,551,728.00	\$ 1,089,180.10	\$ 1,165,813.10	\$ 1,165,813.10	\$ 1,193,994.10	\$ 1,193,994.10	\$ 1,193,994.10	\$ 1,193,994.10	\$ 1,193,994.10	\$ 953,165.43	79.83%	
Other State Revenue	\$ 491,988.00	\$ 505,840.56	\$ 505,840.56	\$ 505,840.56	\$ 480,830.76	\$ 480,830.76	\$ 480,830.76	\$ 480,830.76	\$ 480,830.76	\$ 547,648.52	113.90%	
Other Local Revenue	\$ 3,400.00	\$ 3,400.00	\$ 2,400.00	\$ 2,400.00	\$ 38,538.16	\$ 38,538.16	\$ 38,538.16	\$ 38,538.16	\$ 38,538.16	\$ 27,594.58	71.60%	
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	\$ 3,200.00	\$ 3,200.00	\$ 3,200.00	\$ 3,200.00	\$ 3,200.00	\$ -	0.00%	
Contributions	\$ 583,501.00	\$ 1,176,379.43	\$ 1,182,276.43	\$ 1,182,276.43	\$ 1,046,988.91	\$ 1,046,988.91	\$ 1,046,988.91	\$ 1,046,988.91	\$ 1,046,988.91	\$ 708,441.04	67.66%	
<b>TOTAL REVENUES</b>	<b>\$ 2,816,614.00</b>	<b>\$ 2,965,479.09</b>	<b>\$ 3,030,048.09</b>	<b>\$ 3,030,048.09</b>	<b>\$ 2,937,269.93</b>	<b>\$ 2,937,269.93</b>	<b>\$ 2,937,269.93</b>	<b>\$ 2,937,269.93</b>	<b>\$ 2,937,269.93</b>	<b>\$ 2,378,473.57</b>	<b>80.98%</b>	

Object Numbers	Original Budget	1st Interim			2nd Interim			3rd Interim			Unaudited Actuals	Variance Unaudited to 3rd Interim Projected Budget
		Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Unaudited Actuals		
<b>EXPENDITURES</b>												
Certificated Salaries	\$ 800,475.00	\$ 943,439.00	\$ 942,150.00	\$ 942,150.00	\$ 926,461.00	\$ 926,461.00	\$ 926,461.00	\$ 926,461.00	\$ 926,461.00	\$ 606,622.57	65.48%	
Classified Salaries	\$ 609,351.00	\$ 673,854.00	\$ 672,926.00	\$ 672,926.00	\$ 694,553.00	\$ 694,553.00	\$ 694,553.00	\$ 694,553.00	\$ 694,553.00	\$ 636,649.33	91.66%	
Employee Benefits	\$ 367,550.00	\$ 446,909.00	\$ 446,313.00	\$ 446,313.00	\$ 451,119.00	\$ 451,119.00	\$ 451,119.00	\$ 451,119.00	\$ 451,119.00	\$ 389,634.81	86.37%	
Books & Supplies	\$ 405,610.00	\$ 709,908.87	\$ 689,560.87	\$ 689,560.87	\$ 657,637.03	\$ 657,637.03	\$ 657,637.03	\$ 657,637.03	\$ 657,637.03	\$ 151,607.72	23.05%	
Services & Other Operating	\$ 612,183.00	\$ 110,292.34	\$ 172,828.34	\$ 172,828.34	\$ 193,820.54	\$ 193,820.54	\$ 193,820.54	\$ 193,820.54	\$ 193,820.54	\$ 152,931.70	78.90%	
Capital Outlay	\$ -	\$ 2,331.93	\$ 2,331.93	\$ 2,331.93	\$ 2,331.93	\$ 2,331.93	\$ 2,331.93	\$ 2,331.93	\$ 2,331.93	\$ 2,331.93	100.00%	
7100-7299												
Other Outgo	\$ -	\$ 840,696.00	\$ 840,696.00	\$ 840,696.00	\$ 840,696.00	\$ 840,696.00	\$ 840,696.00	\$ 840,696.00	\$ 840,696.00	\$ 835,717.52	99.41%	
Indirect	\$ 111,445.00	\$ 117,333.00	\$ 142,527.00	\$ 142,527.00	\$ 135,758.00	\$ 135,758.00	\$ 135,758.00	\$ 135,758.00	\$ 135,758.00	\$ 82,972.79	61.12%	
Transfer Outs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,906,614.00</b>	<b>\$ 3,844,764.14</b>	<b>\$ 3,909,333.14</b>	<b>\$ 3,909,333.14</b>	<b>\$ 3,902,376.50</b>	<b>\$ 3,902,376.50</b>	<b>\$ 3,902,376.50</b>	<b>\$ 3,902,376.50</b>	<b>\$ 3,902,376.50</b>	<b>\$ 2,858,468.37</b>	<b>73.25%</b>	
<b>NET INCOME</b>	<b>\$ (90,000.00)</b>	<b>\$ (879,285.05)</b>	<b>\$ (879,285.05)</b>	<b>\$ (879,285.05)</b>	<b>\$ (965,106.57)</b>	<b>\$ (965,106.57)</b>	<b>\$ (965,106.57)</b>	<b>\$ (965,106.57)</b>	<b>\$ (965,106.57)</b>	<b>\$ (479,994.80)</b>		

## MAJOR FINANCIAL ACTIVITIES IN 2009-10

### FUNDED ADA

2009-10 funded ADA was 1,677.09 including county supplement (special day class) and a onetime ADA adjustment resulting in a onetime increase for 2009-10. We are experiencing declining enrollment. Our 2009-10 P2 ADA was at 1,615.78 and will be the basis for funding for 2010-11. At First Interim, we will be reassessing our ADA projections in light of the newly formed classroom based charter and will have to realign our multiyear accordingly because our 2010-11 year is based on prior year (2009-10).

The deficit that we have applied to the revenue limit for 2009-10 was 18.355% (equal to 82 cents on the dollar) and for 2010-11 we used 22.205% (equal to 78 cents on the dollar). The State's budget has not been adopted and we will realign once we have firmer figures for our 2010-11 revenue limit funding level.

### ONE TIME FUNDING

MAA (Medi-Cal Administrative Activities) received in 2009-10 for 2008-09 invoices quarter 1 and 3 only in the amount of \$211,300. The remaining two quarters have not been released by the state and we anticipate an additional \$225,249. MAA invoicing for 2009-10 is in process and we have submitted the first quarter. For 2010-11, MAA has not been budgeted except to cover overhead costs and will be updated to include the two remaining quarters not yet paid. Once we have invoiced 2009-10 survey results, we will incorporate into the Interim reporting process based on negotiated concessions for MAA.

The balance of Federal Stimulus Stabilization funding was received in 2009-10 and recognized as current year revenue in the amount of \$144,221 for a total of \$768,344 over the last two years. We have a minimal amount of ARRA stabilization funding that will be appropriated as carryover into 2010-11 and used to continue to support other educational purposes.

Title I Federal Stimulus funding was received in the amount of \$253,527 but not obligated in 2008-09, was budgeted and partially expended in 2009-10. The balance of \$121,844 has been budgeted into the 2010-11 budget to support positions.

This will be the last year for the Federal Stimulus funding for both Stabilization and Title I.

### OTHER REVENUES

Last year State revenues changed within our accounting system from being restricted to unrestricted due to SBX3 4 Tier III transfers. There were a few additional prior year restricted that became part of the transfer to unrestricted. Those programs were CAHSEE, Deferred Mt and IMFRP. Both CAHSEE and IMFRP were transferred to unrestricted and Deferred MT went from Fund 14 to a locally defined restricted program. Because they are programs we need to maintain, they have been further designated to ensure adequate resources for 2010-11 and beyond. 2009-10 was the first year of

Tier III having its apportionments accounted for directly in unrestricted. Throughout the year as those figures became known, we updated our budget accordingly along with updating multiyear. Our ROP program has been budgeted very conservatively for 2010-11 as directed by the Consortium. It will be realigned once the State's budget has been adopted. Overall State revenues for 2009-10 and 2010-11 are close to the same.

Interest income has decreased over the last few years due to decline in rates and as a result of the State's cash deferrals. Actual interest has come in higher than what is projected for 2010-11, however we need to be conservative because of the rates and cash deferrals will be even greater for this coming year. Other local revenues are projected conservatively due to the nature of being misc. and in regards to restricted actual other local revenue, includes some one time funding for 2009-10.

In particular for categoricals, the current budget 2010-11 we generally do not budget for prior year carryover until the unaudited actuals are completed and we then appropriate into the budget by First Interim. We did include in 2010-11 a portion of EIA and ARRA Title I prior year carryover and/or unappropriated grant amount and this will be adjusted with known information from unaudited actuals. 2009-10 unaudited actuals as compared to Interim Projected Budget tend to be less than anticipated. The difference will be appropriated into 2010-11 as current prior year revenue in the case of grants and as appropriations for entitlements.

## **EXPENDITURES**

Unrestricted funded certificated and classified salaries and employee benefits came in at 100% as compared to projected. Restricted certificated and classified salaries and employee benefits came in at 81%. With year end, some salaries that were going to be charged to ARRA Stabilization were moved to unrestricted to ensure the District could fully maximize MAA time study as federal funding is excluded from time study. Unrestricted was able to absorb because we had attrition and we did not backfill along with several unpaid leaves that netted saving to the district.

When budgeting for carryover from the prior year it is our practice to appropriate into supply and operational lines items to be considered as one time purchases. Therefore it is not uncommon for actual to be less than projected budget in particular with restricted funding. Instructional materials make up the majority of unspent dollars in books and supplies. This carryover that will be used to fund 2010-11 and future years instructional materials needs. Legal costs for 2009-10 were very high due one time incidents and resulted in exceeding what we anticipated at interim periods. As with this last few years and in to the 2010-11 budget, we continue to be on a spending freeze and provide for essential needs and services only.

## **CONTRIBUTIONS**

Due to further SBX3 4 transfer abilities, we were able to de-obligate prior year carryover (2008-09) from several additional programs as mentioned earlier. We were able to redirect \$382,108.01 from state categoricals and Fund 14 (Def. Mt) to general fund. We were able to offset some of our contribution to Special Education excess costs because we used one time ARRA to offset those costs vs. charging staff and missing our MAA claiming opportunities. We continue to support various restricted programs from unrestricted such as transportation, routine maintenance and continuation school.

## **TRANSFER IN/OUT FOR FUND ACTIVITIES**

In 2009-10, we transferred \$67 from Fund 25, Capital Facilities Fund (this fund accounts for fees levied on developers) to the general fund. We are allowed to transfer 3% based on receipts received during the fiscal year. As compared to Interim periods, we had budgeted one time source from Fund 17, however with the measures taken to balance our budget, we were able to return to Fund 17 to benefit our need for adequate reserve levels and cash flow needs.

Transfer outs (objects 7600-7629) for 2009-10 has decreased as compared to Interim reporting due to no longer using Fund 14 to account for the State's deferred mt match as it is now in general fund and less needed for Fund 13, Cafeteria program.

## **FUND BALANCE/RESERVES**

Unrestricted beginning fund balance started at \$246,166.81 and has an ending balance of \$887,671.30. This amount has subsequently been reserved for various components of fund balance such as revolving fund \$3,275, prepaids \$225, clearing account \$5,000 and designations as outlined in the SACS report \$394,742, leaving \$111,429 in Designated Economic Uncertainties. From a current year perspective comparing current revenues less one time sources (MAA, prior year transfers and transfer in from other funds such as fund 17) and less expenditures, we would have had an ending balance of (\$145,482.61), taking beginning balance into account, we would have been at \$100,684.20.

Restricted beginning fund balance started at \$1,079,678.15 and ending balance is \$599,683.35. Because of Federal Stimulus ARRA funding being primarily carryover and spent this fiscal year, it represents deficit spending. All of the funds categorized as restricted are legally restricted balances, object 9740 along with designation in object 9780.

## **ASSETS**

CASH: 2007-08 cash represented 75% (\$3,297,165) of our asset base with 15% in accounts receivables (\$648,699); 2008-09 cash represented 34% (\$1,103,327) of our asset base with 65% in accounts receivables (\$2,085,854). For 2009-10 cash represents 48% (\$1,342,959) of our asset base with 50% in accounts receivables (\$1,419,617). With deferrals, cash will continue to be a critical asset to monitor and maintain and districts with adequate reserve levels should be able to manage.

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 02, 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:

For School District:

Randy Jones  
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Title  
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Betty Skala  
Name  
Director of Business Services  
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bskala@willowsunified.org  
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)

Description	2009-10 Unaudited Actuals		2010-11 Budget		% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Unrestricted (D)	Restricted (E)	
<b>A. REVENUES</b>					
1) Revenue Limit Sources	8,442,158.35	141,624.00	8,583,782.35	133,025.00	8,244,694.00 -4.0%
2) Federal Revenue	256,819.02	953,165.43	1,209,984.45	856,427.00	924,928.00 -23.6%
3) Other State Revenue	1,127,395.37	547,648.52	1,675,043.89	504,341.00	1,704,950.00 1.8%
4) Other Local Revenue	429,729.30	27,594.58	457,323.88	2,400.00	306,209.00 -33.0%
5) TOTAL REVENUES	10,256,102.04	1,670,032.53	11,926,134.57	1,496,193.00	11,180,781.00 -6.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries	5,474,872.95	606,622.57	6,081,495.52	765,058.00	6,365,234.00 4.7%
2) Classified Salaries	1,094,447.24	636,649.33	1,731,096.57	395,985.00	1,413,346.00 -18.4%
3) Employee Benefits	1,543,563.87	389,634.81	1,933,198.68	353,498.00	1,881,232.00 -2.7%
4) Books and Supplies	143,380.17	151,607.72	294,987.89	199,603.00	423,510.00 43.6%
5) Services and Other Operating Expenditures	1,219,474.39	152,931.70	1,372,406.09	98,475.00	1,269,567.00 -7.5%
6) Capital Outlay	0.00	2,331.93	2,331.93	0.00	0.00 -100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	0.00	835,717.52	835,717.52	797,460.00	819,078.00 -2.0%
8) Other Outgo - Transfers of Indirect Costs	(110,756.79)	82,972.79	(27,784.00)	129,694.00	(28,972.00) 4.3%
9) TOTAL EXPENDITURES	9,364,981.83	2,858,468.37	12,223,450.20	2,739,773.00	12,142,995.00 -0.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>	891,120.21	(1,188,435.84)	(297,315.63)	(1,243,580.00)	(962,214.00) 223.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In	67.00	0.00	67.00	0.00	864,863.00 #####
b) Transfers Out	93,729.59	0.00	93,729.59	0.00	100,989.00 7.7%
2) Other Sources/Uses					
a) Sources	0.00	0.00	0.00	0.00	0.00 0.0%
b) Uses	0.00	0.00	0.00	0.00	0.00 0.0%
3) Contributions	(528,953.13)	708,441.04	179,487.91	1,173,964.00	0.00 -100.0%
4) TOTAL OTHER FINANCING SOURCES/USES	(622,615.72)	708,441.04	85,825.32	1,173,964.00	763,874.00 790.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>									
1) Beginning Fund Balance					(211,490.31)				
a) As of July 1 - Unaudited			268,504.49	(479,994.80)		(128,724.00)	(69,616.00)	(198,340.00)	-6.2%
b) Audit Adjustments			246,166.81	1,079,678.15	1,325,844.96	514,671.30	599,683.35	1,114,354.65	-16.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Other Restatements			246,166.81	1,079,678.15	1,325,844.96	514,671.30	599,683.35	1,114,354.65	-16.0%
e) Adjusted Beginning Balance (F1c + F1d)			246,166.81	1,079,678.15	1,325,844.96	514,671.30	599,683.35	1,114,354.65	-16.0%
2) Ending Balance, June 30 (E + F1e)			514,671.30	599,683.35	1,114,354.65	385,947.30	530,067.35	916,014.65	-17.8%
<b>F. FUND BALANCE, RESERVES</b>									
Components of Ending Fund Balance									
a) Reserve for Revolving Cash			3,275.00	0.00	3,275.00	0.00	0.00	0.00	-100.0%
Stores			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures			225.00	0.00	225.00	0.00	0.00	0.00	-100.0%
All Others			5,000.00	0.00	5,000.00	0.00	0.00	0.00	-100.0%
General Reserve			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Legally Restricted Balance			0.00	198,353.21	198,353.21	0.00	128,737.21	128,737.21	-35.1%
b) Designated Amounts									
Designated for Economic Uncertainties			111,429.48	0.00	111,429.48	77,205.48	0.00	77,205.48	-30.7%
Designated for the Unrealized Gains of Investments and Cash in County Treasury			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Designations			394,741.82	401,330.14	796,071.96	308,741.82	401,330.14	710,071.96	-10.8%
Cahsee (0055)			26,009.42		26,009.42				
IMFRP (0156)			174,023.92		174,023.92				
PEER (0271)			23,952.94		23,952.94				
OPPORTUNITY (0331)			10,941.33		10,941.33				
MAA (0801)			102,069.25		102,069.25				
VACATION LIABILITY ACCRUAL			57,744.96		57,744.96				
Medi-Cal Billing				5,462.19	5,462.19				
Restricted Lottery (6300)				178,882.09	178,882.09				
Routine Mt.				4,000.00	4,000.00				
Def Mt (9205)				209,102.01	209,102.01				
Local designations (9010/21000)				3,883.85	3,883.85				
Cahsee (0055)						26,009.42		26,009.42	
IMFRP (0156)						88,023.92		88,023.92	

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals			2010-11 Budget			% Diff Column C & F	
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)		
PEER (0271)	0000	9780				23,952.94			23,952.94	
Opportunity (0331)	0000	9780				10,941.33			10,941.33	
MAA (0801)	0000	9780				102,069.25			102,069.25	
Vacation liability	0000	9780				57,744.96			57,744.96	
Medi Call Billing	5640	9780					5,462.19		5,462.19	
Restricted Lottery (6300)	6300	9780					178,882.09		178,882.09	
Routine Mt	8150	9780					4,000.00		4,000.00	
Def Mt (9205)	9010	9780					209,102.01		209,102.01	
Local Designations (9010/21000)	9010	9780					3,883.85		3,883.85	
c) Undesignated Amount		9790	0.00	0.00	0.00					
d) Unappropriated Amount		9790					0.00	0.00	0.00	0.00



Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	812,812.54	530,146.64	1,342,959.18				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	5,010.88	0.00	5,010.88				
c) in Revolving Fund		9130	3,275.00	0.00	3,275.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	1,271,745.18	147,871.81	1,419,616.99				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	28,242.97	26,885.80	55,128.77				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	225.00	0.00	225.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Fixed Assets		9400							
10) TOTAL ASSETS			2,121,311.57	704,904.25	2,826,215.82				
<b>H. LIABILITIES</b>									
1) Accounts Payable		9500	1,068,557.27	54,929.92	1,123,487.19				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	538,083.00	0.00	538,083.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Deferred Revenue		9650	0.00	50,290.98	50,290.98				
6) Long-Term Liabilities		9660							
7) TOTAL LIABILITIES			1,606,640.27	105,220.90	1,711,861.17				
<b>I. FUND EQUITY</b>									
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			514,671.30	599,683.35	1,114,354.65				

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>REVENUE LIMIT SOURCES</b>									
Principal Apportionment			5,097,971.00	0.00	5,097,971.00	4,801,214.00	0.00	4,801,214.00	-5.8%
State Aid - Current Year			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Charter Schools General Purpose Entitlement - State Aid			(3,944.05)	0.00	(3,944.05)	0.00	0.00	0.00	-100.0%
State Aid - Prior Years									
Tax Relief Subventions			48,889.12	0.00	48,889.12	48,889.00	0.00	48,889.00	0.0%
Homeowners' Exemptions			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Timber Yield Tax			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes									
County & District Taxes			3,274,591.16	0.00	3,274,591.16	3,631,887.00	0.00	3,631,887.00	10.9%
Secured Roll Taxes			151,626.29	0.00	151,626.29	147,790.00	0.00	147,790.00	-2.5%
Unsecured Roll Taxes			(12,499.78)	0.00	(12,499.78)	0.00	0.00	0.00	-100.0%
Prior Years' Taxes			48,743.61	0.00	48,743.61	0.00	0.00	0.00	-100.0%
Supplemental Taxes									
Education Revenue Augmentation Fund (ERAF)			0.00	0.00	0.00	(349,614.00)	0.00	(349,614.00)	New
Supplemental Educational Revenue Augmentation Fund (SERAF)			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Royalties and Bonuses			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, Revenue Limit Sources</b>			<b>8,605,377.35</b>	<b>0.00</b>	<b>8,605,377.35</b>	<b>8,280,166.00</b>	<b>0.00</b>	<b>8,280,166.00</b>	<b>-3.8%</b>
Revenue Limit Transfers									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(141,624.00)		(141,624.00)	(133,025.00)		(133,025.00)	-6.1%
Continuation Education ADA Transfer	2200	8091		134,580.00	134,580.00		133,025.00	133,025.00	-1.2%
Community Day Schools Transfer	2430	8091		7,044.00	7,044.00		0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Special Education ADA Transfer	6500	8091		0.00	0.00		0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	38,576.00	0.00	38,576.00	28,528.00	0.00	28,528.00	-26.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(60,171.00)	0.00	(60,171.00)	(64,000.00)	0.00	(64,000.00)	6.4%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL REVENUE LIMIT SOURCES</b>			8,442,158.35	141,624.00	8,583,782.35	8,111,669.00	133,025.00	8,244,694.00	-4.0%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	24,482.25	0.00	24,482.25	22,995.00	0.00	22,995.00	-6.1%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	21,036.77	0.00	21,036.77	22,000.00	0.00	22,000.00	4.6%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB/IASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290		948,203.82	948,203.82		846,353.00	846,353.00	-10.7%
Vocational and Applied Technology Education	3500-3699	8290		0.00	0.00		0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290		2,829.16	2,829.16		9,074.00	9,074.00	220.7%
JTPA / WIA	5600-5625	8290		0.00	0.00		0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)	All Other	8290	211,300.00	2,132.45	213,432.45	23,506.00	1,000.00	24,506.00	-88.5%
<b>TOTAL FEDERAL REVENUE</b>			256,819.02	953,165.43	1,209,984.45	68,501.00	856,427.00	924,928.00	-23.6%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
Community Day School Additional Funding Current Year	2430	8311		0.00	0.00			0.00	0.00
Prior Years	2430	8319		0.00	0.00			0.00	0.00
ROC/P Entitlement Current Year	6355-6360	8311		0.00	0.00			0.00	0.00
Prior Years	6355-6360	8319		0.00	0.00			0.00	0.00
Special Education Master Plan Current Year	6500	8311		0.00	0.00			0.00	0.00
Prior Years	6500	8319		0.00	0.00			0.00	0.00
Home-to-School Transportation	7230	8311		118,238.00	118,238.00			117,557.00	-0.6%
Economic Impact Aid	7090-7091	8311		279,881.00	279,881.00			279,881.00	0.0%
Spec. Ed. Transportation	7240	8311		0.00	0.00			0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	245,724.00	0.00	245,724.00	269,892.00	0.00	269,892.00	9.8%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	183,936.52	29,246.43	213,182.95	177,156.00	21,147.00	198,303.00	-7.0%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Instructional Materials	7155, 7156, 7157, 7158, 7160, 7170	8590		0.00	0.00			0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00			0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590		1,699.40	1,699.40		2,308.00	2,308.00	35.8%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals			2010-11 Budget			% Diff Column C & F	
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)		
Class Size Reduction Facilities	6200	8590		0.00	0.00			0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00			0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00			0.00	0.00	0.0%
All Other State Revenue	All Other	8590	697,734.85	118,583.69	816,318.54	753,561.00	83,448.00	837,009.00	837,009.00	2.5%
TOTAL, OTHER STATE REVENUE			1,127,395.37	547,648.52	1,675,043.89	1,200,609.00	504,341.00	1,704,950.00	1,704,950.00	1.8%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>OTHER LOCAL REVENUE</b>									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Parcel Taxes		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to RL Deduction		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-Revenue									
Limit Taxes									
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	9,148.17	0.00	9,148.17	3,040.00	0.00	3,040.00	-66.8%
Interest		8660	19,072.95	0.00	19,072.95	8,000.00	0.00	8,000.00	-58.1%
Net Increase (Decrease) in the Fair Value									
of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	All Other	8677	36,793.66	0.00	36,793.66	32,000.00	0.00	32,000.00	-13.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	10,500.00	0.00	10,500.00	10,000.00	0.00	10,000.00	-4.8%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Local Revenue			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691							
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	115,448.52	27,594.58	143,043.10	60,850.00	2,400.00	63,250.00	-55.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	238,766.00	0.00	238,766.00	189,919.00	0.00	189,919.00	-20.5%
Transfers of Apportionments									
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			429,729.30	27,594.58	457,323.88	303,809.00	2,400.00	306,209.00	-33.0%
TOTAL, REVENUES			10,256,102.04	1,670,032.53	11,926,134.57	9,684,588.00	1,496,193.00	11,180,781.00	-6.2%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	4,579,151.47	378,338.53	4,957,490.00	4,786,904.00	391,329.00	5,178,233.00	4.5%
Certificated Pupil Support Salaries		1200	262,363.45	104,087.60	366,451.05	180,604.00	225,076.00	405,680.00	10.7%
Certificated Supervisors' and Administrators' Salaries		1300	604,991.01	50,886.70	655,877.71	612,668.00	50,907.00	663,575.00	1.2%
Other Certificated Salaries		1900	28,367.02	73,309.74	101,676.76	20,000.00	97,746.00	117,746.00	15.8%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>5,474,872.95</b>	<b>606,622.57</b>	<b>6,081,495.52</b>	<b>5,600,176.00</b>	<b>765,058.00</b>	<b>6,365,234.00</b>	<b>4.7%</b>
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	47,544.38	220,356.78	267,901.16	0.00	108,160.00	108,160.00	-59.6%
Classified Support Salaries		2200	283,789.63	188,855.92	472,645.55	297,816.00	187,972.00	485,788.00	2.8%
Classified Supervisors' and Administrators' Salaries		2300	183,955.20	67,227.42	251,182.62	183,954.00	67,228.00	251,182.00	0.0%
Clerical, Technical and Office Salaries		2400	452,305.00	160,209.21	612,514.21	436,114.00	32,625.00	468,739.00	-23.5%
Other Classified Salaries		2900	126,853.03	0.00	126,853.03	99,477.00	0.00	99,477.00	-21.6%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,094,447.24</b>	<b>636,649.33</b>	<b>1,731,096.57</b>	<b>1,017,361.00</b>	<b>395,985.00</b>	<b>1,413,346.00</b>	<b>-18.4%</b>
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	444,445.44	49,950.71	494,396.15	462,100.00	63,118.00	525,218.00	6.2%
PERS		3201-3202	91,685.87	46,671.51	138,357.38	92,128.00	37,340.00	129,468.00	-6.4%
OASDI/Medicare/Alternative		3301-3302	135,277.71	51,636.74	186,914.45	144,150.00	41,464.00	185,614.00	-0.7%
Health and Welfare Benefits		3401-3402	165,716.04	142,730.22	308,446.26	171,524.00	109,704.00	281,228.00	-8.8%
Unemployment Insurance		3501-3502	19,823.67	3,762.26	23,585.93	19,864.00	3,570.00	23,434.00	-0.6%
Workers' Compensation		3601-3602	166,557.01	39,382.36	205,939.37	166,386.00	29,938.00	196,324.00	-4.7%
OPEB, Allocated		3701-3702	275,170.04	0.00	275,170.04	118,600.00	0.00	118,600.00	-56.9%
OPEB, Active Employees		3751-3752	217,212.27	41,000.83	258,213.10	330,145.00	59,073.00	389,218.00	50.7%
PERS Reduction		3801-3802	24,075.82	14,500.18	38,576.00	19,237.00	9,291.00	28,528.00	-26.0%
Other Employee Benefits		3901-3902	3,600.00	0.00	3,600.00	3,600.00	0.00	3,600.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,543,563.87</b>	<b>389,634.81</b>	<b>1,933,198.68</b>	<b>1,527,734.00</b>	<b>353,498.00</b>	<b>1,881,232.00</b>	<b>-2.7%</b>
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	25.66	43,334.73	43,360.39	86,000.00	17,482.00	103,482.00	138.7%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Materials and Supplies		4300	139,211.16	105,643.67	244,854.83	135,407.00	182,121.00	317,528.00	29.7%
Noncapitalized Equipment		4400	4,143.35	2,629.32	6,772.67	2,500.00	0.00	2,500.00	-63.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			143,380.17	151,607.72	294,987.89	223,907.00	199,603.00	423,510.00	43.6%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	4,545.85	15,060.67	19,606.52	5,550.00	5,442.00	10,992.00	-43.9%
Dues and Memberships		5300	9,616.77	45.00	9,661.77	9,517.00	0.00	9,517.00	-1.5%
Insurance		5400 - 5450	141,804.48	0.00	141,804.48	143,603.00	0.00	143,603.00	1.3%
Operations and Housekeeping Services		5500	339,840.93	2,886.00	342,726.93	364,308.00	2,600.00	366,908.00	7.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	90,752.59	39,985.89	130,738.48	73,237.00	80,218.00	153,455.00	17.4%
Transfers of Direct Costs		5710	(39,775.96)	39,775.96	0.00	14,500.00	(14,500.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	606,041.28	54,295.24	660,336.52	485,628.00	24,515.00	510,143.00	-22.7%
Communications		5900	66,648.45	882.94	67,531.39	74,749.00	200.00	74,949.00	11.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,219,474.39	152,931.70	1,372,406.09	1,171,092.00	98,475.00	1,269,567.00	-7.5%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Equipment		6400	0.00	2,331.93	2,331.93	0.00	0.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
TOTAL CAPITAL OUTLAY			0.00	2,331.93	2,331.93	0.00	0.00	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Payments to County Offices		7142	0.00	792,482.00	792,482.00	0.00	797,460.00	797,460.00	0.6%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.00%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.00%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.00%
ROC/IP Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.00%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.00%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.00%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.00%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	2,437.08	2,437.08	415.00	0.00	415.00	-83.0%
Other Debt Service - Principal		7439	0.00	40,798.44	40,798.44	21,203.00	0.00	21,203.00	-48.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	835,717.52	835,717.52	21,618.00	797,460.00	819,078.00	-2.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(82,972.79)	82,972.79	0.00	(129,694.00)	129,694.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(27,784.00)	0.00	(27,784.00)	(28,972.00)	0.00	(28,972.00)	4.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(110,756.79)	82,972.79	(27,784.00)	(158,666.00)	129,694.00	(28,972.00)	4.3%
TOTAL EXPENDITURES			9,364,981.83	2,858,468.37	12,223,450.20	9,403,222.00	2,739,773.00	12,142,995.00	-0.7%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	0.00	0.00	0.00	649,337.00	0.00	649,337.00	New
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	67.00	0.00	67.00	215,526.00	0.00	215,526.00	321580.6%
(a) TOTAL, INTERFUND TRANSFERS IN			67.00	0.00	67.00	864,863.00	0.00	864,863.00	#####
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	93,729.59	0.00	93,729.59	100,989.00	0.00	100,989.00	7.7%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			93,729.59	0.00	93,729.59	100,989.00	0.00	100,989.00	7.7%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Apportionments									
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(821,016.23)	821,016.23	0.00	(1,284,138.00)	1,284,138.00	0.00	0.0%
Contributions from Restricted Revenues		8990	89,443.00	(89,443.00)	0.00	110,174.00	(110,174.00)	0.00	0.0%
Transfers of Restricted Balances		8997	202,620.10	(23,132.19)	179,487.91	0.00	0.00	0.00	-100.0%
(e) TOTAL, CONTRIBUTIONS			(528,953.13)	708,441.04	179,487.91	(1,173,964.00)	1,173,964.00	0.00	-100.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(622,615.72)	708,441.04	85,825.32	(410,090.00)	1,173,964.00	763,874.00	790.0%

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) Revenue Limit Sources		8010-8099	8,442,158.35	141,624.00	8,583,782.35	8,111,669.00	133,025.00	8,244,694.00	-3.9%
2) Federal Revenue		8100-8299	256,819.02	953,165.43	1,209,984.45	68,501.00	856,427.00	924,928.00	-23.6%
3) Other State Revenue		8300-8599	1,127,395.37	547,648.52	1,675,043.89	1,200,609.00	504,341.00	1,704,950.00	1.8%
4) Other Local Revenue		8600-8799	429,729.30	27,594.58	457,323.88	303,809.00	2,400.00	306,209.00	-33.0%
5) TOTAL REVENUES			10,256,102.04	1,670,032.53	11,926,134.57	9,684,588.00	1,496,193.00	11,180,781.00	-6.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		5,772,554.09	912,561.95	6,685,116.04	5,915,416.00	779,244.00	6,694,660.00	0.1%
2) Instruction - Related Services	2000-2999		1,070,107.95	317,127.25	1,387,235.20	1,165,321.00	228,090.00	1,393,411.00	0.4%
3) Pupil Services	3000-3999		368,811.88	292,652.51	661,464.39	260,564.00	472,193.00	732,757.00	10.8%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		1,292,276.04	187,937.02	1,480,213.06	1,131,663.00	129,694.00	1,261,357.00	-14.8%
8) Plant Services	8000-8999		861,231.87	312,472.12	1,173,703.99	908,640.00	333,092.00	1,241,732.00	5.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	835,717.52	835,717.52	21,618.00	797,460.00	819,078.00	-2.0%
10) TOTAL EXPENDITURES			9,364,981.83	2,858,468.37	12,223,450.20	9,403,222.00	2,739,773.00	12,142,995.00	-0.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>									
			891,120.21	(1,188,435.84)	(297,315.63)	281,366.00	(1,243,580.00)	(962,214.00)	223.6%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	67.00	0.00	67.00	864,863.00	0.00	864,863.00	#####
b) Transfers Out		7600-7629	93,729.59	0.00	93,729.59	100,989.00	0.00	100,989.00	7.7%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(528,953.13)	708,441.04	179,487.91	(1,173,964.00)	1,173,964.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(622,615.72)	708,441.04	85,825.32	(410,090.00)	1,173,964.00	763,874.00	-915.6%

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			268,504.49	(479,994.80)	(211,490.31)	(128,724.00)	(69,616.00)	(198,340.00)	-6.2%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance		9791	246,166.81	1,079,678.15	1,325,844.96	514,671.30	599,683.35	1,114,354.65	-16.0%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Audit Adjustments									
c) As of July 1 - Audited (F1a + F1b)		9795	246,166.81	1,079,678.15	1,325,844.96	514,671.30	599,683.35	1,114,354.65	-16.0%
d) Other Restatements			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			246,166.81	1,079,678.15	1,325,844.96	514,671.30	599,683.35	1,114,354.65	-16.0%
2) Ending Balance, June 30 (E + F1e)			514,671.30	599,683.35	1,114,354.65	385,947.30	530,067.35	916,014.65	-17.8%
Components of Ending Fund Balance									
a) Reserve for Revolving Cash		9711	3,275.00	0.00	3,275.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	225.00	0.00	225.00	0.00	0.00	0.00	-100.0%
All Others		9719	5,000.00	0.00	5,000.00	0.00	0.00	0.00	-100.0%
General Reserve		9730	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	198,353.21	198,353.21	0.00	128,737.21	128,737.21	-35.1%
b) Designated Amounts									
Designated for Economic Uncertainties		9770	111,429.48	0.00	111,429.48	77,205.48	0.00	77,205.48	-30.7%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	394,741.82	401,330.14	796,071.96	308,741.82	401,330.14	710,071.96	-10.8%
Cahsee (0055)	0000	9780	26,009.42		26,009.42				
IMFRP (0156)	0000	9780	174,023.92		174,023.92				
PEER (0271)	0000	9780	23,952.94		23,952.94				
OPPORTUNITY (0331)	0000	9780	10,941.33		10,941.33				
MAA (0801)	0000	9780	102,069.25		102,069.25				
VACATION LIABILITY ACCRUAL	0000	9780	57,744.96		57,744.96				
Medi-Cal Billing	5640	9780	5,462.19		5,462.19				
Restricted Lottery (6300)	6300	9780	178,882.09		178,882.09				
Routine Mt.	8150	9780	4,000.00		4,000.00				
Def Mt (9205)	9010	9780	209,102.01		209,102.01				
Local designations (9010/21000)	9010	9780	3,883.85		3,883.85				
Cahsee (0055)	0000	9780				26,009.42		26,009.42	

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
IMFRP (0156)	0000	9780				88,023.92		88,023.92	
PEER (0271)	0000	9780				23,952.94		23,952.94	
Opportunity (0331)	0000	9780				10,941.33		10,941.33	
MAA (0801)	0000	9780				102,069.25		102,069.25	
Vacation liability	0000	9780				57,744.96		57,744.96	
Medi Call Billing	5640	9780					5,462.19	5,462.19	
Restricted Lottery (6300)	6300	9780					178,882.09	178,882.09	
Routine Mt	8150	9780					4,000.00	4,000.00	
Def Mt (9205)	9010	9780					209,102.01	209,102.01	
Local Designations (9010/21000)	9010	9780					3,883.85	3,883.85	
c) Undesignated Amount		9790	0.00	0.00	0.00				
d) Unappropriated Amount		9790					0.00	0.00	0.00



Resource	Description	2009-10	2010-11
		Unaudited Actuals	Budget
3200	ARRA: State Fiscal Stabilization Fund	83,964.00	83,964.00
5640	Medi-Cal Billing Option	0.00	0.00
6286	English Language Acquisition Program, Teacher Training & Student /	17,561.74	17,561.74
7090	Economic Impact Aid (EIA)	96,827.47	27,211.47
8150	Ongoing & Major Maintenance Account (RMA: Education Code Sectic	0.00	0.00
Total, Legally Restricted Balance		198,353.21	128,737.21

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	460,003.08	391,769.00	-14.8%
3) Other State Revenue		8300-8599	40,541.13	37,695.00	-7.0%
4) Other Local Revenue		8600-8799	130,479.44	150,876.00	15.6%
5) TOTAL, REVENUES			631,023.65	580,340.00	-8.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	251,668.64	250,378.00	-0.5%
3) Employee Benefits		3000-3999	111,281.83	111,643.00	0.3%
4) Books and Supplies		4000-4999	289,507.07	281,511.00	-2.8%
5) Services and Other Operating Expenditures		5000-5999	5,241.65	8,825.00	68.4%
6) Capital Outlay		6000-6999	16,927.48	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	27,784.00	28,972.00	4.3%
9) TOTAL, EXPENDITURES			702,410.67	681,329.00	-3.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(71,387.02)	(100,989.00)	41.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	93,729.59	100,989.00	7.7%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			93,729.59	100,989.00	7.7%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			22,342.57	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	54,182.11	76,524.68	41.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			54,182.11	76,524.68	41.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			54,182.11	76,524.68	41.2%
2) Ending Balance, June 30 (E + F1e)			76,524.68	76,524.68	0.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	9,755.60	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	20,000.00	New
Meals Needy Realignment	0000	9780		20,000.00	
c) Undesignated Amount		9790	66,769.08		
d) Unappropriated Amount		9790		56,524.68	

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	52,529.26		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	4,219.19		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	56,871.43		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	9,755.60		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			123,375.48		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	18,993.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	27,857.80		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			46,850.80		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			76,524.68		

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>REVENUE LIMIT SOURCES</b>					
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL, REVENUE LIMIT SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	443,274.08	391,769.00	-11.6%
Other Federal Revenue (incl. ARRA)		8290	16,729.00	0.00	-100.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>460,003.08</b>	<b>391,769.00</b>	<b>-14.8%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	0.00	0.00	0.0%
All Other State Revenue		8590	40,541.13	37,695.00	-7.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>40,541.13</b>	<b>37,695.00</b>	<b>-7.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	129,916.96	150,876.00	16.1%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	366.89	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	195.59	0.00	-100.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>130,479.44</b>	<b>150,876.00</b>	<b>15.6%</b>
<b>TOTAL, REVENUES</b>			<b>631,023.65</b>	<b>580,340.00</b>	<b>-8.0%</b>

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	218,287.04	209,796.00	-3.9%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	33,381.60	40,582.00	21.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>251,668.64</b>	<b>250,378.00</b>	<b>-0.5%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	18,563.93	22,783.00	22.7%
OASDI/Medicare/Alternative		3301-3302	18,195.42	19,128.00	5.1%
Health and Welfare Benefits		3401-3402	59,021.29	50,194.00	-15.0%
Unemployment Insurance		3501-3502	824.67	749.00	-9.2%
Workers' Compensation		3601-3602	6,371.60	6,315.00	-0.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	8,304.92	12,474.00	50.2%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>111,281.83</b>	<b>111,643.00</b>	<b>0.3%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	26,774.09	28,162.00	5.2%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	262,732.98	253,349.00	-3.6%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>289,507.07</b>	<b>281,511.00</b>	<b>-2.8%</b>

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	100.00	New
Dues and Memberships		5300	225.00	225.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,460.00	4,500.00	82.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	701.65	2,000.00	185.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,547.00	1,600.00	3.4%
Communications		5900	308.00	400.00	29.9%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>5,241.65</b>	<b>8,825.00</b>	<b>68.4%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	16,927.48	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>16,927.48</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	27,784.00	28,972.00	4.3%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>27,784.00</b>	<b>28,972.00</b>	<b>4.3%</b>
<b>TOTAL, EXPENDITURES</b>			<b>702,410.67</b>	<b>681,329.00</b>	<b>-3.0%</b>

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	93,729.59	100,989.00	7.7%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			93,729.59	100,989.00	7.7%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			93,729.59	100,989.00	7.7%



Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	460,003.08	391,769.00	-14.8%
3) Other State Revenue		8300-8599	40,541.13	37,695.00	-7.0%
4) Other Local Revenue		8600-8799	130,479.44	150,876.00	15.6%
5) TOTAL, REVENUES			631,023.65	580,340.00	-8.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		672,166.67	647,857.00	-3.6%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		27,784.00	28,972.00	4.3%
8) Plant Services	8000-8999		2,460.00	4,500.00	82.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			702,410.67	681,329.00	-3.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(71,387.02)	(100,989.00)	41.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	93,729.59	100,989.00	7.7%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			93,729.59	100,989.00	7.7%

Unaudited Actuals  
Cafeteria Special Revenue Fund  
Expenditures by Function

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			22,342.57	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	54,182.11	76,524.68	41.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			54,182.11	76,524.68	41.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			54,182.11	76,524.68	41.2%
2) Ending Balance, June 30 (E + F1e)			76,524.68	76,524.68	0.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	9,755.60	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	20,000.00	New
Meals Needy Realignment	0000	9780		20,000.00	
c) Undesignated Amount			66,769.08		
d) Unappropriated Amount				56,524.68	

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

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	(179,487.91)	0.00	-100.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(179,487.91)	0.00	-100.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(179,487.91)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	179,487.91	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			179,487.91	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			179,487.91	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount					
d) Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	26,943.85		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	327.12		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL ASSETS			27,270.97		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	27,270.97		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL LIABILITIES			27,270.97		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			0.00		

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

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



Unaudited Actuals  
Deferred Maintenance Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General, Special Reserve, & Building Funds		8915	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	(179,487.91)	0.00	-100.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			(179,487.91)	0.00	-100.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(179,487.91)	0.00	-100.0%

Unaudited Actuals  
Deferred Maintenance Fund  
Expenditures by Function

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	(179,487.91)	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(179,487.91)	0.00	0.0%

Unaudited Actuals  
Deferred Maintenance Fund  
Expenditures by Function

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(179,487.91)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	179,487.91	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			179,487.91	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			179,487.91	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount					
d) Unappropriated Amount			0.00	0.00	

<b>Resource</b>	<b>Description</b>	<b>2009-10 Unaudited Actuals</b>	<b>2010-11 Budget</b>
		<hr/>	<hr/>
	Total, Legally Restricted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,546.25	2,500.00	-70.7%
5) TOTAL REVENUES			8,546.25	2,500.00	-70.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			8,546.25	2,500.00	-70.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	649,337.00	New
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	(649,337.00)	New

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

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			8,546.25	(646,837.00)	-7668.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,179,123.09	1,187,669.34	0.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,179,123.09	1,187,669.34	0.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,179,123.09	1,187,669.34	0.7%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	540,832.34	New
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	1,187,669.34	0.00	-100.0%
Post Retirement	0000	9780	466,000.00		
Categorical Transfers	0000	9780	721,669.34		
c) Undesignated Amount					
		9790	0.00		
d) Unappropriated Amount					
		9790		0.00	

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

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	648,150.21		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,436.13		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	538,083.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			1,187,669.34		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			1,187,669.34		



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

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	8,546.25	2,500.00	-70.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			8,546.25	2,500.00	-70.7%
<b>TOTAL, REVENUES</b>			8,546.25	2,500.00	-70.7%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	649,337.00	New
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	649,337.00	New
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d)			0.00	(649,337.00)	New

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

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,546.25	2,500.00	-70.7%
5) TOTAL REVENUES			8,546.25	2,500.00	-70.7%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			8,546.25	2,500.00	-70.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	649,337.00	New
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	(649,337.00)	New

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

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			8,546.25	(646,837.00)	-7668.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,179,123.09	1,187,669.34	0.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,179,123.09	1,187,669.34	0.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,179,123.09	1,187,669.34	0.7%
2) Ending Balance, June 30 (E + F1e)			1,187,669.34	540,832.34	-54.5%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	540,832.34	New
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	1,187,669.34	0.00	-100.0%
Post Retirement	0000	9780	466,000.00		
Categorical Transfers	0000	9780	721,669.34		
c) Undesignated Amount			0.00		
d) Unappropriated Amount				0.00	

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