

WILLOWS UNIFIED SCHOOL DISTRICT
Office of the Superintendent

Date: 08/15/11

Request For Placement on Board Agenda:

**AGENDA TOPIC: Unaudited Actuals Financial Report for
Fiscal Year 2010-11**

PRESENTER: Betty Skala, Director of Business Services

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 2010-11 unaudited actuals with certification page are prepared using standardized account code structure (SACS) software that complies with the education code. Management is submitting the 2010-11 unaudited actuals for approval.

For fiscal year 2010-11, Willows Unified School District is reporting a net gain of \$756,561.55 (Line E, Column A, SACS form 01), excluding one-time Fund 17 transfer into general fund unrestricted programs. For general fund restricted programs the district experienced a net loss of \$97,503.69 (line E, Column B, SACS form 01), excluding one-time Fund 20 transfer into general fund restricted. Willows Unified School District's starting fund balance was \$1,114,354.65 (Line F1a, Column C, SACS form 01) with an ending fund balance for both unrestricted and restricted programs of \$1,773,412.51 (line F2, Column C, SACS form 01) excluding one-time Fund 17 and Fund 20. The unrestricted ending fund balance is \$1,958,902.19 (Line F2, Column A, SACS form 01) and the restricted ending fund balance is \$1,218,414.20 (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	\$ 2,500.00
Prepaid Expenditures	\$229,420.23
Designation: Formerly Fund 17	\$687,669.34
Other Designations (Opportunity, PEER, MAA, Vacation Liability, Other)	\$423,549.84
Undesignated/ Designated Economic Uncertainties	<u>\$612,487.78</u>

Total Unrestricted Ending Fund Balance **\$1,958,902.19**

A detailed report of the 2010-11 unaudited actuals and 2011-12 Adopted 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 2010-11.

MAJOR FINANCIAL ACTIVITIES IN 2010-11

REVENUES

REVENUE LIMITS - FUNDED ADA

The 2010-11 funded ADA was 1,608.04 including county supplement (special day class). The 2009-10 funded ADA was 1,677.09, therefore we were down by 69.05 in revenue generating ADA. We are experiencing declining enrollment. Our 2010-11 P2 ADA was at 1,502.36, however due to the potential loss of students to a sponsored charter school, we are using a prior year estimated 2010-11 P2 ADA of 1,452.36 as our basis for 2011-12 funded ADA. At First Interim, we will be reassessing our ADA projections in light of the charter and will have to realign our multiyear accordingly.

The deficit that we have applied to the revenue limit for 2010-11 was 17.963% (equal to 82 cents on the dollar) and for 2011-12 we used 19.754% (equal to 80 cents on the dollar).

ONE TIME FUNDING

MAA (Medi-Cal Administrative Activities) received in 2010-11 for 2009-10 invoices Quarters 1 and 3 only in the amount of \$174,191. The fourth quarter for 2009-10 has been submitted and we anticipate an additional \$57,486. MAA invoicing for the four quarters for 2010-11 has not been processed and our goal is to have completed three quarters by December 2011 to ensure a total of four quarters of revenue received.

The balance of Federal Stimulus Stabilization funding in the amount of \$162,799 was fully expended in 2010-11 and no longer funded. We have approximately \$160,423 in unexpended Federal Jobs funding left in 2010-11 and was budgeted in as carryover in our 2011-12 Adopted budget. The 2011-12 fiscal year will be the last year for that particular funding.

Title I Federal Stimulus funding in the amount of \$145,931 has been fully expended in our 2010-11 fiscal year. No other funding remains.

Other one time funding includes EETT – ARRA funds for technology related projects including staff development. These funds must be spent and/or obligated by September 30, 2011.

Mandate reimbursements were received in the amount of \$76,906. We have not budgeted for any further receipts from mandates; however, it is possible we will be receiving such funding in 2011-12. Once we have actual receipts, we will incorporate those into the budget.

OTHER REVENUES

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 did come in higher than what was projected for 2010-11, however, we still need to be conservative in our projections this coming year. Other local revenues are projected conservatively due to the nature of being misc. and have fared slightly better than budgeted.

We received afterschool summer supplemental funding in the amount of \$23,460 and it provided our first Murdock boot camp program. At Willows Intermediate, it supported various academic workshops and the River Jim program.

Specific to categoricals, in the 2011-12 adopted budget, 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 2011-12 an estimated prior year for Title I in the amount of \$67,852 and this

will be adjusted with the actual carryover amount of \$124,128 from 2010-11 unaudited actuals. Please note, we have been informed there will be an approximate 10% 2011-12 current year funding reduction, therefore, the increase to carryover will make the budget close to the same.

The Ag Incentive grant has been extended into 2011-12 and the unexpended balance will be carried over into the next fiscal year to be completed by September 30, 2011.

Due to GASB 54, we closed out Fund 17 (Special Reserve) and Fund 20 (Post Retirement) and transferred those balances to general fund. From an accounting perspective, this is reflected as revenue listed under D. Other Financing Sources/Uses (Page 1 on Form 01, Interfund Transfers in). For this year it inflates the revenues in to general fund with a corresponding reduction, transfers out in both Fund 17 and Fund 20. The balances for these two funds will reside in fund balance as a reserve (see object 9780 page 2) to maintain the integrity of the set asides they represent.

EXPENDITURES

Overall, salary and employee benefit cost are much less than originally budgeted due to furloughs implemented after the Original budget was adopted in June 2010. Unaudited Actual certificated and classified salaries and employee benefit costs came in at 99% as compared to Third Interim Projected Budget.

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 for restricted funding. Instructional materials make up a large portion of the unspent dollars in books and supplies. This carryover will be used to fund 2011-12 and future years instructional materials needs. Additionally, we use these categories to set aside for multi-year awards such as the Federal Jobs Funding to be expended in the 2011-12 fiscal year and be appropriated to the appropriate category. We do have several categorical grants that will have carryover into the next fiscal year; therefore, the balances will be appropriated into supplies and other operational to meet the specific requirements of that particular grant, such as, but not limited to, technology equipment for EETT grants. Capital outlay (category 6000-6999) is budgeted and expended as required and/or needed by a particular funding source. For 2010-11, the funding was from the competitive EETT ARRA grant.

CONTRIBUTIONS

Contributions between unrestricted and restricted resources include primarily the following: \$674,915 to resource code 6500, Special Education, where we pay for our fair share of excess costs; \$270,957, resource code 8150 for routine maintenance; and \$81,916 to resource code 7230, transportation. Resource code 4035, Title II, supports a contribution to resource 1300, Class Size Reduction in the amount of \$110,174.

TRANSFER IN/OUT FOR FUND ACTIVITIES

In 2010-11, we transferred \$554 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 stated earlier under One Time Funding, one time transfers were made from other funds to general fund as required by GASB 54 to close out Fund 17 and Fund 20.

Transfer outs (objects 7600-7629) for 2010-11 has decreased compared to Interim reporting and overall, the transfer to Fund 13, Cafeteria has been reducing over the last few years with a goal of being a self-funded program. Because the economy has been difficult for families, we see free and reduced

receipts increasing over local resources (student payments), thus increasing our revenues despite declining enrollment. Additionally, Fund 13, Cafeteria was in receipt of one time revenues along with current year receipts because we took over the SPARK afterschool snack program from GCOE.

FUND BALANCE/RESERVES

Unrestricted beginning fund balance started at \$514,671.30 and has an ending balance of \$1,444,230.89. Adjusting this amount due to the one time transfer from Fund 17, Special Reserve, we end with a balance of \$756,561.55. This amount has subsequently been reserved for various components of fund balance such as revolving fund (in the amount of \$3,275), prepaids (in the amount of \$229,420.23), clearing account (in the amount of \$2,500) and designations as outlined in the SACS report \$423,549.84. Additionally, we have \$612,487.78 in Designated Economic Uncertainties (DEU).

Restricted beginning fund balance started at \$599,683.35 and ending balance is \$1,218,414.20. Adjusting this amount due to the one time transfer from Fund 20, Post Retirement, we end with a balance of \$502,179.66. All of the funds categorized as restricted are legally restricted balances, object 9740 along with designation in object 9780 as identified and outlined in the SACS report.

Within the fund balance and reserves, there are changes in 2011-12 due to implementation of GASB 54 required reporting. All balances and reserves continue to be specified (unless appropriated into the 2011-12 Adopted budget), however, coded and identified slightly different to be in compliance with GASB 54. All categoricals are listed as Restricted (object 9740). Committed are those reserves as specified directly by resolution. Assigned is another name for Designated and continues to use object 9780. Lastly, Designated Economic Uncertainties (object 9770 in 2010-11) now is object 9789 under the category of Unassigned/Unappropriated. Our Board approved resolution regarding fund balance policy is to be equal to no less than two months of general fund operating expenditure, or three (3) percent of General Fund expenditures and other financing uses. We are currently at 5.2%.

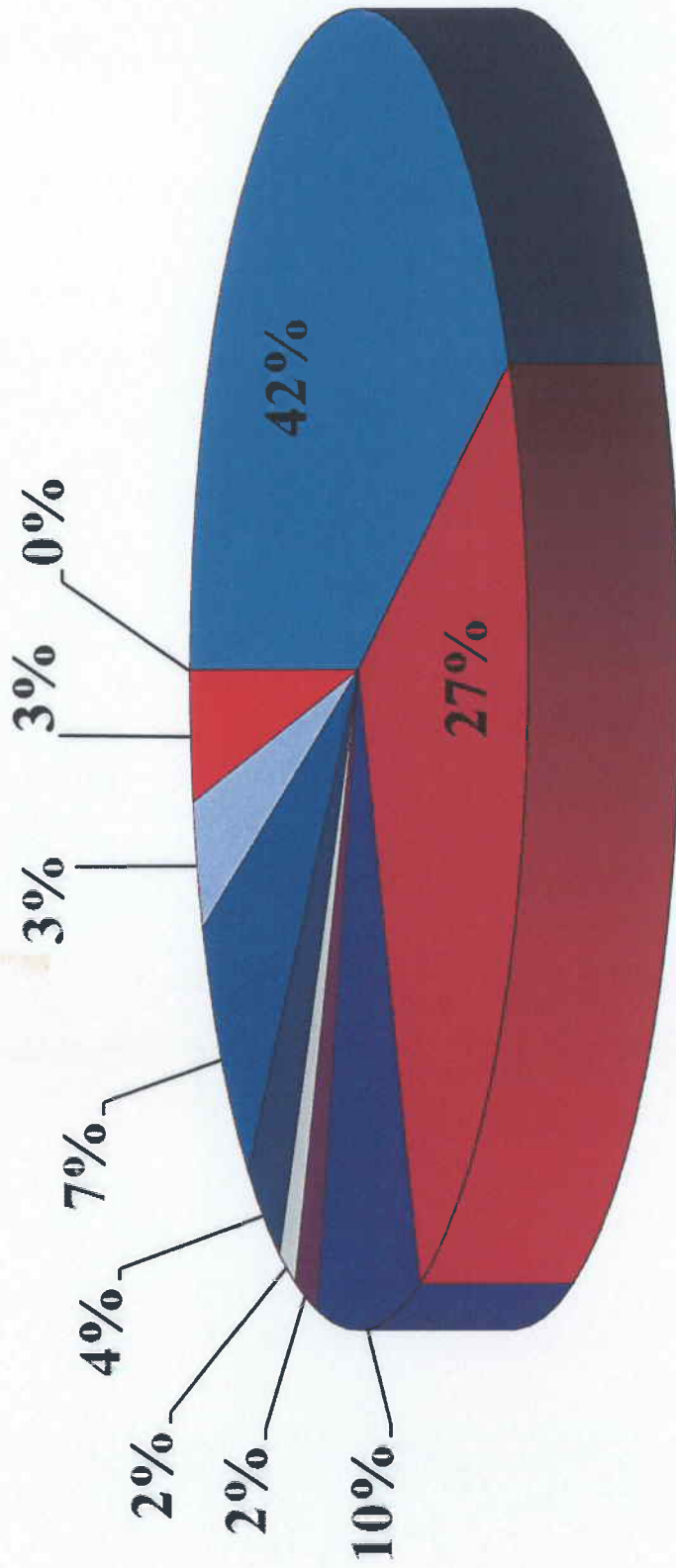
ASSETS

General Fund cash: 2010-11 represents 57% (\$2,690,510.27) of our asset base with 37% in accounts receivables (\$1,712,072). In 2009-10, cash represented 48% (\$1,341,959) of our asset base with 50% in accounts receivables (\$1,419,617). As indicated earlier, the variation in cash would be the transfer of Fund 17 and Fund 20 into general fund. 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. Liabilities generally cleared in July and/or August as they are a result of accruals from closing out the fiscal year.



Unaudited Actuals
For Fiscal Year Ending
2010-11

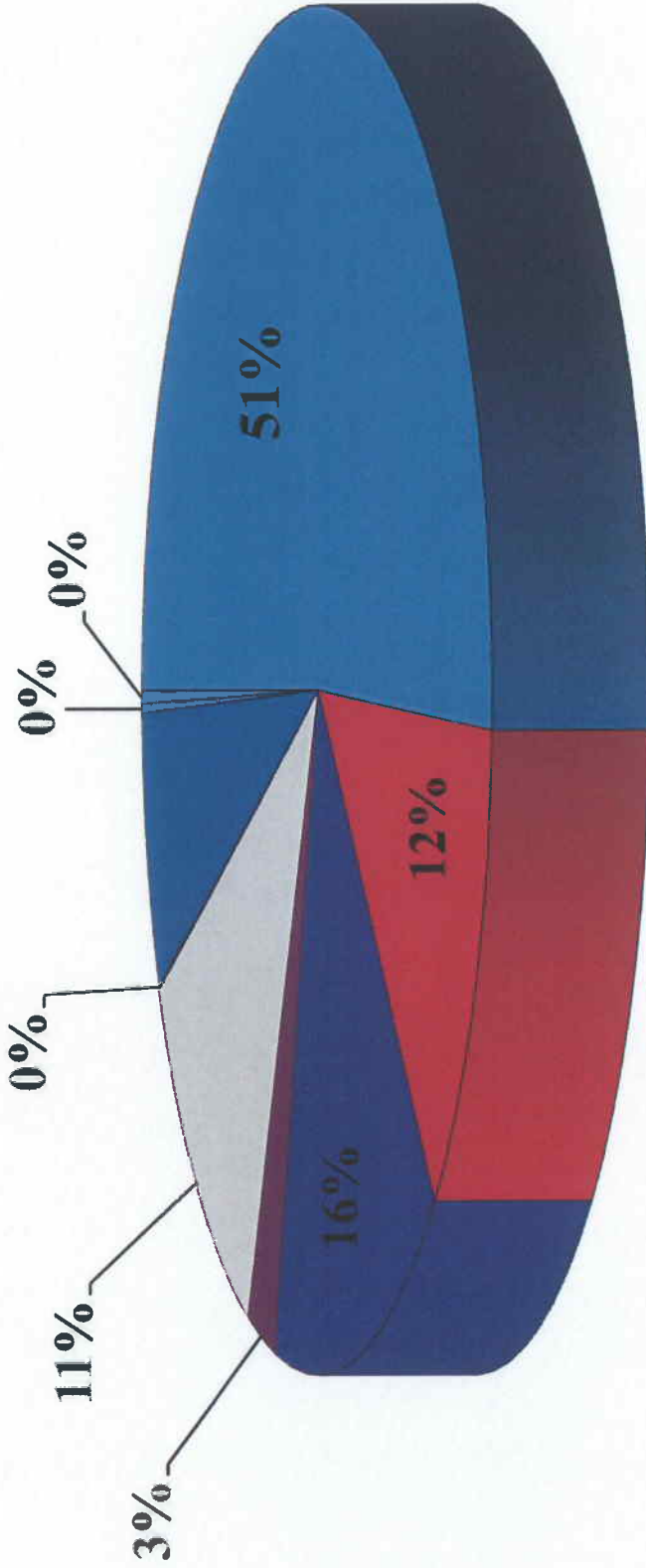
REVENUE



Total Revenue= \$12,454,138

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

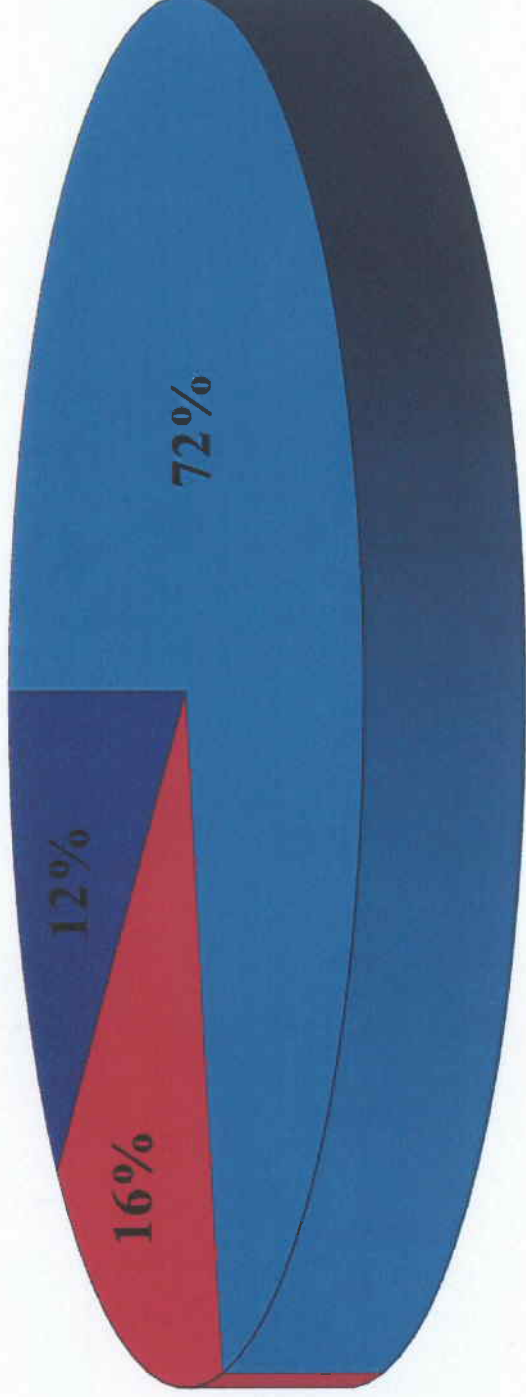
EXPENSES



Total Expenses = \$11,795,074

- Certificated**
- Materials**
- Other Outgo**
- Classified**
- Services**
- Indirect**
- Benefits**
- Equipment**
- Transfers**

SALARY EXPENSE (excluding employee benefits)

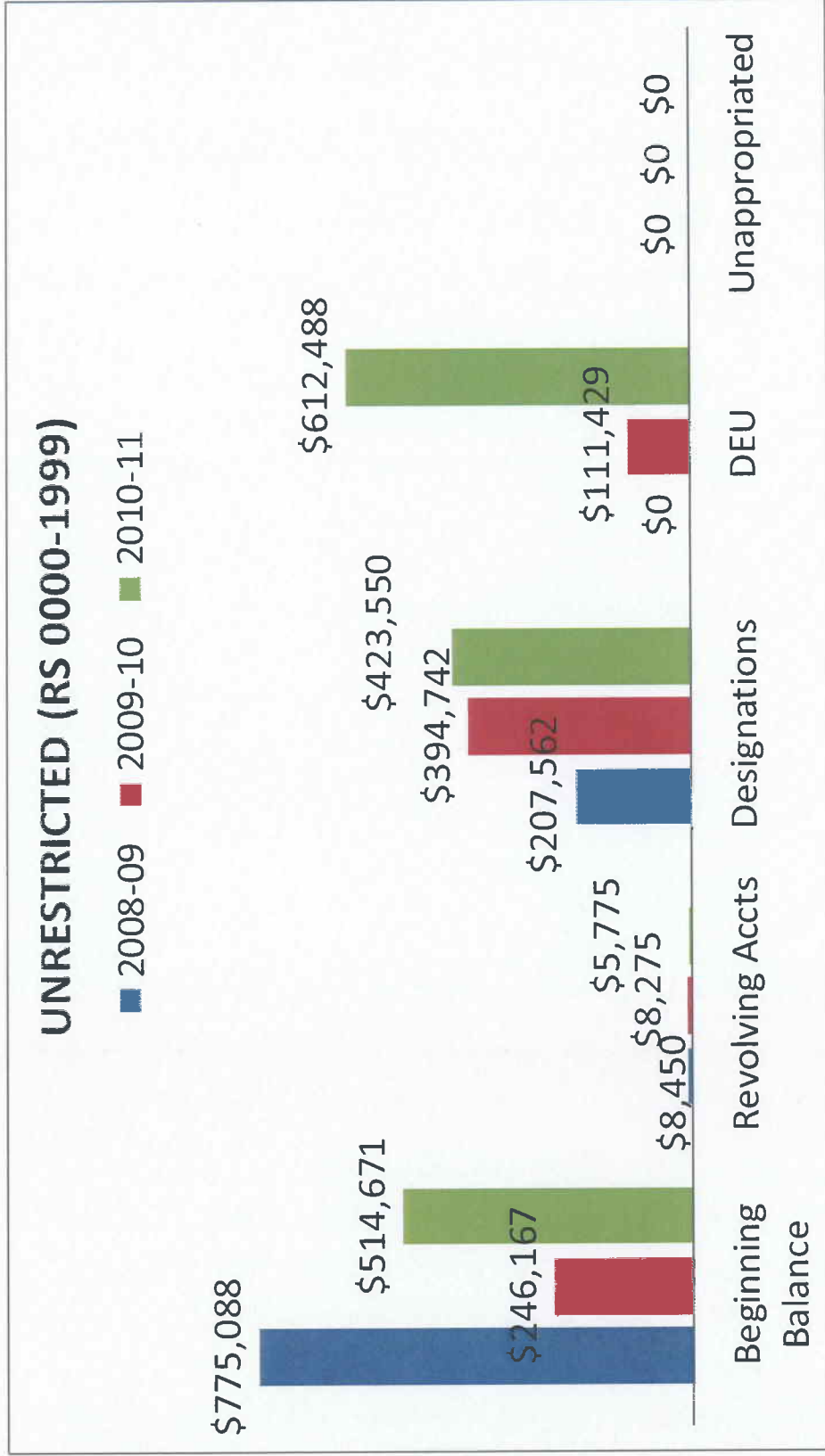


Total Salaries & Fringe = \$9,361,493 (79.6% of total expenses excluding transfers)

- **Certificated**
- **Classified**
- **Management (Certificated & Classified)**

RESERVE STATUS

(excluding One-Time Transfer)



**BUDGET COMPARISON
FISCAL YEAR 2010-11
GENERAL FUND -UNRESTRICTED (RS 0000-1999)**

Object Numbers	2009-10 Unaudited Actuals	*2010-11				*Unaudited Actuals	Variance Unaudited Actuals to Original	Variance Unaudited Actuals to Original
		*Original Budget	*1st Interim Projected Budget	*2nd Interim Projected Budget	*3rd Interim Projected Budget			
REVENUES								
Revenue Limits	\$ 8,442,158.35	\$ 8,111,669.00	\$ 8,530,256.00	\$ 8,515,127.00	\$ 8,477,689.91	\$ 366,020.91	104.51%	
Federal Revenue	\$ 256,819.02	\$ 68,501.00	\$ 298,688.00	\$ 443,619.41	\$ 437,466.57	\$ 368,965.57	638.63%	
Other State Revenue	\$ 1,127,395.37	\$ 1,200,609.00	\$ 1,241,383.00	\$ 1,313,680.00	\$ 1,363,630.59	\$ 163,021.59	113.58%	
Other Local Revenue	\$ 429,729.30	\$ 303,809.00	\$ 318,823.00	\$ 323,633.00	\$ 357,673.38	\$ 53,864.38	117.73%	
Interfund Transfers	\$ 67.00	\$ 864,863.00	\$ 560.00	\$ 688,229.34	\$ 688,223.34	\$ (176,639.66)	79.58%	
Contributions	\$ (528,953.13)	\$ (1,173,964.00)	\$ (1,145,249.00)	\$ (1,042,544.00)	\$ (993,504.06)	\$ 180,459.94	84.63%	
TOTAL REVENUES	\$ 9,727,215.91	\$ 9,375,487.00	\$ 9,246,961.00	\$ 9,232,187.00	\$ 10,331,179.73	\$ 955,692.73	110.19%	
EXPENDITURES								
Certificated Salaries	\$ 5,474,872.95	\$ 5,600,176.00	\$ 5,188,737.00	\$ 5,175,513.20	\$ 5,143,583.35	\$ (456,592.65)	91.85%	
Classified Salaries	\$ 1,094,447.24	\$ 1,017,361.00	\$ 1,017,976.00	\$ 1,013,839.00	\$ 1,029,321.22	\$ 11,960.22	101.18%	
Employee Benefits	\$ 1,543,563.87	\$ 1,527,734.00	\$ 1,500,082.00	\$ 1,495,851.93	\$ 1,474,071.48	\$ (53,662.52)	96.49%	
Books & Supplies	\$ 143,380.17	\$ 223,907.00	\$ 292,107.52	\$ 274,061.39	\$ 160,941.01	\$ (62,965.99)	71.88%	
Services & Other Operating	\$ 1,219,474.39	\$ 1,171,092.00	\$ 1,311,428.00	\$ 1,285,936.00	\$ 1,174,419.77	\$ 3,327.77	100.28%	
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
Other Outgo	\$ -	\$ 21,618.00	\$ 25,901.00	\$ 25,901.00	\$ 15,091.58	\$ (6,526.42)	69.81%	
Indirect	\$ (110,756.79)	\$ (158,666.00)	\$ (191,479.30)	\$ (189,011.30)	\$ (146,070.57)	\$ 12,595.43	92.06%	
Transfer Outs	\$ 93,729.59	\$ 100,989.00	\$ 71,210.00	\$ 71,210.00	\$ 35,591.00	\$ (65,398.00)	35.24%	
TOTAL EXPENDITURES	\$ 9,458,711.42	\$ 9,504,211.00	\$ 9,215,962.22	\$ 9,162,003.22	\$ 8,886,948.84	\$ (617,262.16)	93.51%	
NET INCOME	\$ 268,504.49	\$ (128,724.00)	\$ 30,998.78	\$ 70,183.78	\$ 1,444,230.89	\$ 1,572,954.89		

*Source of Data: SACS report, FORM 01, General Fund, Unrestricted (Resources 0000-1999) Revenues, Expenditures and Changes in Fund Balance. Page 1

**BUDGET COMPARISON
FISCAL YEAR 2010-11
GENERAL FUND - RESTRICTED (RS 2000-9999)**

Object Numbers	2009-10 Unaudited Actuals	*2010-11			*2nd Interim			*3rd Interim			Variance		
		Original Budget	*1st Interim Projected Budget	*2nd Interim Projected Budget	*3rd Interim Projected Budget	*Unaudited Actuals	Unaudited Actuals to Original	Unaudited Actuals to Original	Unaudited Actuals to Original	Variance Unaudited Actuals to Original			
REVENUES													
Revenue Limits	\$ 141,624.00	\$ 133,025.00	\$ 130,711.00	\$ 124,147.00	\$ 124,147.00	\$ 116,426.00	\$ (16,599.00)						87.52%
Federal Revenue	\$ 953,165.43	\$ 856,427.00	\$ 1,417,768.77	\$ 1,547,886.77	\$ 1,547,888.77	\$ 1,187,700.49	\$ 331,273.49						138.68%
Other State Revenue	\$ 547,648.52	\$ 504,341.00	\$ 503,211.67	\$ 531,110.67	\$ 535,791.67	\$ 470,429.42	\$ (33,911.58)						93.28%
Other Local Revenue	\$ 27,594.58	\$ 2,400.00	\$ 19,052.76	\$ 32,902.16	\$ 56,424.56	\$ 42,561.65	\$ 40,161.65						1773.40%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	\$ 716,234.54	\$ 716,234.54	\$ (180,459.94)						#DIV/0!
Contributions	\$ 708,441.04	\$ 1,173,964.00	\$ 1,145,249.00	\$ 1,147,556.00	\$ 1,042,544.00	\$ 993,504.06	\$ (180,459.94)						84.63%
TOTAL REVENUES	\$ 2,378,473.57	\$ 2,670,157.00	\$ 3,215,993.20	\$ 3,383,602.60	\$ 4,023,030.54	\$ 3,526,856.16	\$ 856,699.16						132.08%
EXPENDITURES													
Certificated Salaries	\$ 606,622.57	\$ 765,058.00	\$ 912,339.00	\$ 971,053.00	\$ 927,507.00	\$ 891,471.31	\$ 126,413.31						116.52%
Classified Salaries	\$ 636,649.33	\$ 395,985.00	\$ 438,300.00	\$ 436,737.00	\$ 440,432.00	\$ 444,845.96	\$ 48,860.96						112.34%
Employee Benefits	\$ 389,634.81	\$ 353,498.00	\$ 381,947.00	\$ 391,306.00	\$ 383,990.00	\$ 378,199.18	\$ 24,701.18						106.99%
Books & Supplies	\$ 151,607.72	\$ 199,603.00	\$ 604,883.24	\$ 635,395.94	\$ 674,744.34	\$ 144,719.56	\$ (54,883.44)						72.50%
Services & Other Operating	\$ 152,931.70	\$ 98,475.00	\$ 132,032.32	\$ 213,789.02	\$ 247,132.02	\$ 156,599.20	\$ 58,124.20						159.02%
Capital Outlay	\$ 2,331.93	\$ -	\$ 1,102.59	\$ 1,102.59	\$ 1,102.59	\$ 6,806.72	\$ 6,806.72						#DIV/0!
7100-7299													
Other Outgo	\$ 835,717.52	\$ 797,460.00	\$ 881,424.00	\$ 881,424.00	\$ 765,710.00	\$ 765,711.00	\$ (31,749.00)						96.02%
Indirect	\$ 82,972.79	\$ 129,694.00	\$ 161,664.30	\$ 150,494.30	\$ 159,196.30	\$ 119,772.38	\$ (9,921.62)						92.35%
Transfer Outs													#DIV/0!
TOTAL EXPENDITURES	\$ 2,858,468.37	\$ 2,739,773.00	\$ 3,513,692.45	\$ 3,681,301.85	\$ 3,599,814.25	\$ 2,908,125.31	\$ 168,352.31						106.14%
NET INCOME	\$ (479,994.80)	\$ (69,616.00)	\$ (297,699.25)	\$ (297,699.25)	\$ 423,216.29	\$ 618,730.85	\$ 688,346.85						

*Source of Data: SACS report, FORM 01, General Fund, Restricted (Resources 2000-9999) Revenues, Expenditures and Changes in Fund Balance. Page 1

BUDGET COMPARISON - CHANGE IN NET FUND BALANCE
FISCAL YEAR 2010-11
GENERAL FUND -UNRESTRICTED (RS 0000-1999)

	* Unaudited	
	2nd Interim	Actuals
	\$	\$
E. Net Increase (decrease) in fund balance	70,183.78	1,444,230.89
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Changes		Difference
Fund 17 closed to Fund 01 (GASB 54)		\$ 687,669.00
MAA receipts Current Yr vs 2011-12 Yr		\$ 162,838.00
Swept Fund 14 to general fund		\$ 61,687.00
Mandate Receipts		\$ 76,906.00
Various local increases in revenue (Interest, Special Education GF adj, etc.)		\$ 27,358.00
Reduction in contributions (Special Ed adjustment-use of 1 time restricted)		\$ 115,714.00
Salary and Employee Benefits (Primarily in stipends/substitutes, etc.)		\$ 38,228.08
Other various expenditures (supplies, such as WUTA MAA & PAR, Opportunity program)		\$ 75,503.25
PGE savings of actual compared to appropriations at 2nd Interim		\$ 36,893.80
Legal savings of actual compared to appropriations at 2nd Interim		\$ 20,479.55
Other appropriation variances from actual resulting in savings at 2nd Interim		\$ 70,770.43
Total Changes in Net Increase (Decrease) in fund balance:		\$ 1,374,047.11
Change in position from 2nd to Unaudited Actuals:	\$ 850,507.00	\$ 1,374,047.11
Less Fund 17 and MAA from above		\$ 523,540.11
Net Change in position:		\$ 326,966.89

BUDGET COMPARISON
FISCAL YEAR 2010-11
GENERAL FUND -UNRESTRICTED (RS 2000-9999) - change in net fund balance

	*Unaudited	
	2nd Interim	Actuals
	\$	\$
E. Net Increase (decrease) in fund balance	(297,699.25)	618,730.85
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Changes		Difference
Fund 20 closed to Fund 01 (GASB 54)		\$ 716,234.54
Revenue variance (deferred revenues into 2011-12 & other variations)		\$ (572,980.98)
Expenditure variance (primarily set aside for carryover into 2011-12 such as Federal Jobs, Title I, other Federal one time awards, etc.)		\$ 773,176.54
		\$ 916,430.10

* Source of date comes from SACS form 01 page 2 . E. of the Unaudited Actuals, General Fund, Unrestricted & Restricted Expenditures by Object.

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) Revenue Limit Sources		8010-8099	8,477,689.91	116,426.00	8,594,115.91	7,784,175.00	81,311.00	7,865,486.00	-8.5%
2) Federal Revenue		8100-8299	437,466.57	1,187,700.49	1,625,167.06	44,995.00	1,214,816.00	1,259,811.00	-22.5%
3) Other State Revenue		8300-8599	1,363,630.59	470,429.42	1,834,060.01	1,258,654.00	471,864.00	1,730,518.00	-5.6%
4) Other Local Revenue		8600-8799	357,673.38	42,561.65	400,235.03	332,455.00	0.00	332,455.00	-16.9%
5) TOTAL REVENUES			10,636,460.45	1,817,117.56	12,453,578.01	9,420,279.00	1,767,991.00	11,188,270.00	-10.2%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	5,143,583.35	891,471.31	6,035,054.66	4,856,598.00	793,550.00	5,650,148.00	-6.4%
2) Classified Salaries		2000-2999	1,029,321.22	444,845.96	1,474,167.18	903,978.00	459,670.00	1,363,648.00	-7.5%
3) Employee Benefits		3000-3999	1,474,071.48	378,199.18	1,852,270.66	1,468,095.00	393,437.00	1,861,532.00	0.5%
4) Books and Supplies		4000-4999	160,941.01	144,719.56	305,660.57	131,781.00	137,414.00	269,195.00	-11.9%
5) Services and Other Operating Expenditures		5000-5999	1,174,419.77	156,599.20	1,331,018.97	1,298,784.00	118,378.00	1,417,162.00	6.5%
6) Capital Outlay		6000-6999	0.00	6,806.72	6,806.72	0.00	0.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	15,091.58	765,711.00	780,802.58	4,283.00	874,836.00	879,119.00	12.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(146,070.57)	119,772.38	(26,298.19)	(146,980.00)	118,008.00	(28,972.00)	10.2%
9) TOTAL EXPENDITURES			8,851,357.84	2,908,125.31	11,759,483.15	8,516,539.00	2,895,293.00	11,411,832.00	-3.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			1,785,102.61	(1,091,007.75)	694,094.86	903,740.00	(1,127,302.00)	(223,562.00)	-132.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers		8900-8929	688,223.34	716,234.54	1,404,457.88	560.00	0.00	560.00	-100.0%
a) Transfers In		7600-7629	35,591.00	0.00	35,591.00	61,018.00	0.00	61,018.00	71.4%
b) Transfers Out		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
a) Sources		8980-8999	(993,504.06)	993,504.06	0.00	(993,504.06)	993,208.00	0.00	0.0%
b) Uses			(340,871.72)	1,709,738.60	1,368,866.88	(1,055,666.00)	993,208.00	(60,458.00)	-104.4%
3) Contributions									
4) TOTAL OTHER FINANCING SOURCES/USES									

Description	2010-11 Unaudited Actuals		2011-12 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)	1,444,230.89	618,730.85	2,062,961.74	(151,926.00)	(132,094.00)	(284,020.00) -113.8%
F. FUND BALANCE, RESERVES						
1) Beginning Fund Balance						
a) As of July 1 - Unaudited	514,671.30	599,683.35	1,114,354.65	1,958,902.19	1,218,414.20	3,177,316.39 185.1%
b) Audit Adjustments	0.00	0.00	0.00	0.00	0.00	0.00 0.0%
c) As of July 1 - Audited (F1a + F1b)	514,671.30	599,683.35	1,114,354.65	1,958,902.19	1,218,414.20	3,177,316.39 185.1%
d) Other Restatements	0.00	0.00	0.00	0.00	0.00	0.00 0.0%
e) Adjusted Beginning Balance (F1c + F1d)	514,671.30	599,683.35	1,114,354.65	1,958,902.19	1,218,414.20	3,177,316.39 185.1%
2) Ending Balance, June 30 (E + F1e)	1,958,902.19	1,218,414.20	3,177,316.39	1,806,976.19	1,086,320.20	2,893,296.39 -8.9%
Components of Ending Fund Balance (Actuals)						
a) Reserve for Revolving Cash	3,275.00	0.00	3,275.00			
Stores	0.00	0.00	0.00			
Prepaid Expenditures	229,420.23	0.00	229,420.23			
All Others	2,500.00	0.00	2,500.00			
General Reserve	0.00	0.00	0.00			
Legally Restricted Balance	0.00	307,955.51	307,955.51			
b) Designated Amounts						
Designated for Economic Uncertainties	612,487.78	0.00	612,487.78			
Designated for the Unrealized Gains of Investments and Cash in County Treasury	0.00	0.00	0.00			
Other Designations	1,111,219.18	910,458.69	2,021,677.87			
Vacation Liability	71,438.00		71,438.00			
CAHSEE (RS 0055)	18,886.91		18,886.91			
IMFRP (RS 0156)	174,023.92		174,023.92			
PEER (RS 0271 - WUTA)	21,319.44		21,319.44			
Opportunity Program (RS 0331)	3,814.29		3,814.29			
WUTA MAA (RS 0801)	46,671.28		46,671.28			
Formerly Fund 17 (RS 0900)	687,669.34		687,669.34			
Classroom Supplies 2 yr commitment	14,000.00		14,000.00			
Equipment replacement - depreciation r	50,396.00		50,396.00			
Equipment carryover - Tractor repair/cal	23,000.00		23,000.00			
MAA RS 5815 - Clearing	8,114.30		8,114.30			
Formerly Fund 20 Post Retirement	716,234.54		716,234.54			
Donation RS 9510	3,216.51		3,216.51			

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 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)	
Formerly Fund 14 Deferred Mt	9010	9780		182,893.34	182,893.34				
c) Undesignated Amount		9790	0.00	0.00	0.00				
d) Unappropriated Amount		9790							
Components of Ending Fund Balance (Budget)									
a) Nonspendable		9711				3,275.00	0.00	3,275.00	
Revolving Cash		9712				0.00	0.00	0.00	
Stores		9713				0.00	0.00	0.00	
Prepaid Expenditures		9719				2,500.00	0.00	2,500.00	
All Others		9740				0.00	1,086,320.20	1,086,320.20	
b) Restricted		9750				0.00	0.00	0.00	
c) Committed		9760				0.00	0.00	0.00	
Stabilization Arrangements									
Other Commitments									
d) Assigned									
Other Assignments		9780				1,104,290.18	0.00	1,104,290.18	
CAHSEE (RS 0055)	0000	9780				15,665.91		15,665.91	
IMFRP (RS 0156)	0000	9780				174,023.92		174,023.92	
PEER (RS 0271- WUTA)	0000	9780				21,319.44		21,319.44	
Opportunity Program (RS 0331)	0000	9780				106.29		106.29	
WUTA MAA (RS 0801)	0000	9780				46,671.28		46,671.28	
Formerly Fund 17 (RS 0900)	0000	9780				687,669.34		687,669.34	
Equipment Replacement-Depreciaton r	0000	9780				50,396.00		50,396.00	
Classroom Supplies - 2 yr	0000	9780				14,000.00		14,000.00	
Equipment Carryover - tractor/cabling	0000	9780				23,000.00		23,000.00	
Vacation Liability	0000	9780				71,438.00		71,438.00	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789				696,911.01	0.00	696,911.01	
Unassigned/Unappropriated Amount		9790				0.00	0.00	0.00	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 Budget		% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	
G. ASSETS								
1) Cash		9110	1,105,435.33	1,585,074.94	2,690,510.27			
a) in County Treasury		9111	0.00	0.00	0.00			
1) Fair Value Adjustment to Cash in County Treasury		9120	2,502.26	0.00	2,502.26			
b) in Banks		9130	3,275.00	0.00	3,275.00			
c) in Revolving Fund		9135	0.00	0.00	0.00			
d) with Fiscal Agent		9140	0.00	0.00	0.00			
e) collections awaiting deposit		9150	0.00	0.00	0.00			
2) Investments		9200	1,682,717.73	38,354.65	1,721,072.38			
3) Accounts Receivable		9290	0.00	0.00	0.00			
4) Due from Grantor Government		9310	62,471.19	0.00	62,471.19			
5) Due from Other Funds		9320	0.00	0.00	0.00			
6) Stores		9330	229,420.23	0.00	229,420.23			
7) Prepaid Expenditures		9340	0.00	0.00	0.00			
8) Other Current Assets		9400						
9) Fixed Assets								
10) TOTAL ASSETS			3,085,821.74	1,623,429.59	4,709,251.33			
H. LIABILITIES								
1) Accounts Payable		9500	1,126,919.55	62,966.10	1,189,885.65			
2) Due to Grantor Governments		9590	0.00	0.00	0.00			
3) Due to Other Funds		9610	0.00	266.00	266.00			
4) Current Loans		9640	0.00	0.00	0.00			
5) Deferred Revenue		9650	0.00	341,783.29	341,783.29			
6) Long-Term Liabilities		9660						
7) TOTAL LIABILITIES			1,126,919.55	405,015.39	1,531,934.94			
I. FUND EQUITY								
Ending Fund Balance, June 30			1,958,902.19	1,218,414.20	3,177,316.39			
(must agree with line F2) (G10 - H7)								

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 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)	
REVENUE LIMIT SOURCES									
Principal Apportionment State Aid - Current Year		8011	5,486,205.00	0.00	5,486,205.00	4,588,914.00	0.00	4,588,914.00	-16.4%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	(60,607.00)	0.00	(60,607.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	39,839.70	0.00	39,839.70	48,889.00	0.00	48,889.00	22.7%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	3,164,435.06	0.00	3,164,435.06	3,274,591.00	0.00	3,274,591.00	3.5%
Unsecured Roll Taxes		8042	142,416.70	0.00	142,416.70	151,626.00	0.00	151,626.00	6.5%
Prior Years' Taxes		8043	(29,407.60)	0.00	(29,407.60)	0.00	0.00	0.00	-100.0%
Supplemental Taxes		8044	41,638.05	0.00	41,638.05	0.00	0.00	0.00	-100.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Educational Revenue Augmentation Fund (SERAF)		8046	0.00	0.00	0.00				
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			8,784,519.91	0.00	8,784,519.91	8,064,020.00	0.00	8,064,020.00	-8.2%
Revenue Limit Transfers									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(116,426.00)		(116,426.00)	(81,311.00)		(81,311.00)	-30.2%
Continuation Education ADA Transfer	2200	8091		116,426.00	116,426.00		81,311.00	81,311.00	-30.2%
Community Day Schools Transfer	2430	8091		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 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	0.0%
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	21,820.00	0.00	21,820.00	10,770.00	0.00	10,770.00	-50.6%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(212,224.00)	0.00	(212,224.00)	(209,304.00)	0.00	(209,304.00)	-1.4%
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%
TOTAL, REVENUE LIMIT SOURCES			8,477,689.91	116,426.00	8,594,115.91	7,784,175.00	81,311.00	7,865,486.00	-8.5%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	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	20,766.36	0.00	20,766.36	22,995.00	0.00	22,995.00	10.7%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	14,810.21	0.00	14,810.21	22,000.00	0.00	22,000.00	48.5%
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		1,178,402.29	1,178,402.29		984,598.00	984,598.00	-16.4%
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		8,039.49	8,039.49		0.00	0.00	-100.0%
Other Federal Revenue (incl. ARRA)	All Other	8290	401,890.00	1,258.71	403,148.71	0.00	230,218.00	230,218.00	-42.9%
TOTAL, FEDERAL REVENUE			437,466.57	1,187,700.49	1,625,167.06	44,995.00	1,214,816.00	1,259,811.00	-22.5%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 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 STATE REVENUE									
Other State Apportionments									
Community Day School Additional Funding	2430	8311		0.00	0.00			0.00	0.00
Current Year									0.0%
Prior Years	2430	8319		0.00	0.00			0.00	0.0%
ROC/P Entitlement	6355-6360	8311		0.00	0.00			0.00	0.0%
Current Year									
Prior Years	6355-6360	8319		0.00	0.00			0.00	0.0%
Special Education Master Plan	6500	8311		0.00	0.00			0.00	0.0%
Current Year									
Prior Years	6500	8319		0.00	0.00			0.00	0.0%
Home-to-School Transportation	7230	8311		118,611.00	118,611.00			118,611.00	0.0%
Economic Impact Aid	7090-7091	8311		312,251.00	312,251.00			312,251.00	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	0.0%
All Other State Apportionments - Prior Years	All Other	8319	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	0.0%
Class Size Reduction, K-3		8434	270,963.00	0.00	270,963.00		209,916.00	209,916.00	-22.5%
Child Nutrition Programs		8520	0.00	0.00	0.00		0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	76,905.64	0.00	76,905.64		0.00	0.00	-100.0%
Lottery - Unrestricted and Instructional Materials		8560	178,416.00	27,081.00	205,497.00		151,532.00	23,890.00	-14.6%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	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	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00		0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590		97.74	97.74		0.00	0.00	-100.0%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 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)	
School Community Violence Prevention Grant	7391	8590		0.00	0.00			0.00	0.00%
Quality Education Investment Act	7400	8590		0.00	0.00			0.00	0.00%
All Other State Revenue	All Other	8590	837,345.95	12,388.68	849,734.63	897,206.00	17,112.00	914,318.00	7.6%
TOTAL, OTHER STATE REVENUE			1,363,630.59	470,429.42	1,834,060.01	1,258,654.00	471,864.00	1,730,518.00	-5.6%

Description	2010-11 Unaudited Actuals			2011-12 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							
Other Local Revenue County and District Taxes							
Other Restricted Levies Secured Roll	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales							
Sale of Equipment/Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals	15,790.60	0.00	15,790.60	11,364.00	0.00	11,364.00	-28.0%
Interest	23,277.77	0.00	23,277.77	16,000.00	0.00	16,000.00	-31.3%
Net Increase (Decrease) in the Fair Value of Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts							
Adult Education Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services							
Interagency Services	44,301.79	17,812.49	62,114.28	46,650.00	0.00	46,650.00	-24.9%
Mitigation/Developer Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts	5,400.00	0.00	5,400.00	4,500.00	0.00	4,500.00	-16.7%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 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		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment									
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	69,993.93	24,749.16	94,743.09	67,725.00	0.00	67,725.00	-28.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	198,909.29	0.00	198,909.29	186,216.00	0.00	186,216.00	-6.4%
Transfers of Apportionments									
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	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	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	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			357,673.38	42,561.65	400,235.03	332,455.00	0.00	332,455.00	-16.9%
TOTAL, REVENUES			10,636,460.45	1,817,117.56	12,453,578.01	9,420,279.00	1,767,991.00	11,188,270.00	-10.2%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 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)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	4,361,110.39	552,129.74	4,913,240.13	4,083,033.00	431,473.00	4,514,506.00	-8.1%
Certificated Pupil Support Salaries		1200	175,761.19	191,618.24	367,379.43	175,358.00	192,302.00	367,660.00	0.1%
Certificated Supervisors' and Administrators' Salaries		1300	530,620.57	25,355.54	555,976.11	536,213.00	24,854.00	561,067.00	0.9%
Other Certificated Salaries		1900	76,091.20	122,367.79	198,458.99	61,994.00	144,921.00	206,915.00	4.3%
TOTAL, CERTIFICATED SALARIES			5,143,583.35	891,471.31	6,035,054.66	4,856,598.00	793,550.00	5,650,148.00	-6.4%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	0.00	134,494.45	134,494.45	0.00	159,371.00	159,371.00	18.5%
Classified Support Salaries		2200	283,380.60	182,329.41	465,710.01	269,769.00	189,412.00	459,181.00	-1.4%
Classified Supervisors' and Administrators' Salaries		2300	187,944.00	67,227.96	255,171.96	107,828.00	67,228.00	175,056.00	-31.4%
Clerical, Technical and Office Salaries		2400	439,063.72	58,898.14	497,961.86	412,593.00	43,159.00	455,752.00	-8.5%
Other Classified Salaries		2900	118,932.90	1,896.00	120,828.90	113,788.00	500.00	114,288.00	-5.4%
TOTAL, CLASSIFIED SALARIES			1,029,321.22	444,845.96	1,474,167.18	903,978.00	459,670.00	1,363,648.00	-7.5%
EMPLOYEE BENEFITS									
STRS		3101-3102	420,008.01	74,845.96	494,853.97	400,533.00	65,468.00	466,001.00	-5.8%
PERS		3201-3202	104,147.36	38,721.85	142,869.21	86,789.00	39,243.00	126,032.00	-11.8%
OASDI/Medicare/Alternative		3301-3302	122,264.96	40,078.37	162,343.33	129,420.00	46,606.00	176,026.00	8.4%
Health and Welfare Benefits		3401-3402	180,208.27	108,955.65	289,163.92	149,809.00	99,378.00	249,187.00	-13.8%
Unemployment Insurance		3501-3502	44,609.43	9,784.00	54,393.43	92,702.00	20,178.00	112,880.00	107.5%
Workers' Compensation		3601-3602	148,255.64	32,086.17	180,341.81	138,484.00	30,102.00	168,586.00	-6.5%
OPEB, Allocated		3701-3702	127,165.71	0.00	127,165.71	57,511.00	0.00	57,511.00	-54.8%
OPEB, Active Employees		3751-3752	308,902.65	66,816.63	375,719.28	403,235.00	87,704.00	490,939.00	30.7%
PERS Reduction		3801-3802	14,909.45	6,910.55	21,820.00	6,012.00	4,758.00	10,770.00	-50.6%
Other Employee Benefits		3901-3902	3,600.00	0.00	3,600.00	3,600.00	0.00	3,600.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,474,071.48	378,199.18	1,852,270.66	1,468,095.00	393,437.00	1,861,532.00	0.5%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	39,709.41	39,709.41	0.00	40,000.00	40,000.00	0.7%
Books and Other Reference Materials		4200	9.01	2,541.01	2,550.02	0.00	0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 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	151,700.48	74,686.36	226,386.84	121,781.00	97,414.00	219,195.00	-3.2%
Noncapitalized Equipment		4400	9,231.52	27,782.78	37,014.30	10,000.00	0.00	10,000.00	-73.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL BOOKS AND SUPPLIES			160,941.01	144,719.56	305,660.57	131,781.00	137,414.00	269,195.00	-11.9%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	9,089.61	25,247.52	34,337.13	7,542.00	17,092.00	24,634.00	-28.3%
Dues and Memberships		5300	9,228.34	0.00	9,228.34	9,517.00	0.00	9,517.00	3.1%
Insurance		5400 - 5450	156,228.00	0.00	156,228.00	155,165.00	0.00	155,165.00	-0.7%
Operations and Housekeeping Services		5500	312,314.12	2,897.40	315,211.52	370,308.00	2,600.00	372,908.00	18.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	80,903.58	41,950.83	122,854.41	85,456.00	26,992.00	112,448.00	-8.5%
Transfers of Direct Costs		5710	(26,504.96)	26,504.96	0.00	12,500.00	(12,500.00)	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	601,639.56	59,822.49	661,462.05	584,173.00	84,144.00	668,317.00	1.0%
Communications		5900	31,521.52	176.00	31,697.52	74,123.00	50.00	74,173.00	134.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,174,419.77	156,599.20	1,331,018.97	1,298,784.00	118,378.00	1,417,162.00	6.5%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 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)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	6,806.72	6,806.72	0.00	0.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL CAPITAL OUTLAY			0.00	6,806.72	6,806.72	0.00	0.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition for Instruction Under Interdistrict Attendance Agreements		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7142	0.00	765,711.00	765,711.00	0.00	874,836.00	874,836.00	14.3%
Payments to County Offices		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7221		0.00	0.00		0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7222		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7223		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500								
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To Districts or Charter Schools	6360	7222		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7223		0.00	0.00		0.00	0.00	0.0%
To JPAs									
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 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	275.64	0.00	275.64	0.00	0.00	0.00	-100.0%
Other Debt Service - Principal		7439	14,815.94	0.00	14,815.94	4,283.00	0.00	4,283.00	-71.1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			15,091.58	765,711.00	780,802.58	4,283.00	874,836.00	879,119.00	12.6%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(119,772.38)	119,772.38	0.00	(118,008.00)	118,008.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(26,298.19)	0.00	(26,298.19)	(28,972.00)	0.00	(28,972.00)	10.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(146,070.57)	119,772.38	(26,298.19)	(146,980.00)	118,008.00	(28,972.00)	10.2%
TOTAL, EXPENDITURES			8,851,357.84	2,908,125.31	11,759,483.15	8,516,539.00	2,895,293.00	11,411,832.00	-3.0%

Description	2010-11 Unaudited Actuals			2011-12 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)	
INTERFUND TRANSFERS							
INTERFUND TRANSFERS IN							
From: Special Reserve Fund	687,669.34	500,000.00	1,187,669.34	0.00	0.00	0.00	-100.0%
From: Bond Interest and Redemption Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In	554.00	216,234.54	216,788.54	560.00	0.00	560.00	-99.7%
(a) TOTAL, INTERFUND TRANSFERS IN	688,223.34	716,234.54	1,404,457.88	560.00	0.00	560.00	-100.0%
INTERFUND TRANSFERS OUT							
To: Child Development Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund	35,591.00	0.00	35,591.00	61,018.00	0.00	61,018.00	71.4%
Other Authorized Interfund Transfers Out	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT	35,591.00	0.00	35,591.00	61,018.00	0.00	61,018.00	71.4%
OTHER SOURCES/USES							
SOURCES							
State Apportionments Emergency Apportionments	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds							
Proceeds from Sale/Lease- Purchase of Land/Buildings	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources							
Transfers from Funds of Lapsed/Reorganized LEAs	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 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%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(1,103,678.06)	1,103,678.06	0.00	(1,273,332.00)	1,273,332.00	0.00	0.0%
Contributions from Restricted Revenues		8990	110,174.00	(110,174.00)	0.00	278,124.00	(278,124.00)	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(993,504.06)	993,504.06	0.00	(995,208.00)	995,208.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(340,871.72)	1,709,738.60	1,368,866.88	(1,055,666.00)	995,208.00	(60,458.00)	-104.4%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) Revenue Limit Sources		8010-8099	8,477,689.91	116,426.00	8,594,115.91	7,784,175.00	81,311.00	7,865,486.00	-8.3%
2) Federal Revenue		8100-8299	437,466.57	1,187,700.49	1,625,167.06	44,995.00	1,214,816.00	1,259,811.00	-22.5%
3) Other State Revenue		8300-8599	1,363,630.59	470,429.42	1,834,060.01	1,258,654.00	471,864.00	1,730,518.00	-5.6%
4) Other Local Revenue		8600-8799	357,673.38	42,561.65	400,235.03	332,455.00	0.00	332,455.00	-16.9%
5) TOTAL, REVENUES			10,636,460.45	1,817,117.56	12,453,578.01	9,420,279.00	1,767,991.00	11,188,270.00	-10.0%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		5,459,399.58	1,064,360.58	6,523,760.16	5,188,062.00	918,769.00	6,106,831.00	-6.4%
2) Instruction - Related Services	2000-2999		1,147,749.51	245,005.37	1,392,754.88	1,058,236.00	265,407.00	1,323,643.00	-5.0%
3) Pupil Services	3000-3999		260,832.26	414,298.00	675,130.26	230,761.00	418,503.00	649,264.00	-3.8%
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		1,125,534.43	137,619.69	1,263,154.12	1,170,957.00	118,008.00	1,288,965.00	2.0%
8) Plant Services	8000-8999	Except	842,750.48	281,130.67	1,123,881.15	864,240.00	299,770.00	1,164,010.00	3.6%
9) Other Outgo	9000-9999	7600-7699	15,091.58	765,711.00	780,802.58	4,283.00	874,836.00	879,119.00	12.6%
10) TOTAL, EXPENDITURES			8,851,357.84	2,908,125.31	11,759,483.15	8,516,539.00	2,895,293.00	11,411,832.00	-3.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			1,785,102.61	(1,091,007.75)	694,094.86	903,740.00	(1,127,302.00)	(223,562.00)	-132.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	688,223.34	716,234.54	1,404,457.88	560.00	0.00	560.00	-100.0%
b) Transfers Out		7600-7629	35,591.00	0.00	35,591.00	61,018.00	0.00	61,018.00	71.4%
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	(993,504.06)	993,504.06	0.00	(995,208.00)	995,208.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(340,871.72)	1,709,738.60	1,368,866.88	(1,055,666.00)	995,208.00	(60,458.00)	-104.4%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,444,230.89	618,730.85	2,062,961.74	(151,926.00)	(132,094.00)	(284,020.00)	-113.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		9791	514,671.30	599,683.35	1,114,354.65	1,958,902.19	1,218,414.20	3,177,316.39	185.1%
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	514,671.30	599,683.35	1,114,354.65	1,958,902.19	1,218,414.20	3,177,316.39	185.1%
d) Other Restatements			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			514,671.30	599,683.35	1,114,354.65	1,958,902.19	1,218,414.20	3,177,316.39	185.1%
2) Ending Balance, June 30 (E + F1e)			1,958,902.19	1,218,414.20	3,177,316.39	1,806,976.19	1,086,320.20	2,893,296.39	-8.9%
Components of Ending Fund Balance (Actuals)									
a) Reserve for		9711	3,275.00	0.00	3,275.00				
Revolving Cash		9712	0.00	0.00	0.00				
Stores		9713	229,420.23	0.00	229,420.23				
Prepaid Expenditures		9719	2,500.00	0.00	2,500.00				
All Others		9730	0.00	0.00	0.00				
General Reserve		9740	0.00	307,955.51	307,955.51				
Legally Restricted Balance									
b) Designated Amounts		9770	612,487.78	0.00	612,487.78				
Designated for Economic Uncertainties									
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.00				
Other Designations (by Resource/Object)		9780	1,111,219.18	910,458.69	2,021,677.87				
Vacation Liability	0000	9780	71,438.00		71,438.00				
CAHSEE (RS 0055)	0000	9780	18,886.91		18,886.91				
IMFRP (RS 0156)	0000	9780	174,023.92		174,023.92				
PEER (RS 0271 - WUTA)	0000	9780	21,319.44		21,319.44				
Opportunity Program (RS 0331)	0000	9780	3,814.29		3,814.29				
WUTA MAA (RS 0801)	0000	9780	46,671.28		46,671.28				
Formerly Fund 17 (RS 0900)	0000	9780	687,669.34		687,669.34				
Classroom Supplies 2 yr commitment	0000	9780	14,000.00		14,000.00				
Equipment replacement - depreciation	0000	9780	50,396.00		50,396.00				
Equipment carryover - Tractor repair/c	0000	9780	23,000.00		23,000.00				
MAA RS 5815 - Clearing	5810	9780		8,114.30	8,114.30				

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 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)	
Formerly Fund 20 Post Retirement	9010	9780		716,234.54	716,234.54				
Donation RS 9510	9010	9780		3,216.51	3,216.51				
Formerly Fund 14 Deferred Mt	9010	9780		182,893.34	182,893.34				
c) Undesignated Amount		9790	0.00	0.00	0.00				
d) Unappropriated Amount		9790							
Components of Ending Fund Balance (Budget)									
a) Nonspendable		9711							
Revolving Cash		9712				3,275.00	0.00	3,275.00	
Stores		9713				0.00	0.00	0.00	
Prepaid Expenditures		9719				0.00	0.00	0.00	
All Others		9740				2,500.00	0.00	2,500.00	
b) Restricted						0.00	1,086,320.20	1,086,320.20	
c) Committed		9750				0.00	0.00	0.00	
Stabilization Arrangements		9760				0.00	0.00	0.00	
Other Commitments (by Resource/Object)									
d) Assigned									
Other Assignments (by Resource/Object)		9780				1,104,290.18	0.00	1,104,290.18	
CAHSEE (RS 0055)	0000	9780				15,665.91		15,665.91	
IMFRP (RS 0156)	0000	9780				174,023.92		174,023.92	
PEER (RS 0271- WUTA)	0000	9780				21,319.44		21,319.44	
Opportunity Program (RS 0331)	0000	9780				106.29		106.29	
WUTA MAA (RS 0801)	0000	9780				46,671.28		46,671.28	
Formerly Fund 17 (RS 0900)	0000	9780				687,669.34		687,669.34	
Equipment Replacement-Depreciaton	0000	9780				50,396.00		50,396.00	
Classroom Supplies - 2 yr	0000	9780				14,000.00		14,000.00	
Equipment Carryover - tractor/cablling	0000	9780				23,000.00		23,000.00	
Vacation Liability	0000	9780				71,438.00		71,438.00	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789				696,911.01	0.00	696,911.01	
Unassigned/Unappropriated Amount		9790				0.00	0.00	0.00	

Resource	Description	2010-11	2011-12
		Unaudited Actuals	Budget
5640	Medi-Cal Billing Option	5,308.71	5,308.71
5810	Other Restricted Federal	0.00	8,114.30
6286	English Language Acquisition Program, Teacher Training & Student /	16,665.72	16,665.72
6300	Lottery: Instructional Materials	166,096.87	149,986.87
7090	Economic Impact Aid (EIA)	119,884.21	34,049.21
9010	Other Restricted Local	0.00	872,195.39
Total, Restricted Balance		307,955.51	1,086,320.20

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	450,916.54	411,769.00	-8.7%
3) Other State Revenue		8300-8599	38,245.80	37,695.00	-1.4%
4) Other Local Revenue		8600-8799	136,345.19	124,900.00	-8.4%
5) TOTAL, REVENUES			625,507.53	574,364.00	-8.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	224,883.54	216,555.00	-3.7%
3) Employee Benefits		3000-3999	97,719.36	96,656.00	-1.1%
4) Books and Supplies		4000-4999	297,020.83	284,058.00	-4.4%
5) Services and Other Operating Expenditures		5000-5999	10,912.54	9,141.00	-16.2%
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	26,298.19	28,972.00	10.2%
9) TOTAL, EXPENDITURES			656,834.46	635,382.00	-3.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(31,326.93)	(61,018.00)	94.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	35,591.00	61,018.00	71.4%
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			35,591.00	61,018.00	71.4%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND					
BALANCE (C + D4)			4,264.07	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	76,524.68	80,788.75	5.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			76,524.68	80,788.75	5.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			76,524.68	80,788.75	5.6%
2) Ending Balance, June 30 (E + F1e)			80,788.75	80,788.75	0.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	12,404.52		
Prepaid Expenditures		9713	1,122.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	12,708.00		
Designated for the Unrealized Gains of					
Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	54,554.23		
Spark one time	0000	9780	13,150.00		
Equipment Replacement	0000	9780	9,832.37		
Reserve for Revolving Cash (object 9711)	0000	9780	2,500.00		
Equipment replacement/reserve	5310	9780	29,071.86		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		2,500.00	
Stores		9712		12,404.52	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		29,071.86	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
	0000	9760		0.00	
d) Assigned					
Other Assignments		9780		36,812.37	

Unaudited Actuals
Cafeteria Special Revenue Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
Equipment Reserve	0000	9780		10,954.37	
Spark One Time	0000	9780		13,150.00	
Reserve for Economic Uncertainties	0000	9780		12,708.00	
	0000	9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	71,054.39		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	6,311.28		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	71,528.57		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	266.00		
6) Stores		9320	12,404.52		
7) Prepaid Expenditures		9330	1,122.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400	0.00		
10) TOTAL ASSETS			162,686.76		
H. LIABILITIES					
1) Accounts Payable		9500	19,980.82		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	61,917.19		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL LIABILITIES			81,898.01		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			80,788.75		

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
REVENUE LIMIT SOURCES					
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Child Nutrition Programs		8220	450,916.54	411,769.00	-8.7%
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			450,916.54	411,769.00	-8.7%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
All Other State Revenue		8590	38,245.80	37,695.00	-1.4%
TOTAL, OTHER STATE REVENUE			38,245.80	37,695.00	-1.4%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	122,831.45	124,800.00	1.6%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	364.22	100.00	-72.5%
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	13,149.52	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			136,345.19	124,900.00	-8.4%
TOTAL REVENUES			625,507.53	574,364.00	-8.2%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	197,310.35	194,747.00	-1.3%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	27,573.19	21,808.00	-20.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			224,883.54	216,555.00	-3.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	15,651.76	20,578.00	31.5%
OASDI/Medicare/Alternative		3301-3302	15,564.78	16,595.00	6.6%
Health and Welfare Benefits		3401-3402	48,097.24	35,598.00	-26.0%
Unemployment Insurance		3501-3502	1,761.58	3,493.00	98.3%
Workers' Compensation		3601-3602	5,399.71	5,208.00	-3.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	11,244.29	15,184.00	35.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			97,719.36	96,656.00	-1.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	25,553.06	24,208.00	-5.3%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	271,467.77	259,850.00	-4.3%
TOTAL, BOOKS AND SUPPLIES			297,020.83	284,058.00	-4.4%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	179.43	100.00	-44.3%
Dues and Memberships		5300	275.00	275.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,386.20	2,500.00	4.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,865.80	2,100.00	-45.7%
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	3,766.11	3,766.00	0.0%
Communications		5900	440.00	400.00	-9.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,912.54	9,141.00	-16.2%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	26,298.19	28,972.00	10.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			26,298.19	28,972.00	10.2%
TOTAL, EXPENDITURES			656,834.46	635,382.00	-3.3%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	35,591.00	61,018.00	71.4%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			35,591.00	61,018.00	71.4%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			35,591.00	61,018.00	71.4%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	450,916.54	411,769.00	-8.7%
3) Other State Revenue		8300-8599	38,245.80	37,695.00	-1.4%
4) Other Local Revenue		8600-8799	136,345.19	124,900.00	-8.4%
5) TOTAL, REVENUES			625,507.53	574,364.00	-8.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		628,150.07	603,910.00	-3.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		26,298.19	28,972.00	10.2%
8) Plant Services	8000-8999		2,386.20	2,500.00	4.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			656,834.46	635,382.00	-3.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(31,326.93)	(61,018.00)	94.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	35,591.00	61,018.00	71.4%
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			35,591.00	61,018.00	71.4%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND					
BALANCE (C + D4)			4,264.07	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	76,524.68	80,788.75	5.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			76,524.68	80,788.75	5.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			76,524.68	80,788.75	5.6%
2) Ending Balance, June 30 (E + F1e)			80,788.75	80,788.75	0.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	12,404.52		
Prepaid Expenditures		9713	1,122.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	12,708.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	54,554.23		
Spark one time	0000	9780	13,150.00		
Equipment Replacement	0000	9780	9,832.37		
Reserve for Revolving Cash (object 9711)	0000	9780	2,500.00		
Equipment replacement/reserve	5310	9780	29,071.86		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Reserve for					
Revolving Cash		9711		2,500.00	
Stores		9712		12,404.52	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		29,071.86	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		0.00	
	0000	9760		0.00	
d) Assigned					
Other Assignments (by Resource/Object)		9780		36,812.37	
Equipment Reserve	0000	9780		10,954.37	

Unaudited Actuals
Cafeteria Special Revenue Fund
Expenditures by Function

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
Spark One Time	0000	9780		13,150.00	
Reserve for Economic Uncertainties	0000	9780		12,708.00	
	0000	9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Resource	Description	2010-11 Unaudited Actuals	2011-12 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	0.00	29,071.86
Total, Restricted Balance		0.00	29,071.86

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,187,669.34	0.00	-100.0%
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			(1,187,669.34)	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND					
BALANCE (C + D4)			(1,187,669.34)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	1,187,669.34	0.00	-100.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			1,187,669.34	0.00	-100.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			1,187,669.34	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)					
			0.00	0.00	0.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
		9711	0.00		
		9712	0.00		
		9713	0.00		
		9719	0.00		
		9730	0.00		
		9740	0.00		
b) Designated Amounts					
		9770	0.00		
		9775	0.00		
		9780	0.00		
c) Undesignated Amount					
		9790	0.00		
d) Unappropriated Amount					
		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
		9711		0.00	
		9712		0.00	
		9713		0.00	
		9719		0.00	
b) Restricted					
		9740		0.00	
c) Committed					
		9750		0.00	
		9760		0.00	
d) Assigned					
		9780		0.00	
e) Unassigned/Unappropriated					
		9789		0.00	
		9790		0.00	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
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	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400	0.00		
10) TOTAL, ASSETS			0.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			0.00		

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

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
OTHER LOCAL REVENUE					
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%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL REVENUES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	1,187,669.34	0.00	-100.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,187,669.34	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			(1,187,669.34)	0.00	-100.0%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,187,669.34	0.00	-100.0%
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			(1,187,669.34)	0.00	-100.0%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,187,669.34)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,187,669.34	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,187,669.34	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,187,669.34	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	0.00		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Reserve for					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned					
Other Assignments (by Resource/Object)		9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Resource	Description	2010-11 Unaudited Actuals	2011-12 Budget
Total, Restricted Balance		0.00	0.00

Unaudited Actuals
Special Reserve Fund for Postemployment Benefits
Expenditures by Object

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	216,234.54	0.00	-100.0%
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			(216,234.54)	0.00	-100.0%

Unaudited Actuals
Special Reserve Fund for Postemployment Benefits
Expenditures by Object

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(216,234.54)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited			216,234.54	0.00	-100.0%
b) Audit Adjustments			0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			216,234.54	0.00	-100.0%
d) Other Restatements			0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			216,234.54	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash			0.00		
Stores			0.00		
Prepaid Expenditures			0.00		
All Others			0.00		
General Reserve			0.00		
Legally Restricted Balance			0.00		
b) Designated Amounts					
Designated for Economic Uncertainties			0.00		
Designated for the Unrealized Gains of					
Investments and Cash in County Treasury			0.00		
Other Designations			0.00		
c) Undesignated Amount			0.00		
d) Unappropriated Amount			0.00		
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash				0.00	
Stores				0.00	
Prepaid Expenditures				0.00	
All Others				0.00	
b) Restricted				0.00	
c) Committed					
Stabilization Arrangements				0.00	
Other Commitments				0.00	
d) Assigned					
Other Assignments				0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties				0.00	
Unassigned/Unappropriated Amount				0.00	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
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	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400	0.00		
10) TOTAL, ASSETS			0.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			0.00		

Unaudited Actuals
Special Reserve Fund for Postemployment Benefits
Expenditures by Object

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL REVENUES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	216,234.54	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			216,234.54	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			(216,234.54)	0.00	-100.0%

Unaudited Actuals
Special Reserve Fund for Postemployment Benefits
Expenditures by Function

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	216,234.54	0.00	-100.0%
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			(216,234.54)	0.00	-100.0%

Unaudited Actuals
Special Reserve Fund for Postemployment Benefits
Expenditures by Function

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(216,234.54)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	216,234.54	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			216,234.54	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			216,234.54	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	0.00		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Reserve for					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned					
Other Assignments (by Resource/Object)		9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Resource	Description	2010-11 Unaudited Actuals	2011-12 Budget
	Total, Restricted Balance	0.00	0.00