anuary	Doard	riccting	2010							
					FID	III) *:	0.7	CENERAL.	FIIND	

		10110 02 02					
OBJECT NUMBER	DESCRIPTION	ADOPTED BUDGET	BUDGET ADJUSTMENTS	CURRENT BUDGET	INCOME/ EXPENSE	BUDGET BALANCE	BUDGE % USE
10.00 +		REVEN	UE DETAIL				
	REVENUE LIMIT SOURCES :	7,262,937.00	60,822.53	7,202,114.47	3,774,451.44	3,427,663.03	52.4
	FEDERAL REVENUES :	948,279-00	335,173.62	1,283,452.62	280,389.96	1,003,062.66	21.8
	OTHER STATE REVENUES :	1,759,459.00	184,068.00	1,943,527.00	721,360.69	1,222,166,31	37.1
	OTHER LOCAL REVENUES :	367,202.00		386,878.81	61,225.37	325,653.44	15.8
* TOTAL Y	YEAR TO DATE REVENUES * *			10,815,972.90 *	4,837,427.46 *	5,978,545.44 *	44.7
	5-4 (5-4-4-4-4-4-4-4-4-4-4-4-4-4-4-4-4-4-4-4	EXPEN	DITURE DETAIL				
	CERTIFICATED SALARIES	5,381,594.00	4,346.28	5,385,940.28	2,522,428=52	2,863,511.76	46.8
	CLASSIFIED SALARIES	1,307,835.00	11,394.50	1,319,229.50	613,742.91	705,486.59	46.5
	EMPLOYEE BENEFITS :	1,799,807-00	25,371.83	1,825,178.83	811,625.37	1,013,553.46	44.4
	BOOKS AND SUPPLIES :	349,089.00	370,213.51	719,302.51	189,947.16	529,355.35	26.4
	SERVICES, OTHER OPER EXPENSE:	1,391,095.00	59,867.12	1,450,962.12	633,494.98	817,467.14	43.6
	CAPITAL OUTLAY :		167,000.00	167,000.00	. 00	167,000.00	0 - 0
		838,824.00		838,824.00	- 00	838,824.00	0 - 0
	DIRECT SUPPORT/INDIRECT COSTS:	28,972.00-		28,972.00-	<sub>3</sub> 00	28,972.00-	0 - 0
		4,283.00		4,283.00	4,282.70	. 30	99.9
* TOTAL Y	YEAR TO DATE EXPENDITURES * *	11,043,555.00 *	638,193.24 *	11,681,748.24 *	4,775,521.64 *	6,906,226.60 *	40.8
* 0. * >		OTHER	FINANCING SOUR	CES ( USES )			
	INTERFUND TRANSFERS - IN :	560.00		560.00	.00	560-00	0 - 0
	INTERFUND TRANSFERS OUT :	53,568.00-		53,568.00-	.00	53,568.00-	0.0
	OTHER USES :	. 00		.00	00	.00	NO BDG
	CONTRIB RESTRICTED PROGRAMS:			@ <b>0</b> 0	.00	-00	NO BDG
* TOTAL Y	YEAR TO DATE OTHER FINANCING *	53,008.00-*	.00 *	53,008.00-*	.00 *	53,008.00-*	0 - 0

FUND: 01 GENERAL FUND

OBJECT NUMBER	DESCRIPTION		YEAR TO DATE ACTIVITY	ENDING BALANCE
	FIND	RECONCILIATION		
SSETS AM	ND LIABILITIES :			
9110	CASH IN COUNTY TREASURY	2,785,588.97	1,692,433.99	
9120	CASH IN BANKS	2,500.00	_ 0 0	2,500.00
9130	REVOLVING CASH ACCOUNT	4,275.00	200	4,275.00
9140	CASH AWAITING DEPOSIT	17,360.03	351.67	
9201	EMPLOYEE ADVANCES (CL 18)		149.37-	149-37-
9210	ACCOUNTS RECEIVABLE	1,743,948.92	1,650,371.16	93,577.76
9310	DUE FROM OTHER FUNDS	25,998,92	25,998.92- 232,286.54-	. 00
9330	PREPAID EXPENSES	232,286.54	232,286 54-	. 0 0
9510	ACCOUNTS PAYABLE	761,340.36-	112,072.29	649,268-07-
9511	SALES TAX LIABILITY	57.65	70.51-	128.16-
9512	DUE TO OTH DIST TEMP CT		.01-	.01-
9550	STRS EE			38,237.25-
9551	STRS ER		39,515.94-	39,515.94-
9553	PERS EE		7,047-21-	
9554	PERS ER		11,493.82-	11,493.82-
9556	FIT		39,504.53-	
9557	SIT		10,766.78-	10,766.78-
9558	OASDI EE		4,126.99-	4,126.99-
9559	OASDI ER		6,467.49-	6,467.49-
9561	MEDICARE EE		6,341.59-	
9562	MEDICARE ER		6,341.39-	6,341.39-
9565	WORKERS COMP INSUR		2,463.57	2,463.57 82,109.91-
9569	NET PAY	176,514 12	94,404.21	
9570	TSA / OTHER CURR LIABILITIES	100.00	111,170.96	111,270.96
9571	H&W EE (CL 1)	72,762.76-	65,856.15-	138,618.91-
9573	H&W OTHER (CL 12)	81.44	29.50	110.94
9585	OPEB PAYABLE			110.94 35,740.81
9586	OPEB RETIREE PAYABLE	6,110-84	10,212.12	4,101.28
9589	MISC VOL DED		3,844.47-	
9610	DUE TO OTHER FUNDS	27,048.27	27,048.27	.00
9650	DEFERRED REVENUE	124,476.56	124,476.56	.00
9711	RESERVE FOR REVOLVING CASH		4,275.00-	4,275.00-
9711	RESERVE FOR ALL OTHERS		2,500.00-	2,500.00-
9719	DEU		696,911.00-	2,500.00- 696,911.00-
	CAR TO DATE FUND BALANCE * *		641,702.17-*	
9791	BEGINNING FUND BALANCE	3,643,829.26	.00	3,643,829.26-
* EXCESS	REVENUES/(EXPENDITURES) * *	-00 *	641,702.17-*	641,702.17-*

0.8	WILL	)WS	UNI	FIED	SCF	HOOL	DIST
Jar	marv	Boa	ard	Meeti	na	2013	

## BOARD FINANCIAL SUMMARY FOR PERIOD ENDING 12/31/2012 GLD500 J1440 01/02/13 PAGE 3

Danuary 1	Dogra Hecering	2013					
			EHIND -	0.1	CEMERAL.	FIIND	

CURRENT INCOME/ BUDGET BUDGET BUDGET OBJECT ADOPTED BUDGET EXPENSE BALANCE % USED NUMBER DESCRIPTION BUDGET ADJUSTMENTS CURRENT INCOME/ BUDGET BUDGET ADOPTED BUDGET OBJECT BUDGET BALANCE % USED EXPENSE BUDGET ADJUSTMENTS NUMBER DESCRIPTION REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE 10,337,877.00 478,095.90 10,815,972.90 4,837,427.46 5,978,545.44 44.72 A. REVENUES 11,043,555.00 638,193.24 11,681,748.24 4,775,521.64 6,906,226.60 40.88 B. EXPENDITURES 705,678.00- 160,097.34- 865,775.34-927,681 16 0 00 61,905.82 C. EXCESS REVENUES ( EXPENDITURES ) 53,008.00- 00 53,008.00-53,008.00 0.00 D. OTHER FINANCING SOURCES ( USES ) .00 E. NET CHANGE IN FUND BALANCE 758,686.00- 160,097.34- 918,783.34- 61,905.82 980,689.16- 0.00 F. FUND BALANCE : .00 3,643,829.26 3,643,829.26 .00 100-00 BEGINNING BALANCE (9791) 3,643,829.26 · 00 .00 NO BDGT .00 .00 AUDIT ADJUSTMENTS (9793) .00 .00 -00 .00 .00 NO BDGT OTHER RESTATEMENTS (9795) 400 .00 100.00 .00 3,643,829.26 3,643,829.26 3,643,829.26 ADJUSTED BEGINNING BALANCE \_\_\_\_\_\_ 2,885,143.26 160,097.34- 2,725,045.92 3,705,735.08 980,689.16- 135.98 G ENDING BALANCE

8.0	WILLC	)WS	UNI	FIED	SCH	OOL	DIST
758	1117777	Pos	rd	Meeri	no	2013	

\* TOTAL YEAR TO DATE OTHER FINANCING \* 53,568.00 \*

BOARD FINANCIAL SUMMARY FOR PERIOD ENDING 12/31/2012 GLD500 J1440 01/02/13 PAGE 1

.00 \* 53,568.00 \* .00 \* 53,568.00 \* 0.00

FUND: 13 CAFETERIA ADOPTED BUDGET CURRENT INCOME/ BUDGET ADJUSTMENTS BUDGET EXPENSE BUDGET BUDGET OBJECT BALANCE % USED NUMBER DESCRIPTION REVENUE DETAIL 
 411,769.00
 411,769.00
 139,965.73
 271,803.27
 33.99

 37,695.00
 37,695.00
 11,647.11
 26,047.89
 30.89

 124,900.00
 3,500.00
 128,400.00
 44,443.36
 83,956.64
 34.61
 FEDERAL REVENUES : OTHER STATE REVENUES OTHER LOCAL REVENUES \* \* 574,364.00 \* 3,500.00 \* 577,864.00 \* 196,056.20 \* 381,807.80 \* 33.92 \* TOTAL YEAR TO DATE REVENUES ..... EXPENDITURE DETAIL CLASSIFIED SALARIES: 209,887.00 209,887.00 88,502.68 121,384.32 42.16

EMPLOYEE BENEFITS: 93,809.00 93,809.00 39,446.65 54,362.35 42.04

BOOKS AND SUPPLIES: 284,058.00 4,460.00 288,518.00 127,553.89 160,964.11 44.21

SERVICES, OTHER OPER. EXPENSE: 9,141.00 960.00- 8,181.00 7,018.26 1,162,74 85.78

DIRECT SUPPORT/INDIRECT COSTS: 28,972.00 28,972.00 28,972.00 0.000 0.0 28,972,00 0,00 DIRECT SUPPORT/INDIRECT COSTS: 28,972.00 28,972.00 \_\_\_\_\_\_ \* TOTAL YEAR TO DATE EXPENDITURES \* \* 625,867.00 \* 3,500.00 \* 629,367.00 \* 262,521.48 \* 366,845.52 \* 41.71 OTHER FINANCING SOURCES ( USES ) 3,568.00 .00 53,568.00 0.00 .00 NO BDGT 53,568 00 53,568,00 INTERFUND TRANSFERS - IN : CONTRIB. - RESTRICTED PROGRAMS: .00 

GLD500

J1440 01/02/13 PAGE 2

	FUND:	13	CAFETERIA

		FUND: 13 CA	FEIERIA				
OBJECT NUMBER	DESCRIPTION			BEGINNING BALANCE	YEAR TO DATE ACTIVITY	ENDING BALANCE	
		FUND	RECONCILIATION				
ASSETS AN	ID LIABILITIES						
	ON ON THE COUNTY MED ACTION			31,921.73	75,464,78-	43,543.05-	
9110	CASH IN COUNTY TREASURY CASH IN BANKS			2,500.00	.00	2,500=00	
9120 9140	CASH AWAITING DEPOSIT			-,	12,038.87	12,038.87	
9210	ACCOUNTS RECEIVABLE			17,316.96	17,316-96-	- 00	
9310	DUE FROM OTHER FUNDS			27,048.27	27,048-27-	.00	
9320	STORES			4,771.64	.00	4,771.64	
9330	PREPAID EXPENSES			2,147.00	2,147.00-	- 00	
9510	ACCOUNTS PAYABLE			17,473.94-	17,473.94	.00	
9511	SALES TAX LIABILITY			166.83	.00	166.83	
9610	DUE TO OTHER FUNDS			25,998:92-	25,998.92	.00	
9712	RESERVE FOR STORES				4,771.64-	4,771.64-	
* NET YEA	AR TO DATE FUND BALANCE * *	************		42,399.57 *	71,236:92-*	28,837.35-1	
9791	BEGINNING FUND BALANCE			42,399.57-	.00	42,399:57-	
* EXCESS	REVENUES/(EXPENDITURES) * *	***************		.00 *	71,236.92-*	71,236.92-	·
OBJECT		ADOPTED	BUDGET ADJUSTMENTS	CURRENT BUDGET	INCOME/ EXPENSE	BUDGET BALANCE	BUDGET % USEI
NUMBER	DESCRIPTION	BUDGET	ADOCOTILICIO				
		REVENUES, EXPENDI	rures, AND CHANGE:	S IN FUND BALANCE			
A. REVE	NUES	574,364.00	3,500.00	577,864.00	196,056.20	381,807.80	33.9
B. EXPE	NDITURES	625,867.00	3,500 00	629,367.00	262,521-48	366,845.52	41.7
C. EXCE	SS REVENUES ( EXPENDITURES )	51,503.00	- 00	51,503.00-	66,465.28-	14,962.28	129=0
D. OTHE	R FINANCING SOURCES ( USES )	53,568.00	a 00	53,568.00	.00	53,568.00	0.0
E. NET	CHANGE IN FUND BALANCE	2,065.00	.00	2,065.00	66,465.28-	68,530.28	0.0
F. FUND	BALANCE :						
В	EGINNING BALANCE (9791)	42,399.57	.00	42,399.57	42,399.57	00	100.0
A	UDIT ADJUSTMENTS (9793)	.00	0.0	-00	200	.00	NO BDG
0	THER RESTATEMENTS (9795)	. 00	.00	-00	.00	,00	NO BDG
А	DJUSTED BEGINNING BALANCE	42,399.57	.00	42,399.57	42,399.57	.00	100.0
G. ENDI	NG BALANCE	44,464.57	=00	44,464.57	24,065.71-	68,530-28	0.0

08 WILLOWS UNIFIED SCHOOL DIST	BOARD FINANCIAL S	UMMARY FOR PERIOD EN	DING 12/31/2012	GLD500	J1440	01/02/13	PAGE 1
January Board Meeting 2013	FUND: 25	CAPITAL FACILITIES					
OBJECT	ADOPTED	BUDGET	CURRENT	INCOME/		BUDGET	BUDGET

	FUND: 25 CAP	TIAL FACILITIES				
OBJECT NUMBER DESCRIPTION	ADOPTED BUDGET	BUDGET ADJUSTMENTS	CURRENT BUDGET	INCOME/ EXPENSE	BUDGET BALANCE	BUDGET % USED
	REVENU	JE DETAIL				
OTHER LOCAL REVENUES :	4,500.00		4,500.00	106.10	4,393.90	2.35
* TOTAL YEAR TO DATE REVENUES * *	4,500.00 *	.00 *	4,500.00 *	106,10 *	4,393.90 *	2.35
	EXPENI	DITURE DETAIL				
SERVICES, OTHER OPER EXPENSE	. O O	5,000.00	5,000.00	875.00	4,125,00	17.50
* TOTAL YEAR TO DATE EXPENDITURES * *	-00 *	5,000.00 *	5,000.00 *	875,00 *	4,125.00 *	17.50
****************	OTHER	FINANCING SOURCES	( USES )			
INTERFUND TRANSFERS - OUT	560+00-		560.00-	.00	560,00-	0.00
* TOTAL YEAR TO DATE OTHER FINANCING *	560-00-*	*00 *	560.00-*	-00 *	560-00-*	0.00

08 WILLOWS UNIFIED SCHOOL DIST BOARD FINANCIAL SUMMARY FOR PERIOD ENDING 12/31/2012 GLD500 J1440 01/02/13 PAGE 2

arrage y	Dogra	110000						
				FUND:	25	CAPITAL	FACILITIES	

NUMBER	DESCRIPTION			BEGINNING BALANCE	YEAR TO DATE ACTIVITY	ENDING BALANCE	
		FU	ND RECONCILIATION				
SSETS AN	ND LIABILITIES 4						
9110 9210	CASH IN COUNTY TREASURY ACCOUNTS RECEIVABLE			276,915.73 394.84	374 - 06 - 394 - 84 -	276,541167 -00	
NET YE	AR TO DATE FUND BALANCE	* *		277,310.57 *	768.90-*	276,541 67 *	
9791	BEGINNING FUND BALANCE			277,310.57-	<sub>=</sub> 00	277,310.57-	
* EXCESS	REVENUES/(EXPENDITURES)	* *		00 *	768.90-*	768 90-*	
OBJECT NUMBER	DESCRIPTION	ADOPTED BUDGET	BUDGET ADJUSTMENTS	CURRENT BUDGET	INCOME/ EXPENSE	BUDGET BALANCE	BUDGET % USED
		REVENUES, EXPEN	DITURES, AND CHANGE	S IN FUND BALANCE			
A. REVE	NUES	4,500.00	. 00	4,500.00	106-10	4,393.90	2 + 35
	NUES NDITURES	4,500.00		4,500.00			
B. EXPE		.00	5,000.00	,			
B. EXPEI	NDITURES	4,500.00	5,000.00	5,000.00	875.00	4,125.00	17.50  153.78
C. EXCES	NDITURES SS REVENUES ( EXPENDITURES )	4,500.00	5,000.00 5,000.00- .00	5,000.00	875.00 768.90	4,125.00	17.50
E. NET	NDITURES SS REVENUES ( EXPENDITURES ) R FINANCING SOURCES ( USES )	4,500.00 560.00	5,000.00 5,000.00- .00	5,000.00 500.00- 560.00-	875.00 768.90	4,125.00 268.90 560.00-	17.50 153.78 0.00
B. EXPERIENCE. EXCEST OF THE PROPERTY OF THE P	NDITURES  SS REVENUES ( EXPENDITURES )  R FINANCING SOURCES ( USES )  CHANGE IN FUND BALANCE	4,500.00 560.00	5,000.00 5,000.00- .00 5,000.00-	5,000.00 500.00- 560.00-	875.00 768.90 00 768.90	4,125.00 268.90 560.00-	17.50 153.78 0.00 72.53
B. EXPERIENCE. EXCES  D. OTHER  E. NET (  F. FUND	NDITURES  SS REVENUES ( EXPENDITURES )  R FINANCING SOURCES ( USES )  CHANGE IN FUND BALANCE  BALANCE :	4,500.00 560.00 3,940.00	5,000.00 5,000.00- .00 5,000.00-	5,000.00 500.00- 560.00- 1,060.00-	875.00 768.90 00 768.90	4,125.00 268.90 560.00- 291.10-	17.50 153.78 0.00 72.53
B. EXPERIENCE. EXCES D. OTHER E. NET F. FUND B	NDITURES  SS REVENUES ( EXPENDITURES )  R FINANCING SOURCES ( USES )  CHANGE IN FUND BALANCE  BALANCE #  BEGINNING BALANCE (9791)	4,500.00 560.00 3,940.00 277,310.57	5,000.00 5,000.00- .00 5,000.00-	5,000.00 500.00- 560.00- 1,060.00- 277,310.57	875.00 768.90 .00 768.90- 277,310.57	4,125.00 268.90 560.00- 291.10-	17.50 153.78 0.00 72.53 100.00
B. EXPERIENCE. EXCEST D. OTHER F. FUND  B. A. O	NDITURES  SS REVENUES ( EXPENDITURES )  R FINANCING SOURCES ( USES )  CHANGE IN FUND BALANCE  BALANCE :  EGINNING BALANCE (9791)  UDIT ADJUSTMENTS (9793)	4,500.00 560.00 3,940.00 277,310.57	5,000.00 5,000.00- .00 5,000.00-	5,000.00 500.00- 560.00- 1,060.00- 277,310.57 .00	875.00 768.90- .00 768.90- 277,310.57	4,125.00 268.90 560.00- 291.10-	17.50 153.78 0.00

08 WILLOWS UNIFIED SCHOOL DIST		BOARD FINANCIAL SUMMARY FOR PERIOD ENDING 12/31/2012			GLD500	1440 01/02/13	PAGE 1
January Board Meeting 2013		FUND: 73 FC	OUNDATION PRIVATE T	RUST FUND			
OBJECT NUMBER DESCRIPTION		ADOPTED BUDGET	BUDGET ADJUSTMENTS	CURRENT BUDGET	INCOME/ EXPENSE	BUDGET BALANCE	BUDGFT % USED
		REVEN	UE DETAIL				
OTHER LOCAL REVENUES		1,500.00		1,500.00	5,122.60	3,622.60-	341.50
* TOTAL YEAR TO DATE REVENUES	* * 1,500.00	1,500.00 *	00 *	1,500,00 *	5,122.60 *	3,622.60-*	341.50
***************************************		EXPE	NDITURE DETAIL	***************			
OTHER OUTGOING		7,000.00		7,000.00	10,000.00	3,000.00-	142 85
* TOTAL YEAR TO DATE EXPENDITURES	* *	7,000 00 *	.00 *	7,000.00 *	10,000.00 *	3,000.00-*	142.85

OBJECT

OBJECT

NUMBER DESCRIPTION

INCOME/

EXPENSE

BEGINNING YEAR TO DATE

CURRENT

BUDGET

BUDGET BUDGET

BALANCE % USED

FUND: 73 FOUNDATION PRIVATE TRUST FUND

ADOPTED

BUDGET

NUMBER	DESCRIPTION		BALÂNCE	ACTIVITY
		FUND RECONCILIATION		

ENDING BALANCE

ASSETS AND LIABILITIES 181,305.08 4,617.87- 176,687.21 259.53 259.53- -00 CASH IN COUNTY TREASURY 9110 ACCOUNTS RECEIVABLE 9210

181,564.61 \* 4,877.40-\* 176,687.21 \* \* NET YEAR TO DATE FUND BALANCE

181,564.61 - .00 181,564.61-9791 BEGINNING FUND BALANCE 

.00 \* 4,877.40-\* 4,877.40-\* \* EXCESS REVENUES/(EXPENDITURES) \* \*

BUDGET

ADJUSTMENTS

		REVENUES, EXPENDITURES,	AND CHANGES	IN FUND BALANCE			
Α.	REVENUES	1,500.00	.00	1,500.00	5,122.60	3,622.60-	341,50
В.	EXPENDITURES	7,000.00	.00	7,000.00	10,000.00	3,000.00-	142.85
C.	EXCESS REVENUES ( EXPENDITURES )	5,500.00	.00	5,500-00	4,877.40-	622.60-	88.68
D.	OTHER FINANCING SOURCES ( USES )	.00	.00	- 00	s 00	.00	NO BDGT
Ε.	NET CHANGE IN FUND BALANCE	5,500,00~	.00	5,500.00	4,877.40-	622.60-	88.68
F	FUND BALANCE :		-5				
	BEGINNING BALANCE (9791)	181,564-61	.00	181,564.61	181,564.61	00	100.00
	AUDIT ADJUSTMENTS (9793)	.00	.00	00	.00	.00	NO BDGT
	OTHER RESTATEMENTS (9795)	.00	.00	.00	.00	.00	NO BDGT
	ADJUSTED BEGINNING BALANCE	181,564.61	.00	181,564-61	181,564.61	.00	100.00
G.	ENDING BALANCE	176,064.61	.00	176,064.61	176,687.21	622.60-	100.35

\*\*\*\* END OF REPORT \*\*\*\*