

ANNUAL BUDGET REPORT:
July 1, 2010 Single Budget Adoption

This budget was developed using the state-adopted Criteria and Standards. It was filed and adopted subsequent to a public hearing by the governing board of the school district. (Pursuant to Education Code sections 33129 and 42127)

Budget available for inspection at:

Public Hearing:

Place: WSD District Office

Place: WSD District Office

Date: June 15, 2010

Date: June 17, 2010

Time: 6:30 p.m.

Adoption Date: June 17, 2010

Signed: _____

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

Contact person for additional information on the budget reports:

Name: Tamara Johnson

Telephone: (530) 633-3130 x 15

Title: Chief Business Official

E-mail: tjohnson@wheatland.k12.ca.us

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review (Form 01CS). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern for fiscal solvency purposes and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Budgeted (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
2	Enrollment	Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.		X
4	Revenue Limit	Projected change in revenue limit is within the standard for the budget and two subsequent fiscal years.	X	

CRITERIA AND STANDARDS (continued)			Met	Not Met
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.		X
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		X
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
7a	Deferred Maintenance	SBX3 4 (Chapter 12, Statutes of 2009) eliminates the local match requirement for Deferred Maintenance for a five-year period from 2008-09 through 2012-13. Therefore, this item has been inactivated for that period.		
7b	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	
9	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
10	Reserves	Projected available reserves (e.g., designated for economic uncertainties, unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?		X
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?		X
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel tax, forest reserves)?		X
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2009-10) annual payment?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?	X	
		• If yes, are benefits funded by pay-as-you-go?	X	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)	X	
		• Classified? (Section S8B, Line 1)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1)	X	

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?		X
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?		X

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to EC Section 42141, if a school district, either individually or as a member of a joint powers agency, is self-insured for workers' compensation claims, the superintendent of the school district annually shall provide information to the governing board of the school district regarding the estimated accrued but unfunded cost of those claims. The governing board annually shall certify to the county superintendent of schools the amount of money, if any, that it has decided to reserve in its budget for the cost of those claims.

To the County Superintendent of Schools:

Our district is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

Total liabilities actuarially determined:	\$ _____
Less: Amount of total liabilities reserved in budget:	\$ _____
Estimated accrued but unfunded liabilities:	\$ _____ 0.00

This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:
North Valley Schools Insurance Group

This school district is not self-insured for workers' compensation claims.

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

Date of Meeting: Jun 17, 2010

For additional information on this certification, please contact:

Name: Tamara Johnson

Title: Chief Business Official

Telephone: (530) 633-3130 x 15

E-mail: tjohnson@wheatland.k12.ca.us

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) Revenue Limit Sources		8010-8099	5,506,025.59	92,068.19	5,598,093.78	5,066,450.53	92,068.19	5,158,518.72	-7.9%
2) Federal Revenue		8100-8299	5,132,650.28	1,036,553.64	6,169,203.92	1,487,019.62	553,108.49	2,040,128.11	-66.9%
3) Other State Revenue		8300-8599	2,039,526.45	1,038,832.69	3,078,359.14	1,209,832.13	858,704.67	2,068,536.80	-32.8%
4) Other Local Revenue		8600-8799	338,368.07	668,150.00	1,006,518.07	374,701.77	485,461.11	860,162.88	-14.5%
5) TOTAL, REVENUES			13,016,570.39	2,835,604.52	15,852,174.91	8,138,004.05	1,989,342.46	10,127,346.51	-36.1%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	3,929,912.07	723,619.90	4,653,531.97	3,956,788.30	597,848.50	4,554,636.80	-2.1%
2) Classified Salaries		2000-2999	1,328,561.28	940,249.48	2,268,810.76	1,444,487.48	796,104.00	2,240,591.48	-1.2%
3) Employee Benefits		3000-3999	1,607,008.44	506,853.34	2,113,861.78	1,661,322.46	407,672.50	2,068,994.96	-2.1%
4) Books and Supplies		4000-4999	604,343.87	766,173.84	1,370,517.71	606,631.78	513,953.49	1,120,585.27	-18.2%
5) Services and Other Operating Expenditures		5000-5999	1,009,884.74	767,396.13	1,777,280.87	722,269.01	357,424.35	1,079,693.36	-39.3%
6) Capital Outlay		6000-6999	0.00	82,138.00	82,138.00	0.00	0.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	300,950.00	300,950.00	0.00	300,950.00	300,950.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(150,681.11)	112,476.89	(38,204.22)	(84,651.49)	36,133.49	(48,518.00)	27.0%
9) TOTAL, EXPENDITURES			8,329,029.29	4,199,857.58	12,528,886.87	8,306,847.54	3,010,086.33	11,316,933.87	-9.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,687,541.10	(1,364,253.06)	3,323,288.04	(168,843.49)	(1,020,743.87)	(1,189,587.36)	-135.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	140,816.30	0.00	140,816.30	158,711.68	0.00	158,711.68	12.7%
b) Transfers Out		7600-7629	98,239.18	65,170.00	163,409.18	158,313.00	65,170.00	223,483.00	36.8%
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	(981,627.83)	981,627.83	0.00	(1,028,024.01)	1,028,024.01	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(939,050.71)	916,457.83	(22,592.88)	(1,027,625.33)	962,854.01	(64,771.32)	186.7%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,748,490.39	(447,795.23)	3,300,695.16	(1,196,468.82)	(57,889.86)	(1,254,358.68)	-138.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	2,501,888.79	1,193,473.79	3,695,362.58	6,250,379.18	745,678.56	6,996,057.74	89.3%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,501,888.79	1,193,473.79	3,695,362.58	6,250,379.18	745,678.56	6,996,057.74	89.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,501,888.79	1,193,473.79	3,695,362.58	6,250,379.18	745,678.56	6,996,057.74	89.3%
2) Ending Balance, June 30 (E + F1e)			6,250,379.18	745,678.56	6,996,057.74	5,053,910.36	687,788.70	5,741,699.06	-17.9%
Components of Ending Fund Balance									
a) Reserve for									
Revolving Cash		9711	4,000.00	0.00	4,000.00	4,000.00	0.00	4,000.00	0.0%
Stores		9712	102,620.78	0.00	102,620.78	0.00	0.00	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Designated Amounts									
Designated for Economic Uncertainties		9770	634,614.80	0.00	634,614.80	577,020.84	0.00	577,020.84	-9.1%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Designations		9780	5,509,143.60	745,678.56	6,254,822.16	4,472,889.52	687,788.70	5,160,678.22	-17.5%
Accrued Vacation	0000	9780				70,523.40		70,523.40	
Sch Site 08-09 Carryovers	0000	9780				101,514.54		101,514.54	
CAT FLEX - ED	0000	9780				1,118,970.73		1,118,970.73	
CAT FLEX - FRC	0000	9780				5,099.94		5,099.94	
Salaries & Benefits	0000	9780				738,685.27		738,685.27	
One Time Table 9 Impact Aid	0000	9780				1,773,001.92		1,773,001.92	
Lottery	1100	9780				665,093.72		665,093.72	
ARRA:SFSF	3200	9780					19,648.00	19,648.00	
Other Federal	5810	9780					70,337.59	70,337.59	
Prop 20 Lottery - Instr Materials	6300	9780					62,746.59	62,746.59	
Special Ed	6500	9780					18,131.19	18,131.19	
EIA:LEP	7091	9780					22,555.94	22,555.94	
Transportation - Home to School	7230	9780					61,130.57	61,130.57	

July 1 Budget (Single Adoption)
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Local	9010	9780					433,238.82	433,238.82	
Accrued Vacation	0000	9780	70,523.40		70,523.40				
Sch Site 08-09 Carryovers	0000	9780	101,514.54		101,514.54				
CAT FLEX - ED	0000	9780	791,777.62		791,777.62				
CAT FLEX - FRC	0000	9780	475,506.83		475,506.83				
Salaries & Benefits	0000	9780	753,017.04		753,017.04				
One-time Table 9 Impact Aid	0000	9780	2,764,338.82		2,764,338.82				
Lottery	1100	9780	552,465.35		552,465.35				
ARRA:SFSF	3200	9780		97,537.86	97,537.86				
Other Federal	5810	9780		70,337.59	70,337.59				
Prop 20 Lottery - Instr Materials	6300	9780		62,746.59	62,746.59				
Special Ed	6500	9780		18,131.19	18,131.19				
EIA:LEP	7091	9780		22,555.94	22,555.94				
Other Local	6 7230	9780		41,130.57	41,130.57				
Other Local	9010	9780		433,238.82	433,238.82				
c) Undesignated Amount		9790	0.00	0.00	0.00				
d) Unappropriated Amount		9790				0.00	0.00	0.00	

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Fund		9130	0.00	0.00	0.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Fixed Assets		9400							
10) TOTAL ASSETS			0.00	0.00	0.00				
H. LIABILITIES									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Deferred Revenue		9650	0.00	0.00	0.00				
6) Long-Term Liabilities		9660							
7) TOTAL LIABILITIES			0.00	0.00	0.00				
I. FUND EQUITY									
Ending Fund Balance, June 30 (G10 - H7)			0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
REVENUE LIMIT SOURCES									
Principal Apportionment State Aid - Current Year		8011	5,037,441.26	0.00	5,037,441.26	4,605,601.20	0.00	4,605,601.20	-8.6%
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	(6,750.00)	0.00	(6,750.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	6,875.00	0.00	6,875.00	6,875.00	0.00	6,875.00	0.0%
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	400,386.00	0.00	400,386.00	400,386.00	0.00	400,386.00	0.0%
Unsecured Roll Taxes		8042	20,912.00	0.00	20,912.00	20,912.00	0.00	20,912.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	139,946.72	0.00	139,946.72	139,946.72	0.00	139,946.72	0.0%
Supplemental Educational Revenue Augmentation Fund (SERAF)		8046	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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			5,598,810.98	0.00	5,598,810.98	5,173,720.92	0.00	5,173,720.92	-7.6%
Revenue Limit Transfers									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(92,068.19)		(92,068.19)	(92,068.19)		(92,068.19)	0.0%
Continuation Education ADA Transfer	2200	8091		0.00	0.00		0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Special Education ADA Transfer	6500	8091		92,068.19	92,068.19		92,068.19	92,068.19	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	51,163.00	0.00	51,163.00	36,678.00	0.00	36,678.00	-28.3%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(51,880.20)	0.00	(51,880.20)	(51,880.20)	0.00	(51,880.20)	0.0%
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			5,506,025.59	92,068.19	5,598,093.78	5,066,450.53	92,068.19	5,158,518.72	-7.9%
FEDERAL REVENUE									
Maintenance and Operations		8110	5,117,650.28	0.00	5,117,650.28	1,472,019.62	0.00	1,472,019.62	-71.2%
Special Education Entitlement		8181	0.00	226,576.76	226,576.76	0.00	174,528.38	174,528.38	-23.0%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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		552,025.51	552,025.51		325,058.00	325,058.00	-41.1%
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		5,994.00	5,994.00		0.00	0.00	-100.0%
JTPA / WIA	5600-5625	8290		0.00	0.00		0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)	All Other	8290	15,000.00	251,957.37	266,957.37	15,000.00	53,522.11	68,522.11	-74.3%
TOTAL, FEDERAL REVENUE			5,132,650.28	1,036,553.64	6,169,203.92	1,487,019.62	553,108.49	2,040,128.11	-66.9%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals			2010-11 Budget			% Diff Column C & F	
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)		
OTHER STATE REVENUE										
Other State Apportionments										
Community Day School Additional Funding										
Current Year	2430	8311		0.00	0.00			0.00	0.00	0.0%
Prior Years	2430	8319		0.00	0.00			0.00	0.00	0.0%
ROC/P Entitlement										
Current Year	6355-6360	8311		0.00	0.00			0.00	0.00	0.0%
Prior Years	6355-6360	8319		0.00	0.00			0.00	0.00	0.0%
Special Education Master Plan										
Current Year	6500	8311		0.00	0.00			0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00			0.00	0.00	0.0%
Home-to-School Transportation	7230	8311		200,983.00	200,983.00			231,788.56	231,788.56	15.3%
Economic Impact Aid	7090-7091	8311		84,104.00	84,104.00			82,551.00	82,551.00	-1.8%
Spec. Ed. Transportation	7240	8311		0.00	0.00			0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00		0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00		0.00	0.00	0.0%
Class Size Reduction, K-3		8434	299,880.00	0.00	299,880.00	305,162.00		0.00	305,162.00	1.8%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	117,023.50	13,830.05	130,853.55	112,628.37		14,712.72	127,341.09	-2.7%
Tax Relief Subventions										
Restricted Levies - Other										
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00		0.00	0.00	0.0%
Instructional Materials	7155, 7156, 7157, 7158, 7160, 7170	8590		0.00	0.00			0.00	0.00	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		1,260.18	1,260.18			0.00	0.00	-100.0%
Healthy Start	6240	8590		0.00	0.00			0.00	0.00	0.0%

July 1 Budget (Single Adoption)
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Class Size Reduction Facilities	6200	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		161,645.16	161,645.16		79,780.09	79,780.09	-50.6%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,622,622.95	577,010.30	2,199,633.25	792,041.76	449,872.30	1,241,914.06	-43.5%
TOTAL, OTHER STATE REVENUE			2,039,526.45	1,038,832.69	3,078,359.14	1,209,832.13	858,704.67	2,068,536.80	-32.8%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-Revenue									
Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	10,000.00	0.00	10,000.00	New
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	5,000.00	0.00	5,000.00	New
Interest		8660	78,567.00	0.00	78,567.00	78,000.00	0.00	78,000.00	-0.7%
Net Increase (Decrease) in the Fair Value									
of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677		0.00	0.00		0.00	0.00	0.0%
Interagency Services	All Other	8677	247,890.00	0.00	247,890.00	276,701.77	0.00	276,701.77	11.6%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	60,000.00	60,000.00	0.00	60,000.00	60,000.00	0.0%

July 1 Budget (Single Adoption)
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Local Revenue									
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	11,911.07	44,000.00	55,911.07	5,000.00	20,000.00	25,000.00	-55.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		564,150.00	564,150.00		405,461.11	405,461.11	-28.1%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			338,368.07	668,150.00	1,006,518.07	374,701.77	485,461.11	860,162.88	-14.5%
TOTAL, REVENUES			13,016,570.39	2,835,604.52	15,852,174.91	8,138,004.05	1,989,342.46	10,127,346.51	-36.1%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	3,296,412.07	720,919.90	4,017,331.97	3,493,235.40	593,348.50	4,086,583.90	1.7%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	53,706.40	0.00	53,706.40	New
Certificated Supervisors' and Administrators' Salaries		1300	633,500.00	2,700.00	636,200.00	409,846.50	4,500.00	414,346.50	-34.9%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			3,929,912.07	723,619.90	4,653,531.97	3,956,788.30	597,848.50	4,554,636.80	-2.1%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	217,909.13	416,616.75	634,525.88	235,739.54	327,303.68	563,043.22	-11.3%
Classified Support Salaries		2200	361,908.09	305,530.08	667,438.17	426,820.03	330,972.94	757,792.97	13.5%
Classified Supervisors' and Administrators' Salaries		2300	153,499.93	171,121.73	324,621.66	223,602.70	121,107.38	344,710.08	6.2%
Clerical, Technical and Office Salaries		2400	595,244.13	40,980.92	636,225.05	558,325.21	16,720.00	575,045.21	-9.6%
Other Classified Salaries		2900	0.00	6,000.00	6,000.00	0.00	0.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			1,328,561.28	940,249.48	2,268,810.76	1,444,487.48	796,104.00	2,240,591.48	-1.2%
EMPLOYEE BENEFITS									
STRS		3101-3102	315,321.39	56,153.66	371,475.05	324,497.00	47,528.32	372,025.32	0.1%
PERS		3201-3202	114,020.80	86,092.88	200,113.68	136,314.83	75,594.18	211,909.01	5.9%
OASDI/Medicare/Alternative		3301-3302	170,053.85	89,297.66	259,351.51	167,457.95	70,548.41	238,006.36	-8.2%
Health and Welfare Benefits		3401-3402	656,647.15	206,531.34	863,178.49	668,380.70	156,454.32	824,835.02	-4.4%
Unemployment Insurance		3501-3502	32,900.73	7,931.47	40,832.20	38,834.20	10,547.78	49,381.98	20.9%
Workers' Compensation		3601-3602	123,532.16	42,548.77	166,080.93	137,075.37	36,679.52	173,754.89	4.6%
OPEB, Allocated		3701-3702	159,314.79	300.00	159,614.79	158,711.68	0.00	158,711.68	-0.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	26,086.48	17,997.56	44,084.04	21,438.69	10,319.97	31,758.66	-28.0%
Other Employee Benefits		3901-3902	9,131.09	0.00	9,131.09	8,612.04	0.00	8,612.04	-5.7%
TOTAL, EMPLOYEE BENEFITS			1,607,008.44	506,853.34	2,113,861.78	1,661,322.46	407,672.50	2,068,994.96	-2.1%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	81,294.79	59,244.00	140,538.79	75,090.00	50,000.00	125,090.00	-11.0%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Materials and Supplies		4300	364,102.24	500,084.93	864,187.17	248,387.67	333,669.65	582,057.32	-32.6%
Noncapitalized Equipment		4400	158,946.84	206,844.91	365,791.75	283,154.11	130,283.84	413,437.95	13.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			604,343.87	766,173.84	1,370,517.71	606,631.78	513,953.49	1,120,585.27	-18.2%
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	15,000.00	63,568.92	78,568.92	12,000.00	42,791.53	54,791.53	-30.3%
Dues and Memberships		5300	21,303.00	0.00	21,303.00	21,303.00	0.00	21,303.00	0.0%
Insurance		5400 - 5450	63,907.53	39,169.13	103,076.66	65,106.74	40,000.00	105,106.74	2.0%
Operations and Housekeeping Services		5500	262,904.98	1,117.00	264,021.98	268,223.93	1,117.00	269,340.93	2.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	55,006.33	14,489.79	69,496.12	53,004.00	11,000.00	64,004.00	-7.9%
Transfers of Direct Costs		5710	1,915.57	(1,915.57)	0.00	11,000.00	(11,000.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	(4,400.00)	(4,400.00)	0.00	(10,500.00)	(10,500.00)	138.6%
Professional/Consulting Services and Operating Expenditures		5800	523,972.57	644,998.52	1,168,971.09	222,531.34	278,015.82	500,547.16	-57.2%
Communications		5900	65,874.76	10,368.34	76,243.10	69,100.00	6,000.00	75,100.00	-1.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,009,884.74	767,396.13	1,777,280.87	722,269.01	357,424.35	1,079,693.36	-39.3%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	82,138.00	82,138.00	0.00	0.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			0.00	82,138.00	82,138.00	0.00	0.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	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		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	300,950.00	300,950.00	0.00	300,950.00	300,950.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
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%

July 1 Budget (Single Adoption)
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	300,950.00	300,950.00	0.00	300,950.00	300,950.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(112,476.89)	112,476.89	0.00	(36,133.49)	36,133.49	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(38,204.22)	0.00	(38,204.22)	(48,518.00)	0.00	(48,518.00)	27.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(150,681.11)	112,476.89	(38,204.22)	(84,651.49)	36,133.49	(48,518.00)	27.0%
TOTAL, EXPENDITURES			8,329,029.29	4,199,857.58	12,528,886.87	8,306,847.54	3,010,086.33	11,316,933.87	-9.7%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	140,816.30	0.00	140,816.30	158,711.68	0.00	158,711.68	12.7%
(a) TOTAL, INTERFUND TRANSFERS IN			140,816.30	0.00	140,816.30	158,711.68	0.00	158,711.68	12.7%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	38,087.18	0.00	38,087.18	51,442.00	0.00	51,442.00	35.1%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	65,170.00	65,170.00	0.00	65,170.00	65,170.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	60,152.00	0.00	60,152.00	106,871.00	0.00	106,871.00	77.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			98,239.18	65,170.00	163,409.18	158,313.00	65,170.00	223,483.00	36.8%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

July 1 Budget (Single Adoption)
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	(981,639.83)	981,639.83	0.00	(1,028,024.01)	1,028,024.01	0.00	0.0%
Contributions from Restricted Revenues		8990	12.00	(12.00)	0.00	0.00	0.00	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			(981,627.83)	981,627.83	0.00	(1,028,024.01)	1,028,024.01	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(939,050.71)	916,457.83	(22,592.88)	(1,027,625.33)	962,854.01	(64,771.32)	186.7%

Description	Function Codes	Object Codes	2009-10 Estimated Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) Revenue Limit Sources		8010-8099	5,506,025.59	92,068.19	5,598,093.78	5,066,450.53	92,068.19	5,158,518.72	-7.8%
2) Federal Revenue		8100-8299	5,132,650.28	1,036,553.64	6,169,203.92	1,487,019.62	553,108.49	2,040,128.11	-66.9%
3) Other State Revenue		8300-8599	2,039,526.45	1,038,832.69	3,078,359.14	1,209,832.13	858,704.67	2,068,536.80	-32.8%
4) Other Local Revenue		8600-8799	338,368.07	668,150.00	1,006,518.07	374,701.77	485,461.11	860,162.88	-14.5%
5) TOTAL, REVENUES			13,016,570.39	2,835,604.52	15,852,174.91	8,138,004.05	1,989,342.46	10,127,346.51	-36.0%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		4,914,716.49	2,025,852.87	6,940,569.36	4,998,732.67	1,442,487.28	6,441,219.95	-7.2%
2) Instruction - Related Services	2000-2999		890,492.36	250,732.32	1,141,224.68	873,620.86	160,774.66	1,034,395.52	-9.4%
3) Pupil Services	3000-3999		359,600.98	1,402,031.07	1,761,632.05	551,248.15	927,506.90	1,478,755.05	-16.1%
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		1,270,168.72	112,476.89	1,382,645.61	951,668.01	36,133.49	987,801.50	-28.6%
8) Plant Services	8000-8999		894,050.74	107,814.43	1,001,865.17	931,577.85	142,234.00	1,073,811.85	7.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	300,950.00	300,950.00	0.00	300,950.00	300,950.00	0.0%
10) TOTAL, EXPENDITURES			8,329,029.29	4,199,857.58	12,528,886.87	8,306,847.54	3,010,086.33	11,316,933.87	-9.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			4,687,541.10	(1,364,253.06)	3,323,288.04	(168,843.49)	(1,020,743.87)	(1,189,587.36)	-135.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	140,816.30	0.00	140,816.30	158,711.68	0.00	158,711.68	12.7%
b) Transfers Out		7600-7629	98,239.18	65,170.00	163,409.18	158,313.00	65,170.00	223,483.00	36.8%
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	(981,627.83)	981,627.83	0.00	(1,028,024.01)	1,028,024.01	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(939,050.71)	916,457.83	(22,592.88)	(1,027,625.33)	962,854.01	(64,771.32)	186.7%

Description	Function Codes	Object Codes	2009-10 Estimated Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,748,490.39	(447,795.23)	3,300,695.16	(1,196,468.82)	(57,889.86)	(1,254,358.68)	-138.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	2,501,888.79	1,193,473.79	3,695,362.58	6,250,379.18	745,678.56	6,996,057.74	89.3%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,501,888.79	1,193,473.79	3,695,362.58	6,250,379.18	745,678.56	6,996,057.74	89.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,501,888.79	1,193,473.79	3,695,362.58	6,250,379.18	745,678.56	6,996,057.74	89.3%
2) Ending Balance, June 30 (E + F1e)			6,250,379.18	745,678.56	6,996,057.74	5,053,910.36	687,788.70	5,741,699.06	-17.9%
Components of Ending Fund Balance									
a) Reserve for									
Revolving Cash		9711	4,000.00	0.00	4,000.00	4,000.00	0.00	4,000.00	0.0%
Stores		9712	102,620.78	0.00	102,620.78	0.00	0.00	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Designated Amounts									
Designated for Economic Uncertainties		9770	634,614.80	0.00	634,614.80	577,020.84	0.00	577,020.84	-9.1%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	5,509,143.60	745,678.56	6,254,822.16	4,472,889.52	687,788.70	5,160,678.22	-17.5%
Accrued Vacation	0000	9780				70,523.40		70,523.40	
Sch Site 08-09 Carryovers	0000	9780				101,514.54		101,514.54	
CAT FLEX - ED	0000	9780				1,118,970.73		1,118,970.73	
CAT FLEX - FRC	0000	9780				5,099.94		5,099.94	
Salaries & Benefits	0000	9780				738,685.27		738,685.27	
One Time Table 9 Impact Aid	0000	9780				1,773,001.92		1,773,001.92	
Lottery	1100	9780				665,093.72		665,093.72	
ARRA:SFSF	3200	9780					19,648.00	19,648.00	
Other Federal	5810	9780					70,337.59	70,337.59	
Prop 20 Lottery - Instr Materials	6300	9780					62,746.59	62,746.59	
Special Ed	6500	9780					18,131.19	18,131.19	
EIA:LEP	7091	9780					22,555.94	22,555.94	

July 1 Budget (Single Adoption)
General Fund
Unrestricted and Restricted
Expenditures by Function

Description	Function Codes	Object Codes	2009-10 Estimated Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transportation - Home to School	7230	9780					61,130.57	61,130.57	
Other Local	9010	9780					433,238.82	433,238.82	
Accrued Vacation	0000	9780	70,523.40		70,523.40				
Sch Site 08-09 Carryovers	0000	9780	101,514.54		101,514.54				
CAT FLEX - ED	0000	9780	791,777.62		791,777.62				
CAT FLEX - FRC	0000	9780	475,506.83		475,506.83				
Salaries & Benefits	0000	9780	753,017.04		753,017.04				
One-time Table 9 Impact Aid	0000	9780	2,764,338.82		2,764,338.82				
Lottery	1100	9780	552,465.35		552,465.35				
ARRA:SFSF	3200	9780		97,537.86	97,537.86				
Other Federal	5810	9780		70,337.59	70,337.59				
Prop 20 Lottery - Instr Materials	6300	9780		62,746.59	62,746.59				
Special Ed	6500	9780		18,131.19	18,131.19				
EIA:LEP	7091	9780		22,555.94	22,555.94				
Other Local	6 7230	9780		41,130.57	41,130.57				
Other Local	9010	9780		433,238.82	433,238.82				
c) Undesignated Amount		9790	0.00	0.00	0.00				
d) Unappropriated Amount		9790				0.00	0.00	0.00	

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

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	433,219.50	464,422.70	7.2%
2) Federal Revenue		8100-8299	49,458.00	8,431.27	-83.0%
3) Other State Revenue		8300-8599	141,545.32	129,939.33	-8.2%
4) Other Local Revenue		8600-8799	17,010.00	17,000.00	-0.1%
5) TOTAL, REVENUES			641,232.82	619,793.30	-3.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	310,389.93	299,231.50	-3.6%
2) Classified Salaries		2000-2999	102,503.18	102,689.05	0.2%
3) Employee Benefits		3000-3999	153,796.49	164,229.90	6.8%
4) Books and Supplies		4000-4999	152,543.95	128,662.22	-15.7%
5) Services and Other Operating Expenditures		5000-5999	163,721.45	78,000.00	-52.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	25,000.00	25,000.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			907,955.00	797,812.67	-12.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(266,722.18)	(178,019.37)	-33.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(266,722.18)	(178,019.37)	-33.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	896,974.03	630,251.85	-29.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			896,974.03	630,251.85	-29.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			896,974.03	630,251.85	-29.7%
2) Ending Balance, June 30 (E + F1e)			630,251.85	452,232.48	-28.2%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	45,397.75	39,890.63	-12.1%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	291,043.59	281,043.59	-3.4%
Facilities Acquisition	0000	9780		250,000.00	
Lottery	1100	9780		30,961.49	
Prop 20 Lottery - Instr Materials	6300	9780		82.10	
Facilities Acquisition	0000	9780	250,000.00		
Lottery	1100	9780	30,961.49		
ARRA:SFSF	3200	9780	10,000.00		
Prop 20 Lottery - Instr Materials	6300	9780	82.10		
c) Undesignated Amount		9790	293,810.51		
d) Unappropriated Amount		9790		131,298.26	

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 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			
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	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			0.00		

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
REVENUE LIMIT SOURCES					
Principal Apportionment					
Charter Schools General Purpose Entitlement - State Aid		8015	385,852.67	416,238.98	7.9%
State Aid - Prior Years		8019	0.00	0.00	0.0%
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%
Transfers to Charter Schools in Lieu of Property Taxes		8096	47,366.83	48,183.72	1.7%
Property Taxes Transfers		8097	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			433,219.50	464,422.70	7.2%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB / IASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	49,458.00	8,431.27	-83.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
JTPA / WIA	5600-5625	8290	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			49,458.00	8,431.27	-83.0%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
Special Education Transportation	7240	8311	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	80,325.00	80,025.00	-0.4%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	11,918.70	12,160.95	2.0%
Instructional Materials	7155, 7156, 7157, 7158, 7160, 7170	8590	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	49,301.62	37,753.38	-23.4%
TOTAL, OTHER STATE REVENUE			141,545.32	129,939.33	-8.2%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	17,000.00	17,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	10.00	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			17,010.00	17,000.00	-0.1%
TOTAL, REVENUES			641,232.82	619,793.30	-3.3%