

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2009-10 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

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

Date of Meeting: Sep 09, 2010

To the Superintendent of Public Instruction:

2009-10 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

Signed _____
County Superintendent/Designee
(Original signature required)

Date: _____

For additional information on the unaudited actual reports, please contact:

For County Office of Education:

For School District:

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SELECTION OF BUDGET ADOPTION CYCLE:

Pursuant to Education Code Section 42127(i), this school district elects to use the following budget adoption cycle for the 2011-12 budget year:

(S) Budget Adoption Cycle ('D' for Dual or 'S' for Single)

Unaudited Actuals
FINANCIAL REPORTS
2009-10 Unaudited Actuals
Summary of Unaudited Actual Data Submission

Following is a summary of the critical data elements contained in your unaudited actual data. Since these data may have fiscal implications for your agency, please verify their accuracy before filing your unaudited actual financial reports.

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	60.79%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
CORR	Total Cost for Adults in Correctional Facilities If the amount received for this program exceeds actual costs, the next apportionment is subject to reduction (EC 1909, 41841.5, and the Budget Act).	
DAY	Excess Program Revenues Must spend 90% of revenues on direct instructional and documented support costs (EC 48660.2[b]). A positive number here indicates that less than 90% was spent, subjecting the next apportionment to reduction.	
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your appropriations limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$0.00
	Adjusted Appropriations Limit	\$7,281,158.71
	Appropriations Subject to Limit These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	\$6,084,186.24
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2011-12, subject to CDE approval.	2.83%
NCMOE	No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2011-12 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
TRAN	Approved Transportation Expense - Home-to-School	\$395,252.79
	Approved Transportation Expense - SD/OI For each of these programs, if the amount received exceeds actual costs, the next apportionment is subject to reduction (EC 41851.5[c]).	\$0.00

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) Revenue Limit Sources		8010-8099	5,181,204.34	93,885.00	5,275,089.34	5,066,450.53	92,068.19	5,158,518.72	-2.2%
2) Federal Revenue		8100-8299	5,572,326.01	936,374.83	6,508,700.84	1,487,019.62	553,108.49	2,040,128.11	-68.7%
3) Other State Revenue		8300-8599	2,116,633.52	1,012,033.97	3,128,667.49	1,209,832.13	858,704.67	2,068,536.80	-33.9%
4) Other Local Revenue		8600-8799	382,952.89	882,370.26	1,265,323.15	374,701.77	485,461.11	860,162.88	-32.0%
5) TOTAL, REVENUES			13,253,116.76	2,924,664.06	16,177,780.82	8,138,004.05	1,989,342.46	10,127,346.51	-37.4%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	4,194,771.72	596,868.29	4,791,640.01	3,956,788.30	597,848.50	4,554,636.80	-4.9%
2) Classified Salaries		2000-2999	1,274,843.81	907,309.55	2,182,153.36	1,444,487.48	796,104.00	2,240,591.48	2.7%
3) Employee Benefits		3000-3999	1,533,010.47	446,339.43	1,979,349.90	1,661,322.46	407,672.50	2,068,994.96	4.5%
4) Books and Supplies		4000-4999	396,438.53	620,222.12	1,016,660.65	606,631.78	513,953.49	1,120,585.27	10.2%
5) Services and Other Operating Expenditures		5000-5999	805,356.74	635,002.51	1,440,359.25	722,269.01	357,424.35	1,079,693.36	-25.0%
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	254,601.00	254,601.00	0.00	300,950.00	300,950.00	18.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(157,118.88)	121,057.18	(36,061.70)	(84,651.49)	36,133.49	(48,518.00)	34.5%
9) TOTAL, EXPENDITURES			8,047,302.39	3,663,538.08	11,710,840.47	8,306,847.54	3,010,086.33	11,316,933.87	-3.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			5,205,814.37	(738,874.02)	4,466,940.35	(168,843.49)	(1,020,743.87)	(1,189,587.36)	-126.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	100,175.10	0.00	100,175.10	158,711.68	0.00	158,711.68	58.4%
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	(582,764.64)	582,764.64	0.00	(1,028,024.01)	1,028,024.01	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(580,828.72)	517,594.64	(63,234.08)	(1,027,625.33)	962,854.01	(64,771.32)	2.4%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,624,985.65	(221,279.38)	4,403,706.27	(1,196,468.82)	(57,889.86)	(1,254,358.68)	-128.5%
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	7,078,852.95	809,806.87	7,888,659.82	113.5%
b) Audit Adjustments		9793	(48,021.49)	(162,387.54)	(210,409.03)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			2,453,867.30	1,031,086.25	3,484,953.55	7,078,852.95	809,806.87	7,888,659.82	126.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,453,867.30	1,031,086.25	3,484,953.55	7,078,852.95	809,806.87	7,888,659.82	126.4%
2) Ending Balance, June 30 (E + F1e)			7,078,852.95	809,806.87	7,888,659.82	5,882,384.13	751,917.01	6,634,301.14	-15.9%
Components of Ending Fund Balance									
a) Reserve for									
Revolving Cash		9711	3,500.00	500.00	4,000.00	4,000.00	0.00	4,000.00	0.0%
Stores		9712	95,690.67	0.00	95,690.67	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	593,712.48	0.00	593,712.48	577,020.84	0.00	577,020.84	-2.8%
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	6,385,949.80	809,306.87	7,195,256.67	5,301,363.29	751,917.01	6,053,280.30	-15.9%
Accrued Vacation	0000	9780	41,362.93		41,362.93				
Sch Site Carryovers 08-09	0000	9780	101,514.54		101,514.54				
Sch Site Carryovers 09-10	0000	9780	147,653.99		147,653.99				
CAT FLEX-ED	0000	9780	953,082.68		953,082.68				
CAT FLEX-FRC	0000	9780	574,540.40		574,540.40				
Salaries & Benefits	0000	9780	1,073,583.23		1,073,583.23				
One-Time Table 9 Impact Aid	0000	9780	2,939,586.41		2,939,586.41				
Lottery	1100	9780	554,625.62		554,625.62				
ARRA:SFSF	3200	9780		125,974.17	125,974.17				
Child Nutrition	5310	9780		(0.79)	(0.79)				
Other Federal	5810	9780		13,219.42	13,219.42				
ELAP	6286	9780		1,653.17	1,653.17				
Prop 20 Lottery: Instr Materials	6300	9780		68,667.23	68,667.23				

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EIA:LEP	7091	9780		34,609.73	34,609.73				
Other Local	9010	9780		565,183.94	565,183.94				
Accrued Vacation	0000	9780				41,362.93		41,362.93	
Sch Site carryovers 08-09	0000	9780				101,514.54		101,514.54	
Sch Site carryovers 09-10	0000	9780				147,653.99		147,653.99	
CAT FLEX - ED	0000	9780				1,280,275.79		1,280,275.79	
CAT FLEX - FRC	0000	9780				104,133.51		104,133.51	
Salaries & Benefits	0000	9780				738,685.27		738,685.27	
One time Table 9 Impact Aid	0000	9780				2,220,483.27		2,220,483.27	
Lottery	1100	9780				667,253.99		667,253.99	
ARRA:SFSF	3200	9780					48,084.31	48,084.31	
Child Nutrition	5310	9780					(0.79)	(0.79)	
Other Federal	5810	9780					13,219.42	13,219.42	
ELAP	6286	9780					1,653.17	1,653.17	
Prop 20 Lottery: Instr Materials	6300	9780					68,667.23	68,667.23	
EIA:LEP	7091	9780					34,609.73	34,609.73	
Transportation	7230	9780					20,000.00	20,000.00	
Other Local	9010	9780					565,683.94	565,683.94	
c) Undesignated Amount		9790	0.00	0.00	0.00				
d) Unappropriated Amount		9790				0.00	0.00	0.00	

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G. ASSETS									
1) Cash									
a) in County Treasury		9110	6,266,988.60	637,965.48	6,904,954.08				
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	3,500.00	500.00	4,000.00				
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	840,714.99	433,083.65	1,273,798.64				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	52,886.99	0.00	52,886.99				
6) Stores		9320	95,690.67	0.00	95,690.67				
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			7,259,781.25	1,071,549.13	8,331,330.38				
H. LIABILITIES									
1) Accounts Payable		9500	180,928.30	117,057.88	297,986.18				
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	144,684.38	144,684.38				
6) Long-Term Liabilities		9660							
7) TOTAL, LIABILITIES			180,928.30	261,742.26	442,670.56				
I. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			7,078,852.95	809,806.87	7,888,659.82				

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			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	4,978,694.51	0.00	4,978,694.51	4,605,601.20	0.00	4,605,601.20	-7.5%
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	(329,862.02)	0.00	(329,862.02)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	7,392.18	0.00	7,392.18	6,875.00	0.00	6,875.00	-7.0%
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	418,431.04	0.00	418,431.04	400,386.00	0.00	400,386.00	-4.3%
Unsecured Roll Taxes		8042	19,571.00	0.00	19,571.00	20,912.00	0.00	20,912.00	6.9%
Prior Years' Taxes		8043	384.52	0.00	384.52	0.00	0.00	0.00	-100.0%
Supplemental Taxes		8044	(1,156.58)	0.00	(1,156.58)	0.00	0.00	0.00	-100.0%
Education Revenue Augmentation Fund (ERAF)		8045	184,240.46	0.00	184,240.46	139,946.72	0.00	139,946.72	-24.0%
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			5,277,695.11	0.00	5,277,695.11	5,173,720.92	0.00	5,173,720.92	-2.0%
Revenue Limit Transfers									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(93,885.00)		(93,885.00)	(92,068.19)		(92,068.19)	-1.9%
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%

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Special Education ADA Transfer	6500	8091		93,885.00	93,885.00		92,068.19	92,068.19	-1.9%
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	51,510.00	0.00	51,510.00	36,678.00	0.00	36,678.00	-28.8%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(54,115.77)	0.00	(54,115.77)	(51,880.20)	0.00	(51,880.20)	-4.1%
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			5,181,204.34	93,885.00	5,275,089.34	5,066,450.53	92,068.19	5,158,518.72	-2.2%
FEDERAL REVENUE									
Maintenance and Operations		8110	5,550,903.01	0.00	5,550,903.01	1,472,019.62	0.00	1,472,019.62	-73.5%
Special Education Entitlement		8181	0.00	238,901.43	238,901.43	0.00	174,528.38	174,528.38	-26.9%
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		477,012.94	477,012.94		325,058.00	325,058.00	-31.9%
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		3,944.41	3,944.41		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	21,423.00	216,516.05	237,939.05	15,000.00	53,522.11	68,522.11	-71.2%
TOTAL, FEDERAL REVENUE			5,572,326.01	936,374.83	6,508,700.84	1,487,019.62	553,108.49	2,040,128.11	-68.7%

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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		217,130.00	217,130.00		231,788.56	231,788.56	6.8%
Economic Impact Aid	7090-7091	8311		84,107.00	84,107.00		82,551.00	82,551.00	-1.9%
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	305,734.00	0.00	305,734.00	305,162.00	0.00	305,162.00	-0.2%
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	119,183.77	19,750.69	138,934.46	112,628.37	14,712.72	127,341.09	-8.3%
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		595.00	595.00		0.00	0.00	-100.0%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Class Size Reduction Facilities	6200	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		109,312.28	109,312.28		79,780.09	79,780.09	-27.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,691,715.75	581,139.00	2,272,854.75	792,041.76	449,872.30	1,241,914.06	-45.4%
TOTAL, OTHER STATE REVENUE			2,116,633.52	1,012,033.97	3,128,667.49	1,209,832.13	858,704.67	2,068,536.80	-33.9%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
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	1,842.84	0.00	1,842.84	5,000.00	0.00	5,000.00	171.3%
Interest		8660	92,151.04	0.00	92,151.04	78,000.00	0.00	78,000.00	-15.4%
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	271,968.56	0.00	271,968.56	276,701.77	0.00	276,701.77	1.7%
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	161,951.56	161,951.56	0.00	60,000.00	60,000.00	-63.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Local Revenue									
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	16,990.45	33,867.68	50,858.13	5,000.00	20,000.00	25,000.00	-50.8%
Tuition		8710	0.00	4,605.43	4,605.43	0.00	0.00	0.00	-100.0%
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		681,945.59	681,945.59		405,461.11	405,461.11	-40.5%
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			382,952.89	882,370.26	1,265,323.15	374,701.77	485,461.11	860,162.88	-32.0%
TOTAL, REVENUES			13,253,116.76	2,924,664.06	16,177,780.82	8,138,004.05	1,989,342.46	10,127,346.51	-37.4%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	3,545,998.73	594,168.29	4,140,167.02	3,493,235.40	593,348.50	4,086,583.90	-1.3%
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	648,772.99	2,700.00	651,472.99	409,846.50	4,500.00	414,346.50	-36.4%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			4,194,771.72	596,868.29	4,791,640.01	3,956,788.30	597,848.50	4,554,636.80	-4.9%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	177,732.32	350,156.88	527,889.20	235,739.54	327,303.68	563,043.22	6.7%
Classified Support Salaries		2200	360,359.76	318,314.54	678,674.30	426,820.03	330,972.94	757,792.97	11.7%
Classified Supervisors' and Administrators' Salaries		2300	141,668.33	188,756.98	330,425.31	223,602.70	121,107.38	344,710.08	4.3%
Clerical, Technical and Office Salaries		2400	595,083.40	40,618.69	635,702.09	558,325.21	16,720.00	575,045.21	-9.5%
Other Classified Salaries		2900	0.00	9,462.46	9,462.46	0.00	0.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			1,274,843.81	907,309.55	2,182,153.36	1,444,487.48	796,104.00	2,240,591.48	2.7%
EMPLOYEE BENEFITS									
STRS		3101-3102	314,370.88	58,564.38	372,935.26	324,497.00	47,528.32	372,025.32	-0.2%
PERS		3201-3202	109,645.89	72,879.84	182,525.73	136,314.83	75,594.18	211,909.01	16.1%
OASDI/Medicare/Alternative		3301-3302	142,205.39	75,888.73	218,094.12	167,457.95	70,548.41	238,006.36	9.1%
Health and Welfare Benefits		3401-3402	648,342.86	162,871.26	811,214.12	668,380.70	156,454.32	824,835.02	1.7%
Unemployment Insurance		3501-3502	29,247.35	7,088.76	36,336.11	38,834.20	10,547.78	49,381.98	35.9%
Workers' Compensation		3601-3602	126,880.73	38,451.21	165,331.94	137,075.37	36,679.52	173,754.89	5.1%
OPEB, Allocated		3701-3702	123,167.50	16,629.44	139,796.94	158,711.68	0.00	158,711.68	13.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	32,322.53	13,965.81	46,288.34	21,438.69	10,319.97	31,758.66	-31.4%
Other Employee Benefits		3901-3902	6,827.34	0.00	6,827.34	8,612.04	0.00	8,612.04	26.1%
TOTAL, EMPLOYEE BENEFITS			1,533,010.47	446,339.43	1,979,349.90	1,661,322.46	407,672.50	2,068,994.96	4.5%
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	59,190.58	64,720.22	123,910.80	75,090.00	50,000.00	125,090.00	1.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Materials and Supplies		4300	229,871.93	356,468.91	586,340.84	248,387.67	333,669.65	582,057.32	-0.7%
Noncapitalized Equipment		4400	107,376.02	199,032.99	306,409.01	283,154.11	130,283.84	413,437.95	34.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			396,438.53	620,222.12	1,016,660.65	606,631.78	513,953.49	1,120,585.27	10.2%
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	11,203.21	38,585.03	49,788.24	12,000.00	42,791.53	54,791.53	10.0%
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	197,044.63	348.69	197,393.32	268,223.93	1,117.00	269,340.93	36.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	38,538.87	8,574.35	47,113.22	53,004.00	11,000.00	64,004.00	35.9%
Transfers of Direct Costs		5710	9,398.03	(9,398.03)	0.00	11,000.00	(11,000.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	(3,028.34)	(3,028.34)	0.00	(10,500.00)	(10,500.00)	246.7%
Professional/Consulting Services and Operating Expenditures		5800	427,864.66	558,922.73	986,787.39	222,531.34	278,015.82	500,547.16	-49.3%
Communications		5900	36,096.81	1,828.95	37,925.76	69,100.00	6,000.00	75,100.00	98.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			805,356.74	635,002.51	1,440,359.25	722,269.01	357,424.35	1,079,693.36	-25.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	254,601.00	254,601.00	0.00	300,950.00	300,950.00	18.2%
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%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	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	254,601.00	254,601.00	0.00	300,950.00	300,950.00	18.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(121,057.18)	121,057.18	0.00	(36,133.49)	36,133.49	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(36,061.70)	0.00	(36,061.70)	(48,518.00)	0.00	(48,518.00)	34.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(157,118.88)	121,057.18	(36,061.70)	(84,651.49)	36,133.49	(48,518.00)	34.5%
TOTAL, EXPENDITURES			8,047,302.39	3,663,538.08	11,710,840.47	8,306,847.54	3,010,086.33	11,316,933.87	-3.4%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	100,175.10	0.00	100,175.10	158,711.68	0.00	158,711.68	58.4%
(a) TOTAL, INTERFUND TRANSFERS IN			100,175.10	0.00	100,175.10	158,711.68	0.00	158,711.68	58.4%
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%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	(582,776.64)	582,776.64	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			(582,764.64)	582,764.64	0.00	(1,028,024.01)	1,028,024.01	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(580,828.72)	517,594.64	(63,234.08)	(1,027,625.33)	962,854.01	(64,771.32)	2.4%

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) Revenue Limit Sources		8010-8099	5,181,204.34	93,885.00	5,275,089.34	5,066,450.53	92,068.19	5,158,518.72	-2.2%
2) Federal Revenue		8100-8299	5,572,326.01	936,374.83	6,508,700.84	1,487,019.62	553,108.49	2,040,128.11	-68.7%
3) Other State Revenue		8300-8599	2,116,633.52	1,012,033.97	3,128,667.49	1,209,832.13	858,704.67	2,068,536.80	-33.9%
4) Other Local Revenue		8600-8799	382,952.89	882,370.26	1,265,323.15	374,701.77	485,461.11	860,162.88	-32.0%
5) TOTAL, REVENUES			13,253,116.76	2,924,664.06	16,177,780.82	8,138,004.05	1,989,342.46	10,127,346.51	-37.3%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		4,988,934.92	1,708,105.86	6,697,040.78	4,998,732.67	1,442,487.28	6,441,219.95	-3.8%
2) Instruction - Related Services	2000-2999		853,145.95	254,539.84	1,107,685.79	873,620.86	160,774.66	1,034,395.52	-6.6%
3) Pupil Services	3000-3999		238,693.86	1,228,069.30	1,466,763.16	551,248.15	927,506.90	1,478,755.05	0.8%
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		1,180,338.09	121,057.18	1,301,395.27	951,668.01	36,133.49	987,801.50	-24.1%
8) Plant Services	8000-8999		786,189.57	97,164.90	883,354.47	931,577.85	142,234.00	1,073,811.85	21.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	254,601.00	254,601.00	0.00	300,950.00	300,950.00	18.2%
10) TOTAL, EXPENDITURES			8,047,302.39	3,663,538.08	11,710,840.47	8,306,847.54	3,010,086.33	11,316,933.87	-3.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			5,205,814.37	(738,874.02)	4,466,940.35	(168,843.49)	(1,020,743.87)	(1,189,587.36)	-126.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	100,175.10	0.00	100,175.10	158,711.68	0.00	158,711.68	58.4%
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	(582,764.64)	582,764.64	0.00	(1,028,024.01)	1,028,024.01	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(580,828.72)	517,594.64	(63,234.08)	(1,027,625.33)	962,854.01	(64,771.32)	2.4%

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,624,985.65	(221,279.38)	4,403,706.27	(1,196,468.82)	(57,889.86)	(1,254,358.68)	-128.5%
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	7,078,852.95	809,806.87	7,888,659.82	113.5%
b) Audit Adjustments		9793	(48,021.49)	(162,387.54)	(210,409.03)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			2,453,867.30	1,031,086.25	3,484,953.55	7,078,852.95	809,806.87	7,888,659.82	126.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,453,867.30	1,031,086.25	3,484,953.55	7,078,852.95	809,806.87	7,888,659.82	126.4%
2) Ending Balance, June 30 (E + F1e)			7,078,852.95	809,806.87	7,888,659.82	5,882,384.13	751,917.01	6,634,301.14	-15.9%
Components of Ending Fund Balance									
a) Reserve for									
Revolving Cash		9711	3,500.00	500.00	4,000.00	4,000.00	0.00	4,000.00	0.0%
Stores		9712	95,690.67	0.00	95,690.67	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	593,712.48	0.00	593,712.48	577,020.84	0.00	577,020.84	-2.8%
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)									
Accrued Vacation	0000	9780	41,362.93		41,362.93				
Sch Site Carryovers 08-09	0000	9780	101,514.54		101,514.54				
Sch Site Carryovers 09-10	0000	9780	147,653.99		147,653.99				
CAT FLEX-ED	0000	9780	953,082.68		953,082.68				
CAT FLEX-FRC	0000	9780	574,540.40		574,540.40				
Salaries & Benefits	0000	9780	1,073,583.23		1,073,583.23				
One-Time Table 9 Impact Aid	0000	9780	2,939,586.41		2,939,586.41				
Lottery	1100	9780	554,625.62		554,625.62				
ARRA:SFSF	3200	9780		125,974.17	125,974.17				
Child Nutrition	5310	9780		(0.79)	(0.79)				
Other Federal	5810	9780		13,219.42	13,219.42				
ELAP	6286	9780		1,653.17	1,653.17				

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Function

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Prop 20 Lottery: Instr Materials	6300	9780		68,667.23	68,667.23				
EIA:LEP	7091	9780		34,609.73	34,609.73				
Other Local	9010	9780		565,183.94	565,183.94				
Accrued Vacation	0000	9780				41,362.93		41,362.93	
Sch Site carryovers 08-09	0000	9780				101,514.54		101,514.54	
Sch Site carryovers 09-10	0000	9780				147,653.99		147,653.99	
CAT FLEX - ED	0000	9780				1,280,275.79		1,280,275.79	
CAT FLEX - FRC	0000	9780				104,133.51		104,133.51	
Salaries & Benefits	0000	9780				738,685.27		738,685.27	
One time Table 9 Impact Aid	0000	9780				2,220,483.27		2,220,483.27	
Lottery	1100	9780				667,253.99		667,253.99	
ARRA:SFSF	3200	9780					48,084.31	48,084.31	
Child Nutrition	5310	9780					(0.79)	(0.79)	
Other Federal	5810	9780					13,219.42	13,219.42	
ELAP	6286	9780					1,653.17	1,653.17	
Prop 20 Lottery: Instr Materials	6300	9780					68,667.23	68,667.23	
EIA:LEP	7091	9780					34,609.73	34,609.73	
Transportation	7230	9780					20,000.00	20,000.00	
Other Local	9010	9780					565,683.94	565,683.94	
c) Undesignated Amount		9790	0.00	0.00	0.00				
d) Unappropriated Amount		9790				0.00	0.00	0.00	

Wheatland Elementary
Yuba County

Unaudited Actuals
General Fund
Exhibit: Legally Restricted Balance Detail (Object 9740)

58 72751 0000000
Form 01

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

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	502,828.57	464,422.70	-7.6%
2) Federal Revenue		8100-8299	49,049.16	8,431.27	-82.8%
3) Other State Revenue		8300-8599	153,083.38	129,939.33	-15.1%
4) Other Local Revenue		8600-8799	16,908.66	17,000.00	0.5%
5) TOTAL, REVENUES			721,869.77	619,793.30	-14.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	299,350.03	299,231.50	0.0%
2) Classified Salaries		2000-2999	94,680.85	102,689.05	8.5%
3) Employee Benefits		3000-3999	137,398.62	164,229.90	19.5%
4) Books and Supplies		4000-4999	55,737.44	128,662.22	130.8%
5) Services and Other Operating Expenditures		5000-5999	122,160.11	78,000.00	-36.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	4,605.43	25,000.00	442.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			713,932.48	797,812.67	11.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			7,937.29	(178,019.37)	-2342.8%
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 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			7,937.29	(178,019.37)	-2342.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	896,974.03	904,911.32	0.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			896,974.03	904,911.32	0.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			896,974.03	904,911.32	0.9%
2) Ending Balance, June 30 (E + F1e)			904,911.32	726,891.95	-19.7%
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	35,696.62	39,890.63	11.7%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	312,364.44	302,364.44	-3.2%
Facilities Acquisition	0000	9780	250,000.00		
Lottery	1100	9780	48,919.15		
ARRA:SFSF	3200	9780	11,154.45		
Prop 20 Lottery: Instr Materials	6300	9780	2,290.84		
Facilities	0000	9780		250,000.00	
Lottery	1100	9780		48,919.15	
ARRA:SFSF	3200	9780		1,154.45	
Prop 20 Lottery: Instr Materials	6300	9780		2,290.84	
c) Undesignated Amount		9790	556,850.26		
d) Unappropriated Amount		9790		384,636.88	

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
1) Cash		9110	820,784.56		
a) in County Treasury					
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	134,153.77		
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			954,938.33		
H. LIABILITIES					
1) Accounts Payable		9500	49,618.17		
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	408.84		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			50,027.01		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			904,911.32		

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
REVENUE LIMIT SOURCES					
Principal Apportionment					
Charter Schools General Purpose Entitlement - State Aid		8015	452,988.50	416,238.98	-8.1%
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	49,840.07	48,183.72	-3.3%
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			502,828.57	464,422.70	-7.6%
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	49,049.16	8,431.27	-82.8%
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			49,049.16	8,431.27	-82.8%
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 Unaudited 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	84,607.00	80,025.00	-5.4%
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	20,087.53	12,160.95	-39.5%
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	48,388.85	37,753.38	-22.0%
TOTAL, OTHER STATE REVENUE			153,083.38	129,939.33	-15.1%

Description	Resource Codes	Object Codes	2009-10 Unaudited 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	16,907.31	17,000.00	0.5%
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	1.35	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			16,908.66	17,000.00	0.5%
TOTAL, REVENUES			721,869.77	619,793.30	-14.1%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	245,508.55	244,451.00	-0.4%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	53,841.48	54,780.50	1.7%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			299,350.03	299,231.50	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	70,737.97	77,746.25	9.9%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	23,942.88	24,942.80	4.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			94,680.85	102,689.05	8.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	21,119.83	24,686.61	16.9%
PERS		3201-3202	9,168.40	10,780.78	17.6%
OASDI/Medicare/Alternative		3301-3302	10,552.27	11,896.62	12.7%
Health and Welfare Benefits		3401-3402	78,614.54	105,000.00	33.6%
Unemployment Insurance		3501-3502	2,959.88	1,885.73	-36.3%
Workers' Compensation		3601-3602	9,569.58	9,530.16	-0.4%
OPEB, Allocated		3701-3702	4,943.96	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	470.16	450.00	-4.3%
TOTAL, EMPLOYEE BENEFITS			137,398.62	164,229.90	19.5%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	1,405.05	New
Books and Other Reference Materials		4200	11,343.82	19,385.00	70.9%
Materials and Supplies		4300	26,015.41	91,673.37	252.4%
Noncapitalized Equipment		4400	18,378.21	16,198.80	-11.9%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			55,737.44	128,662.22	130.8%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	4,624.87	10,000.00	116.2%
Dues and Memberships		5300	1,475.00	4,000.00	171.2%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	61,080.79	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	21,012.24	10,500.00	-50.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	27,477.26	46,250.00	68.3%
Communications		5900	6,489.95	7,250.00	11.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			122,160.11	78,000.00	-36.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
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%

