

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2010-11 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 15, 2011

To the Superintendent of Public Instruction:

2010-11 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:

Violette Begley

Tamara Johnson

Name

Name

Director of Fiscal Services

Chief Business Official

Title

Title

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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 2012-13 budget year:

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

Unaudited Actuals
FINANCIAL REPORTS
2010-11 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) | 64.70% |
| | 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 | \$7,278,590.06 |
| | 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. | \$6,446,054.67 |
| ICR | Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2012-13, subject to CDE approval. | 2.58% |
| NCMOE | No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2012-13 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 | \$376,119.11 |
| | 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]). | \$18,793.13 |

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

| Description | Resource Codes | Object Codes | 2010-11 Unaudited Actuals | | | 2011-12 Budget | | | % Diff Column C & F |
|---|----------------|------------------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| A. REVENUES | | | | | | | | | |
| 1) Revenue Limit Sources | | 8010-8099 | 5,426,318.13 | 80,711.00 | 5,507,029.13 | 5,224,548.56 | 102,915.44 | 5,327,464.00 | -3.3% |
| 2) Federal Revenue | | 8100-8299 | 2,673,005.23 | 862,629.43 | 3,535,634.66 | 2,018,909.00 | 558,742.70 | 2,577,651.70 | -27.1% |
| 3) Other State Revenue | | 8300-8599 | 1,820,952.43 | 923,982.38 | 2,744,934.81 | 1,513,859.00 | 867,854.46 | 2,381,713.46 | -13.2% |
| 4) Other Local Revenue | | 8600-8799 | 589,737.76 | 538,429.43 | 1,128,167.19 | 495,336.00 | 840,520.59 | 1,335,856.59 | 18.4% |
| 5) TOTAL REVENUES | | | 10,510,013.55 | 2,405,752.24 | 12,915,765.79 | 9,252,652.56 | 2,370,033.19 | 11,622,685.75 | -10.0% |
| B. EXPENDITURES | | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 4,344,523.96 | 676,484.09 | 5,021,008.05 | 4,320,473.37 | 615,552.20 | 4,936,025.57 | -1.7% |
| 2) Classified Salaries | | 2000-2999 | 1,443,916.63 | 924,154.06 | 2,368,070.69 | 1,575,977.14 | 945,411.63 | 2,521,388.77 | 6.5% |
| 3) Employee Benefits | | 3000-3999 | 1,703,268.61 | 452,688.99 | 2,155,957.60 | 1,665,073.31 | 464,354.10 | 2,129,427.41 | -1.2% |
| 4) Books and Supplies | | 4000-4999 | 289,697.40 | 476,855.25 | 766,552.65 | 462,217.75 | 614,144.91 | 1,076,362.66 | 40.4% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 512,348.21 | 531,181.57 | 1,043,529.78 | 737,521.38 | 377,604.05 | 1,115,125.43 | 6.9% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.00 | 0.00 | 246,761.05 | 246,761.05 | New |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 0.00 | 249,045.46 | 249,045.46 | 0.00 | 300,000.00 | 300,000.00 | 20.5% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (205,690.38) | 152,926.08 | (52,764.30) | (42,569.24) | 25,081.74 | (17,487.50) | -66.9% |
| 9) TOTAL EXPENDITURES | | | 8,088,064.43 | 3,463,335.50 | 11,551,399.93 | 8,718,693.71 | 3,588,909.68 | 12,307,603.39 | 6.5% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 2,421,949.12 | (1,057,583.26) | 1,364,365.86 | 533,958.85 | (1,218,876.49) | (684,917.64) | -150.2% |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | | |
| a) Transfers In | | 8900-8929 | 158,711.68 | 0.00 | 158,711.68 | 169,282.00 | 0.00 | 169,282.00 | 6.7% |
| b) Transfers Out | | 7600-7629 | 58,553.29 | 65,170.00 | 123,723.29 | 131,871.00 | 65,170.00 | 197,041.00 | 59.3% |
| 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 | (1,016,719.72) | 1,016,719.72 | 0.00 | (1,286,630.28) | 1,286,630.28 | 0.00 | 0.0% |
| 4) TOTAL OTHER FINANCING SOURCES/USES | | | (916,561.33) | 951,549.72 | 34,988.39 | (1,249,219.28) | 1,221,460.28 | (27,759.00) | -179.3% |

| Description | Resource Codes | Object Codes | 2010-11 Unaudited Actuals | | | 2011-12 Budget | | | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 1,505,387.79 | (106,033.54) | 1,399,354.25 | (715,260.43) | 2,583.79 | (712,676.64) | -150.9% |
| F. FUND BALANCE, RESERVES | | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | | |
| a) As of July 1 - Unaudited | | | | | | | | | |
| | | 9791 | 7,078,852.95 | 809,806.87 | 7,888,659.82 | 8,274,922.74 | 703,773.33 | 8,978,696.07 | 13.8% |
| b) Audit Adjustments | | | | | | | | | |
| | | 9793 | (309,318.00) | 0.00 | (309,318.00) | 0.00 | 0.00 | 0.00 | -100.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | | | | | | | |
| | | | 6,769,534.95 | 809,806.87 | 7,579,341.82 | 8,274,922.74 | 703,773.33 | 8,978,696.07 | 18.5% |
| d) Other Restatements | | | | | | | | | |
| | | 9795 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | | | | | | | |
| | | | 6,769,534.95 | 809,806.87 | 7,579,341.82 | 8,274,922.74 | 703,773.33 | 8,978,696.07 | 18.5% |
| 2) Ending Balance, June 30 (E + F1e) | | | | | | | | | |
| | | | 8,274,922.74 | 703,773.33 | 8,978,696.07 | 7,559,662.31 | 706,357.12 | 8,266,019.43 | -7.9% |
| Components of Ending Fund Balance (Actuals) | | | | | | | | | |
| a) Reserve for | | | | | | | | | |
| Revolving Cash | | | | | | | | | |
| | | 9711 | 5,500.00 | 0.00 | 5,500.00 | | | | |
| Stores | | | | | | | | | |
| | | 9712 | 0.00 | 0.00 | 0.00 | | | | |
| Prepaid Expenditures | | | | | | | | | |
| | | 9713 | 0.00 | 0.00 | 0.00 | | | | |
| All Others | | | | | | | | | |
| | | 9719 | 0.00 | 0.00 | 0.00 | | | | |
| General Reserve | | | | | | | | | |
| | | 9730 | 0.00 | 0.00 | 0.00 | | | | |
| Legally Restricted Balance | | | | | | | | | |
| | | 9740 | 0.00 | 0.00 | 0.00 | | | | |
| b) Designated Amounts | | | | | | | | | |
| Designated for Economic Uncertainties | | | | | | | | | |
| | | 9770 | 583,756.16 | 0.00 | 583,756.16 | | | | |
| Designated for the Unrealized Gains of Investments and Cash in County Treasury | | | | | | | | | |
| | | 9775 | 0.00 | 0.00 | 0.00 | | | | |
| Other Designations | | | | | | | | | |
| | | 9780 | 7,683,354.74 | 703,773.33 | 8,387,128.07 | | | | |
| Accrued Vacation | | | | | | | | | |
| | 0000 | 9780 | 59,573.60 | | 59,573.60 | | | | |
| CAT Flex - ED | | | | | | | | | |
| | 0000 | 9780 | 1,734,645.08 | | 1,734,645.08 | | | | |
| Salaries & Benefits | | | | | | | | | |
| | 0000 | 9780 | 795,419.70 | | 795,419.70 | | | | |
| One-time Table 9 Impact Aid | | | | | | | | | |
| | 0000 | 9780 | 4,083,608.33 | | 4,083,608.33 | | | | |
| School Site carryovers | | | | | | | | | |
| | 0000 | 9780 | 321,912.86 | | 321,912.86 | | | | |
| Lottery | | | | | | | | | |
| | 1100 | 9780 | 688,195.17 | | 688,195.17 | | | | |
| Title I | | | | | | | | | |
| | 3010 | 9780 | | 44,734.69 | 44,734.69 | | | | |
| Other Federal | | | | | | | | | |
| | 5810 | 9780 | | 13,219.42 | 13,219.42 | | | | |
| Prop 20 Lottery - Instr Materials | | | | | | | | | |
| | 6300 | 9780 | | 70,924.79 | 70,924.79 | | | | |
| EIA | | | | | | | | | |
| | 7090 | 9780 | | 3,985.80 | 3,985.80 | | | | |
| EIA:LEP | | | | | | | | | |
| | 7091 | 9780 | | 7,404.11 | 7,404.11 | | | | |
| Other State | | | | | | | | | |
| | 7810 | 9780 | | 0.18 | 0.18 | | | | |
| Other Local | | | | | | | | | |
| | 9010 | 9780 | | 563,504.34 | 563,504.34 | | | | |

| Description | Resource Codes | Object Codes | 2010-11 Unaudited Actuals | | | 2011-12 Budget | | | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| c) Undesignated Amount | | 9790 | 2,311.84 | 0.00 | 2,311.84 | | | | |
| d) Unappropriated Amount | | 9790 | | | | | | | |
| Components of Ending Fund Balance (Budget) | | | | | | | | | |
| a) Nonspendable | | | | | | | | | |
| Revolving Cash | | 9711 | | | | 0.00 | 0.00 | 0.00 | |
| Stores | | 9712 | | | | 0.00 | 0.00 | 0.00 | |
| Prepaid Expenditures | | 9713 | | | | 0.00 | 0.00 | 0.00 | |
| All Others | | 9719 | | | | 0.00 | 0.00 | 0.00 | |
| b) Restricted | | 9740 | | | | 0.00 | 706,357.12 | 706,357.12 | |
| c) Committed | | | | | | | | | |
| Stabilization Arrangements | | 9750 | | | | 0.00 | 0.00 | 0.00 | |
| Other Commitments | | 9760 | | | | 0.00 | 0.00 | 0.00 | |
| d) Assigned | | | | | | | | | |
| Other Assignments | | 9780 | | | | 6,889,069.41 | 0.00 | 6,889,069.41 | |
| Accrued Vacation | 0000 | 9780 | | | | 59,573.60 | | 59,573.60 | |
| CAT Flex - Ed | 0000 | 9780 | | | | 1,734,645.08 | | 1,734,645.08 | |
| Salaries & Benefits cash flow | 0000 | 9780 | | | | 798,903.48 | | 798,903.48 | |
| One time Table 9 Impact Aid | 0000 | 9780 | | | | 3,163,961.22 | | 3,163,961.22 | |
| School Site carryovers | 0000 | 9780 | | | | 321,912.86 | | 321,912.86 | |
| Lottery - future textbook adoption | 1100 | 9780 | | | | 810,073.17 | | 810,073.17 | |
| e) Unassigned/unappropriated | | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | | | | 625,232.22 | 0.00 | 625,232.22 | |
| Unassigned/Unappropriated Amount | | 9790 | | | | 45,360.68 | 0.00 | 45,360.68 | |

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

| Description | Resource Codes | Object Codes | 2010-11 Unaudited Actuals | | | 2011-12 Budget | | | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| G. ASSETS | | | | | | | | | |
| 1) Cash | | | | | | | | | |
| a) in County Treasury | | 9110 | 6,753,443.40 | 511,211.84 | 7,264,655.24 | | | | |
| 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 | 5,500.00 | 0.00 | 5,500.00 | | | | |
| d) with Fiscal Agent | | 9135 | 0.00 | 0.00 | 0.00 | | | | |
| e) collections awaiting deposit | | 9140 | 0.00 | 0.00 | 0.00 | | | | |
| 2) Investments | | 9150 | 0.00 | 0.00 | 0.00 | | | | |
| 3) Accounts Receivable | | 9200 | 1,536,660.52 | 488,274.32 | 2,024,934.84 | | | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | 0.00 | 0.00 | | | | |
| 5) Due from Other Funds | | 9310 | 64,789.41 | 0.00 | 64,789.41 | | | | |
| 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 | | | 8,360,393.33 | 999,486.16 | 9,359,879.49 | | | | |
| H. LIABILITIES | | | | | | | | | |
| 1) Accounts Payable | | 9500 | 22,751.66 | 108,965.99 | 131,717.65 | | | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | 0.00 | 0.00 | | | | |
| 3) Due to Other Funds | | 9610 | 62,718.93 | 0.00 | 62,718.93 | | | | |
| 4) Current Loans | | 9640 | 0.00 | 0.00 | 0.00 | | | | |
| 5) Deferred Revenue | | 9650 | 0.00 | 186,746.84 | 186,746.84 | | | | |
| 6) Long-Term Liabilities | | 9660 | | | | | | | |
| 7) TOTAL, LIABILITIES | | | 85,470.59 | 295,712.83 | 381,183.42 | | | | |
| I. FUND EQUITY | | | | | | | | | |
| Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7) | | | 8,274,922.74 | 703,773.33 | 8,978,696.07 | | | | |

| Description | Resource Codes | Object Codes | 2010-11 Unaudited Actuals | | | 2011-12 Budget | | | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| REVENUE LIMIT SOURCES | | | | | | | | | |
| Principal Apportionment | | | | | | | | | |
| State Aid - Current Year | | 8011 | 4,881,628.12 | 0.00 | 4,881,628.12 | 4,749,400.15 | 0.00 | 4,749,400.15 | -2.7% |
| 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 | (39,013.00) | 0.00 | (39,013.00) | 0.00 | 0.00 | 0.00 | -100.0% |
| Tax Relief Subventions | | | | | | | | | |
| Homeowners' Exemptions | | 8021 | 7,445.40 | 0.00 | 7,445.40 | 6,669.00 | 0.00 | 6,669.00 | -10.4% |
| 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 | 409,382.16 | 0.00 | 409,382.16 | 397,978.08 | 0.00 | 397,978.08 | -2.8% |
| Unsecured Roll Taxes | | 8042 | 20,131.35 | 0.00 | 20,131.35 | 20,285.00 | 0.00 | 20,285.00 | 0.8% |
| Prior Years' Taxes | | 8043 | 263.65 | 0.00 | 263.65 | 0.00 | 0.00 | 0.00 | -100.0% |
| Supplemental Taxes | | 8044 | 8,603.73 | 0.00 | 8,603.73 | 0.00 | 0.00 | 0.00 | -100.0% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | 231,066.11 | 0.00 | 231,066.11 | 178,427.92 | 0.00 | 178,427.92 | -22.8% |
| Supplemental Educational Revenue Augmentation Fund (SERAF) | | 8046 | 3,824.00 | 0.00 | 3,824.00 | | | | |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Taxes | | 8048 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Miscellaneous Funds (EC 41604) | | | | | | | | | |
| Royalties and Bonuses | | 8081 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other In-Lieu Taxes | | 8082 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Less: Non-Revenue Limit (50%) Adjustment | | 8089 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Subtotal, Revenue Limit Sources | | | 5,523,331.52 | 0.00 | 5,523,331.52 | 5,352,760.15 | 0.00 | 5,352,760.15 | -3.1% |
| Revenue Limit Transfers | | | | | | | | | |
| Unrestricted Revenue Limit Transfers - Current Year | 0000 | 8091 | (80,711.00) | | (80,711.00) | (102,915.44) | | (102,915.44) | 27.5% |
| 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% |

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

| Description | Resource Codes | Object Codes | 2010-11 Unaudited Actuals | | | 2011-12 Budget | | | % Diff Column C & F |
|--|---|--------------|---------------------------|-------------------|---------------------------|---------------------|-------------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| Special Education ADA Transfer | 6500 | 8091 | | 80,711.00 | 80,711.00 | | 102,915.44 | 102,915.44 | 27.5% |
| 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 | 34,866.00 | 0.00 | 34,866.00 | 25,577.00 | 0.00 | 25,577.00 | -26.6% |
| Transfers to Charter Schools in Lieu of Property Taxes | | 8096 | (51,168.39) | 0.00 | (51,168.39) | (50,873.15) | 0.00 | (50,873.15) | -0.6% |
| 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 | | | 5,426,318.13 | 80,711.00 | 5,507,029.13 | 5,224,548.56 | 102,915.44 | 5,327,464.00 | -3.3% |
| FEDERAL REVENUE | | | | | | | | | |
| Maintenance and Operations | | 8110 | 2,619,570.23 | 0.00 | 2,619,570.23 | 1,907,409.00 | 0.00 | 1,907,409.00 | -27.2% |
| Special Education Entitlement | | 8181 | 0.00 | 159,086.56 | 159,086.56 | 0.00 | 87,150.00 | 87,150.00 | -45.2% |
| 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 | | 575,500.29 | 575,500.29 | | 371,595.70 | 371,595.70 | -35.4% |
| Vocational and Applied Technology Education | 3500-3699 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Safe and Drug Free Schools | 3700-3799 | 8290 | | 6,528.91 | 6,528.91 | | 0.00 | 0.00 | -100.0% |
| Other Federal Revenue (incl. ARRA) | All Other | 8290 | 53,435.00 | 121,513.67 | 174,948.67 | 111,500.00 | 99,997.00 | 211,497.00 | 20.9% |
| TOTAL, FEDERAL REVENUE | | | 2,673,005.23 | 862,629.43 | 3,535,634.66 | 2,018,909.00 | 558,742.70 | 2,577,651.70 | -27.1% |

| Description | Resource Codes | Object Codes | 2010-11 Unaudited Actuals | | | 2011-12 Budget | | | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| OTHER STATE REVENUE | | | | | | | | | |
| Other State Apportionments | | | | | | | | | |
| Community Day School Additional Funding | | | | | | | | | |
| 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 | | 207,081.28 | 207,081.28 | | 201,061.00 | 201,061.00 | -2.9% |
| Economic Impact Aid | 7090-7091 | 8311 | | 78,702.00 | 78,702.00 | | 79,936.00 | 79,936.00 | 1.6% |
| Spec. Ed. Transportation | 7240 | 8311 | | 17,699.31 | 17,699.31 | | 31,744.51 | 31,744.51 | 79.4% |
| 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 | 347,082.28 | 0.00 | 347,082.28 | 358,000.00 | 0.00 | 358,000.00 | 3.1% |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Mandated Costs Reimbursements | | 8550 | 39,610.00 | 0.00 | 39,610.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 133,569.55 | 22,098.92 | 155,668.47 | 121,878.00 | 19,215.00 | 141,093.00 | -9.4% |
| 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% |
| School Based Coordination Program | 7250 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Drug/Alcohol/Tobacco Funds | 6650-6690 | 8590 | | 2,805.18 | 2,805.18 | | 0.00 | 0.00 | -100.0% |
| Healthy Start | 6240 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Class Size Reduction Facilities | 6200 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

| Description | Resource Codes | Object Codes | 2010-11 Unaudited Actuals | | | 2011-12 Budget | | | % Diff Column C & F |
|--|----------------|--------------|---------------------------|-------------------|---------------------------|---------------------|-------------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| School Community Violence Prevention Grant | 7391 | 8590 | | 103,029.69 | 103,029.69 | | 98,516.95 | 98,516.95 | -4.4% |
| Quality Education Investment Act | 7400 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 1,300,690.60 | 492,566.00 | 1,793,256.60 | 1,033,981.00 | 437,381.00 | 1,471,362.00 | -18.0% |
| TOTAL, OTHER STATE REVENUE | | | 1,820,952.43 | 923,982.38 | 2,744,934.81 | 1,513,859.00 | 867,854.46 | 2,381,713.46 | -13.2% |

| Description | Resource Codes | Object Codes | 2010-11 Unaudited Actuals | | | 2011-12 Budget | | | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| 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 | 1,912.50 | 0.00 | 1,912.50 | 1,000.00 | 0.00 | 1,000.00 | -47.7% |
| 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 | 15,902.68 | 0.00 | 15,902.68 | 8,000.00 | 0.00 | 8,000.00 | -49.7% |
| Interest | | 8660 | 137,499.79 | 0.00 | 137,499.79 | 125,000.00 | 0.00 | 125,000.00 | -9.1% |
| Net Increase (Decrease) in the Fair Value | | | | | | | | | |
| of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | | |
| Adult Education Fees | | 8671 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Resident Students | | 8672 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transportation Fees From Individuals | | 8675 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transportation Services | 7230, 7240 | 8677 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Interagency Services | All Other | 8677 | 277,176.21 | 0.00 | 277,176.21 | 285,586.00 | 0.00 | 285,586.00 | 3.0% |
| Mitigation/Developer Fees | | 8681 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | (2,665.21) | (2,665.21) | 0.00 | 60,000.00 | 60,000.00 | -2351.2% |

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

| Description | Resource Codes | Object Codes | 2010-11 Unaudited Actuals | | | 2011-12 Budget | | | % Diff Column C & F |
|--|----------------|--------------|---------------------------|---------------------|---------------------------|---------------------|---------------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| 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 | 157,246.58 | 48,317.67 | 205,564.25 | 75,750.00 | 331,022.92 | 406,772.92 | 97.9% |
| Tuition | | 8710 | 0.00 | 16,587.64 | 16,587.64 | 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 | | 476,189.33 | 476,189.33 | | 449,497.67 | 449,497.67 | -5.6% |
| 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 | | | 589,737.76 | 538,429.43 | 1,128,167.19 | 495,336.00 | 840,520.59 | 1,335,856.59 | 18.4% |
| TOTAL, REVENUES | | | 10,510,013.55 | 2,405,752.24 | 12,915,765.79 | 9,252,652.56 | 2,370,033.19 | 11,622,685.75 | -10.0% |

| Description | Resource Codes | Object Codes | 2010-11 Unaudited Actuals | | | 2011-12 Budget | | | % Diff Column C & F |
|--|----------------|--------------|---------------------------|-------------------|---------------------------|---------------------|-------------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| CERTIFICATED SALARIES | | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 3,825,540.58 | 610,979.02 | 4,436,519.60 | 3,746,871.57 | 552,376.03 | 4,299,247.60 | -3.1% |
| Certificated Pupil Support Salaries | | 1200 | 119,446.09 | 6,855.67 | 126,301.76 | 175,804.80 | 6,855.67 | 182,660.47 | 44.6% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 399,537.29 | 58,649.40 | 458,186.69 | 397,797.00 | 56,320.50 | 454,117.50 | -0.9% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 4,344,523.96 | 676,484.09 | 5,021,008.05 | 4,320,473.37 | 615,552.20 | 4,936,025.57 | -1.7% |
| CLASSIFIED SALARIES | | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 263,564.70 | 313,658.29 | 577,222.99 | 251,454.61 | 319,874.77 | 571,329.38 | -1.0% |
| Classified Support Salaries | | 2200 | 367,883.62 | 417,804.26 | 785,687.88 | 327,446.80 | 469,378.58 | 796,825.38 | 1.4% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 207,315.56 | 138,388.88 | 345,704.44 | 289,432.30 | 156,158.28 | 445,590.58 | 28.9% |
| Clerical, Technical and Office Salaries | | 2400 | 568,762.43 | 54,302.63 | 623,065.06 | 671,143.43 | 0.00 | 671,143.43 | 7.7% |
| Other Classified Salaries | | 2900 | 36,390.32 | 0.00 | 36,390.32 | 36,500.00 | 0.00 | 36,500.00 | 0.3% |
| TOTAL, CLASSIFIED SALARIES | | | 1,443,916.63 | 924,154.06 | 2,368,070.69 | 1,575,977.14 | 945,411.63 | 2,521,388.77 | 6.5% |
| EMPLOYEE BENEFITS | | | | | | | | | |
| STRS | | 3101-3102 | 343,404.94 | 55,869.24 | 399,274.18 | 348,559.71 | 50,053.65 | 398,613.36 | -0.2% |
| PERS | | 3201-3202 | 137,917.65 | 79,773.08 | 217,690.73 | 158,486.88 | 83,560.54 | 242,047.42 | 11.2% |
| OASDI/Medicare/Alternative | | 3301-3302 | 161,351.93 | 77,287.48 | 238,639.41 | 186,534.35 | 80,159.85 | 266,694.20 | 11.8% |
| Health and Welfare Benefits | | 3401-3402 | 662,490.02 | 160,924.08 | 823,414.10 | 689,935.60 | 182,826.57 | 872,762.17 | 6.0% |
| Unemployment Insurance | | 3501-3502 | 48,364.77 | 11,290.88 | 59,655.65 | 95,412.14 | 24,435.06 | 119,847.20 | 100.9% |
| Workers' Compensation | | 3601-3602 | 97,477.64 | 28,560.19 | 126,037.83 | 110,712.29 | 30,280.78 | 140,993.07 | 11.9% |
| OPEB, Allocated | | 3701-3702 | 144,590.70 | 0.00 | 144,590.70 | 48,726.38 | 0.00 | 48,726.38 | -66.3% |
| OPEB, Active Employees | | 3751-3752 | 72,925.88 | 21,890.52 | 94,816.40 | 0.00 | 0.00 | 0.00 | -100.0% |
| PERS Reduction | | 3801-3802 | 16,602.88 | 13,788.08 | 30,390.96 | 10,216.02 | 12,737.65 | 22,953.67 | -24.5% |
| Other Employee Benefits | | 3901-3902 | 18,142.20 | 3,305.44 | 21,447.64 | 16,489.94 | 300.00 | 16,789.94 | -21.7% |
| TOTAL, EMPLOYEE BENEFITS | | | 1,703,268.61 | 452,688.99 | 2,155,957.60 | 1,665,073.31 | 464,354.10 | 2,129,427.41 | -1.2% |
| BOOKS AND SUPPLIES | | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 34,831.35 | 32,579.91 | 67,411.26 | 14,210.11 | 12,370.00 | 26,580.11 | -60.6% |
| Books and Other Reference Materials | | 4200 | 7,741.65 | 73,273.46 | 81,015.11 | 58,000.00 | 74,772.10 | 132,772.10 | 63.9% |

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

| Description | Resource Codes | Object Codes | 2010-11 Unaudited Actuals | | | 2011-12 Budget | | | % Diff Column C & F |
|---|----------------|--------------|---------------------------|-------------------|---------------------------|-------------------|-------------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| Materials and Supplies | | 4300 | 215,195.52 | 285,025.66 | 500,221.18 | 222,079.28 | 346,519.84 | 568,599.12 | 13.7% |
| Noncapitalized Equipment | | 4400 | 31,928.88 | 85,976.22 | 117,905.10 | 167,928.36 | 180,482.97 | 348,411.33 | 195.5% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 289,697.40 | 476,855.25 | 766,552.65 | 462,217.75 | 614,144.91 | 1,076,362.66 | 40.4% |
| 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 | 15,279.44 | 61,171.78 | 76,451.22 | 4,500.00 | 38,787.05 | 43,287.05 | -43.4% |
| Dues and Memberships | | 5300 | 1,711.47 | 0.00 | 1,711.47 | 15,000.00 | 0.00 | 15,000.00 | 776.4% |
| Insurance | | 5400 - 5450 | 62,577.59 | 38,354.01 | 100,931.60 | 65,106.74 | 40,000.00 | 105,106.74 | 4.1% |
| Operations and Housekeeping Services | | 5500 | 219,426.43 | 0.00 | 219,426.43 | 276,404.79 | 1,117.00 | 277,521.79 | 26.5% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 46,431.82 | 43,430.75 | 89,862.57 | 51,730.00 | 33,000.00 | 84,730.00 | -5.7% |
| Transfers of Direct Costs | | 5710 | 10,781.04 | (10,781.04) | 0.00 | 8,000.00 | (8,000.00) | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | (5,556.89) | (5,556.89) | 0.00 | (5,000.00) | (5,000.00) | -10.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 148,718.43 | 403,139.48 | 551,857.91 | 248,329.85 | 274,600.00 | 522,929.85 | -5.2% |
| Communications | | 5900 | 7,421.99 | 1,423.48 | 8,845.47 | 68,450.00 | 3,100.00 | 71,550.00 | 708.9% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 512,348.21 | 531,181.57 | 1,043,529.78 | 737,521.38 | 377,604.05 | 1,115,125.43 | 6.9% |

| Description | Resource Codes | Object Codes | 2010-11 Unaudited Actuals | | | 2011-12 Budget | | | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------|---------------------------|------------------|-------------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| CAPITAL OUTLAY | | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 246,761.05 | 246,761.05 | New |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.00 | 0.00 | 246,761.05 | 246,761.05 | New |
| 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 | 249,045.46 | 249,045.46 | 0.00 | 300,000.00 | 300,000.00 | 20.5% |
| 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 | 2010-11 Unaudited Actuals | | | 2011-12 Budget | | | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | | |
| Debt Service - Interest | | 7438 | 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 | 249,045.46 | 249,045.46 | 0.00 | 300,000.00 | 300,000.00 | 20.5% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | (152,926.08) | 152,926.08 | 0.00 | (25,081.74) | 25,081.74 | 0.00 | 0.0% |
| Transfers of Indirect Costs - Interfund | | 7350 | (52,764.30) | 0.00 | (52,764.30) | (17,487.50) | 0.00 | (17,487.50) | -66.9% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | (205,690.38) | 152,926.08 | (52,764.30) | (42,569.24) | 25,081.74 | (17,487.50) | -66.9% |
| TOTAL, EXPENDITURES | | | 8,088,064.43 | 3,463,335.50 | 11,551,399.93 | 8,718,693.71 | 3,588,909.68 | 12,307,603.39 | 6.5% |

| Description | Resource Codes | Object Codes | 2010-11 Unaudited Actuals | | | 2011-12 Budget | | | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| 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 | 158,711.68 | 0.00 | 158,711.68 | 169,282.00 | 0.00 | 169,282.00 | 6.7% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 158,711.68 | 0.00 | 158,711.68 | 169,282.00 | 0.00 | 169,282.00 | 6.7% |
| INTERFUND TRANSFERS OUT | | | | | | | | | |
| To: Child Development Fund | | 7611 | 58,553.29 | 0.00 | 58,553.29 | 25,000.00 | 0.00 | 25,000.00 | -57.3% |
| 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 | 0.00 | 0.00 | 0.00 | 106,871.00 | 0.00 | 106,871.00 | New |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 58,553.29 | 65,170.00 | 123,723.29 | 131,871.00 | 65,170.00 | 197,041.00 | 59.3% |
| 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% |

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

| Description | Resource Codes | Object Codes | 2010-11 Unaudited Actuals | | | 2011-12 Budget | | | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | (1,016,719.72) | 1,016,719.72 | 0.00 | (1,286,630.28) | 1,286,630.28 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 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 | | | (1,016,719.72) | 1,016,719.72 | 0.00 | (1,286,630.28) | 1,286,630.28 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | (916,561.33) | 951,549.72 | 34,988.39 | (1,249,219.28) | 1,221,460.28 | (27,759.00) | -179.3% |

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Function

| Description | Function Codes | Object Codes | 2010-11 Unaudited Actuals | | | 2011-12 Budget | | | % Diff Column C & F |
|--|----------------|------------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| A. REVENUES | | | | | | | | | |
| 1) Revenue Limit Sources | | 8010-8099 | 5,426,318.13 | 80,711.00 | 5,507,029.13 | 5,224,548.56 | 102,915.44 | 5,327,464.00 | -3.2% |
| 2) Federal Revenue | | 8100-8299 | 2,673,005.23 | 862,629.43 | 3,535,634.66 | 2,018,909.00 | 558,742.70 | 2,577,651.70 | -27.1% |
| 3) Other State Revenue | | 8300-8599 | 1,820,952.43 | 923,982.38 | 2,744,934.81 | 1,513,859.00 | 867,854.46 | 2,381,713.46 | -13.2% |
| 4) Other Local Revenue | | 8600-8799 | 589,737.76 | 538,429.43 | 1,128,167.19 | 495,336.00 | 840,520.59 | 1,335,856.59 | 18.4% |
| 5) TOTAL, REVENUES | | | 10,510,013.55 | 2,405,752.24 | 12,915,765.79 | 9,252,652.56 | 2,370,033.19 | 11,622,685.75 | -9.9% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | | | | | |
| 1) Instruction | 1000-1999 | | 5,407,173.55 | 1,504,388.88 | 6,911,562.43 | 5,276,889.80 | 1,484,106.28 | 6,760,996.08 | -2.2% |
| 2) Instruction - Related Services | 2000-2999 | | 765,054.48 | 201,398.05 | 966,452.53 | 1,088,546.48 | 12,303.00 | 1,100,849.48 | 13.9% |
| 3) Pupil Services | 3000-3999 | | 314,961.45 | 1,210,451.21 | 1,525,412.66 | 513,305.66 | 1,510,784.64 | 2,024,090.30 | 32.7% |
| 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 | | 741,522.19 | 152,926.08 | 894,448.27 | 988,678.72 | 25,081.74 | 1,013,760.46 | 13.3% |
| 8) Plant Services | 8000-8999 | | 859,352.76 | 145,125.82 | 1,004,478.58 | 851,273.05 | 256,634.02 | 1,107,907.07 | 10.3% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 249,045.46 | 249,045.46 | 0.00 | 300,000.00 | 300,000.00 | 20.5% |
| 10) TOTAL, EXPENDITURES | | | 8,088,064.43 | 3,463,335.50 | 11,551,399.93 | 8,718,693.71 | 3,588,909.68 | 12,307,603.39 | 6.5% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 2,421,949.12 | (1,057,583.26) | 1,364,365.86 | 533,958.85 | (1,218,876.49) | (684,917.64) | -150.2% |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | | |
| a) Transfers In | | 8900-8929 | 158,711.68 | 0.00 | 158,711.68 | 169,282.00 | 0.00 | 169,282.00 | 6.7% |
| b) Transfers Out | | 7600-7629 | 58,553.29 | 65,170.00 | 123,723.29 | 131,871.00 | 65,170.00 | 197,041.00 | 59.3% |
| 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 | (1,016,719.72) | 1,016,719.72 | 0.00 | (1,286,630.28) | 1,286,630.28 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (916,561.33) | 951,549.72 | 34,988.39 | (1,249,219.28) | 1,221,460.28 | (27,759.00) | -179.3% |

| Description | Function Codes | Object Codes | 2010-11 Unaudited Actuals | | | 2011-12 Budget | | | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 1,505,387.79 | (106,033.54) | 1,399,354.25 | (715,260.43) | 2,583.79 | (712,676.64) | -150.9% |
| F. FUND BALANCE, RESERVES | | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 7,078,852.95 | 809,806.87 | 7,888,659.82 | 8,274,922.74 | 703,773.33 | 8,978,696.07 | 13.8% |
| b) Audit Adjustments | | 9793 | (309,318.00) | 0.00 | (309,318.00) | 0.00 | 0.00 | 0.00 | -100.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 6,769,534.95 | 809,806.87 | 7,579,341.82 | 8,274,922.74 | 703,773.33 | 8,978,696.07 | 18.5% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 6,769,534.95 | 809,806.87 | 7,579,341.82 | 8,274,922.74 | 703,773.33 | 8,978,696.07 | 18.5% |
| 2) Ending Balance, June 30 (E + F1e) | | | 8,274,922.74 | 703,773.33 | 8,978,696.07 | 7,559,662.31 | 706,357.12 | 8,266,019.43 | -7.9% |
| Components of Ending Fund Balance (Actuals) | | | | | | | | | |
| a) Reserve for | | | | | | | | | |
| Revolving Cash | | 9711 | 5,500.00 | 0.00 | 5,500.00 | | | | |
| Stores | | 9712 | 0.00 | 0.00 | 0.00 | | | | |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.00 | | | | |
| All Others | | 9719 | 0.00 | 0.00 | 0.00 | | | | |
| General Reserve | | 9730 | 0.00 | 0.00 | 0.00 | | | | |
| Legally Restricted Balance | | 9740 | 0.00 | 0.00 | 0.00 | | | | |
| b) Designated Amounts | | | | | | | | | |
| Designated for Economic Uncertainties | | 9770 | 583,756.16 | 0.00 | 583,756.16 | | | | |
| Designated for the Unrealized Gains of Investments and Cash in County Treasury | | 9775 | 0.00 | 0.00 | 0.00 | | | | |
| Other Designations (by Resource/Object) | | 9780 | 7,683,354.74 | 703,773.33 | 8,387,128.07 | | | | |
| Accrued Vacation | 0000 | 9780 | 59,573.60 | | 59,573.60 | | | | |
| CAT Flex - ED | 0000 | 9780 | 1,734,645.08 | | 1,734,645.08 | | | | |
| Salaries & Benefits | 0000 | 9780 | 795,419.70 | | 795,419.70 | | | | |
| One-time Table 9 Impact Aid | 0000 | 9780 | 4,083,608.33 | | 4,083,608.33 | | | | |
| School Site carryovers | 0000 | 9780 | 321,912.86 | | 321,912.86 | | | | |
| Lottery | 1100 | 9780 | 688,195.17 | | 688,195.17 | | | | |
| Title I | 3010 | 9780 | | 44,734.69 | 44,734.69 | | | | |
| Other Federal | 5810 | 9780 | | 13,219.42 | 13,219.42 | | | | |
| Prop 20 Lottery - Instr Materials | 6300 | 9780 | | 70,924.79 | 70,924.79 | | | | |
| EIA | 7090 | 9780 | | 3,985.80 | 3,985.80 | | | | |
| EIA:LEP | 7091 | 9780 | | 7,404.11 | 7,404.11 | | | | |
| Other State | 7810 | 9780 | | 0.18 | 0.18 | | | | |

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Function

| Description | Function Codes | Object Codes | 2010-11 Unaudited Actuals | | | 2011-12 Budget | | | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| Other Local | 9010 | 9780 | | 563,504.34 | 563,504.34 | | | | |
| c) Undesignated Amount | | 9790 | 2,311.84 | 0.00 | 2,311.84 | | | | |
| d) Unappropriated Amount | | 9790 | | | | | | | |
| Components of Ending Fund Balance (Budget) | | | | | | | | | |
| a) Nonspendable | | | | | | | | | |
| Revolving Cash | | 9711 | | | | 0.00 | 0.00 | 0.00 | |
| Stores | | 9712 | | | | 0.00 | 0.00 | 0.00 | |
| Prepaid Expenditures | | 9713 | | | | 0.00 | 0.00 | 0.00 | |
| All Others | | 9719 | | | | 0.00 | 0.00 | 0.00 | |
| b) Restricted | | 9740 | | | | 0.00 | 706,357.12 | 706,357.12 | |
| c) Committed | | | | | | | | | |
| Stabilization Arrangements | | 9750 | | | | 0.00 | 0.00 | 0.00 | |
| Other Commitments (by Resource/Object) | | 9760 | | | | 0.00 | 0.00 | 0.00 | |
| d) Assigned | | | | | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | | | | 6,889,069.41 | 0.00 | 6,889,069.41 | |
| Accrued Vacation | 0000 | 9780 | | | | 59,573.60 | | 59,573.60 | |
| CAT Flex - Ed | 0000 | 9780 | | | | 1,734,645.08 | | 1,734,645.08 | |
| Salaries & Benefits cash flow | 0000 | 9780 | | | | 798,903.48 | | 798,903.48 | |
| One time Table 9 Impact Aid | 0000 | 9780 | | | | 3,163,961.22 | | 3,163,961.22 | |
| School Site carryovers | 0000 | 9780 | | | | 321,912.86 | | 321,912.86 | |
| Lottery - future textbook adoption | 1100 | 9780 | | | | 810,073.17 | | 810,073.17 | |
| e) Unassigned/unappropriated | | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | | | | 625,232.22 | 0.00 | 625,232.22 | |
| Unassigned/Unappropriated Amount | | 9790 | | | | 45,360.68 | 0.00 | 45,360.68 | |

| Resource | Description | 2010-11 Unaudited Actuals | 2011-12 Budget |
|---------------------------|--|--------------------------------------|---------------------------|
| 3010 | NCLB: Title I, Part A, Basic Grants Low-Income and Neglected | 0.00 | 44,734.69 |
| 5810 | Other Restricted Federal | 0.00 | 13,219.42 |
| 6300 | Lottery: Instructional Materials | 0.00 | 70,277.29 |
| 7090 | Economic Impact Aid (EIA) | 0.00 | 3,985.80 |
| 7091 | Economic Impact Aid: Limited English Proficiency (LEP) | 0.00 | 7,404.11 |
| 7810 | Other Restricted State | 0.00 | 0.18 |
| 9010 | Other Restricted Local | 0.00 | 566,735.63 |
| Total, Restricted Balance | | 0.00 | 706,357.12 |

| Description | Resource Codes | Object Codes | 2010-11 Unaudited Actuals | 2011-12 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) Revenue Limit Sources | | 8010-8099 | 494,558.96 | 446,060.15 | -9.8% |
| 2) Federal Revenue | | 8100-8299 | 14,696.19 | 2,614.98 | -82.2% |
| 3) Other State Revenue | | 8300-8599 | 135,653.88 | 126,890.08 | -6.5% |
| 4) Other Local Revenue | | 8600-8799 | 14,382.84 | 14,795.00 | 2.9% |
| 5) TOTAL, REVENUES | | | 659,291.87 | 590,360.21 | -10.5% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 321,328.67 | 302,014.48 | -6.0% |
| 2) Classified Salaries | | 2000-2999 | 101,833.88 | 118,948.01 | 16.8% |
| 3) Employee Benefits | | 3000-3999 | 123,055.29 | 131,568.77 | 6.9% |
| 4) Books and Supplies | | 4000-4999 | 65,533.59 | 84,085.43 | 28.3% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 114,308.38 | 116,900.00 | 2.3% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 10,087.64 | 5,394.57 | -46.5% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 736,147.45 | 758,911.26 | 3.1% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (76,855.58) | (168,551.05) | 119.3% |
| 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 | 2010-11 Unaudited Actuals | 2011-12 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (76,855.58) | (168,551.05) | 119.3% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 904,911.32 | 828,055.74 | -8.5% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 904,911.32 | 828,055.74 | -8.5% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 904,911.32 | 828,055.74 | -8.5% |
| 2) Ending Balance, June 30 (E + F1e) | | | | | |
| Components of Ending Fund Balance (Actuals) | | | | | |
| a) Reserve for | | | | | |
| Revolving Cash | | 9711 | 0.00 | | |
| Stores | | 9712 | 0.00 | | |
| Prepaid Expenditures | | 9713 | 0.00 | | |
| All Others | | 9719 | 0.00 | | |
| General Reserve | | 9730 | 0.00 | | |
| Legally Restricted Balance | | 9740 | 0.00 | | |
| b) Designated Amounts | | | | | |
| Designated for Economic Uncertainties | | 9770 | 36,807.37 | | |
| Designated for the Unrealized Gains of | | | | | |
| Investments and Cash in County Treasury | | 9775 | 0.00 | | |
| Other Designations | | 9780 | 279,976.95 | | |
| Facilities Acquisition | 0000 | 9780 | 250,000.00 | | |
| Lottery | 1100 | 9780 | 28,569.30 | | |
| Prop 20 Lottery - Instr Materials | 6300 | 9780 | 1,407.65 | | |
| c) Undesignated Amount | | | | | |
| d) Unappropriated Amount | | | | | |
| Components of Ending Fund Balance (Budget) | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | | 0.00 | |
| Stores | | 9712 | | 0.00 | |
| Prepaid Expenditures | | 9713 | | 0.00 | |
| All Others | | 9719 | | 0.00 | |
| b) Restricted | | | | | |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | | 0.00 | |
| Other Commitments | | 9760 | | 0.00 | |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | | 653,491.61 | |
| Facilities Acquisition | 0000 | 9780 | | 250,000.00 | |
| Budget reductions | 0000 | 9780 | | 374,922.31 | |

| Description | Resource Codes | Object Codes | 2010-11 Unaudited Actuals | 2011-12 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| Lottery | 1100 | 9780 | | 28,569.30 | |
| e) Unassigned/Unappropriated Reserve for Economic Uncertainties | | 9789 | | 0.00 | |
| Unassigned/Unappropriated Amount | | 9790 | | 0.00 | |

| Description | Resource Codes | Object Codes | 2010-11 Unaudited Actuals | 2011-12 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 743,020.58 | | |
| 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 | 184,623.80 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Fixed Assets | | 9400 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 927,644.38 | | |
| H. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 96,917.99 | | |
| 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 | 2,670.65 | | |
| 6) Long-Term Liabilities | | 9660 | | | |
| 7) TOTAL, LIABILITIES | | | 99,588.64 | | |
| I. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7) | | | 828,055.74 | | |

| Description | Resource Codes | Object Codes | 2010-11 Unaudited Actuals | 2011-12 Budget | Percent Difference |
|---|--|--------------|------------------------------|-------------------|-----------------------|
| REVENUE LIMIT SOURCES | | | | | |
| Principal Apportionment | | | | | |
| Charter Schools General Purpose Entitlement - State Aid | | 8015 | 443,803.57 | 395,187.00 | -11.0% |
| State Aid - Prior Years | | 8019 | (413.00) | 0.00 | -100.0% |
| 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 | 51,168.39 | 50,873.15 | -0.6% |
| 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 | | | 494,558.96 | 446,060.15 | -9.8% |
| 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 | 14,696.19 | 2,614.98 | -82.2% |
| 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% |
| Other Federal Revenue (incl. ARRA) | All Other | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 14,696.19 | 2,614.98 | -82.2% |
| 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 | 2010-11 Unaudited Actuals | 2011-12 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 | All Other | 8319 | 0.00 | 0.00 | 0.0% |
| Year Round School Incentive | | 8425 | 0.00 | 0.00 | 0.0% |
| Class Size Reduction, K-3 | | 8434 | 67,473.00 | 67,873.15 | 0.6% |
| 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 | 9,889.27 | 12,085.43 | 22.2% |
| 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 | 58,291.61 | 46,931.50 | -19.5% |
| TOTAL, OTHER STATE REVENUE | | | 135,653.88 | 126,890.08 | -6.5% |

| Description | Resource Codes | Object Codes | 2010-11 Unaudited Actuals | 2011-12 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 | 14,273.49 | 14,795.00 | 3.7% |
| 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 | 109.35 | 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 | | | 14,382.84 | 14,795.00 | 2.9% |
| TOTAL, REVENUES | | | 659,291.87 | 590,360.21 | -10.5% |

