




**WILLOWS UNIFIED
SCHOOL DISTRICT**
Fiscal Year 2011/12

ORIGINAL BUDGET



2011-12 ORIGINAL BUDGET GOALS


- Provide a framework for fiscal planning
- Determine if resources are available to meet desired spending levels / program offerings
- Assist in establishing district priorities
- Focus on unrestricted current year revenues vs. current year expenses





11-12 ORIGINAL BUDGET ASSUMPTIONS

- Unrestricted Revenue
 - Revenue Limit Projection Based On Governor's May Revise Information and ADA equal to 10-11 P-2, adjusted for Charter.
 - 2.24% COLA
 - 19.754% Deficit
 - An additional loss of \$330 per ADA has NOT been reflected in 11-12, however it has been designated in fund balance.
 - Won't be undesignated until State adopts it's budget and it has been confirmed we are funded.
 - Federal Revenue
 - MAA included based on projected 2010-11 time survey results with a subsequent transfer to unrestricted for the full amount.



2011-12 ORIGINAL BUDGET ASSUMPTIONS

- Unrestricted Revenue
 - State Revenue
 - K-3 CSR \$209,916 after applying penalty & assumed loss of enrollment.
 - Unrestricted Lottery \$151,532 (\$111/ADA)
 - Tier III categoricals continue to be used for general education purposes and accounted for in unrestricted.
 - Local Revenue- Interest, GCOE Selpa reimbursement, Grounds services, District Office rental, Misc.



2011-12 ORIGINAL BUDGET

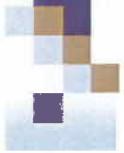
ASSUMPTIONS

- Restricted Revenue
 - Federal Jobs Award final year with an anticipated \$168,522 in carryover.
 - Title II has been reduced by 18%
 - Title I & EIA remain at current funding level at this time, possibly reduced in 2011-12
 - State revenues estimated with Cola of 2.24%.
- Salaries
 - Reductions due to retirements and reduction in workforce.
 - All groups budgeted for step & range increase (if known)
 - Statutory benefits - percentages have been updated but will be further updated during First Interim to account for changes in worker's compensation and PERS, PERS reduction changes.
 - OPEB is a pay as you go, therefore it is realigned when retirements are made known.

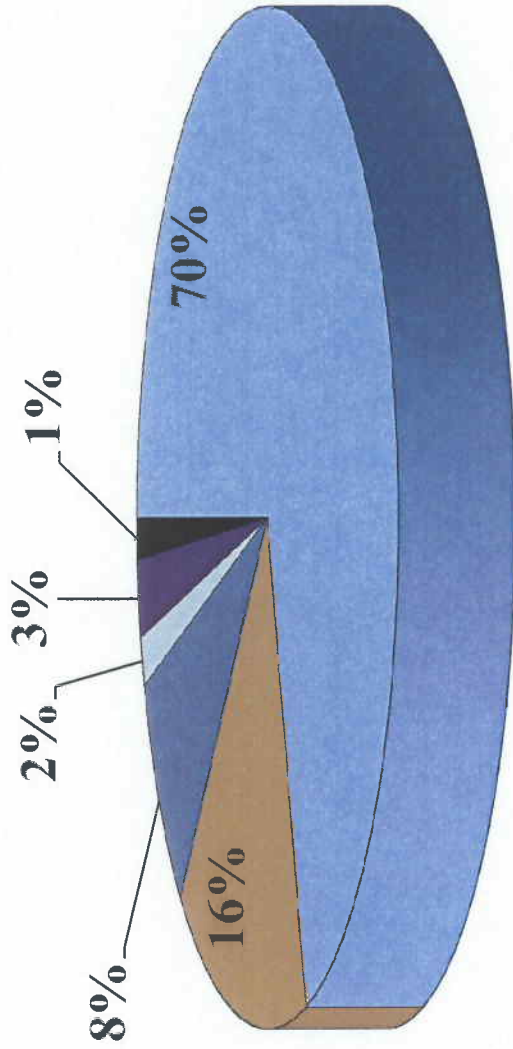
2011-12 ORIGINAL BUDGET ASSUMPTIONS



- Supplies
 - No carryover amounts included in budget except for those necessary such as instructional materials
- Services
 - Have added an agreement with GCOE for an annual cost of \$40,000 for technology services.
- Indirect rate went from 8.60% to 9.61%
- Special education bill-back increased from \$765,710 to \$874,836. This is due to the end of one time ARRA IDEA funding offsetting our costs.
- Transportation encroachment is \$82,307
- Food services encroachment of \$61,018 down from \$71,210
- Restricted maintenance contribution is \$294,692. \$114,729 (1%) is the required level.



REVENUE

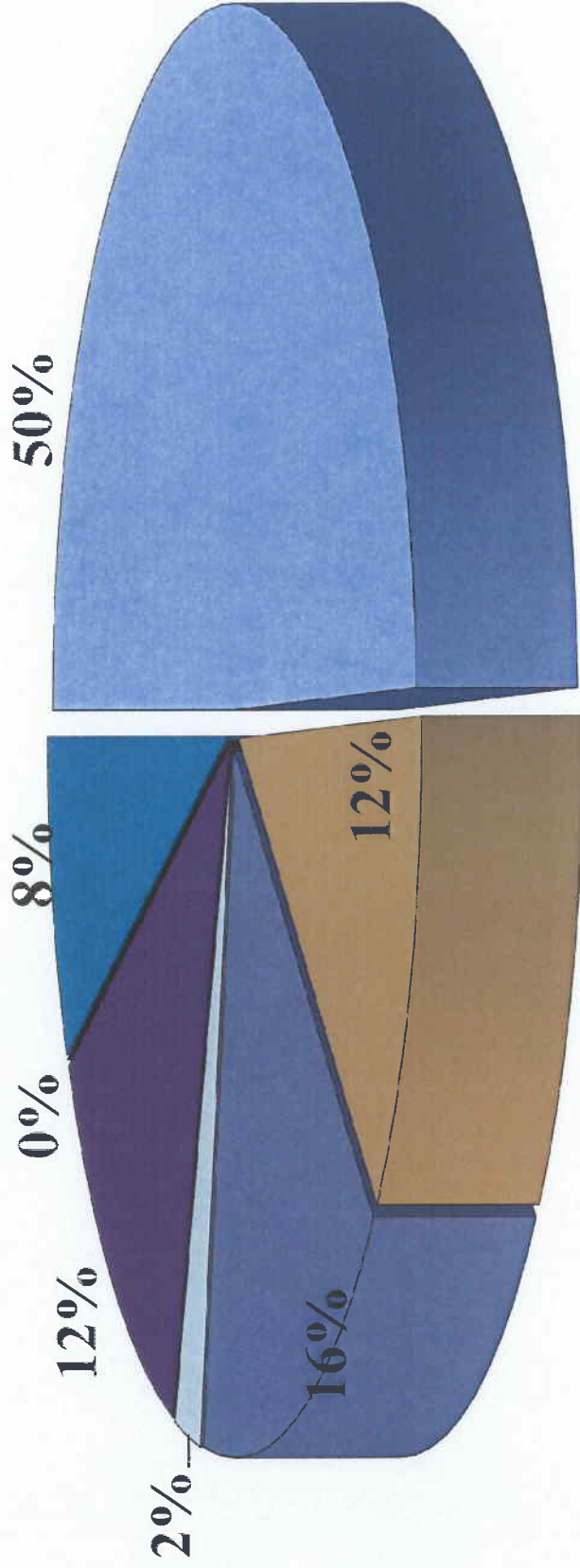


Total Revenue= \$11,188,270

- Rev. Limit
- Other State
- Other Federal
- Restricted Federal/State/Local
- Lottery
- Rent/Local/Int



EXPENSES

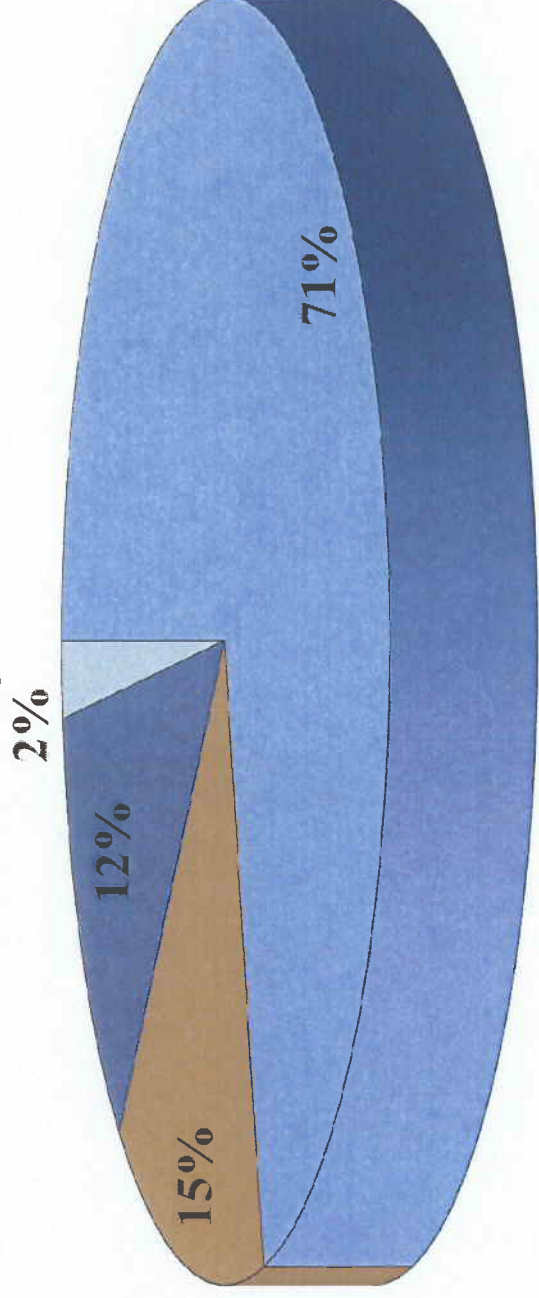


- Cert. Salaries (1000)
- Class. Salaries (2000)
- Benefits (3000)
- Materials (4000)
- Services (5000)
- Equipment (6000)
- Other Outgo

Total Expenditures Unrestricted & Restricted = \$11,411,832

SALARY EXPENSE (GF only)

(Benefits Excluded)

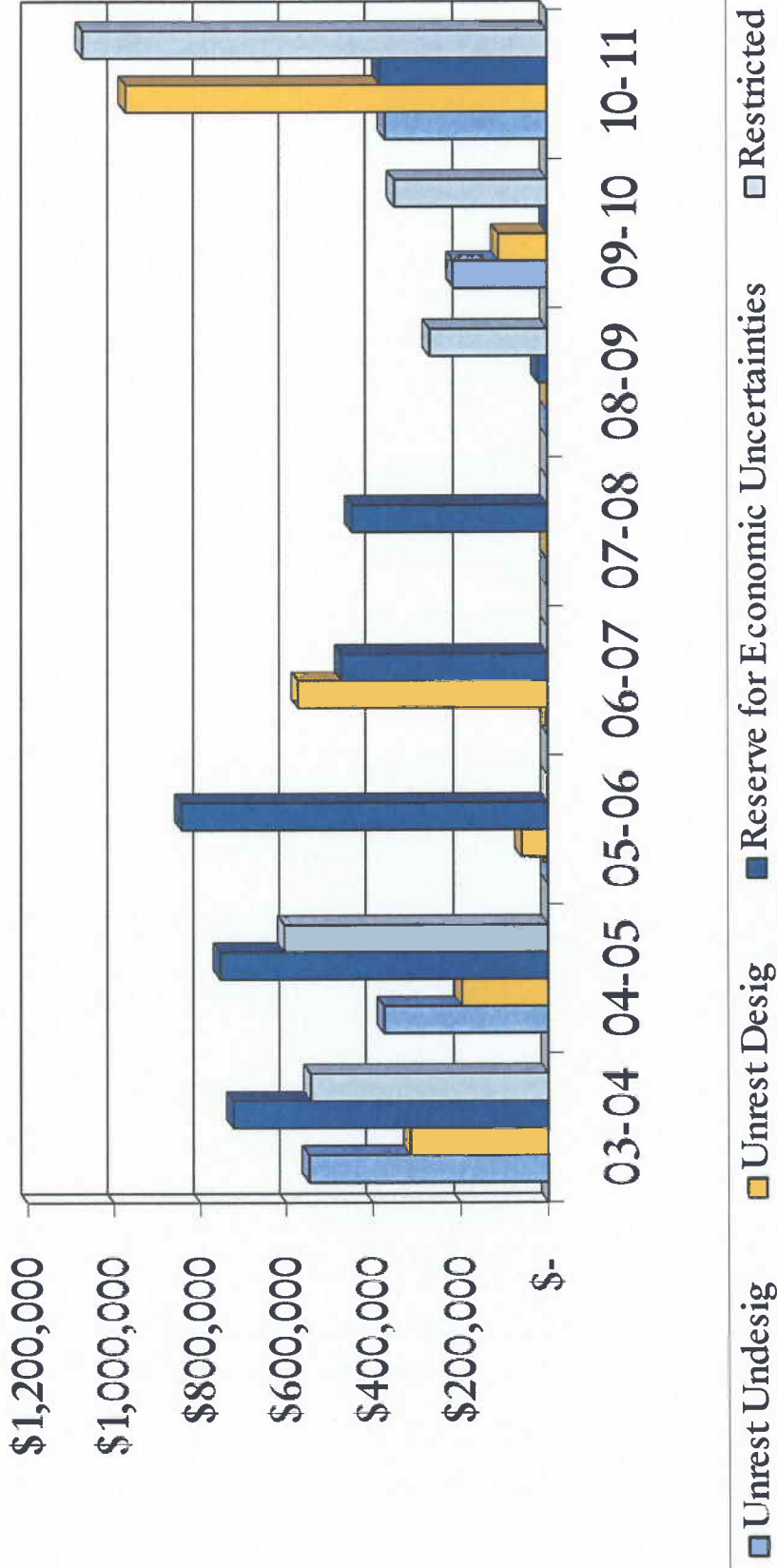


■ Certified ■ Classified ■ Management □ Confidential

Total Salaries Only = \$7,013,796
(78% of total expenses, including benefits for
Unrestricted and Restricted combined)
(85% Unrestricted & 57% Restricted)



FUND BALANCE ANALYSIS



- Fund Balance significantly increased due to the closure of Fund 17 & 20, reflected in Unrestricted Designated and Restricted.
- Unrestricted designations are set aside for various programs (Formerly Fund 17, CAHSEE, IMFRP, etc.)
- Restricted Fund Balance Will Appear When Unaudited Actuals Are Presented, but have set aside for some programs such as Def. Mt, restricted lottery and Formerly Fund 20, Post Retirement.

MAJOR FINANCIAL ACTIVITIES AND ASSUMPTIONS FOR 2011-12 ADOPTED BUDGET

(Contingent upon current assumptions provided via May 2011 Revise)

Data Source: Form 01 Summary – Unrestricted & Restricted, Expenditures by Object, page 1-3.

FUND BALANCE (page 2 & 3):

Beginning balance (object 9791) for 2010/11 was \$1,114,355 and made up of \$514,671 unrestricted and \$599,683 restricted.

Estimated ending balance for 2010/11 is anticipated to be \$2,798,163 and made up of \$1,725,568 unrestricted and \$1,072,595 restricted. Major changes from beginning to estimated ending balance are as follows:

Closure of Fund 17 Special Reserve \$687,669 and Fund 20 Post Retirement \$716,235 in response to GASB 54. Both of these amounts have been designated in 2010/11 Estimated Actuals. For 2011/12, what is designated as formerly Fund 17 continues to be designated using object 9780, whereas formerly Fund 20 is listed under object 9740, restricted.

Year 2010/11 includes MAA receipts that were anticipated in 2011/12, however were received in the current year.

Various other changes have taken place such that ending balance is anticipated to increase, such as reduction to utilities, mandates partially paid, and adjustments to special education and final payment from ARRA to offset general fund expenditures.

In regards to restricted, the balance in undesignated is necessary to carry over into the Adopted budget to fund EIA, Restricted Lottery and Deferred Maintenance. Restricted's 2011/12 expenditures exceed 2011/12 revenues because we have budgeted from fund balance EIA, restricted lottery and deferred maintenance to augment the Adopted budget.

For the 2011/12 Adopted Budget, designations continue to be made for various components, such as formerly Fund 17, IMFRP, vacation liability, bus replacement, and CAHSEE. Because the State's budget has not been adopted and SSC recommends we include the \$330 per ADA as revenue and further recommends we designate that amount in fund balance until it is assured we are funded, we have done so. However, in doing so, we undesignated \$219,996 from formerly Fund 17 so we could meet our DEU and not have a negative ending unassigned/unappropriated amount.

Other components of ending fund balance include reserve for revolving fund and a deposit clearing account. For 2010/11 we are using object 9770 for DEU, whereas for 2011/12, we are using 9789 (change due to GASB 54 requirements).

Available unassigned/unappropriated for 2011/12 at this time for both unrestricted and restricted is at zero. Unrestricted: We have Designations for Economic Uncertainties (DEU) in the amount of \$344,186,

thus meeting our State requirement for 2011/12 of 3% (due to recent changes can be less than 3%, but not recommended). Our Board policy indicates we should have two months worth of budget as our unassigned/unappropriated amount (not committed, designated or assigned) which would equate to 17%, but at least the required 3%; therefore, the district is in compliance. Restricted: Because of the nature of restricted funding, no longer do designations apply; however, this is where we retain what was formerly Fund 20 Post Retirement, restricted lottery and deferred maintenance. All are set aside to ensure we have funding for future need, with deferred maintenance being depleted annually by approximately \$30,000 for current year projects and restricted lottery approximately \$16,000 to augment current year funding. Essentially, it would be planned deficit spending.

REVENUE (page 1):

Revenue Limits – 8010-8099

The 2010/11 Estimated Actuals revenue limit is based on prior year funded ADA of 1,607.67. The 2011/12 adopted budget is based on 2010/11 P2 funded ADA less approximately 50 additional ADA due to the petitioning and opening of the Walden Academy Charter School for a total of 1,452.36 ADA. District sponsored charters require prior year adjustments to the ADA, therefore the additional ADA reduction will need to be further evaluated once we know who specifically has left our district and enrolled at the charter. That actual total will be the “dock” from our prior year calculation. Likewise, if students return, we receive a credit; therefore, we will be monitoring and adjusting our prior and current year ADA accordingly. We have projected for 2011/12 P2 estimated ADA to be 1,413.23, anticipating further decline of enrollment. Additionally, we are using School Services figures for calculating revenue per ADA in conjunction with deficits applied. The deficit factor for 2011/12 is 19.754%, along with a COLA of 2.24% and no \$330 per ADA reduction as was projected at the Governor’s January budget proposal. All of the above ADA figures include an estimate of 15.23 ADA from is “severe” special education students and the generated revenues are transferred to the SELPA through a deduct from our revenue limits.

Federal Revenues – 8100-8299

Overall federal revenues are down due to no longer receiving ARRA funding. We have Jobs funding for one more year and it is reflected in the 2011/12 budget. Title II, as directed by the State, has been reduced by approximately 18%. Budgeted MAA receipts for 2011/12 have been moved from an unrestricted resource code to a restricted to better track MAA revenues and expenditures. It also has been budgeted at receiving the final quarter for 2009/10 and three quarters of the 2010/11 time survey results, with one quarter into the 2012/13 fiscal year. Restricted funding not fully utilized will be carried over into the next year’s budget once 2010/11 books have been closed and those figures have been finalized.

State Revenues – 8300-8599

Current year includes mandate reimbursement which has not been budgeted in the Adopted budget. If we receive mandate funding, it will be appropriated at that time. COLA has been applied to all Tier III programs for the 2011/12 Adopted budget. CSR funding has been reduced in anticipation that our

number of classes will be reduced in 2011/12 due to declining enrollment and the Walden Academy Charter School.

Local Revenues – 8600 - 8799

Revenues such as interest, rents, donations and misc. have been realigned conservatively and will be increased as actual receipts are received. Additionally, estimated actuals include Microsoft funding that has not been fully expended and will be appropriated into 2011/12 once the books have been closed and actual balances are known.

EXPENDITURES (pages 1)

Salary and benefits – 1000 – 3999

Salaries and benefits for both certificated and classified are displayed via a position control spreadsheet allowing for step and column and changes in staffing by program. The adopted budget reflects the various layoffs due to program and position eliminations. Additionally, it includes the assumption that furloughs will continue for certificated, management and confidential. Included in the Adopted budget is the restoration of technology and grounds position contingent upon successful completion of agreements with GCOE. A 3.9 hour account clerk position has been added to assist the high school with ASB functions. As next fiscal year progresses, position control will be updated to reflect any changes and/or hires based on actual contract data. Statutory changes will also be reflected at First Interim as worker's compensation is not known until July, nor was able to be updated for the changes in the PERS and PERS reduction rates.

Books and Supplies – 4000-4999

This category is the area in which budgets are balanced so revenues equal expenditures and/or "unappropriated" carryover not yet specifically identified for utilization or allocation is budgeted. Therefore, Adopted budget tends to not include anticipated carryover figures unless necessary. For example, there is a limited amount of restricted lottery carryover appropriated into the adopted budget for instructional materials to augment current year funding. Unrestricted The 2010/11 estimated actuals includes allocations of MAA dedicated to staff as per our bargaining agreement. Additionally, there is PAR and Opportunity funding that will be carried over if not fully utilized in 2010/11. All other unrestricted supplies remain close to the same or reduced for 2011/12. We have budgeted a minimal amount for non-capitalized equipment and will have to evaluate the district's need for equipment over \$500, but less than \$5,000 on a case by case basis and align budget accordingly. Restricted The 2010/11 budget includes carryover from restricted lottery which has been partially appropriated into 2011/12 with the remaining balance to stay in fund balance for future needs. Restricted includes 2010/11 Jobs funding set aside to be used in the 2011/12 budget to cover salaries and benefits. Other set asides include Title I and EIA to be used to support staffing in the next fiscal year. Due to PI status, it is unlikely we will be able to set aside these funds for future staffing needs as we are required to compensate an outside provider for intervention services. Estimated actuals also includes one-time funding from donations for non-capital outlay. If these one-time funds are not fully expended in 2010/11, they will be carried over into the next fiscal year for their intended purpose.

Services and Other Operating Expenditures – 5000 - 5999

Travel has been reduced within categorical funding. If there is categorical funding remaining from current year, it will be appropriated into the 2011/12 budget according to the guidelines for that particular funding source. Most restricted travel is due to Title II program with the ability to provide staff support. In regards to unrestricted travel, it has been cut by 30%. Most costs within this category are fixed and difficult to reduce, such as contractual, insurance and utilities. Unrestricted professional services increased due to the agreement with GCOE to provide technology services.

Capital outlay – 6000 - 6999

We are not anticipating any capital outlay out of the general fund. We will appropriate on a case by case basis dependent upon need and funding availability.

Other Outgo – 7100-7299, 7310-7340, 7400-7499

SELPA excess costs are budgeted without the support from one-time ARRA IDEA funding. Will update after GCOE has updated their special education budget and bring any changes back within the First Interim report. Indirect is based on 9.61% for 2011/12; however, we have very few categoricals and most have limits on the indirect rate that can be applied. Our long term debt has been exhausted except for the \$4,283 in which we have two years left after 2011/12.

INTERFUND TRANSFERS (page 1):

Interfund Transfers In- 8900-8929

For 2010/11, it includes one-time transfers from Fund 17 Special Reserve and Fund 20 Post Retirement to close out those funds per GASB 54. For the current year, the transfer is from Fund 25, Capital Outlay, as we are allowed to earn 3% to general fund from developer fees earned.

Interfund Transfers Out 7600-7629

Included in both years is our annual transfer to Fund 13, Cafeteria Fund as a contribution to the program. Because of the staffing reduction, we have been able to reduce that cost to the general fund.

Contributions – 8980 – 8999

This category has to net to zero. Unrestricted funding supports Routine Required Mt (RS 8150) and Transportation (RS 7230). We also track our special education excess cost within a restricted resource code (RS 6500); therefore, there has been a transfer of general fund contribution to that program which has increased due to the ARRA funding being exhausted resulting in the general fund having to backfill. A contribution coming into unrestricted is from Title II to support class size reduction which has been reduced for 2011/12 due to a funding cut in Title II. Because we have moved MAA to a restricted resource code, there is a subsequent transfer from restricted to unrestricted to support general fund. At this time the assumption is all of MAA, except for what is needed to support program costs, will be used to support the general fund.

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

	Object Numbers	*2010-2011 Estimated Actuals	*2011-12 Original Budget	Variance Estimated Unaudited Actuals 2010/10 to Original 2011/12
REVENUES				
Revenue Limits	8010-8099	\$ 8,515,127.00	\$ 7,784,175.00	\$ (730,952.00)
Federal Revenue	8100-8299	\$ 443,619.41	\$ 44,995.00	\$ (398,624.41)
Other State Revenue	8300-8599	\$ 1,391,432.00	\$ 1,258,654.00	\$ (132,778.00)
Other Local Revenue	8600-8799	\$ 360,263.00	\$ 332,455.00	\$ (27,808.00)
Interfund Transfers	8910-8929	\$ 688,229.34	\$ 560.00	\$ (687,669.34)
Contributions	8980-8999	\$ (1,038,217.00)	\$ (995,208.00)	\$ 43,009.00
TOTAL REVENUES		\$ 10,360,453.75	\$ 8,425,631.00	\$ (1,934,822.75)

	Object Numbers	*2010-2011 Estimated Actuals	*2011-12 Original Budget	Variance Estimated Unaudited Actuals 2010/10 to Original 2011/12
EXPENDITURES				
Certificated Salaries	1000-1999	\$ 5,166,683.20	\$ 4,856,598.00	\$ (310,085.20)
Classified Salaries	2000-2999	\$ 1,026,639.00	\$ 903,978.00	\$ (122,661.00)
Employee Benefits	3000-3999	\$ 1,496,283.93	\$ 1,468,095.00	\$ (28,188.93)
Books & Supplies	4000-4999	\$ 263,335.88	\$ 131,781.00	\$ (131,554.88)
Services & Other Operating	5000-5999	\$ 1,299,323.00	\$ 1,298,784.00	\$ (539.00)
Capital Outlay	6000-6999	\$ -	\$ -	\$ -
	7100-7299			
Other Outgo	7400-7499	\$ 15,093.00	\$ 4,283.00	\$ (10,810.00)
Indirect	7300-7399	\$ (189,011.30)	\$ (146,980.00)	\$ 42,031.30
Transfer Outs	7600-7629	\$ 71,210.00	\$ 61,018.00	\$ (10,192.00)
TOTAL EXPENDITURES		\$ 9,149,556.71	\$ 8,577,557.00	\$ (571,999.71)
NET INCOME		\$ 1,210,897.04	\$ (151,926.00)	\$ (1,362,823.04)

*Source of Data: SACS report, FORM 01, General Fund, Unrestricted and Unrestricted, Expenditures by Object. Page 1
Column A 2010-11 Estimated Actuals and Column D 2011-12 Budget

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

	*2010-2011	*2011-12 Original	Variance
Object Numbers	Estimated Actuals	Budget	Estimated Actuals 2010/10 to Original 2011/12
REVENUES			
Revenue Limits	\$ 124,147.00	\$ 81,311.00	\$ (42,836.00)
Federal Revenue	\$ 1,547,888.77	\$ 1,214,816.00	\$ (333,072.77)
Other State Revenue	\$ 474,431.67	\$ 471,864.00	\$ (2,567.67)
Other Local Revenue	\$ 56,424.56	\$ -	\$ (56,424.56)
Interfund Transfers	\$ 716,234.54	\$ -	\$ (716,234.54)
Contributions	\$ 1,038,217.00	\$ 995,208.00	\$ (43,009.00)
TOTAL REVENUES	\$ 3,957,343.54	\$ 2,763,199.00	\$ (1,194,144.54)

	*2010-2011	*2011-12 Original	Variance
Object Numbers	Estimated Actuals	Budget	Estimated Actuals 2010/10 to Original 2011/12
EXPENDITURES			
Certificated Salaries	\$ 929,922.00	\$ 793,550.00	\$ (136,372.00)
Classified Salaries	\$ 440,452.00	\$ 459,670.00	\$ 19,218.00
Employee Benefits	\$ 384,803.00	\$ 393,437.00	\$ 8,634.00
Books & Supplies	\$ 579,471.34	\$ 137,414.00	\$ (442,057.34)
Services & Other Operating	\$ 223,775.02	\$ 118,378.00	\$ (105,397.02)
Capital Outlay	\$ 1,102.59	\$ -	\$ (1,102.59)
7100-7299			
Other Outgo	\$ 765,710.00	\$ 874,836.00	\$ 109,126.00
Indirect	\$ 159,196.30	\$ 118,008.00	\$ (41,188.30)
Transfer Outs	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 3,484,432.25	\$ 2,895,293.00	\$ (589,139.25)
NET INCOME	\$ 472,911.29	\$ (132,094.00)	\$ (605,005.29)

*Source of Data: SACS report, FORM 01, General Fund, Unrestricted and Unrestricted, Expenditures by Object. Page 1
Column B 2010-11 Estimated Actuals and Column E 2011-12 Budget

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) Revenue Limit Sources		8010-8099	8,515,127.00	124,147.00	8,639,274.00	7,784,175.00	81,311.00	7,865,486.00	-9.0%
2) Federal Revenue		8100-8299	443,619.41	1,547,888.77	1,991,508.18	44,995.00	1,214,816.00	1,259,811.00	-36.7%
3) Other State Revenue		8300-8599	1,391,432.00	474,431.67	1,865,863.67	1,258,654.00	471,864.00	1,730,518.00	-7.3%
4) Other Local Revenue		8600-8799	360,263.00	56,424.56	416,687.56	332,455.00	0.00	332,455.00	-20.2%
5) TOTAL REVENUES			10,710,441.41	2,202,892.00	12,913,333.41	9,420,279.00	1,767,991.00	11,188,270.00	-13.4%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	5,166,683.20	929,922.00	6,096,605.20	4,856,598.00	793,550.00	5,650,148.00	-7.3%
2) Classified Salaries		2000-2999	1,026,639.00	440,452.00	1,467,091.00	903,978.00	459,670.00	1,363,648.00	-7.1%
3) Employee Benefits		3000-3999	1,496,283.93	384,803.00	1,881,086.93	1,468,095.00	393,437.00	1,861,532.00	-1.0%
4) Books and Supplies		4000-4999	263,335.88	579,471.34	842,807.22	131,781.00	137,414.00	269,195.00	-68.1%
5) Services and Other Operating Expenditures		5000-5999	1,299,323.00	223,775.02	1,523,098.02	1,298,784.00	118,378.00	1,417,162.00	-7.0%
6) Capital Outlay		6000-6999	0.00	1,102.59	1,102.59	0.00	0.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	15,093.00	765,710.00	780,803.00	4,283.00	874,836.00	879,119.00	12.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(189,011.30)	159,196.30	(29,815.00)	(146,980.00)	118,008.00	(28,972.00)	-2.8%
9) TOTAL EXPENDITURES			9,078,346.71	3,484,432.25	12,562,778.96	8,516,539.00	2,895,293.00	11,411,832.00	-9.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			1,632,094.70	(1,281,540.25)	350,554.45	903,740.00	(1,127,302.00)	(223,562.00)	-163.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers		8900-8929	688,229.34	716,234.54	1,404,463.88	560.00	0.00	560.00	-100.0%
a) Transfers In									
b) Transfers Out		7600-7629	71,210.00	0.00	71,210.00	61,018.00	0.00	61,018.00	-14.3%
2) Other Sources/Uses		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
a) Sources		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		8980-8999	(1,038,217.00)	1,038,217.00	0.00	(995,208.00)	995,208.00	0.00	0.0%
3) Contributions									
4) TOTAL OTHER FINANCING SOURCES/USES			(421,197.66)	1,754,451.54	1,333,253.88	(1,055,666.00)	995,208.00	(60,458.00)	-104.5%

Description	Resource Codes	Object Codes	2010-11 Estimated 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)			1,210,897.04	472,911.29	1,683,808.33	(151,926.00)	(132,094.00)	(284,020.00)	-116.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		9791	514,671.30	599,683.35	1,114,354.65	1,725,568.34	1,072,594.64	2,798,162.98	151.1%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Audit Adjustments									
c) As of July 1 - Audited (F1a + F1b)		9795	514,671.30	599,683.35	1,114,354.65	1,725,568.34	1,072,594.64	2,798,162.98	151.1%
d) Other Restatements			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			514,671.30	599,683.35	1,114,354.65	1,725,568.34	1,072,594.64	2,798,162.98	151.1%
2) Ending Balance, June 30 (E + F1e)			1,725,568.34	1,072,594.64	2,798,162.98	1,573,642.34	940,500.64	2,514,142.98	-10.2%
Components of Ending Fund Balance (Actuals)									
a) Reserve for Revolving Cash		9711	3,275.00	0.00	3,275.00				
Stores		9712	0.00	0.00	0.00				
Prepaid Expenditures		9713	0.00	0.00	0.00				
All Others		9719	2,500.00	0.00	2,500.00				
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	382,215.00	0.00	382,215.00				
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.00				
Other Designations		9780	967,398.30	859,048.01	1,826,446.31				
Formerly Fund 17	0000	9780	687,669.00		687,669.00				
Cahsee (RS 0055)	0000	9780	22,960.42		22,960.42				
IMFRP (RS 0156)	0000	9780	174,023.92		174,023.92				
Vacation Liability	0000	9780	57,744.96		57,744.96				
Bus replacement/retro fit	0000	9780	25,000.00		25,000.00				
Formerly Fund 20 Post Retirement	9010	9780		716,235.00	716,235.00				
RS 9205 Deferred Mt	9010	9780		142,813.01	142,813.01				
c) Undesignated Amount		9790	370,180.04	213,546.63	583,726.67				
d) Unappropriated Amount		9790							
Components of Ending Fund Balance (Budget)									
a) Nonspendable Revolving Cash		9711				3,275.00	0.00	3,275.00	

Description	Resource Codes	Object Codes	2010-11 Estimated 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)	
Stores		9712				0.00	0.00	0.00	
Prepaid Expenditures		9713				0.00	0.00	0.00	
All Others		9719				2,500.00	0.00	2,500.00	
b) Restricted		9740				0.00	940,500.64	940,500.64	
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				1,223,681.34	0.00	1,223,681.34	
Formerly fund 17	0000	9780				687,669.00		687,669.00	
Adjust to Balance Unrestricted	0000	9780				(219,995.96)		(219,995.96)	
IMFRP (RS 0156)	0000	9780				174,023.92		174,023.92	
Vacation Liability	0000	9780				57,744.96		57,744.96	
Bus Replacement/Retro fit	0000	9780				25,000.00		25,000.00	
\$330 per ADA Set Aside	0000	9780				479,279.00		479,279.00	
Cahsee (RS 0055)	0000	9780				19,960.42		19,960.42	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789				344,186.00	0.00	344,186.00	
Unassigned/Unappropriated Amount		9790				0.00	0.00	0.00	

Description	Resource Codes	Object Codes	2010-11 Estimated 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		9110	2,475,031.51	906,203.88	3,381,235.39				
a) in County Treasury		9111	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9120	2,500.00	0.00	2,500.00				
b) in Banks		9130	3,275.00	0.00	3,275.00				
c) in Revolving Fund		9135	0.00	0.00	0.00				
d) with Fiscal Agent		9140	0.00	0.00	0.00				
e) collections awaiting deposit		9150	0.00	0.00	0.00				
2) Investments		9200	206,493.13	0.00	206,493.13				
3) Accounts Receivable		9290	0.00	0.00	0.00				
4) Due from Grantor Government		9310	0.00	0.00	0.00				
5) Due from Other Funds		9320	0.00	0.00	0.00				
6) Stores		9330	0.00	0.00	0.00				
7) Prepaid Expenditures		9340	0.00	0.00	0.00				
8) Other Current Assets		9400	0.00	0.00	0.00				
9) Fixed Assets									
10) TOTAL ASSETS			2,687,299.64	906,203.88	3,593,503.52				
H. LIABILITIES									
1) Accounts Payable		9500	766,882.47	27,009.13	793,891.60				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Deferred Revenue		9650	0.00	0.00	0.00				
6) Long-Term Liabilities		9660							
7) TOTAL LIABILITIES			766,882.47	27,009.13	793,891.60				
I. FUND EQUITY									
Ending Fund Balance, June 30 (G10 - H7)			1,920,417.17	879,194.75	2,799,611.92				

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F	
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)		
REVENUE LIMIT SOURCES										
Principal Apportionment										
State Aid - Current Year		8011	5,359,312.00	0.00	5,359,312.00	4,588,914.00	0.00	4,588,914.00	-14.4%	
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Tax Relief Subventions		8021	48,889.00	0.00	48,889.00	48,889.00	0.00	48,889.00	0.0%	
Homeowners' Exemptions		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Timber Yield Tax		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Other Subventions/In-Lieu Taxes										
County & District Taxes		8041	3,274,591.00	0.00	3,274,591.00	3,274,591.00	0.00	3,274,591.00	0.0%	
Secured Roll Taxes		8042	151,626.00	0.00	151,626.00	151,626.00	0.00	151,626.00	0.0%	
Unsecured Roll Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Prior Years' Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Supplemental Taxes										
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Supplemental Educational Revenue Augmentation Fund (SERAF)		8046	0.00	0.00	0.00	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)		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Royalties and Bonuses		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Other In-Lieu Taxes										
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Subtotal, Revenue Limit Sources			8,834,418.00	0.00	8,834,418.00	8,064,020.00	0.00	8,064,020.00	-8.7%	
Revenue Limit Transfers										
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(124,147.00)		(124,147.00)	(81,311.00)		(81,311.00)	-34.5%	
Continuation Education ADA Transfer	2200	8091		124,147.00	124,147.00		81,311.00	81,311.00	-34.5%	
Community Day Schools Transfer	2430	8091		0.00	0.00		0.00	0.00	0.0%	

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Special Education ADA Transfer	6500	8091		0.00	0.00		0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	22,392.00	0.00	22,392.00	10,770.00	0.00	10,770.00	-51.9%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(217,536.00)	0.00	(217,536.00)	(209,304.00)	0.00	(209,304.00)	-3.8%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL REVENUE LIMIT SOURCES			8,515,127.00	124,147.00	8,639,274.00	7,784,175.00	81,311.00	7,865,486.00	-9.0%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	22,995.00	0.00	22,995.00	22,995.00	0.00	22,995.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	22,000.00	0.00	22,000.00	22,000.00	0.00	22,000.00	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		1,534,831.52	1,534,831.52		984,598.00	984,598.00	-35.8%
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		12,057.25	12,057.25		0.00	0.00	-100.0%
Other Federal Revenue (incl. ARRA)	All Other	8290	398,624.41	1,000.00	399,624.41	0.00	230,218.00	230,218.00	-42.4%
TOTAL FEDERAL REVENUE			443,619.41	1,547,888.77	1,991,508.18	44,995.00	1,214,816.00	1,259,811.00	-36.7%

Description	Resource Codes	Object Codes	2010-11 Estimated 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%
Prior Years	2430	8319		0.00	0.00			0.00	0.00%
ROC/P Entitlement Current Year	6355-6360	8311		0.00	0.00			0.00	0.00%
Prior Years	6355-6360	8319		0.00	0.00			0.00	0.00%
Special Education Master Plan Current Year	6500	8311		0.00	0.00			0.00	0.00%
Prior Years	6500	8319		0.00	0.00			0.00	0.00%
Home-to-School Transportation	7230	8311		118,611.00	118,611.00			118,611.00	0.00%
Economic Impact Aid	7090-7091	8311		312,251.00	312,251.00			312,251.00	0.00%
Spec. Ed. Transportation	7240	8311		0.00	0.00			0.00	0.00%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00		0.00	0.00	0.00%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00		0.00	0.00	0.00%
Year Round School Incentive		8425		0.00	0.00			0.00	0.00%
Class Size Reduction, K-3		8434	270,963.00	0.00	270,963.00		209,916.00	209,916.00	-22.5%
Child Nutrition Programs		8520		0.00	0.00			0.00	0.00%
Mandated Costs Reimbursements		8550	76,906.00	0.00	76,906.00		0.00	0.00	-100.0%
Lottery - Unrestricted and Instructional Materials		8560	166,039.00	25,828.00	191,867.00		151,532.00	23,890.00	-8.6%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575		0.00	0.00		0.00	0.00	0.00%
Other Subventions/In-Lieu Taxes		8576		0.00	0.00		0.00	0.00	0.00%
Pass-Through Revenues from State Sources		8587		0.00	0.00		0.00	0.00	0.00%
School Based Coordination Program	7250	8590		0.00	0.00			0.00	0.00%
Drug/Alcohol/Tobacco Funds	6650-6690	8590		629.67	629.67			0.00	-100.0%
Healthy Start	6240	8590		0.00	0.00			0.00	0.00%
Class Size Reduction Facilities	6200	8590		0.00	0.00			0.00	0.00%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F	
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)		
School Community Violence Prevention Grant	7391	8590		0.00	0.00			0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00			0.00	0.00	0.0%
All Other State Revenue	All Other	8590	877,524.00	17,112.00	894,636.00	897,206.00	17,112.00	914,318.00	914,318.00	2.2%
TOTAL, OTHER STATE REVENUE			1,391,432.00	474,431.67	1,865,863.67	1,258,654.00	471,864.00	1,730,518.00	1,730,518.00	-7.3%

Description	Resource Codes	Object Codes	2010-11 Estimated 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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	12,864.00	0.00	12,864.00	11,364.00	0.00	11,364.00	-11.7%
Interest		8660	8,000.00	0.00	8,000.00	16,000.00	0.00	16,000.00	100.0%
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		8677							
	7230, 7240								
Interagency Services		8677	32,000.00	23,460.00	55,460.00	46,650.00	0.00	46,650.00	-15.9%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	15,750.00	0.00	15,750.00	4,500.00	0.00	4,500.00	-71.4%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Local Revenue		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment									
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	105,433.00	32,964.56	138,397.56	67,725.00	0.00	67,725.00	-51.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	186,216.00	0.00	186,216.00	186,216.00	0.00	186,216.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			360,263.00	56,424.56	416,687.56	332,455.00	0.00	332,455.00	-20.2%
TOTAL, REVENUES			10,710,441.41	2,202,892.00	12,913,333.41	9,420,279.00	1,767,991.00	11,188,270.00	-13.4%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	4,373,466.20	590,722.00	4,964,188.20	4,083,033.00	431,473.00	4,514,506.00	-9.1%
Certificated Pupil Support Salaries		1200	175,829.00	191,620.00	367,449.00	175,358.00	192,302.00	367,660.00	0.1%
Certificated Supervisors' and Administrators' Salaries		1300	536,213.00	25,354.00	561,567.00	536,213.00	24,854.00	561,067.00	-0.1%
Other Certificated Salaries		1900	81,175.00	122,226.00	203,401.00	61,994.00	144,921.00	206,915.00	1.7%
TOTAL, CERTIFICATED SALARIES			5,166,683.20	929,922.00	6,096,605.20	4,856,598.00	793,550.00	5,650,148.00	-7.3%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	0.00	137,430.00	137,430.00	0.00	159,371.00	159,371.00	16.0%
Classified Support Salaries		2200	283,258.00	188,479.00	471,737.00	269,769.00	189,412.00	459,181.00	-2.7%
Classified Supervisors' and Administrators' Salaries		2300	187,921.00	67,228.00	255,149.00	107,828.00	67,228.00	175,056.00	-31.4%
Clerical, Technical and Office Salaries		2400	445,585.00	45,495.00	491,080.00	412,593.00	43,159.00	455,752.00	-7.2%
Other Classified Salaries		2900	109,875.00	1,820.00	111,695.00	113,788.00	500.00	114,288.00	2.3%
TOTAL, CLASSIFIED SALARIES			1,026,639.00	440,452.00	1,467,091.00	903,978.00	459,670.00	1,363,648.00	-7.1%
EMPLOYEE BENEFITS									
STRS		3101-3102	426,978.45	76,679.00	503,657.45	400,533.00	65,468.00	466,001.00	-7.5%
PERS		3201-3202	97,113.00	37,978.00	135,091.00	86,789.00	39,243.00	126,032.00	-6.7%
OASDI/Medicare/Alternative		3301-3302	138,623.13	47,080.00	185,703.13	129,420.00	46,606.00	176,026.00	-5.2%
Health and Welfare Benefits		3401-3402	186,752.00	104,957.00	291,709.00	149,809.00	99,378.00	249,187.00	-14.6%
Unemployment Insurance		3501-3502	44,650.56	9,884.00	54,534.56	92,702.00	20,178.00	112,880.00	107.0%
Workers' Compensation		3601-3602	148,800.88	32,827.00	181,627.88	138,484.00	30,102.00	168,586.00	-7.2%
OPEB, Allocated		3701-3702	25,918.00	0.00	25,918.00	57,511.00	0.00	57,511.00	121.9%
OPEB, Active Employees		3751-3752	408,538.91	68,315.00	476,853.91	403,235.00	87,704.00	490,939.00	3.0%
PERS Reduction		3801-3802	15,309.00	7,083.00	22,392.00	6,012.00	4,758.00	10,770.00	-51.9%
Other Employee Benefits		3901-3902	3,600.00	0.00	3,600.00	3,600.00	0.00	3,600.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,496,283.93	384,803.00	1,881,086.93	1,468,095.00	393,437.00	1,861,532.00	-1.0%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	106,987.00	106,987.00	0.00	40,000.00	40,000.00	-62.6%
Books and Other Reference Materials		4200	60.00	2,745.00	2,805.00	0.00	0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Estimated 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	259,335.31	435,902.39	695,237.70	121,781.00	97,414.00	219,195.00	-68.5%
Noncapitalized Equipment		4400	3,940.57	33,836.95	37,777.52	10,000.00	0.00	10,000.00	-73.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			263,335.88	579,471.34	842,807.22	131,781.00	137,414.00	269,195.00	-68.1%
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	11,094.00	44,229.00	55,323.00	7,542.00	17,092.00	24,634.00	-55.5%
Dues and Memberships		5300	9,517.00	0.00	9,517.00	9,517.00	0.00	9,517.00	0.0%
Insurance		5400 - 5450	155,165.00	0.00	155,165.00	155,165.00	0.00	155,165.00	0.0%
Operations and Housekeeping Services		5500	350,308.00	2,600.00	352,908.00	370,308.00	2,600.00	372,908.00	5.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	72,960.00	60,524.56	133,484.56	85,456.00	26,992.00	112,448.00	-15.8%
Transfers of Direct Costs		5710	(17,707.00)	17,707.00	0.00	12,500.00	(12,500.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	642,187.00	98,250.46	740,437.46	584,173.00	84,144.00	668,317.00	-9.7%
Communications		5900	75,799.00	464.00	76,263.00	74,123.00	50.00	74,173.00	-2.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,299,323.00	223,775.02	1,523,098.02	1,298,784.00	118,378.00	1,417,162.00	-7.0%

Description	Resource Codes	Object Codes	2010-11 Estimated 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	1,102.59	1,102.59	0.00	0.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	1,102.59	1,102.59	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	765,710.00	765,710.00	0.00	874,836.00	874,836.00	14.3%
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		7221		0.00	0.00		0.00	0.00	0.0%
To County Offices		7222		0.00	0.00		0.00	0.00	0.0%
To JPAs		7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools		7221		0.00	0.00		0.00	0.00	0.0%
To County Offices		7222		0.00	0.00		0.00	0.00	0.0%
To JPAs		7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments		7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated 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	276.00	0.00	276.00	0.00	0.00	0.00	-100.0%
Other Debt Service - Principal		7439	14,817.00	0.00	14,817.00	4,283.00	0.00	4,283.00	-71.1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			15,093.00	765,710.00	780,803.00	4,283.00	874,836.00	879,119.00	12.6%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(159,196.30)	159,196.30	0.00	(118,008.00)	118,008.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(29,815.00)	0.00	(29,815.00)	(28,972.00)	0.00	(28,972.00)	-2.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(189,011.30)	159,196.30	(29,815.00)	(146,980.00)	118,008.00	(28,972.00)	-2.8%
TOTAL, EXPENDITURES			9,078,346.71	3,484,432.25	12,562,778.96	8,516,539.00	2,895,293.00	11,411,832.00	-9.2%

Description	Resource Codes	Object Codes	2010-11 Estimated 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	687,669.34	500,000.00	1,187,669.34	0.00	0.00	0.00	-100.0%
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	560.00	216,234.54	216,794.54	560.00	0.00	560.00	-99.7%
(a) TOTAL, INTERFUND TRANSFERS IN			688,229.34	716,234.54	1,404,463.88	560.00	0.00	560.00	-100.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	71,210.00	0.00	71,210.00	61,018.00	0.00	61,018.00	-14.3%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			71,210.00	0.00	71,210.00	61,018.00	0.00	61,018.00	-14.3%
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%

Description	Resource Codes	Object Codes	2010-11 Estimated 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	(1,148,391.00)	1,148,391.00	0.00	(1,273,332.00)	1,273,332.00	0.00	0.0%
Contributions from Restricted Revenues		8990	110,174.00	(110,174.00)	0.00	278,124.00	(278,124.00)	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL CONTRIBUTIONS			(1,038,217.00)	1,038,217.00	0.00	(995,208.00)	995,208.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(421,197.66)	1,754,451.54	1,333,253.88	(1,055,666.00)	995,208.00	(60,458.00)	-104.5%

Description	Function Codes	Object Codes	2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) Revenue Limit Sources		8010-8099	8,515,127.00	124,147.00	8,639,274.00	7,784,175.00	81,311.00	7,865,486.00	-8.8%
2) Federal Revenue		8100-8299	443,619.41	1,547,888.77	1,991,508.18	44,995.00	1,214,816.00	1,259,811.00	-36.7%
3) Other State Revenue		8300-8599	1,391,432.00	474,431.67	1,865,863.67	1,258,654.00	471,864.00	1,730,518.00	-7.3%
4) Other Local Revenue		8600-8799	360,263.00	56,424.56	416,687.56	332,455.00	0.00	332,455.00	-20.2%
5) TOTAL, REVENUES			10,710,441.41	2,202,892.00	12,913,333.41	9,420,279.00	1,767,991.00	11,188,270.00	-13.2%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		5,565,906.01	1,539,630.80	7,105,536.81	5,188,062.00	918,769.00	6,106,831.00	-14.1%
2) Instruction - Related Services	2000-2999		1,155,122.00	242,058.00	1,397,180.00	1,058,236.00	265,407.00	1,323,643.00	-5.3%
3) Pupil Services	3000-3999		254,602.00	432,149.75	686,751.75	230,761.00	418,503.00	649,264.00	-5.5%
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		1,178,175.70	191,247.70	1,369,423.40	1,170,957.00	118,008.00	1,288,965.00	-5.9%
8) Plant Services	8000-8999		909,448.00	313,636.00	1,223,084.00	864,240.00	299,770.00	1,164,010.00	-4.8%
9) Other Outgo	9000-9999	Except 7600-7699	15,093.00	765,710.00	780,803.00	4,283.00	874,836.00	879,119.00	12.6%
10) TOTAL, EXPENDITURES			9,078,346.71	3,484,432.25	12,562,778.96	8,516,539.00	2,895,293.00	11,411,832.00	-9.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			1,632,094.70	(1,281,540.25)	350,554.45	903,740.00	(1,127,302.00)	(223,562.00)	-163.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers		8900-8929	688,229.34	716,234.54	1,404,463.88	560.00	0.00	560.00	-100.0%
a) Transfers In		7600-7629	71,210.00	0.00	71,210.00	61,018.00	0.00	61,018.00	-14.3%
b) Transfers Out			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
a) Sources		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		8980-8999	(1,038,217.00)	1,038,217.00	0.00	(995,208.00)	995,208.00	0.00	0.0%
3) Contributions			(421,197.66)	1,754,451.54	1,333,253.88	(1,055,666.00)	995,208.00	(60,458.00)	-104.5%
4) TOTAL, OTHER FINANCING SOURCES/USES									

Description	Function Codes	Object Codes	2010-11 Estimated 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)			1,210,897.04	472,911.29	1,683,808.33	(151,926.00)	(132,094.00)	(284,020.00)	-116.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		9791							
a) As of July 1 - Unaudited		9793	514,671.30	599,683.35	1,114,354.65	1,725,568.34	1,072,594.64	2,798,162.98	151.1%
b) Audit Adjustments			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			514,671.30	599,683.35	1,114,354.65	1,725,568.34	1,072,594.64	2,798,162.98	151.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			514,671.30	599,683.35	1,114,354.65	1,725,568.34	1,072,594.64	2,798,162.98	151.1%
2) Ending Balance, June 30 (E + F1e)			1,725,568.34	1,072,594.64	2,798,162.98	1,573,642.34	940,500.64	2,514,142.98	-10.2%
Components of Ending Fund Balance (Actuals)									
a) Reserve for Revolving Cash		9711	3,275.00	0.00	3,275.00				
Stores		9712	0.00	0.00	0.00				
Prepaid Expenditures		9713	0.00	0.00	0.00				
All Others		9719	2,500.00	0.00	2,500.00				
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	382,215.00	0.00	382,215.00				
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	967,398.30	859,048.01	1,826,446.31				
Formerly Fund 17	0000	9780	687,669.00		687,669.00				
Cahsee (RS 0055)	0000	9780	22,960.42		22,960.42				
IMFRP (RS 0156)	0000	9780	174,023.92		174,023.92				
Vacation Liability	0000	9780	57,744.96		57,744.96				
Bus replacement/retro fit	0000	9780	25,000.00		25,000.00				
Formerly Fund 20 Post Retirement	9010	9780		716,235.00	716,235.00				
RS 9205 Deferred Mt	9010	9780		142,813.01	142,813.01				
c) Undesignated Amount		9790	370,180.04	213,546.63	583,726.67				
d) Unappropriated Amount		9790							
Components of Ending Fund Balance (Budget)									

Description	Function Codes	Object Codes	2010-11 Estimated 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) Nonspendable									
Revolving Cash		9711				3,275.00	0.00	3,275.00	
Stores		9712				0.00	0.00	0.00	
Prepaid Expenditures		9713				0.00	0.00	0.00	
All Others		9719				2,500.00	0.00	2,500.00	
b) Restricted		9740				0.00	940,500.64	940,500.64	
c) Committed		9750				0.00	0.00	0.00	
Stabilization Arrangements						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				1,223,681.34	0.00	1,223,681.34	
Formerly fund 17	0000	9780				687,669.00		687,669.00	
Adjust to Balance Unrestricted	0000	9780				(219,995.96)		(219,995.96)	
IMFRP (RS 0156)	0000	9780				174,023.92		174,023.92	
Vacation Liability	0000	9780				57,744.96		57,744.96	
Bus Replacement/Retro fit	0000	9780				25,000.00		25,000.00	
\$330 per ADA Set Aside	0000	9780				479,279.00		479,279.00	
Cahsee (RS 0055)	0000	9780				19,960.42		19,960.42	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789				344,186.00	0.00	344,186.00	
Unassigned/Unappropriated Amount		9790				0.00	0.00	0.00	

July 1 Budget (Single Adoption)
 General Fund
 Exhibit: Restricted Balance Detail

11 62661 0000000
 Form 01

Willows Unified
 Glenn County

Resource	Description	2010-11 Estimated Actuals	2011-12 Budget
6300	Lottery: Instructional Materials	0.00	81,453.09
9010	Other Local	0.00	859,047.55
Total, Restricted Balance		0.00	940,500.64

July 1 Budget (Single Adoption)
Cafeteria Special Revenue Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	411,769.00	411,769.00	0.0%
3) Other State Revenue		8300-8599	37,695.00	37,695.00	0.0%
4) Other Local Revenue		8600-8799	137,900.00	124,900.00	-9.4%
5) TOTAL, REVENUES			587,364.00	574,364.00	-2.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	227,658.00	216,555.00	-4.9%
3) Employee Benefits		3000-3999	104,584.00	96,656.00	-7.6%
4) Books and Supplies		4000-4999	295,919.08	284,058.00	-4.0%
5) Services and Other Operating Expenditures		5000-5999	13,905.71	9,141.00	-34.3%
6) Capital Outlay		6000-6999	11,500.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	29,815.00	28,972.00	-2.8%
9) TOTAL, EXPENDITURES			683,381.79	635,382.00	-7.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(96,017.79)	(61,018.00)	-36.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	71,210.00	61,018.00	-14.3%
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			71,210.00	61,018.00	-14.3%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(24,807.79)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	76,524.68	51,716.89	-32.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			76,524.68	51,716.89	-32.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			76,524.68	51,716.89	-32.4%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	2,500.00		
Stores		9712	9,755.60		
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					
Designated for the Unrealized Gains of					
Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	39,461.29		
Equipment/Van update/replacement	0000	9780	39,461.29		
c) Undesignated Amount					
d) Unappropriated Amount					
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		2,500.00	
Stores		9712		9,755.00	
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		39,461.89	
Equipment/Van update/replacement	0000	9780		39,461.89	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	

July 1 Budget (Single Adoption)
Cafeteria Special Revenue Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
Unassigned/Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	76,891.58		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	2,500.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	9,755.60		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400	0.00		
10) TOTAL, ASSETS			89,147.18		
H. LIABILITIES					
1) Accounts Payable		9500	(191.71)		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			(191.71)		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			89,338.89		

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
REVENUE LIMIT SOURCES					
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Child Nutrition Programs		8220	411,769.00	411,769.00	0.0%
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			411,769.00	411,769.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
All Other State Revenue		8590	37,695.00	37,695.00	0.0%
TOTAL, OTHER STATE REVENUE			37,695.00	37,695.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	124,800.00	124,800.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	100.00	100.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	13,000.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			137,900.00	124,900.00	-9.4%
TOTAL, REVENUES			587,364.00	574,364.00	-2.2%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	202,534.00	194,747.00	-3.8%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	25,124.00	21,808.00	-13.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			227,658.00	216,555.00	-4.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	21,216.00	20,578.00	-3.0%
OASDI/Medicare/Alternative		3301-3302	17,416.00	16,595.00	-4.7%
Health and Welfare Benefits		3401-3402	47,464.00	35,598.00	-25.0%
Unemployment Insurance		3501-3502	1,640.00	3,493.00	113.0%
Workers' Compensation		3601-3602	5,468.00	5,208.00	-4.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	11,380.00	15,184.00	33.4%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			104,584.00	96,656.00	-7.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	26,425.08	24,208.00	-8.4%
Noncapitalized Equipment		4400	1,500.00	0.00	-100.0%
Food		4700	267,994.00	259,850.00	-3.0%
TOTAL, BOOKS AND SUPPLIES			295,919.08	284,058.00	-4.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	180.00	100.00	-44.4%
Dues and Memberships		5300	275.00	275.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	4,500.00	2,500.00	-44.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,121.71	2,100.00	-49.1%
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	4,389.00	3,766.00	-14.2%
Communications		5900	440.00	400.00	-9.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			13,905.71	9,141.00	-34.3%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	11,500.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			11,500.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	29,815.00	28,972.00	-2.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			29,815.00	28,972.00	-2.8%
TOTAL, EXPENDITURES			683,381.79	635,382.00	-7.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	71,210.00	61,018.00	-14.3%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			71,210.00	61,018.00	-14.3%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			71,210.00	61,018.00	-14.3%

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	411,769.00	411,769.00	0.0%
3) Other State Revenue		8300-8599	37,695.00	37,695.00	0.0%
4) Other Local Revenue		8600-8799	137,900.00	124,900.00	-9.4%
5) TOTAL, REVENUES			587,364.00	574,364.00	-2.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		649,066.79	603,910.00	-7.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		29,815.00	28,972.00	-2.8%
8) Plant Services	8000-8999		4,500.00	2,500.00	-44.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			683,381.79	635,382.00	-7.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(96,017.79)	(61,018.00)	-36.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	71,210.00	61,018.00	-14.3%
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			71,210.00	61,018.00	-14.3%

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(24,807.79)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	76,524.68	51,716.89	-32.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			76,524.68	51,716.89	-32.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			76,524.68	51,716.89	-32.4%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	2,500.00		
Stores		9712	9,755.60		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	39,461.29		
Equipment/Van update/replacement	0000	9780	39,461.29		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Reserve for					
Revolving Cash		9711		2,500.00	
Stores		9712		9,755.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned					
Other Assignments (by Resource/Object)		9780		39,461.89	
Equipment/Van update/replacement	0000	9780		39,461.89	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

<u>Resource</u>	<u>Description</u>	<u>2010-11 Estimated Actuals</u>	<u>2011-12 Budget</u>
	Total, Restricted Balance	0.00	0.00

July 1 Budget (Single Adoption)
Special Reserve Fund for Other Than Capital Outlay Projects
Expenditures by Object

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,187,669.34	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,187,669.34)	0.00	-100.0%

July 1 Budget (Single Adoption)
Special Reserve Fund for Other Than Capital Outlay Projects
Expenditures by Object

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

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

July 1 Budget (Single Adoption)
Special Reserve Fund for Other Than Capital Outlay Projects
Expenditures by Object

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

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

July 1 Budget (Single Adoption)
Special Reserve Fund for Other Than Capital Outlay Projects
Expenditures by Function

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,187,669.34	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,187,669.34)	0.00	-100.0%

July 1 Budget (Single Adoption)
Special Reserve Fund for Other Than Capital Outlay Projects
Expenditures by Function

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

<u>Resource</u>	<u>Description</u>	<u>2010-11 Estimated Actuals</u>	<u>2011-12 Budget</u>
	Total, Restricted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	216,234.54	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(216,234.54)	0.00	-100.0%

July 1 Budget (Single Adoption)
Special Reserve Fund for Postemployment Benefits
Expenditures by Object

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

July 1 Budget (Single Adoption)
Special Reserve Fund for Postemployment Benefits
Expenditures by Object

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

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

July 1 Budget (Single Adoption)
Special Reserve Fund for Postemployment Benefits
Expenditures by Object

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

July 1 Budget (Single Adoption)
Special Reserve Fund for Postemployment Benefits
Expenditures by Function

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	216,234.54	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(216,234.54)	0.00	-100.0%

July 1 Budget (Single Adoption)
Special Reserve Fund for Postemployment Benefits
Expenditures by Function

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

<u>Resource</u>	<u>Description</u>	<u>2010-11 Estimated Actuals</u>	<u>2011-12 Budget</u>
	Total, Restricted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,500.00	4,500.00	0.0%
5) TOTAL, REVENUES			4,500.00	4,500.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,500.00	4,500.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	560.00	560.00	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			(560.00)	(560.00)	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,940.00	3,940.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	250,741.56	254,681.56	1.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			250,741.56	254,681.56	1.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			250,741.56	254,681.56	1.6%
2) Ending Balance, June 30 (E + F1e)			254,681.56	258,621.56	1.5%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	254,681.56		
Capital Facilities Fund	0000	9780	254,681.56		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
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		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		258,621.56	
Capital Facilities Fund	0000	9780		258,621.56	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	268,766.72		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			268,766.72		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			268,766.72		

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
Unsecured Roll		8615	0.00	0.00	0.0%
Prior Years' Taxes		8616	0.00	0.00	0.0%
Supplemental Taxes		8617	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8618	0.00	0.00	0.0%
Other		8621	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8622	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8625	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8629	0.00	0.00	0.0%
Interest		8631	2,500.00	2,500.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8660	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	2,000.00	2,000.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,500.00	4,500.00	0.0%
TOTAL, REVENUES			4,500.00	4,500.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
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	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
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	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
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%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	560.00	560.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			560.00	560.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(560.00)	(560.00)	0.0%

July 1 Budget (Single Adoption)
Capital Facilities Fund
Expenditures by Function

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,500.00	4,500.00	0.0%
5) TOTAL, REVENUES			4,500.00	4,500.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			4,500.00	4,500.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	560.00	560.00	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			(560.00)	(560.00)	0.0%

July 1 Budget (Single Adoption)
Capital Facilities Fund
Expenditures by Function

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,940.00	3,940.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	250,741.56	254,681.56	1.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			250,741.56	254,681.56	1.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			250,741.56	254,681.56	1.6%
2) Ending Balance, June 30 (E + F1e)			254,681.56	258,621.56	1.5%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	254,681.56		
Capital Facilities Fund	0000	9780	254,681.56		
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 (by Resource/Object)		9760		0.00	
d) Assigned					
Other Assignments (by Resource/Object)		9760		258,621.56	
Capital Facilities Fund	0000	9780		258,621.56	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount					
				0.00	

<u>Resource</u>	<u>Description</u>	<u>2010-11 Estimated Actuals</u>	<u>2011-12 Budget</u>
	Total, Restricted Balance	0.00	0.00

July 1 Budget (Single Adoption)
Foundation Private-Purpose Trust Fund
Expenses by Object

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,500.00	1,500.00	0.0%
5) TOTAL, REVENUES			1,500.00	1,500.00	0.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,000.00	1,000.00	-50.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			2,000.00	1,000.00	-50.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(500.00)	500.00	-200.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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%

July 1 Budget (Single Adoption)
Foundation Private-Purpose Trust Fund
Expenses by Object

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			(500.00)	500.00	-200.0%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	191,819.07	191,319.07	-0.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			191,819.07	191,319.07	-0.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			191,819.07	191,319.07	-0.3%
2) Ending Net Assets, June 30 (E + F1e)			191,319.07	191,819.07	0.3%
Components of Ending Net Assets (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	191,319.07		
d) Unappropriated Amount					
Components of Ending Net Assets (Budget)					
a) Capital Assets, Net of Related Debt					
		9796		0.00	
b) Restricted Net Assets					
		9797		0.00	
c) Unrestricted Net Assets					
		9790		191,819.07	

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	187,337.17		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			187,337.17		

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net OPEB Obligation		9664	0.00		
b) Compensated Absences		9665	0.00		
c) COPs Payable		9666	0.00		
d) Capital Leases Payable		9667	0.00		
e) Lease Revenue Bonds Payable		9668	0.00		
f) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
I. NET ASSETS					
Net Assets, June 30 (G10 - H7)			187,337.17		

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,500.00	1,500.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,500.00	1,500.00	0.0%
TOTAL, REVENUES			1,500.00	1,500.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
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	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
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	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

July 1 Budget (Single Adoption)
Foundation Private-Purpose Trust Fund
Expenses by Object

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
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	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	0.0%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
All Other Transfers Out to All Others		7299	2,000.00	1,000.00	-50.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,000.00	1,000.00	-50.0%
TOTAL, EXPENSES			2,000.00	1,000.00	-50.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,500.00	1,500.00	0.0%
5) TOTAL, REVENUES			1,500.00	1,500.00	0.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	2,000.00	1,000.00	-50.0%
10) TOTAL, EXPENSES			2,000.00	1,000.00	-50.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(500.00)	500.00	-200.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			(500.00)	500.00	-200.0%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	191,819.07	191,319.07	-0.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			191,819.07	191,319.07	-0.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			191,819.07	191,319.07	-0.3%
2) Ending Net Assets, June 30 (E + F1e)			191,319.07	191,819.07	0.3%
Components of Ending Net Assets (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	0.00		
c) Undesignated Amount		9790	191,319.07		
Components of Ending Net Assets (Budget)					
a) Capital Assets, Net of Related Debt		9796		0.00	
b) Restricted Net Assets		9797		0.00	
c) Unrestricted Net Assets		9790		191,819.07	

<u>Resource</u>	<u>Description</u>	<u>2010-11 Estimated Actuals</u>	<u>2011-12 Budget</u>
	Total, Restricted Balance	0.00	0.00