

WILLOWS UNIFIED SCHOOL DISTRICT
Office of the Superintendent

Date: 09/28/12

Request For Placement on Board Agenda:

**AGENDA TOPIC: Unaudited Actuals Financial Report for
Fiscal Year 2011-12**

PRESENTER: Debby Beymer, Director of Business Services

Background Information:

The unaudited actuals financial statements are the fiscal year-end financial reports prepared and submitted to the California Department of Education. Please note the financial statements presented represent the financial position of the district before any audit adjustments. Education Code 42130 and 42131 require that financial reports and certifications be submitted in a format or on forms prescribed by the Superintendent of Public Instruction (SPI). Notice that the format of the 2011-12 unaudited actuals with certification page are prepared using standardized account code structure (SACS) software that complies with the education code. Management is submitting the 2011-12 unaudited actuals for approval.

Fiscal year 2011-12 – SACS Form 01. On the unrestricted side of the 2011-12 general fund, Willows Unified is reporting a net gain of \$576,204.17 (Line E, Column A). For general fund restricted programs the district experienced a net loss of \$109,691.30 (line E, Column B). Willows Unified School District's starting fund balance was \$1,958,902.19 (Line F1a, Column C) with an ending fund balance for both unrestricted and restricted programs of \$3,643,829.26 (line F2, Column C). The unrestricted ending fund balance is \$2,535,106.36 (Line F2, Column A) and the restricted ending fund balance is \$1,108,722.90 which includes \$716,234.54 set aside for retiree benefits (Line F2, Column B).

The unrestricted ending fund balance contains the following components (Line F2 a-d, Column A):

Revolving Cash	\$ 4,275.00
Clearing Account	\$ 2,500.00
Prepaid Expenditures	\$232,286.54
Classified Accrued Vacation Liability	\$105,025.11
Designation Formerly Fund 17	\$687,669.34
IMFRP, CAHSEE, PEER, WUTA, Opportunity	\$230,429.90
2012 Blue Bird School Bus (District Portion)	\$ 45,000.00
Equipment	\$ 70,000.00
Other Designations	\$461,009.47
Undesignated/ Designated Economic Uncertainties	<u>\$696,911.00</u>

Total Unrestricted Ending Fund Balance **\$2,535,106.36**

A detailed report of the 2011-12 unaudited actuals and 2012-13 Adopted budget are attached for your consideration and will be further presented at the board meeting.

If there are specific questions regarding the financials, please feel free to contact me and I can provide greater detail in advance of the meeting.

Recommendations:

The administration would request the board approve and sign the SACS certification page for the unaudited actual financial statements for fiscal year 2011-12.

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2011-12 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

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

Date of Meeting: Oct 11, 2012

To the Superintendent of Public Instruction:

2011-12 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

Signed _____
County Superintendent/Designee
(Original signature required)

Date: _____

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

For County Office of Education:

For School District:

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SELECTION OF BUDGET ADOPTION CYCLE:

Pursuant to Education Code Section 42127(i), this school district elects to use the following budget adoption cycle for the 2013-14 budget year:

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

Unaudited Actuals
FINANCIAL REPORTS
2011-12 Unaudited Actuals
Summary of Unaudited Actual Data Submission

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	56.96%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
CORR	Total Cost for Adults in Correctional Facilities If the amount received for this program exceeds actual costs, the next apportionment is subject to reduction (EC 1909, 41841.5, and the Budget Act).	
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your appropriations limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$0.00
	Adjusted Appropriations Limit	\$7,245,356.25
	Appropriations Subject to Limit	\$7,245,356.25
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2013-14, subject to CDE approval.	11.42%
NCMOE	No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2013-14 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
TRAN	Approved Transportation Expense - Home-to-School	\$200,701.64
	Approved Transportation Expense - SD/OI For each of these programs, if the amount received exceeds actual costs, the next apportionment is subject to reduction (EC 41851.5[c]).	\$0.00

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals			2012-13 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	8,048,279.85	78,604.57	8,126,884.42	7,160,615.00	102,322.00	7,262,937.00	-10.6%
2) Federal Revenue		8100-8299	188,182.00	996,048.55	1,184,230.55	112,640.00	835,639.00	948,279.00	-19.9%
3) Other State Revenue		8300-8599	1,395,592.76	498,222.80	1,893,815.56	1,336,131.00	423,328.00	1,759,459.00	-7.1%
4) Other Local Revenue		8600-8799	373,823.84	38,502.00	412,325.84	367,202.00	0.00	367,202.00	-10.9%
5) TOTAL REVENUES			10,005,878.45	1,611,377.92	11,617,256.37	8,976,588.00	1,361,289.00	10,337,877.00	-11.0%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	4,781,335.80	741,940.00	5,523,275.80	4,762,877.00	618,717.00	5,381,594.00	-2.6%
2) Classified Salaries		2000-2999	898,149.31	438,561.00	1,336,710.31	925,527.00	382,308.00	1,307,835.00	-2.2%
3) Employee Benefits		3000-3999	1,465,170.19	359,460.07	1,824,630.26	1,472,380.00	327,427.00	1,799,807.00	-1.4%
4) Books and Supplies		4000-4999	134,531.81	232,064.43	366,596.24	157,930.00	191,159.00	349,089.00	-4.8%
5) Services and Other Operating Expenditures		5000-5999	1,179,407.50	146,400.34	1,325,807.84	1,187,818.00	203,277.00	1,391,095.00	4.9%
6) Capital Outlay		6000-6999	5,750.00	0.00	5,750.00	0.00	0.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	4,282.70	762,641.00	766,923.70	4,283.00	838,824.00	843,107.00	9.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(144,895.52)	118,896.60	(25,998.92)	(124,317.00)	95,345.00	(28,972.00)	11.4%
9) TOTAL EXPENDITURES			8,323,731.79	2,799,963.44	11,123,695.23	8,386,498.00	2,657,057.00	11,043,555.00	-0.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			1,682,146.66	(1,188,585.52)	493,561.14	590,090.00	(1,295,768.00)	(705,678.00)	-243.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	560.00	0.00	560.00	New
b) Transfers Out		7600-7629	27,048.27	0.00	27,048.27	53,568.00	0.00	53,568.00	98.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,078,894.22)	1,078,894.22	0.00	(1,210,513.00)	1,210,513.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(1,105,942.49)	1,078,894.22	(27,048.27)	(1,263,521.00)	1,210,513.00	(53,008.00)	96.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

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			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)			576,204.17	(109,691.30)	466,512.87	(673,431.00)	(85,255.00)	(758,686.00)	-262.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	1,958,902.19	1,218,414.20	3,177,316.39	2,535,106.36	1,108,722.90	3,643,829.26	14.7%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,958,902.19	1,218,414.20	3,177,316.39	2,535,106.36	1,108,722.90	3,643,829.26	14.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,958,902.19	1,218,414.20	3,177,316.39	2,535,106.36	1,108,722.90	3,643,829.26	14.7%
2) Ending Balance, June 30 (E + F1e)			2,535,106.36	1,108,722.90	3,643,829.26	1,861,675.36	1,023,467.90	2,885,143.26	-20.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	4,275.00	0.00	4,275.00	4,275.00	0.00	4,275.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	232,286.54	0.00	232,286.54	0.00	0.00	0.00	-100.0%
All Others		9719	2,500.00	0.00	2,500.00	2,500.00	0.00	2,500.00	0.0%
b) Restricted		9740	0.00	1,108,722.90	1,108,722.90	0.00	1,023,467.90	1,023,467.90	-7.7%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	1,599,133.82	0.00	1,599,133.82	1,157,989.36	0.00	1,157,989.36	-27.6%
Classified Accrued Vacation Liability	0000	9780	105,025.11		105,025.11				
Former Fund 17 Reserve	0000	9780	687,669.34		687,669.34				
Instructional Materials Fund (Res 0156)	0000	9780	175,865.69		175,865.69				
CAHSEE (Res0055)	0000	9780	19,218.27		19,218.27				
PEER WUTA (Res 0271)	0000	9780	19,401.69		19,401.69				
Opportunity (Res 0331)	0000	9780	3,944.25		3,944.25				
Classroom Supplies Per Teacher Alloca	0000	9780	12,000.00		12,000.00				
2012 Blue Bird School Bus - District Sh	0000	9780	45,000.00		45,000.00				
2012 Blue Bird School Bus - Purchase /	0000	9780	98,000.00		98,000.00				
Solar Project - QZAB Start Up Funds	0000	9780	110,000.00		110,000.00				
Equipment Repairs	0000	9780	10,000.00		10,000.00				
Equipment Replacement (Depreciation)	0000	9780	60,000.00		60,000.00				
Restore EFB Used in MYP for 12-13 Bu	0000	9780	253,009.47		253,009.47				
Classified Vacation Liability	0000	9780				105,025.11		105,025.11	

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Instructional Mtls Fund - Res 0156	0000	9780				175,865.69		175,865.69	
Former Fund 17 Reserve	0000	9780				687,669.34		687,669.34	
CAHSEE - Res-0055	0000	9780				19,218.27		19,218.27	
PEER - Wuta Res-0271	0000	9780				19,401.69		19,401.69	
2012 School Bus - Dist Share	0000	9780				43,000.00		43,000.00	
Solar Prj Start Up QZAB	0000	9780				102,000.00		102,000.00	
Equipment Repairs	0000	9780				5,809.26		5,809.26	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	696,911.00	0.00	696,911.00	696,911.00	0.00	696,911.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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G. ASSETS									
1) Cash									
a) in County Treasury		9110	1,558,916.52	1,226,672.45	2,785,588.97				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	2,500.00	0.00	2,500.00				
c) in Revolving Fund		9130	4,275.00	0.00	4,275.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	13,188.14	4,171.89	17,360.03				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	1,713,882.06	30,066.86	1,743,948.92				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	25,998.92	0.00	25,998.92				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	232,286.54	0.00	232,286.54				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Fixed Assets		9400							
10) TOTAL, ASSETS			3,551,047.18	1,260,911.20	4,811,958.38				
H. LIABILITIES									
1) Accounts Payable		9500	988,892.55	27,711.74	1,016,604.29				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	27,048.27	0.00	27,048.27				
4) Current Loans		9640	0.00	0.00	0.00				
5) Deferred Revenue		9650	0.00	124,476.56	124,476.56				
6) Long-Term Liabilities		9660							
7) TOTAL, LIABILITIES			1,015,940.82	152,188.30	1,168,129.12				
I. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			2,535,106.36	1,108,722.90	3,643,829.26				

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REVENUE LIMIT SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	4,917,666.45	0.00	4,917,666.45	4,249,213.00	0.00	4,249,213.00	-13.6%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	131,065.00	0.00	131,065.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	53,867.94	0.00	53,867.94	46,837.00	0.00	46,837.00	-13.1%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	3,099,648.28	0.00	3,099,648.28	3,494,029.00	0.00	3,494,029.00	12.7%
Unsecured Roll Taxes		8042	150,374.72	0.00	150,374.72	148,109.00	0.00	148,109.00	-1.5%
Prior Years' Taxes		8043	(9,449.95)	0.00	(9,449.95)	0.00	0.00	0.00	-100.0%
Supplemental Taxes		8044	34,616.82	0.00	34,616.82	0.00	0.00	0.00	-100.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	(337,440.00)	0.00	(337,440.00)	New
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			8,377,789.26	0.00	8,377,789.26	7,600,748.00	0.00	7,600,748.00	-9.3%
Revenue Limit Transfers									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(78,604.57)		(78,604.57)	(102,322.00)		(102,322.00)	30.2%
Continuation Education ADA Transfer	2200	8091		78,604.57	78,604.57		102,322.00	102,322.00	30.2%
Community Day Schools Transfer	2430	8091		0.00	0.00		0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091		0.00	0.00		0.00	0.00	0.0%
All Other Revenue Limit									

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General Fund
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Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	23,201.16	0.00	23,201.16	10,957.00	0.00	10,957.00	-52.8%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(274,106.00)	0.00	(274,106.00)	(348,768.00)	0.00	(348,768.00)	27.2%
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			8,048,279.85	78,604.57	8,126,884.42	7,160,615.00	102,322.00	7,262,937.00	-10.6%
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	16,486.00	0.00	16,486.00	20,766.00	0.00	20,766.00	26.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	14,810.00	0.00	14,810.00	New
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	3000-3009, 3011-3024, 3026-3299, 4000-4034, 4036-4139, 4202, 4204-4215, 5510	8290		295,599.35	295,599.35		42,293.00	42,293.00	-85.7%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		563,544.51	563,544.51		611,444.00	611,444.00	8.5%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290		92,308.68	92,308.68		116,683.00	116,683.00	26.4%
NCLB: Title III, Immigrant Education Program	4201	8290		610.41	610.41		0.00	0.00	-100.0%

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			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		40,308.96	40,308.96		64,219.00	64,219.00	59.3%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290		0.00	0.00		0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290		3,086.53	3,086.53		0.00	0.00	-100.0%
Other Federal Revenue	All Other	8290	171,696.00	590.11	172,286.11	77,064.00	1,000.00	78,064.00	-54.7%
TOTAL, FEDERAL REVENUE			188,182.00	996,048.55	1,184,230.55	112,640.00	835,639.00	948,279.00	-19.9%
OTHER STATE REVENUE									
Other State Apportionments									
Community Day School Additional Funding Current Year	2430	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	2430	8319		0.00	0.00		0.00	0.00	0.0%
ROC/P Entitlement Current Year	6355-6360	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6355-6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
Home-to-School Transportation	7230	8311		121,561.00	121,561.00		59,306.00	59,306.00	-51.2%
Economic Impact Aid	7090-7091	8311		315,619.00	315,619.00		315,619.00	315,619.00	0.0%
Spec. Ed. Transportation	7240	8311		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	252,756.00	0.00	252,756.00	246,330.00	0.00	246,330.00	-2.5%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	26,540.34	0.00	26,540.34	39,088.00	0.00	39,088.00	47.3%
Lottery - Unrestricted and Instructional Materials		8560	183,224.20	44,726.74	227,950.94	162,250.00	32,656.00	194,906.00	-14.5%
Tax Relief Subventions Restricted Levies - Other Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals			2012-13 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 Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590		0.00	0.00		0.00	0.00	0.0%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590		0.00	0.00		0.00	0.00	0.0%
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	933,072.22	16,316.06	949,388.28	888,463.00	15,747.00	904,210.00	-4.8%
TOTAL, OTHER STATE REVENUE			1,395,592.76	498,222.80	1,893,815.56	1,336,131.00	423,328.00	1,759,459.00	-7.1%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

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			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	41,171.30	0.00	41,171.30	34,080.00	0.00	34,080.00	-17.2%
Interest		8660	17,810.88	0.00	17,810.88	20,000.00	0.00	20,000.00	12.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677		0.00	0.00		0.00	0.00	0.0%
Interagency Services	All Other	8677	23,055.40	9,751.37	32,806.77	45,650.00	0.00	45,650.00	39.1%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	6,750.00	0.00	6,750.00	4,500.00	0.00	4,500.00	-33.3%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Local Revenue Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	92,596.90	28,750.63	121,347.53	76,756.00	0.00	76,756.00	-36.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	192,439.36	0.00	192,439.36	186,216.00	0.00	186,216.00	-3.2%
Transfers of Apportionments									
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			373,823.84	38,502.00	412,325.84	367,202.00	0.00	367,202.00	-10.9%
TOTAL, REVENUES			10,005,878.45	1,611,377.92	11,617,256.37	8,976,588.00	1,361,289.00	10,337,877.00	-11.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals			2012-13 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	4,018,336.81	404,235.09	4,422,571.90	3,983,282.00	275,694.00	4,258,976.00	-3.7%
Certificated Pupil Support Salaries		1200	172,854.30	190,241.98	363,096.28	175,277.00	195,604.00	370,881.00	2.1%
Certificated Supervisors' and Administrators' Salaries		1300	514,500.78	26,709.22	541,210.00	529,537.00	24,854.00	554,391.00	2.4%
Other Certificated Salaries		1900	75,643.91	120,753.71	196,397.62	74,781.00	122,565.00	197,346.00	0.5%
TOTAL, CERTIFICATED SALARIES			4,781,335.80	741,940.00	5,523,275.80	4,762,877.00	618,717.00	5,381,594.00	-2.6%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	0.00	141,909.67	141,909.67	0.00	95,714.00	95,714.00	-32.6%
Classified Support Salaries		2200	269,631.81	189,531.96	459,163.77	272,627.00	184,799.00	457,426.00	-0.4%
Classified Supervisors' and Administrators' Salaries		2300	106,848.00	66,616.00	173,464.00	112,141.00	67,228.00	179,369.00	3.4%
Clerical, Technical and Office Salaries		2400	394,492.73	40,039.37	434,532.10	414,217.00	34,067.00	448,284.00	3.2%
Other Classified Salaries		2900	127,176.77	464.00	127,640.77	126,542.00	500.00	127,042.00	-0.5%
TOTAL, CLASSIFIED SALARIES			898,149.31	438,561.00	1,336,710.31	925,527.00	382,308.00	1,307,835.00	-2.2%
EMPLOYEE BENEFITS									
STRS		3101-3102	388,335.66	62,709.65	451,045.31	392,825.00	51,042.00	443,867.00	-1.6%
PERS		3201-3202	89,816.09	35,517.37	125,333.46	84,133.00	34,654.00	118,787.00	-5.2%
OASDI/Medicare/Alternative		3301-3302	113,780.43	37,187.61	150,968.04	130,540.00	38,220.00	168,760.00	11.8%
Health and Welfare Benefits		3401-3402	161,308.68	88,441.39	249,750.07	149,809.00	87,512.00	237,321.00	-5.0%
Unemployment Insurance		3501-3502	95,501.25	18,920.04	114,421.29	91,640.00	15,845.00	107,485.00	-6.1%
Workers' Compensation		3601-3602	135,495.14	28,095.33	163,590.47	135,559.00	24,065.00	159,624.00	-2.4%
OPEB, Allocated		3701-3702	61,360.27	0.00	61,360.27	81,136.00	0.00	81,136.00	32.2%
OPEB, Active Employees		3751-3752	398,734.23	82,625.96	481,360.19	398,203.00	70,067.00	468,270.00	-2.7%
PERS Reduction		3801-3802	17,238.44	5,962.72	23,201.16	4,935.00	6,022.00	10,957.00	-52.8%
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			1,465,170.19	359,460.07	1,824,630.26	1,472,380.00	327,427.00	1,799,807.00	-1.4%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	90,305.92	90,305.92	0.00	73,393.00	73,393.00	-18.7%
Books and Other Reference Materials		4200	1,378.05	1,731.53	3,109.58	0.00	0.00	0.00	-100.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals			2012-13 Budget			% Diff Column C & F
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Materials and Supplies		4300	119,454.92	116,503.14	235,958.06	130,430.00	117,766.00	248,196.00	5.2%
Noncapitalized Equipment		4400	13,698.84	23,523.84	37,222.68	27,500.00	0.00	27,500.00	-26.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			134,531.81	232,064.43	366,596.24	157,930.00	191,159.00	349,089.00	-4.8%
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	7,851.79	13,364.81	21,216.60	6,960.00	17,067.00	24,027.00	13.2%
Dues and Memberships		5300	10,968.73	140.00	11,108.73	11,267.00	0.00	11,267.00	1.4%
Insurance		5400 - 5450	159,384.25	0.00	159,384.25	159,385.00	0.00	159,385.00	0.0%
Operations and Housekeeping Services		5500	322,428.49	4,408.23	326,836.72	350,308.00	2,900.00	353,208.00	8.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	108,350.14	41,556.29	149,906.43	86,270.00	41,167.00	127,437.00	-15.0%
Transfers of Direct Costs		5710	8,747.51	(8,747.08)	0.43	12,900.00	(12,900.00)	0.00	-100.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	(100.00)	0.00	(100.00)	New
Professional/Consulting Services and Operating Expenditures		5800	505,656.34	94,859.55	600,515.89	487,078.00	154,993.00	642,071.00	6.9%
Communications		5900	56,020.25	818.54	56,838.79	73,750.00	50.00	73,800.00	29.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,179,407.50	146,400.34	1,325,807.84	1,187,818.00	203,277.00	1,391,095.00	4.9%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals			2012-13 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	5,750.00	0.00	5,750.00	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			5,750.00	0.00	5,750.00	0.00	0.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	762,641.00	762,641.00	0.00	838,824.00	838,824.00	10.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

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All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	4,282.70	0.00	4,282.70	4,283.00	0.00	4,283.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			4,282.70	762,641.00	766,923.70	4,283.00	838,824.00	843,107.00	9.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(118,896.60)	118,896.60	0.00	(95,345.00)	95,345.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(25,998.92)	0.00	(25,998.92)	(28,972.00)	0.00	(28,972.00)	11.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(144,895.52)	118,896.60	(25,998.92)	(124,317.00)	95,345.00	(28,972.00)	11.4%
TOTAL, EXPENDITURES			8,323,731.79	2,799,963.44	11,123,695.23	8,386,498.00	2,657,057.00	11,043,555.00	-0.7%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	560.00	0.00	560.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	560.00	0.00	560.00	New
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	27,048.27	0.00	27,048.27	53,568.00	0.00	53,568.00	98.0%
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			27,048.27	0.00	27,048.27	53,568.00	0.00	53,568.00	98.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals			2012-13 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	(1,171,508.52)	1,171,508.52	0.00	(1,295,013.00)	1,295,013.00	0.00	0.0%
Contributions from Restricted Revenues		8990	92,614.30	(92,614.30)	0.00	84,500.00	(84,500.00)	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			(1,078,894.22)	1,078,894.22	0.00	(1,210,513.00)	1,210,513.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,105,942.49)	1,078,894.22	(27,048.27)	(1,263,521.00)	1,210,513.00	(53,008.00)	96.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Function

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals			2012-13 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	8,048,279.85	78,604.57	8,126,884.42	7,160,615.00	102,322.00	7,262,937.00	-9.4%
2) Federal Revenue		8100-8299	188,182.00	996,048.55	1,184,230.55	112,640.00	835,639.00	948,279.00	-19.9%
3) Other State Revenue		8300-8599	1,395,592.76	498,222.80	1,893,815.56	1,336,131.00	423,328.00	1,759,459.00	-7.1%
4) Other Local Revenue		8600-8799	373,823.84	38,502.00	412,325.84	367,202.00	0.00	367,202.00	-10.9%
5) TOTAL, REVENUES			10,005,878.45	1,611,377.92	11,617,256.37	8,976,588.00	1,361,289.00	10,337,877.00	-10.1%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		5,130,435.99	956,178.68	6,086,614.67	5,068,408.00	780,829.00	5,849,237.00	-3.9%
2) Instruction - Related Services	2000-2999		1,072,625.65	227,573.01	1,300,198.66	1,097,485.00	218,367.00	1,315,852.00	1.2%
3) Pupil Services	3000-3999		258,955.04	419,303.11	678,258.15	232,426.00	423,398.00	655,824.00	-3.3%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		4,317.83	0.00	4,317.83	0.00	0.00	0.00	-100.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		1,026,472.75	135,393.26	1,161,866.01	1,140,109.00	95,345.00	1,235,454.00	6.3%
8) Plant Services	8000-8999		826,641.83	298,874.38	1,125,516.21	843,787.00	300,294.00	1,144,081.00	1.6%
9) Other Outgo	9000-9999	Except 7600-7699	4,282.70	762,641.00	766,923.70	4,283.00	838,824.00	843,107.00	9.9%
10) TOTAL, EXPENDITURES			8,323,731.79	2,799,963.44	11,123,695.23	8,386,498.00	2,657,057.00	11,043,555.00	-0.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,682,146.66	(1,188,585.52)	493,561.14	590,090.00	(1,295,768.00)	(705,678.00)	-243.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	560.00	0.00	560.00	New
b) Transfers Out		7600-7629	27,048.27	0.00	27,048.27	53,568.00	0.00	53,568.00	98.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,078,894.22)	1,078,894.22	0.00	(1,210,513.00)	1,210,513.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,105,942.49)	1,078,894.22	(27,048.27)	(1,263,521.00)	1,210,513.00	(53,008.00)	96.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Function

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals			2012-13 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)			576,204.17	(109,691.30)	466,512.87	(673,431.00)	(85,255.00)	(758,686.00)	-262.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	1,958,902.19	1,218,414.20	3,177,316.39	2,535,106.36	1,108,722.90	3,643,829.26	14.7%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,958,902.19	1,218,414.20	3,177,316.39	2,535,106.36	1,108,722.90	3,643,829.26	14.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,958,902.19	1,218,414.20	3,177,316.39	2,535,106.36	1,108,722.90	3,643,829.26	14.7%
2) Ending Balance, June 30 (E + F1e)			2,535,106.36	1,108,722.90	3,643,829.26	1,861,675.36	1,023,467.90	2,885,143.26	-20.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	4,275.00	0.00	4,275.00	4,275.00	0.00	4,275.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	232,286.54	0.00	232,286.54	0.00	0.00	0.00	-100.0%
All Others		9719	2,500.00	0.00	2,500.00	2,500.00	0.00	2,500.00	0.0%
b) Restricted		9740	0.00	1,108,722.90	1,108,722.90	0.00	1,023,467.90	1,023,467.90	-7.7%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)									
Classified Accrued Vacation Liability	0000	9780	1,599,133.82	0.00	1,599,133.82	1,157,989.36	0.00	1,157,989.36	-27.6%
Former Fund 17 Reserve	0000	9780	105,025.11		105,025.11				
Instructional Materials Fund (Res 0156)	0000	9780	687,669.34		687,669.34				
CAHSEE (Res0055)	0000	9780	175,865.69		175,865.69				
PEER WUTA (Res 0271)	0000	9780	19,218.27		19,218.27				
Opportunity (Res 0331)	0000	9780	19,401.69		19,401.69				
Classroom Supplies Per Teacher Alloca	0000	9780	3,944.25		3,944.25				
2012 Blue Bird School Bus - District Shc	0000	9780	12,000.00		12,000.00				
2012 Blue Bird School Bus - Purchase /	0000	9780	45,000.00		45,000.00				
Solar Project - QZAB Start Up Funds	0000	9780	98,000.00		98,000.00				
Equipment Repairs	0000	9780	110,000.00		110,000.00				
Equipment Replacement (Depreciation)	0000	9780	10,000.00		10,000.00				
			60,000.00		60,000.00				

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Function

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals			2012-13 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)	
Restore EFB Used in MYP for 12-13 Bu	0000	9780	253,009.47		253,009.47				
Classified Vacation Liability	0000	9780				105,025.11		105,025.11	
Instructional Mtl's Fund - Res 0156	0000	9780				175,865.69		175,865.69	
Former Fund 17 Reserve	0000	9780				687,669.34		687,669.34	
CAHSEE - Res-0055	0000	9780				19,218.27		19,218.27	
PEER - Wuta Res-0271	0000	9780				19,401.69		19,401.69	
2012 School Bus - Dist Share	0000	9780				43,000.00		43,000.00	
Solar Prj Start Up QZAB	0000	9780				102,000.00		102,000.00	
Equipment Repairs	0000	9780				5,809.26		5,809.26	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	696,911.00	0.00	696,911.00	696,911.00	0.00	696,911.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2011-12 Unaudited Actuals	2012-13 Budget
5640	Medi-Cal Billing Option	3,070.51	3,070.51
6286	English Language Acquisition Program, Teacher Training & Student /	7,817.08	7,817.08
6300	Lottery: Instructional Materials	142,375.11	101,638.11
7090	Economic Impact Aid (EIA)	72,559.76	58,041.76
9010	Other Restricted Local	882,900.44	852,900.44
Total, Restricted Balance		<u>1,108,722.90</u>	<u>1,023,467.90</u>

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals			2012-13 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	8,048,279.85	78,604.57	8,126,884.42	7,160,615.00	102,322.00	7,262,937.00	-10.6%
2) Federal Revenue		8100-8299	188,182.00	996,048.55	1,184,230.55	112,640.00	835,639.00	948,279.00	-19.9%
3) Other State Revenue		8300-8599	1,395,592.76	498,222.80	1,893,815.56	1,336,131.00	423,328.00	1,759,459.00	-7.1%
4) Other Local Revenue		8600-8799	373,823.84	38,502.00	412,325.84	367,202.00	0.00	367,202.00	-10.9%
5) TOTAL REVENUES			10,005,878.45	1,611,377.92	11,617,256.37	8,976,588.00	1,361,289.00	10,337,877.00	-11.0%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	4,781,335.80	741,940.00	5,523,275.80	4,762,877.00	618,717.00	5,381,594.00	-2.6%
2) Classified Salaries		2000-2999	898,149.31	438,561.00	1,336,710.31	925,527.00	382,308.00	1,307,835.00	-2.2%
3) Employee Benefits		3000-3999	1,465,170.19	359,460.07	1,824,630.26	1,472,380.00	327,427.00	1,799,807.00	-1.4%
4) Books and Supplies		4000-4999	134,531.81	232,064.43	366,596.24	157,930.00	191,159.00	349,089.00	-4.8%
5) Services and Other Operating Expenditures		5000-5999	1,179,407.50	146,400.34	1,325,807.84	1,187,818.00	203,277.00	1,391,095.00	4.9%
6) Capital Outlay		6000-6999	5,750.00	0.00	5,750.00	0.00	0.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	4,282.70	762,641.00	766,923.70	4,283.00	838,824.00	843,107.00	9.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(144,895.52)	118,896.60	(25,998.92)	(124,317.00)	95,345.00	(28,972.00)	11.4%
9) TOTAL EXPENDITURES			8,323,731.79	2,799,963.44	11,123,695.23	8,386,498.00	2,657,057.00	11,043,555.00	-0.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			1,682,146.66	(1,188,585.52)	493,561.14	590,090.00	(1,295,768.00)	(705,678.00)	-243.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	560.00	0.00	560.00	New
b) Transfers Out		7600-7629	27,048.27	0.00	27,048.27	53,568.00	0.00	53,568.00	98.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,078,894.22)	1,078,894.22	0.00	(1,210,513.00)	1,210,513.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(1,105,942.49)	1,078,894.22	(27,048.27)	(1,263,521.00)	1,210,513.00	(53,008.00)	96.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals			2012-13 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)			576,204.17	(109,691.30)	466,512.87	(673,431.00)	(85,255.00)	(758,686.00)	-262.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	1,958,902.19	1,218,414.20	3,177,316.39	2,535,106.36	1,108,722.90	3,643,829.26	14.7%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,958,902.19	1,218,414.20	3,177,316.39	2,535,106.36	1,108,722.90	3,643,829.26	14.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,958,902.19	1,218,414.20	3,177,316.39	2,535,106.36	1,108,722.90	3,643,829.26	14.7%
2) Ending Balance, June 30 (E + F1e)			2,535,106.36	1,108,722.90	3,643,829.26	1,861,675.36	1,023,467.90	2,885,143.26	-20.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	4,275.00	0.00	4,275.00	4,275.00	0.00	4,275.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	232,286.54	0.00	232,286.54	0.00	0.00	0.00	-100.0%
All Others		9719	2,500.00	0.00	2,500.00	2,500.00	0.00	2,500.00	0.0%
b) Restricted		9740	0.00	1,108,722.90	1,108,722.90	0.00	1,023,467.90	1,023,467.90	-7.7%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	1,599,133.82	0.00	1,599,133.82	1,854,900.36	0.00	1,854,900.36	16.0%
Classified Accrued Vacation Liability	0000	9780	105,025.11		105,025.11				
Former Fund 17 Reserve	0000	9780	687,669.34		687,669.34				
Instructional Materials Fund (Res 0156)	0000	9780	175,865.69		175,865.69				
CAHSEE (Res0055)	0000	9780	19,218.27		19,218.27				
PEER WUTA (Res 0271)	0000	9780	19,401.69		19,401.69				
Opportunity (Res 0331)	0000	9780	3,944.25		3,944.25				
Classroom Supplies Per Teacher Alloca	0000	9780	12,000.00		12,000.00				
2012 Blue Bird School Bus - District Sh	0000	9780	45,000.00		45,000.00				
2012 Blue Bird School Bus - Purchase /	0000	9780	98,000.00		98,000.00				
Solar Project - QZAB Start Up Funds	0000	9780	110,000.00		110,000.00				
Equipment Repairs	0000	9780	10,000.00		10,000.00				
Equipment Replacement (Depreciation)	0000	9780	60,000.00		60,000.00				
Restore EFB Used in MYP for 12-13 Bu	0000	9780	253,009.47		253,009.47				
Classified Vacation Liability	0000	9780				105,025.11		105,025.11	

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals			2012-13 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)	
Instructional Mtls Fund - Res 0156	0000	9780				175,865.69		175,865.69	
Former Fund 17 Reserve	0000	9780				687,669.34		687,669.34	
CAHSEE - Res-0055	0000	9780				19,218.27		19,218.27	
PEER - Wuta Res-0271	0000	9780				19,401.69		19,401.69	
2012 School Bus - Dist Share	0000	9780				45,000.00		45,000.00	
2012 School Bus - Upfront	0000	9780				98,000.00		98,000.00	
Solar Prj Start Up QZAB	0000	9780				110,000.00		110,000.00	
Equipment Repairs	0000	9780				10,000.00		10,000.00	
Equipment Repl Depreciation	0000	9780				60,000.00		60,000.00	
Restore EFB Used in 12/13 Budget	0000	9780				300,000.00		300,000.00	
Multi Year Cat Contrs	0000	9780				224,720.26		224,720.26	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	696,911.00	0.00	696,911.00	0.00	0.00	0.00	-100.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	1,558,916.52	1,226,672.45	2,785,588.97				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	2,500.00	0.00	2,500.00				
c) in Revolving Fund		9130	4,275.00	0.00	4,275.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	13,188.14	4,171.89	17,360.03				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	1,713,882.06	30,066.86	1,743,948.92				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	25,998.92	0.00	25,998.92				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	232,286.54	0.00	232,286.54				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Fixed Assets		9400							
10) TOTAL, ASSETS			3,551,047.18	1,260,911.20	4,811,958.38				
H. LIABILITIES									
1) Accounts Payable		9500	988,892.55	27,711.74	1,016,604.29				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	27,048.27	0.00	27,048.27				
4) Current Loans		9640	0.00	0.00	0.00				
5) Deferred Revenue		9650	0.00	124,476.56	124,476.56				
6) Long-Term Liabilities		9660							
7) TOTAL, LIABILITIES			1,015,940.82	152,188.30	1,168,129.12				
I. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			2,535,106.36	1,108,722.90	3,643,829.26				

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
REVENUE LIMIT SOURCES									
Principal Apportionment State Aid - Current Year		8011	4,917,666.45	0.00	4,917,666.45	4,249,213.00	0.00	4,249,213.00	-13.6%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	131,065.00	0.00	131,065.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	53,867.94	0.00	53,867.94	46,837.00	0.00	46,837.00	-13.1%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	3,099,648.28	0.00	3,099,648.28	3,494,029.00	0.00	3,494,029.00	12.7%
Unsecured Roll Taxes		8042	150,374.72	0.00	150,374.72	148,109.00	0.00	148,109.00	-1.5%
Prior Years' Taxes		8043	(9,449.95)	0.00	(9,449.95)	0.00	0.00	0.00	-100.0%
Supplemental Taxes		8044	34,616.82	0.00	34,616.82	0.00	0.00	0.00	-100.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	(337,440.00)	0.00	(337,440.00)	New
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			8,377,789.26	0.00	8,377,789.26	7,600,748.00	0.00	7,600,748.00	-9.3%
Revenue Limit Transfers									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(78,604.57)		(78,604.57)	(102,322.00)		(102,322.00)	30.2%
Continuation Education ADA Transfer	2200	8091		78,604.57	78,604.57		102,322.00	102,322.00	30.2%
Community Day Schools Transfer	2430	8091		0.00	0.00		0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091		0.00	0.00		0.00	0.00	0.0%
All Other Revenue Limit									

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals			2012-13 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)	
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	23,201.16	0.00	23,201.16	10,957.00	0.00	10,957.00	-52.8%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(274,106.00)	0.00	(274,106.00)	(348,768.00)	0.00	(348,768.00)	27.2%
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			8,048,279.85	78,604.57	8,126,884.42	7,160,615.00	102,322.00	7,262,937.00	-10.6%
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	16,486.00	0.00	16,486.00	20,766.00	0.00	20,766.00	26.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	14,810.00	0.00	14,810.00	New
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	3000-3009, 3011-3024, 3026-3299, 4000-4034, 4036-4139, 4202, 4204-4215, 5510	8290		295,599.35	295,599.35		42,293.00	42,293.00	-85.7%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		563,544.51	563,544.51		611,444.00	611,444.00	8.5%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290		92,308.68	92,308.68		116,683.00	116,683.00	26.4%
NCLB: Title III, Immigrant Education Program	4201	8290		610.41	610.41		0.00	0.00	-100.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals			2012-13 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)	
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		40,308.96	40,308.96		64,219.00	64,219.00	59.3%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290		0.00	0.00		0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290		3,086.53	3,086.53		0.00	0.00	-100.0%
Other Federal Revenue	All Other	8290	171,696.00	590.11	172,286.11	77,064.00	1,000.00	78,064.00	-54.7%
TOTAL, FEDERAL REVENUE			188,182.00	996,048.55	1,184,230.55	112,640.00	835,639.00	948,279.00	-19.9%
OTHER STATE REVENUE									
Other State Apportionments									
Community Day School Additional Funding Current Year	2430	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	2430	8319		0.00	0.00		0.00	0.00	0.0%
ROC/P Entitlement Current Year	6355-6360	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6355-6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
Home-to-School Transportation	7230	8311		121,561.00	121,561.00		59,306.00	59,306.00	-51.2%
Economic Impact Aid	7090-7091	8311		315,619.00	315,619.00		315,619.00	315,619.00	0.0%
Spec. Ed. Transportation	7240	8311		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	252,756.00	0.00	252,756.00	246,330.00	0.00	246,330.00	-2.5%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	26,540.34	0.00	26,540.34	39,088.00	0.00	39,088.00	47.3%
Lottery - Unrestricted and Instructional Materials		8560	183,224.20	44,726.74	227,950.94	162,250.00	32,656.00	194,906.00	-14.5%
Tax Relief Subventions Restricted Levies - Other Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

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			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590		0.00	0.00		0.00	0.00	0.0%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590		0.00	0.00		0.00	0.00	0.0%
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	933,072.22	16,316.06	949,388.28	888,463.00	15,747.00	904,210.00	-4.8%
TOTAL, OTHER STATE REVENUE			1,395,592.76	498,222.80	1,893,815.56	1,336,131.00	423,328.00	1,759,459.00	-7.1%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals			2012-13 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	41,171.30	0.00	41,171.30	34,080.00	0.00	34,080.00	-17.2%
Interest		8660	17,810.88	0.00	17,810.88	20,000.00	0.00	20,000.00	12.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677		0.00	0.00		0.00	0.00	0.0%
Interagency Services	All Other	8677	23,055.40	9,751.37	32,806.77	45,650.00	0.00	45,650.00	39.1%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	6,750.00	0.00	6,750.00	4,500.00	0.00	4,500.00	-33.3%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

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			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Local Revenue Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	92,596.90	28,750.63	121,347.53	76,756.00	0.00	76,756.00	-36.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	192,439.36	0.00	192,439.36	186,216.00	0.00	186,216.00	-3.2%
Transfers of Apportionments									
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			373,823.84	38,502.00	412,325.84	367,202.00	0.00	367,202.00	-10.9%
TOTAL, REVENUES			10,005,878.45	1,611,377.92	11,617,256.37	8,976,588.00	1,361,289.00	10,337,877.00	-11.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals			2012-13 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	4,018,336.81	404,235.09	4,422,571.90	3,983,282.00	275,694.00	4,258,976.00	-3.7%
Certificated Pupil Support Salaries		1200	172,854.30	190,241.98	363,096.28	175,277.00	195,604.00	370,881.00	2.1%
Certificated Supervisors' and Administrators' Salaries		1300	514,500.78	26,709.22	541,210.00	529,537.00	24,854.00	554,391.00	2.4%
Other Certificated Salaries		1900	75,643.91	120,753.71	196,397.62	74,781.00	122,565.00	197,346.00	0.5%
TOTAL, CERTIFICATED SALARIES			4,781,335.80	741,940.00	5,523,275.80	4,762,877.00	618,717.00	5,381,594.00	-2.6%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	0.00	141,909.67	141,909.67	0.00	95,714.00	95,714.00	-32.6%
Classified Support Salaries		2200	269,631.81	189,531.96	459,163.77	272,627.00	184,799.00	457,426.00	-0.4%
Classified Supervisors' and Administrators' Salaries		2300	106,848.00	66,616.00	173,464.00	112,141.00	67,228.00	179,369.00	3.4%
Clerical, Technical and Office Salaries		2400	394,492.73	40,039.37	434,532.10	414,217.00	34,067.00	448,284.00	3.2%
Other Classified Salaries		2900	127,176.77	464.00	127,640.77	126,542.00	500.00	127,042.00	-0.5%
TOTAL, CLASSIFIED SALARIES			898,149.31	438,561.00	1,336,710.31	925,527.00	382,308.00	1,307,835.00	-2.2%
EMPLOYEE BENEFITS									
STRS		3101-3102	388,335.66	62,709.65	451,045.31	392,825.00	51,042.00	443,867.00	-1.6%
PERS		3201-3202	89,816.09	35,517.37	125,333.46	84,133.00	34,654.00	118,787.00	-5.2%
OASDI/Medicare/Alternative		3301-3302	113,780.43	37,187.61	150,968.04	130,540.00	38,220.00	168,760.00	11.8%
Health and Welfare Benefits		3401-3402	161,308.68	88,441.39	249,750.07	149,809.00	87,512.00	237,321.00	-5.0%
Unemployment Insurance		3501-3502	95,501.25	18,920.04	114,421.29	91,640.00	15,845.00	107,485.00	-6.1%
Workers' Compensation		3601-3602	135,495.14	28,095.33	163,590.47	135,559.00	24,065.00	159,624.00	-2.4%
OPEB, Allocated		3701-3702	61,360.27	0.00	61,360.27	81,136.00	0.00	81,136.00	32.2%
OPEB, Active Employees		3751-3752	398,734.23	82,625.96	481,360.19	398,203.00	70,067.00	468,270.00	-2.7%
PERS Reduction		3801-3802	17,238.44	5,962.72	23,201.16	4,935.00	6,022.00	10,957.00	-52.8%
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			1,465,170.19	359,460.07	1,824,630.26	1,472,380.00	327,427.00	1,799,807.00	-1.4%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	90,305.92	90,305.92	0.00	73,393.00	73,393.00	-18.7%
Books and Other Reference Materials		4200	1,378.05	1,731.53	3,109.58	0.00	0.00	0.00	-100.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals			2012-13 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	119,454.92	116,503.14	235,958.06	130,430.00	117,766.00	248,196.00	5.2%
Noncapitalized Equipment		4400	13,698.84	23,523.84	37,222.68	27,500.00	0.00	27,500.00	-26.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			134,531.81	232,064.43	366,596.24	157,930.00	191,159.00	349,089.00	-4.8%
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	7,851.79	13,364.81	21,216.60	6,960.00	17,067.00	24,027.00	13.2%
Dues and Memberships		5300	10,968.73	140.00	11,108.73	11,267.00	0.00	11,267.00	1.4%
Insurance		5400 - 5450	159,384.25	0.00	159,384.25	159,385.00	0.00	159,385.00	0.0%
Operations and Housekeeping Services		5500	322,428.49	4,408.23	326,836.72	350,308.00	2,900.00	353,208.00	8.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	108,350.14	41,556.29	149,906.43	86,270.00	41,167.00	127,437.00	-15.0%
Transfers of Direct Costs		5710	8,747.51	(8,747.08)	0.43	12,900.00	(12,900.00)	0.00	-100.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	(100.00)	0.00	(100.00)	New
Professional/Consulting Services and Operating Expenditures		5800	505,656.34	94,859.55	600,515.89	487,078.00	154,993.00	642,071.00	6.9%
Communications		5900	56,020.25	818.54	56,838.79	73,750.00	50.00	73,800.00	29.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,179,407.50	146,400.34	1,325,807.84	1,187,818.00	203,277.00	1,391,095.00	4.9%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals			2012-13 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	5,750.00	0.00	5,750.00	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			5,750.00	0.00	5,750.00	0.00	0.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	762,641.00	762,641.00	0.00	838,824.00	838,824.00	10.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	4,282.70	0.00	4,282.70	4,283.00	0.00	4,283.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			4,282.70	762,641.00	766,923.70	4,283.00	838,824.00	843,107.00	9.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(118,896.60)	118,896.60	0.00	(95,345.00)	95,345.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(25,998.92)	0.00	(25,998.92)	(28,972.00)	0.00	(28,972.00)	11.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(144,895.52)	118,896.60	(25,998.92)	(124,317.00)	95,345.00	(28,972.00)	11.4%
TOTAL, EXPENDITURES			8,323,731.79	2,799,963.44	11,123,695.23	8,386,498.00	2,657,057.00	11,043,555.00	-0.7%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	560.00	0.00	560.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	560.00	0.00	560.00	New
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	27,048.27	0.00	27,048.27	53,568.00	0.00	53,568.00	98.0%
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			27,048.27	0.00	27,048.27	53,568.00	0.00	53,568.00	98.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals			2012-13 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	(1,171,508.52)	1,171,508.52	0.00	(1,295,013.00)	1,295,013.00	0.00	0.0%
Contributions from Restricted Revenues		8990	92,614.30	(92,614.30)	0.00	84,500.00	(84,500.00)	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			(1,078,894.22)	1,078,894.22	0.00	(1,210,513.00)	1,210,513.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,105,942.49)	1,078,894.22	(27,048.27)	(1,263,521.00)	1,210,513.00	(53,008.00)	96.0%

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals			2012-13 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	8,048,279.85	78,604.57	8,126,884.42	7,160,615.00	102,322.00	7,262,937.00	-9.4%
2) Federal Revenue		8100-8299	188,182.00	996,048.55	1,184,230.55	112,640.00	835,639.00	948,279.00	-19.9%
3) Other State Revenue		8300-8599	1,395,592.76	498,222.80	1,893,815.56	1,336,131.00	423,328.00	1,759,459.00	-7.1%
4) Other Local Revenue		8600-8799	373,823.84	38,502.00	412,325.84	367,202.00	0.00	367,202.00	-10.9%
5) TOTAL, REVENUES			10,005,878.45	1,611,377.92	11,617,256.37	8,976,588.00	1,361,289.00	10,337,877.00	-10.1%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		5,130,435.99	956,178.68	6,086,614.67	5,068,408.00	780,829.00	5,849,237.00	-3.9%
2) Instruction - Related Services	2000-2999		1,072,625.65	227,573.01	1,300,198.66	1,097,485.00	218,367.00	1,315,852.00	1.2%
3) Pupil Services	3000-3999		258,955.04	419,303.11	678,258.15	232,426.00	423,398.00	655,824.00	-3.3%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		4,317.83	0.00	4,317.83	0.00	0.00	0.00	-100.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		1,026,472.75	135,393.26	1,161,866.01	1,140,109.00	95,345.00	1,235,454.00	6.3%
8) Plant Services	8000-8999		826,641.83	298,874.38	1,125,516.21	843,787.00	300,294.00	1,144,081.00	1.6%
9) Other Outgo	9000-9999	Except 7600-7699	4,282.70	762,641.00	766,923.70	4,283.00	838,824.00	843,107.00	9.9%
10) TOTAL, EXPENDITURES			8,323,731.79	2,799,963.44	11,123,695.23	8,386,498.00	2,657,057.00	11,043,555.00	-0.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			1,682,146.66	(1,188,585.52)	493,561.14	590,090.00	(1,295,768.00)	(705,678.00)	-243.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	560.00	0.00	560.00	New
b) Transfers Out		7600-7629	27,048.27	0.00	27,048.27	53,568.00	0.00	53,568.00	98.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,078,894.22)	1,078,894.22	0.00	(1,210,513.00)	1,210,513.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,105,942.49)	1,078,894.22	(27,048.27)	(1,263,521.00)	1,210,513.00	(53,008.00)	96.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Function

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals			2012-13 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)			576,204.17	(109,691.30)	466,512.87	(673,431.00)	(85,255.00)	(758,686.00)	-262.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	1,958,902.19	1,218,414.20	3,177,316.39	2,535,106.36	1,108,722.90	3,643,829.26	14.7%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,958,902.19	1,218,414.20	3,177,316.39	2,535,106.36	1,108,722.90	3,643,829.26	14.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,958,902.19	1,218,414.20	3,177,316.39	2,535,106.36	1,108,722.90	3,643,829.26	14.7%
2) Ending Balance, June 30 (E + F1e)			2,535,106.36	1,108,722.90	3,643,829.26	1,861,675.36	1,023,467.90	2,885,143.26	-20.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	4,275.00	0.00	4,275.00	4,275.00	0.00	4,275.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	232,286.54	0.00	232,286.54	0.00	0.00	0.00	-100.0%
All Others		9719	2,500.00	0.00	2,500.00	2,500.00	0.00	2,500.00	0.0%
b) Restricted		9740	0.00	1,108,722.90	1,108,722.90	0.00	1,023,467.90	1,023,467.90	-7.7%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)									
Classified Accrued Vacation Liability	0000	9780	105,025.11		105,025.11				
Former Fund 17 Reserve	0000	9780	687,669.34		687,669.34				
Instructional Materials Fund (Res 0156)	0000	9780	175,865.69		175,865.69				
CAHSEE (Res0055)	0000	9780	19,218.27		19,218.27				
PEER WUTA (Res 0271)	0000	9780	19,401.69		19,401.69				
Opportunity (Res 0331)	0000	9780	3,944.25		3,944.25				
Classroom Supplies Per Teacher Alloca	0000	9780	12,000.00		12,000.00				
2012 Blue Bird School Bus - District Shc	0000	9780	45,000.00		45,000.00				
2012 Blue Bird School Bus - Purchase /	0000	9780	98,000.00		98,000.00				
Solar Project - QZAB Start Up Funds	0000	9780	110,000.00		110,000.00				
Equipment Repairs	0000	9780	10,000.00		10,000.00				
Equipment Replacement (Depreciation)	0000	9780	60,000.00		60,000.00				

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Function

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals			2012-13 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)	
Restore EFB Used in MYP for 12-13 Bu	0000	9780	253,009.47		253,009.47				
Classified Vacation Liability	0000	9780				105,025.11		105,025.11	
Instructional Mtls Fund - Res 0156	0000	9780				175,865.69		175,865.69	
Former Fund 17 Reserve	0000	9780				687,669.34		687,669.34	
CAHSEE - Res-0055	0000	9780				19,218.27		19,218.27	
PEER - Wuta Res-0271	0000	9780				19,401.69		19,401.69	
2012 School Bus - Dist Share	0000	9780				45,000.00		45,000.00	
2012 School Bus - Upfront	0000	9780				98,000.00		98,000.00	
Solar Prj Start Up QZAB	0000	9780				110,000.00		110,000.00	
Equipment Repairs	0000	9780				10,000.00		10,000.00	
Equipment Repl Depreciation	0000	9780				60,000.00		60,000.00	
Restore EFB Used in 12/13 Budget	0000	9780				300,000.00		300,000.00	
Multi Year Cat Contras	0000	9780				224,720.26		224,720.26	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	696,911.00	0.00	696,911.00	0.00	0.00	0.00	-100.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals
General Fund
Exhibit: Restricted Balance Detail

Resource	Description	2011-12 Unaudited Actuals	2012-13 Budget
5640	Medi-Cal Billing Option	3,070.51	3,070.51
6286	English Language Acquisition Program, Teacher Training & Student /	7,817.08	7,817.08
6300	Lottery: Instructional Materials	142,375.11	101,638.11
7090	Economic Impact Aid (EIA)	72,559.76	58,041.76
9010	Other Restricted Local	882,900.44	852,900.44
Total, Restricted Balance		<u>1,108,722.90</u>	<u>1,023,467.90</u>