

**FOLSOM CORDOVA
UNIFIED SCHOOL
DISTRICT**



**Approve 2011/2012
ADOPTED BUDGET
State Reports**

Board Meeting Date: June 23, 2011

**ITEM 1011-267
Separate Enclosure**

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

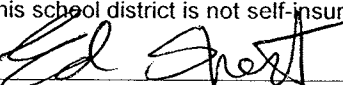
- () Our district is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

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

- (X) This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:

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

Signed


Clerk/Secretary of the Governing Board

(Original signature required)

Date of Meeting:

6/23/11

For additional information on this certification, please contact:

Name: Kristi Blandford

Title: Director of Fiscal Services

Telephone: 916 355-1111 x 132

E-mail: kblandfo@fcusd.org

ANNUAL BUDGET REPORT:

July 1, 2011 Single Budget Adoption

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

Budget available for inspection at:

Public Hearing:

Place: Folsom Cordova Unified School District

Date: June 20, 2011

Place: Mills MS Cafetorium

Date: June 23, 2011

Time: 6:00 p.m.

Adoption Date: June 23, 2011

Signed: 

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

Contact person for additional information on the budget reports:

Name: Kristi Blandford

Telephone: 916 355-1111 x 132

Title: Director of Fiscal Services

E-mail: kblandfo@fcusd.org

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2010-11) annual payment?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?	X	
		• If yes, are benefits funded by pay-as-you-go?	X	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)	X	
		• Classified? (Section S8B, Line 1)		X
		• Management/supervisor/confidential? (Section S8C, Line 1)	X	

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

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	90,963,744.18	5,329,970.00	96,293,714.18	78,851,802.30	5,329,970.00	84,181,772.30	-12.6%
2) Federal Revenue		8100-8299	394,021.00	10,173,831.00	10,567,852.00	391,981.00	9,657,449.00	10,049,430.00	-4.9%
3) Other State Revenue		8300-8599	14,533,730.00	13,828,312.02	28,362,042.02	12,667,641.00	13,822,887.00	26,490,528.00	-6.6%
4) Other Local Revenue		8600-8799	3,998,876.96	963,384.44	4,962,261.40	1,821,103.00	700,175.00	2,521,278.00	-49.2%
5) TOTAL REVENUES			109,890,372.14	30,295,497.46	140,185,869.60	93,732,527.30	29,510,481.00	123,243,008.30	-12.1%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	52,707,891.22	15,581,492.63	68,289,383.85	50,134,495.00	15,503,919.00	65,638,414.00	-3.9%
2) Classified Salaries		2000-2999	11,441,526.97	13,236,500.89	24,678,027.86	10,534,954.00	12,715,409.00	23,250,363.00	-5.8%
3) Employee Benefits		3000-3999	14,824,982.85	8,079,777.03	22,904,759.88	15,079,823.06	8,156,042.00	23,235,865.06	1.4%
4) Books and Supplies		4000-4999	2,445,798.92	1,919,675.03	4,365,473.95	2,167,266.00	2,413,871.93	4,581,137.93	4.9%
5) Services and Other Operating Expenditures		5000-5999	6,911,592.67	3,975,207.75	10,886,800.42	6,607,726.00	3,988,790.57	10,596,516.57	-2.7%
6) Capital Outlay		6000-6999	155,451.00	2,565,888.61	2,721,339.61	163,030.00	26,932.00	189,962.00	-93.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	642,578.00	642,578.00	8,500.00	643,578.00	652,078.00	1.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,300,082.45)	2,074,199.45	(225,883.00)	(2,216,564.00)	1,964,543.00	(252,021.00)	11.6%
9) TOTAL EXPENDITURES			86,187,161.18	48,075,319.39	134,262,480.57	82,479,230.06	45,413,085.50	127,892,315.56	-4.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			23,703,210.96	(17,779,821.93)	5,923,389.03	11,253,297.24	(15,902,604.50)	(4,649,307.26)	-178.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	729,665.00	0.00	729,665.00	133,096.00	0.00	133,096.00	-81.8%
b) Transfers Out		7600-7629	1,422,726.00	158,730.00	1,581,456.00	1,164,075.00	150,000.00	1,314,075.00	-16.9%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	2,405,193.00	2,405,193.00	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(16,756,709.32)	16,756,709.32	0.00	(16,744,680.00)	16,744,680.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(17,449,770.32)	19,003,172.32	1,553,402.00	(17,775,659.00)	16,594,680.00	(1,180,979.00)	-176.0%

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)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance			6,253,440.64	1,223,350.39	7,476,791.03	(6,522,361.76)	692,075.50	(5,830,286.26)	-178.0%
a) As of July 1 - Unaudited		9791	14,675,631.12	3,877,956.05	18,553,587.17	20,929,071.76	5,101,306.44	26,030,378.20	40.3%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,675,631.12	3,877,956.05	18,553,587.17	20,929,071.76	5,101,306.44	26,030,378.20	40.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,675,631.12	3,877,956.05	18,553,587.17	20,929,071.76	5,101,306.44	26,030,378.20	40.3%
2) Ending Balance, June 30 (E + F1e)			20,929,071.76	5,101,306.44	26,030,378.20	14,406,710.00	5,793,381.94	20,200,091.94	-22.4%
Components of Ending Fund Balance (Actuals)									
a) Reserve for Revolving Cash		9711	75,000.00	0.00	75,000.00				
Stores		9712	0.00	0.00	0.00				
Prepaid Expenditures		9713	1,568.00	0.00	1,568.00				
All Others		9719	0.00	0.00	0.00				
General Reserve		9730	0.00	0.00	0.00				
Legally Restricted Balance		9740	0.00	5,101,306.44	5,101,306.44				
b) Designated Amounts		9770	4,365,000.00	0.00	4,365,000.00				
Designated for Economic Uncertainties									
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.00				
Other Designations		9780	16,166,079.00	0.00	16,166,079.00				
Previously Restricted Original Purpose	0000	9780	1,321,921.00		1,321,921.00				
Categorical sweep for 2011/12 & 2012/1	0000	9780	1,714,000.00		1,714,000.00				
Additional sweep for 11/12 & 12/13	0000	9780	1,662,737.00		1,662,737.00				
Projected School Site Carryover	0000	9780	1,429,686.00		1,429,686.00				
Projected local grant/dept carryover	0000	9780	2,952,875.00		2,952,875.00				
State Cash deferred to 11/12	0000	9780	4,987,950.00		4,987,950.00				
Mandated Cost Reimbursement	0000	9780	884,651.00		884,651.00				
Assume spending freeze	0000	9780	1,212,259.00		1,212,259.00				
c) Undesignated Amount		9790	321,424.76	0.00	321,424.76				
d) Unappropriated Amount		9790							
Components of Ending Fund Balance (Budget)									
a) Nonspendable						75,000.00	0.00	75,000.00	
Revolving Cash		9711							

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				0.00	0.00	0.00	
b) Restricted		9740				0.00	5,793,383.12	5,793,383.12	
c) Committed		9750				0.00			
Stabilization Arrangements		9760				0.00	0.00	0.00	
Other Commitments	0000	9760				0.00			
d) Assigned									
Other Assignments		9780				9,965,870.00	0.00	9,965,870.00	
Previously Restricted Original Purpose	0000	9780				1,321,921.00		1,321,921.00	
Categorical sweep for 2011/12 & 2012/1	0000	9780				1,714,000.00		1,714,000.00	
Additional sweep for 11/12 & 12/13	0000	9780				1,662,737.00		1,662,737.00	
Projected School Site Carryover	0000	9780				1,429,686.00		1,429,686.00	
Projected local grant/dept carryover	0000	9780				2,952,875.00		2,952,875.00	
Mandated Cost Reimbursement	0000	9780				884,651.00		884,651.00	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789				4,365,000.00	0.00	4,365,000.00	
Unassigned/Unappropriated Amount		9790				840.00	(1.18)	838.82	

General Fund
Unrestricted and Restricted
Expenditures by Object

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)	
G. ASSETS								
1) Cash								
a) in County Treasury		9110	17,082,113.13	(11,644,178.66)	5,437,934.47			
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00			
b) in Banks		9120	489,134.83	142,437.50	631,572.33			
c) in Revolving Fund		9130	75,000.00	0.00	75,000.00			
d) with Fiscal Agent		9135	0.00	0.00	0.00			
e) collections awaiting deposit		9140	0.00	0.00	0.00			
2) Investments		9150	0.00	0.00	0.00			
3) Accounts Receivable		9200	2,094,346.85	940,244.96	3,034,591.81			
4) Due from Grantor Government		9290	0.00	0.00	0.00			
5) Due from Other Funds		9310	0.00	0.00	0.00			
6) Stores		9320	0.00	0.00	0.00			
7) Prepaid Expenditures		9330	1,568.00	0.00	1,568.00			
8) Other Current Assets		9340	0.00	0.00	0.00			
9) Fixed Assets		9400						
10) TOTAL ASSETS			19,742,162.81	(10,561,496.20)	9,180,666.61			
H. LIABILITIES								
1) Accounts Payable		9500	15,900.46	33,371.93	49,272.39			
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	8,173.38	161,907.00	170,080.38			
6) Long-Term Liabilities		9660						
7) TOTAL LIABILITIES			24,073.84	195,278.93	219,352.77			
I. FUND EQUITY								
Ending Fund Balance, June 30 (G10 - H7)			19,718,088.97	(10,756,775.13)	8,961,313.84			

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	56,594,271.18	0.00	56,594,271.18	44,608,080.30	0.00	44,608,080.30	-21.2%
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	133,211.00	0.00	133,211.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	536,800.00	0.00	536,800.00	536,800.00	0.00	536,800.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	34,272,100.00	0.00	34,272,100.00	34,272,100.00	0.00	34,272,100.00	0.0%
Unsecured Roll Taxes		8042	1,577,450.00	0.00	1,577,450.00	1,577,450.00	0.00	1,577,450.00	0.0%
Prior Years' Taxes		8043	1,630,200.00	0.00	1,630,200.00	1,630,200.00	0.00	1,630,200.00	0.0%
Supplemental Taxes		8044	77,800.00	0.00	77,800.00	77,800.00	0.00	77,800.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	1,219,200.00	0.00	1,219,200.00	1,219,200.00	0.00	1,219,200.00	0.0%
Supplemental Educational Revenue Augmentation Fund (SERAF)		8046	0.00	0.00	0.00				
Community Redevelopment Funds (SB 617/699/1992)		8047	175,778.00	0.00	175,778.00	175,778.00	0.00	175,778.00	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	11,970.00	0.00	11,970.00	11,970.00	0.00	11,970.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	(5,985.00)	0.00	(5,985.00)	(5,985.00)	0.00	(5,985.00)	0.0%
Subtotal, Revenue Limit Sources			96,222,795.18	0.00	96,222,795.18	84,103,393.30	0.00	84,103,393.30	-12.6%
Revenue Limit Transfers									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(5,329,970.00)		(5,329,970.00)	(5,329,970.00)		(5,329,970.00)	0.0%
Continuation Education ADA Transfer	2200	8091		1,347,456.00	1,347,456.00		1,347,456.00	1,347,456.00	0.0%
Community Day Schools Transfer	2430	8091		0.00	0.00		0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091		3,982,514.00	3,982,514.00		3,982,514.00	3,982,514.00	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 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	377,615.00	0.00	377,615.00	374,887.00	0.00	374,887.00	-0.7%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(306,696.00)	0.00	(306,696.00)	(296,508.00)	0.00	(296,508.00)	-3.3%
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			90,963,744.18	5,329,970.00	96,293,714.18	78,851,802.30	5,329,970.00	84,181,772.30	-12.6%
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	4,586,464.00	4,586,464.00	0.00	3,469,089.00	3,469,089.00	-24.4%
Special Education Discretionary Grants		8182	0.00	397,662.00	397,662.00	0.00	356,680.00	356,680.00	-10.3%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEEMA		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%
3000-3299, 4000-4139, 4201-4215, 4610, 5510									
NCLB/IASA (incl. ARRA)		8290		4,794,350.00	4,794,350.00		5,363,502.00	5,363,502.00	11.9%
Vocational and Applied Technology Education		8290		89,020.00	89,020.00		89,020.00	89,020.00	0.0%
Safe and Drug Free Schools		8290		49,003.00	49,003.00		14,897.00	14,897.00	-69.6%
Other Federal Revenue (incl. ARRA)		8290	394,021.00	257,332.00	651,353.00	391,981.00	364,261.00	756,242.00	16.1%
TOTAL, FEDERAL REVENUE			394,021.00	10,173,831.00	10,567,852.00	391,981.00	9,657,449.00	10,049,430.00	-4.9%

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		586.00	586.00			0.00	-100.0%
Prior Years	2430	8319		524.53	524.53			0.00	-100.0%
ROC/P Entitlement Current Year	6355-6360	8311		0.00	0.00			0.00	0.0%
Prior Years	6355-6360	8319		0.00	0.00			0.00	0.0%
Special Education Master Plan Current Year	6500	8311		9,324,953.00	9,324,953.00		9,324,953.00	9,324,953.00	0.0%
Prior Years	6500	8319		8,747.00	8,747.00			0.00	-100.0%
Home-to-School Transportation	7230	8311		230,525.00	230,525.00			230,525.00	0.0%
Economic Impact Aid	7090-7091	8311		1,538,697.00	1,538,697.00			1,538,697.00	0.0%
Spec. Ed. Transportation	7240	8311		721,725.00	721,725.00			721,725.00	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	19,018.00	0.00	19,018.00	0.00	0.00	0.00	-100.0%
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	3,134,817.00	0.00	3,134,817.00	3,122,817.00	0.00	3,122,817.00	-0.4%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	884,651.00	0.00	884,651.00	0.00	0.00	0.00	-100.0%
Lottery - Unrestricted and Instructional Materials		8560	2,159,505.00	282,097.00	2,441,602.00	2,029,413.00	319,957.00	2,349,370.00	-3.8%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00			0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590		52,158.00	52,158.00		51,030.00	51,030.00	-2.2%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
Class Size Reduction Facilities									
School Community Violence	6200	8590		0.00	0.00		0.00	0.00	0.0%

			2010-11 Estimated Actuals			2011-12 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
Prevention Grant	7391	8590		108,412.52	108,412.52		10,616.00	10,616.00	-90.2%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	8,335,739.00	1,559,886.97	9,895,625.97	7,515,411.00	1,625,384.00	9,140,795.00	-7.6%
TOTAL, OTHER STATE REVENUE			14,533,730.00	13,828,312.02	28,362,042.02	12,667,841.00	13,822,887.00	26,490,528.00	-6.6%

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		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Secured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes									
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	366,080.00	0.00	366,080.00	318,600.00	0.00	318,600.00	-13.0%
Interest		8660	150,000.00	2,108.00	152,108.00	250,000.00	1,846.00	251,846.00	65.6%
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	250,000.00	250,000.00	0.00	50,000.00	50,000.00	-80.0%
Transportation Services	7230, 7240	8677		0.00	0.00		0.00	0.00	0.0%
Interagency Services	All Other	8677	0.00	92,350.00	92,350.00	0.00	56,350.00	56,350.00	-39.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	73.00	0.00	73.00	73.00	0.00	73.00	0.0%
Other Local Revenue									

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)	
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	3,200,200.96	616,483.44	3,816,684.40	969,907.00	591,879.00	1,561,786.00	-59.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	282,523.00	2,463.00	284,986.00	282,523.00	100.00	282,623.00	-0.8%
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			3,998,876.96	963,384.44	4,962,261.40	1,821,103.00	700,175.00	2,521,278.00	-49.2%
TOTAL, REVENUES			109,890,372.14	30,295,497.46	140,185,869.60	93,732,527.30	29,510,481.00	123,243,008.30	-12.1%

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	45,679,872.62	12,601,159.13	58,281,031.75	43,689,148.00	12,993,673.00	56,682,821.00	-2.7%
Certificated Pupil Support Salaries		1200	1,689,676.60	1,646,438.00	3,336,114.60	1,299,138.00	1,313,486.00	2,612,624.00	-21.7%
Certificated Supervisors' and Administrators' Salaries		1300	5,229,290.00	964,418.50	6,193,708.50	4,981,041.00	820,433.00	5,801,474.00	-6.3%
Other Certificated Salaries		1900	109,052.00	369,477.00	478,529.00	165,168.00	376,327.00	541,495.00	13.2%
TOTAL, CERTIFICATED SALARIES			52,707,891.22	15,581,492.63	68,289,383.85	50,134,495.00	15,503,919.00	65,638,414.00	-3.9%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	583,394.84	6,608,744.55	7,192,139.39	168,402.00	6,722,185.00	6,890,587.00	-4.2%
Classified Support Salaries		2200	4,433,516.88	5,220,375.52	9,653,892.40	4,027,840.00	4,657,422.00	8,685,262.00	-10.0%
Classified Supervisors' and Administrators' Salaries		2300	725,385.00	355,707.00	1,081,092.00	767,837.00	370,505.00	1,138,342.00	5.3%
Clerical, Technical and Office Salaries		2400	5,359,828.73	1,019,811.82	6,379,640.55	5,294,638.00	941,397.00	6,236,035.00	-2.3%
Other Classified Salaries		2900	339,401.52	31,862.00	371,263.52	276,237.00	23,900.00	300,137.00	-19.2%
TOTAL, CLASSIFIED SALARIES			11,441,526.97	13,236,500.89	24,678,027.86	10,534,954.00	12,715,409.00	23,250,363.00	-5.8%
EMPLOYEE BENEFITS									
STRS		3101-3102	4,370,909.64	1,306,509.54	5,677,419.18	4,126,558.00	1,280,720.00	5,407,278.00	-4.8%
PERS		3201-3202	948,781.82	1,115,256.85	2,064,038.67	1,063,298.06	1,350,553.00	2,413,851.06	16.9%
OASDI/Medicare/Alternative		3301-3302	1,556,644.95	1,185,978.01	2,742,622.96	1,418,465.00	1,175,816.00	2,594,281.00	-5.4%
Health and Welfare Benefits		3401-3402	5,979,631.27	3,136,298.56	9,115,929.83	5,780,453.00	2,912,529.00	8,692,982.00	-4.6%
Unemployment Insurance		3501-3502	447,278.15	200,638.97	647,917.12	1,066,386.00	494,564.00	1,560,950.00	140.9%
Workers' Compensation		3601-3602	983,492.80	448,820.47	1,432,313.27	888,130.00	427,944.00	1,316,074.00	-8.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	7,541.24	295,697.66	303,238.90	167,354.00	164,094.00	331,448.00	9.3%
Other Employee Benefits		3901-3902	530,702.98	390,576.97	921,279.95	569,179.00	349,822.00	919,001.00	-0.2%
TOTAL, EMPLOYEE BENEFITS			14,824,982.85	8,079,777.03	22,904,759.88	15,079,823.06	8,156,042.00	23,235,865.06	1.4%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	571,540.62	3,844.00	575,384.62	516,554.00	4,137.00	520,691.00	-9.5%
Books and Other Reference Materials		4200	81,288.40	123,692.33	204,980.73	68,645.00	75,235.00	143,880.00	-29.8%

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	1,473,393.02	1,607,250.71	3,080,643.73	1,339,617.00	2,181,795.93	3,521,412.93	14.3%
Noncapitalized Equipment		4400	319,463.88	184,887.99	504,351.87	242,450.00	152,704.00	395,154.00	-21.7%
Food		4700	113.00	0.00	113.00	0.00	0.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			2,445,798.92	1,919,675.03	4,365,473.95	2,167,266.00	2,413,871.93	4,581,137.93	4.9%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	344,800.00	344,800.00	0.00	345,000.00	345,000.00	0.1%
Travel and Conferences		5200	150,881.86	125,299.81	276,181.67	124,538.00	133,281.02	257,819.02	-6.6%
Dues and Memberships		5300	54,065.00	3,757.00	57,822.00	49,092.00	3,363.00	52,455.00	-9.3%
Insurance		5400 - 5450	941,818.00	0.00	941,818.00	989,303.00	0.00	989,303.00	5.0%
Operations and Housekeeping Services		5500	3,134,670.00	64,678.00	3,199,348.00	3,156,125.00	57,881.00	3,214,006.00	0.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	587,701.57	365,539.00	953,240.57	490,856.00	348,249.00	839,105.00	-12.0%
Transfers of Direct Costs		5710	(86,233.02)	86,233.02	0.00	(91,500.00)	91,500.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(629,462.00)	70,310.00	(559,152.00)	(519,430.00)	(4,797.00)	(524,227.00)	-6.2%
Professional/Consulting Services and Operating Expenditures		5800	2,331,102.96	2,844,137.93	5,175,240.89	1,980,564.00	2,944,873.00	4,925,437.00	-4.8%
Communications		5900	427,048.30	70,452.99	497,501.29	428,178.00	69,440.55	497,618.55	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,911,592.67	3,975,207.75	10,886,800.42	6,607,726.00	3,988,790.57	10,596,516.57	-2.7%

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)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	46,381.00	108,391.61	154,772.61	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	14,970.00	15,548.00	30,518.00	92,030.00	0.00	92,030.00	201.6%
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	79,460.00	36,756.00	116,216.00	71,000.00	26,932.00	97,932.00	-15.7%
Equipment Replacement		6500	14,640.00	2,405,193.00	2,419,833.00	0.00	0.00	0.00	-100.0%
TOTAL CAPITAL OUTLAY			155,451.00	2,565,888.61	2,721,339.61	163,030.00	26,932.00	189,962.00	-93.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition for Instruction Under Interdistrict Attendance Agreements		7130	0.00	13,000.00	13,000.00	0.00	13,000.00	13,000.00	0.0%
State Special Schools		7141	0.00	66,506.00	66,506.00	0.00	67,000.00	67,000.00	0.7%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7142	0.00	64,494.00	64,494.00	8,500.00	65,000.00	73,500.00	14.0%
Payments to County Offices		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	91,745.00	91,745.00	0.00	91,745.00	91,745.00	0.0%
All Other Transfers Out to All Others		7299	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)	
Debt Service									
Debt Service - Interest		7438	0.00	126,610.00	126,610.00	0.00	114,758.00	114,758.00	-9.4%
Other Debt Service - Principal		7439	0.00	280,223.00	280,223.00	0.00	292,075.00	292,075.00	4.2%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	642,578.00	642,578.00	8,500.00	643,578.00	652,078.00	1.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(2,074,199.45)	2,074,199.45	0.00	(1,964,543.00)	1,964,543.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(225,883.00)	0.00	(225,883.00)	(252,021.00)	0.00	(252,021.00)	11.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,300,082.45)	2,074,199.45	(225,883.00)	(2,216,564.00)	1,964,543.00	(252,021.00)	11.6%
TOTAL EXPENDITURES			86,187,161.18	48,075,319.39	134,262,480.57	82,479,230.06	45,413,085.50	127,892,315.56	-4.7%

			2010-11 Estimated Actuals			2011-12 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & 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	729,665.00	0.00	729,665.00	133,096.00	0.00	133,096.00	-81.8%
(a) TOTAL, INTERFUND TRANSFERS IN			729,665.00	0.00	729,665.00	133,096.00	0.00	133,096.00	-81.8%
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	2,855.00	2,855.00	0.00	0.00	0.00	-100.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,422,726.00	155,875.00	1,578,601.00	1,164,075.00	150,000.00	1,314,075.00	-16.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,422,726.00	158,730.00	1,581,456.00	1,164,075.00	150,000.00	1,314,075.00	-16.9%
OTHER SOURCES/USES									
SOURCES									
State Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Apportionments									
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		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	2,405,193.00	2,405,193.00	0.00	0.00	0.00	-100.0%
Proceeds from Capital Leases		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources									

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)	
(c) TOTAL SOURCES			0.00	2,405,193.00	2,405,193.00	0.00	0.00	0.00	-100.0%
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	(16,114,089.32)	16,114,089.32	0.00	(16,281,811.00)	16,281,811.00	0.00	0.0%
Contributions from Restricted Revenues		8990	(642,620.00)	642,620.00	0.00	(462,869.00)	462,869.00	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			(16,756,709.32)	16,756,709.32	0.00	(16,744,680.00)	16,744,680.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(17,449,770.32)	19,003,172.32	1,553,402.00	(17,775,659.00)	16,594,680.00	(1,180,979.00)	-176.0%

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Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	745,977.00	693,155.00	-7.1%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	144,409.00	76,391.00	-47.1%
4) Other Local Revenue		8600-8799	282.00	307.00	8.9%
5) TOTAL, REVENUES			890,668.00	769,853.00	-13.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	353,719.00	264,408.00	-25.2%
2) Classified Salaries		2000-2999	33,388.00	33,859.00	1.4%
3) Employee Benefits		3000-3999	75,447.00	79,711.00	5.7%
4) Books and Supplies		4000-4999	61,456.00	104,633.00	70.3%
5) Services and Other Operating Expenditures		5000-5999	197,829.00	211,479.00	6.9%
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			721,839.00	694,090.00	-3.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			168,829.00	75,763.00	-55.1%
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%

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Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			168,829.00	75,763.00	-55.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	43,734.40	212,563.40	386.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			43,734.40	212,563.40	386.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			43,734.40	212,563.40	386.0%
2) Ending Balance, June 30 (E + F1e)			212,563.40	288,326.40	35.6%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	10,000.00		
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	202,563.40		
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		139.50	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		288,186.90	
Other assignments	0000	9780		274,637.84	
Other assignments	1100	9780		13,549.06	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

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Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	103,986.07		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	10,000.00		
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			113,986.07		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			113,986.07		

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Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
REVENUE LIMIT SOURCES					
Principal Apportionment					
Charter Schools General Purpose Entitlement - State Aid		8015	426,880.00	396,058.00	-7.2%
State Aid - Prior Years		8019	5,890.00	589.00	-90.0%
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	313,207.00	296,508.00	-5.3%
Property Taxes Transfers		8097	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			745,977.00	693,155.00	-7.1%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB / IASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
Special Education Transportation	7240	8311	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	18,643.00	17,348.00	-6.9%
School Based Coordination Program	7250	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	125,766.00	59,043.00	-53.1%
TOTAL, OTHER STATE REVENUE			144,409.00	76,391.00	-47.1%

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Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	125.00	150.00	20.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	157.00	157.00	0.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			282.00	307.00	8.9%
TOTAL, REVENUES			890,668.00	769,853.00	-13.6%

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Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	301,748.00	210,893.00	-30.1%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	51,971.00	53,515.00	3.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			353,719.00	264,408.00	-25.2%
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	33,388.00	33,859.00	1.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			33,388.00	33,859.00	1.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	28,812.00	21,814.00	-24.3%
PERS		3201-3202	3,242.00	3,860.00	19.1%
OASDI/Medicare/Alternative		3301-3302	6,630.00	6,759.00	1.9%
Health and Welfare Benefits		3401-3402	24,493.00	34,070.00	39.1%
Unemployment Insurance		3501-3502	2,645.00	5,279.00	99.6%
Workers' Compensation		3601-3602	5,913.00	4,354.00	-26.4%
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	1,106.00	549.00	-50.4%
Other Employee Benefits		3901-3902	2,606.00	3,026.00	16.1%
TOTAL, EMPLOYEE BENEFITS			75,447.00	79,711.00	5.7%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	14,105.00	12,307.00	-12.7%
Books and Other Reference Materials		4200	9,334.00	8,834.00	-5.4%
Materials and Supplies		4300	34,613.00	80,027.00	131.2%
Noncapitalized Equipment		4400	3,404.00	3,465.00	1.8%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			61,456.00	104,633.00	70.3%

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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%
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	1,516.00	2,200.00	45.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	168,811.00	166,812.00	-1.2%
Professional/Consulting Services and Operating Expenditures		5800	26,910.00	41,692.00	54.9%
Communications		5900	592.00	775.00	30.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			197,829.00	211,479.00	6.9%
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%

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Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
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%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			721,839.00	694,090.00	-3.8%

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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					
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)			0.00	0.00	0.0%

Folsom-Cordova Unified
Sacramento County

July 1 Budget (Single Adoption)
Charter Schools Special Revenue Fund
Expenditures by Function

34 67330 0000000
Form 09

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	745,977.00	693,155.00	-7.1%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	144,409.00	76,391.00	-47.1%
4) Other Local Revenue		8600-8799	282.00	307.00	8.9%
5) TOTAL, REVENUES			890,668.00	769,853.00	-13.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		444,331.00	410,381.00	-7.6%
2) Instruction - Related Services	2000-2999		108,697.00	116,897.00	7.5%
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		168,811.00	166,812.00	-1.2%
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			721,839.00	694,090.00	-3.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			168,829.00	75,763.00	-55.1%
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%

Folsom-Cordova Unified
Sacramento County

July 1 Budget (Single Adoption)
Charter Schools Special Revenue Fund
Expenditures by Function

34 67330 0000000
Form 09

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			168,829.00	75,763.00	-55.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	43,734.40	212,563.40	386.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			43,734.40	212,563.40	386.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			43,734.40	212,563.40	386.0%
2) Ending Balance, June 30 (E + F1e)			212,563.40	288,326.40	35.6%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	10,000.00		
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	202,563.40		
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		139.50	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned					
Other Assignments (by Resource/Object)		9780		288,186.90	
Other assignments	0000	9780		274,637.84	
Other assignments	1100	9780		13,549.06	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	

Folsom-Cordova Unified
Sacramento County

July 1 Budget (Single Adoption)
Charter Schools Special Revenue Fund
Expenditures by Function

34 67330 0000000
Form 09

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

Folsom-Cordova Unified
Sacramento County

July 1 Budget (Single Adoption)
Charter Schools Special Revenue Fund
Exhibit: Restricted Balance Detail

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Form 09

Resource	Description	2010-11	2011-12
		Estimated Actuals	Budget
6300	Lottery: Instructional Materials	0.00	139.50
Total, Restricted Balance		0.00	139.50

Folsom-Cordova Unified
Sacramento County

July 1 Budget (Single Adoption)
Adult Education Fund
Expenditures by Object

34 67330 0000000
Form 11

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	173,290.00	173,290.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	369,329.00	367,277.00	-0.6%
5) TOTAL, REVENUES			542,619.00	540,567.00	-0.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	511,298.52	450,256.00	-11.9%
2) Classified Salaries		2000-2999	138,477.85	120,037.00	-13.3%
3) Employee Benefits		3000-3999	129,513.98	111,896.00	-13.6%
4) Books and Supplies		4000-4999	62,314.00	110,523.00	77.4%
5) Services and Other Operating Expenditures		5000-5999	48,133.00	57,481.00	19.4%
6) Capital Outlay		6000-6999	25,203.63	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	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			914,940.98	850,193.00	-7.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(372,321.98)	(309,626.00)	-16.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	568,277.00	309,626.00	-45.5%
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			568,277.00	309,626.00	-45.5%

Folsom-Cordova Unified
Sacramento County

July 1 Budget (Single Adoption)
Adult Education Fund
Expenditures by Object

34 67330 0000000
Form 11

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			195,955.02	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	477,295.45	673,250.47	41.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			477,295.45	673,250.47	41.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			477,295.45	673,250.47	41.1%
2) Ending Balance, June 30 (E + F1e)			673,250.47	673,250.47	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	673,250.47		
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		673,250.47	
Other assignments	0000	9780		673,250.47	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Folsom-Cordova Unified
Sacramento County

July 1 Budget (Single Adoption)
Adult Education Fund
Expenditures by Object

34 67330 0000000
Form 11

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	590,289.39		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	30,004.27		
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	17,600.00		
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			637,893.66		
H. LIABILITIES					
1) Accounts Payable		9500	62.08		
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			62.08		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			637,831.58		

Folsom-Cordova Unified
Sacramento County

July 1 Budget (Single Adoption)
Adult Education Fund
Expenditures by Object

34 67330 0000000
Form 11

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB / IASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)	All Other	8290	173,290.00	173,290.00	0.0%
TOTAL, FEDERAL REVENUE			173,290.00	173,290.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%

Folsom-Cordova Unified
Sacramento County

July 1 Budget (Single Adoption)
Adult Education Fund
Expenditures by Object

34 67330 0000000
Form 11

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%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,000.00	1,000.00	-50.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	365,075.00	364,277.00	-0.2%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,254.00	2,000.00	-11.3%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			369,329.00	367,277.00	-0.6%
TOTAL, REVENUES			542,619.00	540,567.00	-0.4%

Folsom-Cordova Unified
Sacramento County

July 1 Budget (Single Adoption)
Adult Education Fund
Expenditures by Object

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Form 11

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	378,285.00	313,931.00	-17.0%
Certificated Pupil Support Salaries		1200	19,821.52	19,930.00	0.5%
Certificated Supervisors' and Administrators' Salaries		1300	113,192.00	116,395.00	2.8%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			511,298.52	450,256.00	-11.9%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	14,557.00	11,009.00	-24.4%
Classified Support Salaries		2200	78.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	123,842.85	109,028.00	-12.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			138,477.85	120,037.00	-13.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	29,843.00	28,563.00	-4.3%
PERS		3201-3202	15,901.00	15,161.00	-4.7%
OASDI/Medicare/Alternative		3301-3302	26,728.00	19,977.00	-25.3%
Health and Welfare Benefits		3401-3402	33,218.00	30,257.00	-8.9%
Unemployment Insurance		3501-3502	5,967.99	6,926.00	16.1%
Workers' Compensation		3601-3602	11,107.99	8,561.00	-22.9%
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	5,171.00	2,451.00	-52.6%
Other Employee Benefits		3901-3902	1,577.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			129,513.98	111,896.00	-13.6%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	833.00	4,043.00	385.4%
Books and Other Reference Materials		4200	4,013.00	4,013.00	0.0%
Materials and Supplies		4300	53,895.00	93,544.00	73.6%
Noncapitalized Equipment		4400	3,573.00	8,923.00	149.7%
TOTAL, BOOKS AND SUPPLIES			62,314.00	110,523.00	77.4%

Folsom-Cordova Unified
Sacramento County

July 1 Budget (Single Adoption)
Adult Education Fund
Expenditures by Object

34 67330 0000000
Form 11

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	6,953.00	6,253.00	-10.1%
Dues and Memberships		5300	250.00	250.00	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	3,313.00	3,662.00	10.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,307.00	701.00	-46.4%
Professional/Consulting Services and Operating Expenditures		5800	35,431.00	42,727.00	20.6%
Communications		5900	879.00	3,888.00	342.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			48,133.00	57,481.00	19.4%
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%
Equipment		6400	25,203.63	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			25,203.63	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	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%

Folsom-Cordova Unified
Sacramento County

July 1 Budget (Single Adoption)
Adult Education Fund
Expenditures by Object

34 67330 0000000
Form 11

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			914,940.98	850,193.00	-7.1%

Folsom-Cordova Unified
Sacramento County

July 1 Budget (Single Adoption)
Adult Education Fund
Expenditures by Object

34 67330 0000000
Form 11

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	568,277.00	309,626.00	-45.5%
(a) TOTAL, INTERFUND TRANSFERS IN			568,277.00	309,626.00	-45.5%
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	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 Certificates of Participation		8971	0.00	0.00	0.0%
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)					
			568,277.00	309,626.00	-45.5%

Folsom-Cordova Unified
Sacramento County

July 1 Budget (Single Adoption)
Adult Education Fund
Expenditures by Function

34 67330 0000000
Form 11

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	173,290.00	173,290.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	369,329.00	367,277.00	-0.6%
5) TOTAL, REVENUES			542,619.00	540,567.00	-0.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		575,785.63	526,296.00	-8.6%
2) Instruction - Related Services	2000-2999		315,263.85	297,275.00	-5.7%
3) Pupil Services	3000-3999		23,710.50	24,022.00	1.3%
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		181.00	2,600.00	1336.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			914,940.98	850,193.00	-7.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(372,321.98)	(309,626.00)	-16.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	568,277.00	309,626.00	-45.5%
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			568,277.00	309,626.00	-45.5%

Folsom-Cordova Unified
Sacramento County

July 1 Budget (Single Adoption)
Adult Education Fund
Expenditures by Function

34 67330 0000000
Form 11

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			195,955.02	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	477,295.45	673,250.47	41.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			477,295.45	673,250.47	41.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			477,295.45	673,250.47	41.1%
2) Ending Balance, June 30 (E + F1e)			673,250.47	673,250.47	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	673,250.47		
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		673,250.47	
Other assignments	0000	9780		673,250.47	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	

Folsom-Cordova Unified
Sacramento County

July 1 Budget (Single Adoption)
Adult Education Fund
Expenditures by Function

34 67330 0000000
Form 11

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

Folsom-Cordova Unified
Sacramento County

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

34 67330 0000000
Form 11

Resource	Description	2010-11	2011-12
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

Folsom-Cordova Unified
Sacramento County

July 1 Budget (Single Adoption)
Child Development Fund
Expenditures by Object

34 67330 0000000
Form 12

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	51,742.00	45,842.00	-11.4%
3) Other State Revenue		8300-8599	767,821.00	798,989.00	4.1%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL REVENUES			819,563.00	844,831.00	3.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	28,217.00	18,002.00	-36.2%
2) Classified Salaries		2000-2999	483,295.00	500,695.00	3.6%
3) Employee Benefits		3000-3999	176,867.00	193,680.00	9.5%
4) Books and Supplies		4000-4999	96,676.00	54,490.00	-43.6%
5) Services and Other Operating Expenditures		5000-5999	152,233.00	37,758.00	-75.2%
6) Capital Outlay		6000-6999	9,948.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,726.00	2,696.00	-1.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	38,735.00	37,510.00	-3.2%
9) TOTAL EXPENDITURES			988,697.00	844,831.00	-14.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(169,134.00)	0.00	-100.0%
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%

Folsom-Cordova Unified
Sacramento County

July 1 Budget (Single Adoption)
Child Development Fund
Expenditures by Object

34 67330 0000000
Form 12

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(169,134.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	189,167.89	20,033.89	-89.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			189,167.89	20,033.89	-89.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			189,167.89	20,033.89	-89.4%
2) Ending Balance, June 30 (E + F1e)			20,033.89	20,033.89	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	20,033.89		
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		20,033.89	
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	

Folsom-Cordova Unified
Sacramento County

July 1 Budget (Single Adoption)
Child Development Fund
Expenditures by Object

34 67330 0000000
Form 12

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,765.46		
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	83,774.00		
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			86,539.46		
H. LIABILITIES					
1) Accounts Payable		9500	4.59		
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			4.59		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			86,534.87		

Folsom-Cordova Unified
Sacramento County

July 1 Budget (Single Adoption)
Child Development Fund
Expenditures by Object

34 67330 0000000
Form 12

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	51,087.00	45,842.00	-10.3%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)		8290	655.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			51,742.00	45,842.00	-11.4%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6055, 6056, 6105	8590	767,821.00	798,989.00	4.1%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			767,821.00	798,989.00	4.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	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%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
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			0.00	0.00	0.0%
TOTAL, REVENUES			819,563.00	844,831.00	3.1%

Folsom-Cordova Unified
Sacramento County

July 1 Budget (Single Adoption)
Child Development Fund
Expenditures by Object

34 67330 0000000
Form 12

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	9,555.00	18,002.00	88.4%
Certificated Supervisors' and Administrators' Salaries		1300	18,662.00	0.00	-100.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			28,217.00	18,002.00	-36.2%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	433,100.00	432,761.00	-0.1%
Classified Support Salaries		2200	6,948.00	6,412.00	-7.7%
Classified Supervisors' and Administrators' Salaries		2300	0.00	6,219.00	New
Clerical, Technical and Office Salaries		2400	43,247.00	55,303.00	27.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			483,295.00	500,695.00	3.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	12,617.00	18,408.00	45.9%
PERS		3201-3202	26,604.00	25,309.00	-4.9%
OASDI/Medicare/Alternative		3301-3302	31,506.00	36,824.00	16.9%
Health and Welfare Benefits		3401-3402	73,031.00	78,234.00	7.1%
Unemployment Insurance		3501-3502	3,804.00	8,547.00	124.7%
Workers' Compensation		3601-3602	8,750.00	7,164.00	-18.1%
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	12,177.00	12,576.00	3.3%
Other Employee Benefits		3901-3902	8,378.00	6,618.00	-21.0%
TOTAL, EMPLOYEE BENEFITS			176,867.00	193,680.00	9.5%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	13,732.00	5,000.00	-63.6%
Materials and Supplies		4300	42,594.00	13,096.00	-69.3%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	40,350.00	36,394.00	-9.8%
TOTAL, BOOKS AND SUPPLIES			96,676.00	54,490.00	-43.6%

Folsom-Cordova Unified
Sacramento County

July 1 Budget (Single Adoption)
Child Development Fund
Expenditures by Object

34 67330 0000000
Form 12

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	2,968.00	536.00	-81.9%
Dues and Memberships		5300	180.00	180.00	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	114,817.00	8,413.00	-92.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	27,884.00	27,329.00	-2.0%
Professional/Consulting Services and Operating Expenditures		5800	4,742.00	600.00	-87.3%
Communications		5900	1,642.00	700.00	-57.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			152,233.00	37,758.00	-75.2%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	2,054.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	7,894.00	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			9,948.00	0.00	-100.0%
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	973.00	888.00	-8.7%
Other Debt Service - Principal		7439	1,753.00	1,808.00	3.1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,726.00	2,696.00	-1.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	38,735.00	37,510.00	-3.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			38,735.00	37,510.00	-3.2%
TOTAL, EXPENDITURES			988,697.00	844,831.00	-14.6%

Folsom-Cordova Unified
Sacramento County

July 1 Budget (Single Adoption)
Child Development Fund
Expenditures by Object

34 67330 0000000
Form 12

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	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					
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 Certificates of Participation		8971	0.00	0.00	0.0%
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%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			0.00	0.00	0.0%

Folsom-Cordova Unified
Sacramento County

July 1 Budget (Single Adoption)
Child Development Fund
Expenditures by Function

34 67330 0000000
Form 12

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	51,742.00	45,842.00	-11.4%
3) Other State Revenue		8300-8599	767,821.00	798,989.00	4.1%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			819,563.00	844,831.00	3.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		641,860.00	619,426.00	-3.5%
2) Instruction - Related Services	2000-2999		100,233.00	91,966.00	-8.2%
3) Pupil Services	3000-3999		61,000.00	64,681.00	6.0%
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		38,735.00	37,510.00	-3.2%
8) Plant Services	8000-8999		144,143.00	28,552.00	-80.2%
9) Other Outgo	9000-9999	Except 7600-7699	2,726.00	2,696.00	-1.1%
10) TOTAL, EXPENDITURES			988,697.00	844,831.00	-14.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(169,134.00)	0.00	-100.0%
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%

Folsom-Cordova Unified
Sacramento County

July 1 Budget (Single Adoption)
Child Development Fund
Expenditures by Function

34 67330 0000000
Form 12

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(169,134.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	189,167.89	20,033.89	-89.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			189,167.89	20,033.89	-89.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			189,167.89	20,033.89	-89.4%
2) Ending Balance, June 30 (E + F1e)			20,033.89	20,033.89	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	20,033.89		
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		20,033.89	
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	

Folsom-Cordova Unified
Sacramento County

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

34 67330 0000000
Form 12

Resource	Description	2010-11 Estimated Actuals	2011-12 Budget
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	0.00	7,349.93
6130	Child Development: Center-Based Reserve Account	0.00	12,683.96
Total, Restricted Balance		0.00	20,033.89

Folsom-Cordova Unified
Sacramento County

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

34 67330 0000000
Form 13

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	2,400,000.00	2,700,000.00	12.5%
3) Other State Revenue		8300-8599	225,000.00	250,000.00	11.1%
4) Other Local Revenue		8600-8799	1,532,940.00	1,545,000.00	0.8%
5) TOTAL, REVENUES			4,157,940.00	4,495,000.00	8.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,786,651.00	1,865,224.00	4.4%
3) Employee Benefits		3000-3999	594,424.00	705,575.00	18.7%
4) Books and Supplies		4000-4999	1,642,643.00	1,740,050.00	5.9%
5) Services and Other Operating Expenditures		5000-5999	326,996.00	345,599.00	5.7%
6) Capital Outlay		6000-6999	0.00	25,000.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	5,552.00	5,488.00	-1.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	187,148.00	214,511.00	14.6%
9) TOTAL, EXPENDITURES			4,543,414.00	4,901,447.00	7.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(385,474.00)	(406,447.00)	5.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	750,000.00	150,000.00	-80.0%
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			(750,000.00)	(150,000.00)	-80.0%

Folsom-Cordova Unified
Sacramento County

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

34 67330 0000000
Form 13

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,135,474.00)	(556,447.00)	-51.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,050,394.75	1,914,920.75	-37.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,050,394.75	1,914,920.75	-37.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,050,394.75	1,914,920.75	-37.2%
2) Ending Balance, June 30 (E + F1e)			1,914,920.75	1,358,473.75	-29.1%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	10,945.82		
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	1,903,974.93		
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		1,358,473.75	
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	

Folsom-Cordova Unified
Sacramento County

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

34 67330 0000000
Form 13

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,375,258.69		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	538,642.17		
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	10,945.82		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400	0.00		
10) TOTAL, ASSETS			1,924,846.68		
H. LIABILITIES					
1) Accounts Payable		9500	1,264.73		
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			1,264.73		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			1,923,581.95		

Folsom-Cordova Unified
Sacramento County

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

34 67330 0000000
Form 13

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	2,400,000.00	2,700,000.00	12.5%
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			2,400,000.00	2,700,000.00	12.5%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	225,000.00	250,000.00	11.1%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			225,000.00	250,000.00	11.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	1,515,500.00	1,520,000.00	0.3%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	14,000.00	20,000.00	42.9%
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	3,440.00	5,000.00	45.3%
TOTAL, OTHER LOCAL REVENUE			1,532,940.00	1,545,000.00	0.8%
TOTAL, REVENUES			4,157,940.00	4,495,000.00	8.1%

Folsom-Cordova Unified
Sacramento County

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

34 67330 0000000
Form 13

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	1,409,890.00	1,490,500.00	5.7%
Classified Supervisors' and Administrators' Salaries		2300	310,546.00	306,772.00	-1.2%
Clerical, Technical and Office Salaries		2400	66,215.00	67,952.00	2.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,786,651.00	1,865,224.00	4.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	147,007.00	204,134.00	38.9%
OASDI/Medicare/Alternative		3301-3302	131,684.00	142,683.00	8.4%
Health and Welfare Benefits		3401-3402	235,072.00	261,109.00	11.1%
Unemployment Insurance		3501-3502	12,420.00	33,012.00	165.8%
Workers' Compensation		3601-3602	27,770.00	27,228.00	-2.0%
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	40,471.00	37,409.00	-7.6%
TOTAL, EMPLOYEE BENEFITS			594,424.00	705,575.00	18.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	142,287.00	282,150.00	98.3%
Noncapitalized Equipment		4400	13,456.00	13,000.00	-3.4%
Food		4700	1,486,900.00	1,444,900.00	-2.8%
TOTAL, BOOKS AND SUPPLIES			1,642,643.00	1,740,050.00	5.9%

Folsom-Cordova Unified
Sacramento County

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

34 67330 0000000
Form 13

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	7,123.00	6,550.00	-8.0%
Dues and Memberships		5300	501.00	423.00	-15.6%
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	58,742.00	61,689.00	5.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	233,194.00	231,703.00	-0.6%
Professional/Consulting Services and Operating Expenditures		5800	19,387.00	35,500.00	83.1%
Communications		5900	8,049.00	9,734.00	20.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			326,996.00	345,599.00	5.7%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	25,000.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	25,000.00	New
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	1,982.00	1,807.00	-8.8%
Other Debt Service - Principal		7439	3,570.00	3,681.00	3.1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			5,552.00	5,488.00	-1.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	187,148.00	214,511.00	14.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			187,148.00	214,511.00	14.6%
TOTAL, EXPENDITURES			4,543,414.00	4,901,447.00	7.9%

Folsom-Cordova Unified
Sacramento County

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

34 67330 0000000
Form 13

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	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					
Other Authorized Interfund Transfers Out		7619	750,000.00	150,000.00	-80.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			750,000.00	150,000.00	-80.0%
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)					
			(750,000.00)	(150,000.00)	-80.0%

Folsom-Cordova Unified
Sacramento County

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

34 67330 0000000
Form 13

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	2,400,000.00	2,700,000.00	12.5%
3) Other State Revenue		8300-8599	225,000.00	250,000.00	11.1%
4) Other Local Revenue		8600-8799	1,532,940.00	1,545,000.00	0.8%
5) TOTAL, REVENUES			4,157,940.00	4,495,000.00	8.1%
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		4,150,714.00	4,481,448.00	8.0%
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		187,148.00	214,511.00	14.6%
8) Plant Services	8000-8999		200,000.00	200,000.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	5,552.00	5,488.00	-1.2%
10) TOTAL, EXPENDITURES			4,543,414.00	4,901,447.00	7.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(385,474.00)	(406,447.00)	5.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	750,000.00	150,000.00	-80.0%
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			(750,000.00)	(150,000.00)	-80.0%

Folsom-Cordova Unified
Sacramento County

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

34 67330 0000000
Form 13

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,135,474.00)	(556,447.00)	-51.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,050,394.75	1,914,920.75	-37.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,050,394.75	1,914,920.75	-37.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,050,394.75	1,914,920.75	-37.2%
2) Ending Balance, June 30 (E + F1e)			1,914,920.75	1,358,473.75	-29.1%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	10,945.82		
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	1,903,974.93		
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		1,358,473.75	
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	

Folsom-Cordova Unified
Sacramento County

July 1 Budget (Single Adoption)
Cafeteria Special Revenue Fund
Exhibit: Restricted Balance Detail

34 67330 0000000
Form 13

Resource	Description	2010-11 Estimated Actuals	2011-12 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	0.00	1,358,473.75
Total, Restricted Balance		0.00	1,358,473.75

Folsom-Cordova Unified
Sacramento County

July 1 Budget (Single Adoption)
Deferred Maintenance Fund
Expenditures by Object

34 67330 0000000
Form 14

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	25,000.00	25,000.00	0.0%
5) TOTAL, REVENUES			25,000.00	25,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	80,719.00	0.00	-100.0%
3) Employee Benefits		3000-3999	20,418.23	0.00	-100.0%
4) Books and Supplies		4000-4999	146,059.00	146,059.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	251,995.00	430,890.00	71.0%
6) Capital Outlay		6000-6999	252,500.00	252,500.00	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			751,691.23	829,449.00	10.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(726,691.23)	(804,449.00)	10.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	804,449.00	804,449.00	0.0%
b) Transfers Out		7600-7629	500,000.00	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			304,449.00	804,449.00	164.2%

Folsom-Cordova Unified
Sacramento County

July 1 Budget (Single Adoption)
Deferred Maintenance Fund
Expenditures by Object

34 67330 0000000
Form 14

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(422,242.23)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,734,205.45	1,311,963.22	-24.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,734,205.45	1,311,963.22	-24.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,734,205.45	1,311,963.22	-24.3%
2) Ending Balance, June 30 (E + F1e)			1,311,963.22	1,311,963.22	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	1,311,963.22		
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		1,311,963.22	
Other Commitments	0000	9760		1,311,963.22	
d) Assigned					
Other Assignments		9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Folsom-Cordova Unified
Sacramento County

July 1 Budget (Single Adoption)
Deferred Maintenance Fund
Expenditures by Object

34 67330 0000000
Form 14

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,700,958.62		
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			1,700,958.62		
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)			1,700,958.62		

Folsom-Cordova Unified
Sacramento County

July 1 Budget (Single Adoption)
Deferred Maintenance Fund
Expenditures by Object

34 67330 0000000
Form 14

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
OTHER STATE REVENUE					
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					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	25,000.00	25,000.00	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%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			25,000.00	25,000.00	0.0%
TOTAL, REVENUES			25,000.00	25,000.00	0.0%

Folsom-Cordova Unified
Sacramento County

July 1 Budget (Single Adoption)
Deferred Maintenance Fund
Expenditures by Object

34 67330 0000000
Form 14

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	34,276.00	0.00	-100.0%
Other Classified Salaries		2900	46,443.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			80,719.00	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	4,970.47	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	5,702.86	0.00	-100.0%
Health and Welfare Benefits		3401-3402	6,324.56	0.00	-100.0%
Unemployment Insurance		3501-3502	507.26	0.00	-100.0%
Workers' Compensation		3601-3602	1,218.04	0.00	-100.0%
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	1,695.04	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			20,418.23	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	121,559.00	121,559.00	0.0%
Noncapitalized Equipment		4400	24,500.00	24,500.00	0.0%
TOTAL, BOOKS AND SUPPLIES			146,059.00	146,059.00	0.0%

Folsom-Cordova Unified
Sacramento County

July 1 Budget (Single Adoption)
Deferred Maintenance Fund
Expenditures by Object

34 67330 0000000
Form 14

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%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	251,995.00	430,890.00	71.0%
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%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			251,995.00	430,890.00	71.0%
CAPITAL OUTLAY					
Land Improvements		6170	200,000.00	200,000.00	0.0%
Buildings and Improvements of Buildings		6200	52,500.00	52,500.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			252,500.00	252,500.00	0.0%
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%
TOTAL EXPENDITURES			751,691.23	829,449.00	10.3%

Folsom-Cordova Unified
Sacramento County

July 1 Budget (Single Adoption)
Deferred Maintenance Fund
Expenditures by Object

34 67330 0000000
Form 14

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General, Special Reserve, & Building Funds		8915	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	804,449.00	804,449.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			804,449.00	804,449.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	500,000.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			500,000.00	0.00	-100.0%
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)					
			304,449.00	804,449.00	164.2%

Folsom-Cordova Unified
Sacramento County

July 1 Budget (Single Adoption)
Deferred Maintenance Fund
Expenditures by Function

34 67330 0000000
Form 14

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	25,000.00	25,000.00	0.0%
5) TOTAL, REVENUES			25,000.00	25,000.00	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		751,691.23	829,449.00	10.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			751,691.23	829,449.00	10.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(726,691.23)	(804,449.00)	10.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	804,449.00	804,449.00	0.0%
b) Transfers Out		7600-7629	500,000.00	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			304,449.00	804,449.00	-100.0%

Folsom-Cordova Unified
Sacramento County

July 1 Budget (Single Adoption)
Deferred Maintenance Fund
Expenditures by Function

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Form 14

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(422,242.23)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,734,205.45	1,311,963.22	-24.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,734,205.45	1,311,963.22	-24.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,734,205.45	1,311,963.22	-24.3%
2) Ending Balance, June 30 (E + F1e)			1,311,963.22	1,311,963.22	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	1,311,963.22		
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		1,311,963.22	
Other Commitments	0000	9760		1,311,963.22	
d) Assigned					
Other Assignments (by Resource/Object)		9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	

Folsom-Cordova Unified
Sacramento County

July 1 Budget (Single Adoption)
Deferred Maintenance Fund
Expenditures by Function

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Form 14

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

Folsom-Cordova Unified
Sacramento County

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

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Form 14

Resource	Description	2010-11	2011-12
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

Folsom-Cordova Unified
Sacramento County

July 1 Budget (Single Adoption)
Building Fund
Expenditures by Object

34 67330 0000000
Form 21

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	153,689.00	90,000.00	-41.4%
5) TOTAL, REVENUES			153,689.00	90,000.00	-41.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	48,450.00	49,774.00	2.7%
3) Employee Benefits		3000-3999	17,534.00	19,617.00	11.9%
4) Books and Supplies		4000-4999	8,477.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	82,298.00	5,000.00	-93.9%
6) Capital Outlay		6000-6999	38,683,391.69	13,618,000.00	-64.8%
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			38,840,150.69	13,692,391.00	-64.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(38,686,461.69)	(13,602,391.00)	-64.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,407,966.00	150,000.00	-89.3%
b) Transfers Out		7600-7629	1,331,624.00	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			76,342.00	150,000.00	96.5%

Folsom-Cordova Unified
Sacramento County

July 1 Budget (Single Adoption)
Building Fund
Expenditures by Object

34 67330 0000000
Form 21

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(38,610,119.69)	(13,452,391.00)	-65.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	63,895,537.76	25,285,418.07	-60.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			63,895,537.76	25,285,418.07	-60.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			63,895,537.76	25,285,418.07	-60.4%
2) Ending Balance, June 30 (E + F1e)			25,285,418.07	11,833,027.07	-53.2%
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	25,285,418.07		
Measure M	0000	9780	23,194,418.00		
Measure N	0000	9780	2,091,000.07		
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		11,833,027.07	
Measure M	0000	9780		500,000.00	
Measure N	0000	9780		11,333,027.07	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	

Folsom-Cordova Unified
Sacramento County

July 1 Budget (Single Adoption)
Building Fund
Expenditures by Object

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Form 21

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

Folsom-Cordova Unified
Sacramento County

July 1 Budget (Single Adoption)
Building Fund
Expenditures by Object

34 67330 0000000
Form 21

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	18,868,801.42		
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	13,253,487.86		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	36,480.00		
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			32,158,769.28		
H. LIABILITIES					
1) Accounts Payable		9500	189.00		
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			189.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			32,158,580.28		

Folsom-Cordova Unified
Sacramento County

July 1 Budget (Single Adoption)
Building Fund
Expenditures by Object

34 67330 0000000
Form 21

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
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		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	151,204.00	90,000.00	-40.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,485.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			153,689.00	90,000.00	-41.4%
TOTAL, REVENUES			153,689.00	90,000.00	-41.4%

Folsom-Cordova Unified
Sacramento County

July 1 Budget (Single Adoption)
Building Fund
Expenditures by Object

34 67330 0000000
Form 21

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	48,450.00	49,774.00	2.7%
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			48,450.00	49,774.00	2.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	4,644.00	5,674.00	22.2%
OASDI/Medicare/Alternative		3301-3302	3,708.00	3,808.00	2.7%
Health and Welfare Benefits		3401-3402	6,469.00	7,721.00	19.4%
Unemployment Insurance		3501-3502	349.00	881.00	152.4%
Workers' Compensation		3601-3602	780.00	727.00	-6.8%
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	1,584.00	806.00	-49.1%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			17,534.00	19,617.00	11.9%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,843.00	0.00	-100.0%
Noncapitalized Equipment		4400	5,634.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			8,477.00	0.00	-100.0%
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	6,100.00	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	54.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	20,600.00	0.00	-100.0%

Folsom-Cordova Unified
Sacramento County

July 1 Budget (Single Adoption)
Building Fund
Expenditures by Object

34 67330 0000000
Form 21

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	55,544.00	5,000.00	-91.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			82,298.00	5,000.00	-93.9%
CAPITAL OUTLAY					
Land		6100	1,500,000.00	400,000.00	-73.3%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	36,483,197.00	13,218,000.00	-63.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	700,194.69	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			38,683,391.69	13,618,000.00	-64.8%
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					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
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			38,840,150.69	13,692,391.00	-64.7%

Folsom-Cordova Unified
Sacramento County

July 1 Budget (Single Adoption)
Building Fund
Expenditures by Object

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Form 21

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	1,407,966.00	150,000.00	-89.3%
(a) TOTAL, INTERFUND TRANSFERS IN			1,407,966.00	150,000.00	-89.3%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	1,331,624.00	0.00	-100.0%
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			1,331,624.00	0.00	-100.0%

Folsom-Cordova Unified
Sacramento County

July 1 Budget (Single Adoption)
Building Fund
Expenditures by Object

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Form 21

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
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)			76,342.00	150,000.00	96.5%

Folsom-Cordova Unified
Sacramento County

July 1 Budget (Single Adoption)
Building Fund
Expenditures by Function

34 67330 0000000
Form 21

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	153,689.00	90,000.00	-41.4%
5) TOTAL, REVENUES			153,689.00	90,000.00	-41.4%
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		38,840,150.69	13,692,391.00	-64.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			38,840,150.69	13,692,391.00	-64.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(38,686,461.69)	(13,602,391.00)	-64.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,407,966.00	150,000.00	-89.3%
b) Transfers Out		7600-7629	1,331,624.00	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			76,342.00	150,000.00	96.5%

Folsom-Cordova Unified
Sacramento County

July 1 Budget (Single Adoption)
Building Fund
Expenditures by Function

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Form 21

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(38,610,119.69)	(13,452,391.00)	-65.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	63,895,537.76	25,285,418.07	-60.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			63,895,537.76	25,285,418.07	-60.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			63,895,537.76	25,285,418.07	-60.4%
2) Ending Balance, June 30 (E + F1e)			25,285,418.07	11,833,027.07	-53.2%
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	25,285,418.07		
Measure M	0000	9780	23,194,418.00		
Measure N	0000	9780	2,091,000.07		
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 (by Resource/Object)		9760		0.00	
d) Assigned					
Other Assignments (by Resource/Object)		9760		11,833,027.07	
Measure M	0000	9780		500,000.00	
Measure N	0000	9780		11,333,027.07	

Folsom-Cordova Unified
Sacramento County

July 1 Budget (Single Adoption)
Building Fund
Expenditures by Function

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Form 21

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Folsom-Cordova Unified
Sacramento County

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

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Form 21

Resource	Description	2010-11 Estimated Actuals	2011-12 Budget
Total, Restricted Balance		0.00	0.00

Folsom-Cordova Unified
Sacramento County

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

34 67330 0000000
Form 25

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	2,205,463.00	910,000.00	-58.7%
5) TOTAL, REVENUES			2,205,463.00	910,000.00	-58.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	583,598.00	558,300.00	-4.3%
3) Employee Benefits		3000-3999	200,916.00	197,032.00	-1.9%
4) Books and Supplies		4000-4999	25,468.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	269,064.00	0.00	-100.0%
6) Capital Outlay		6000-6999	426,870.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	3,636,892.00	3,635,609.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,142,808.00	4,390,941.00	-14.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,937,345.00)	(3,480,941.00)	18.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	162,117.00	0.00	-100.0%
b) Transfers Out		7600-7629	442,431.00	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			(280,314.00)	0.00	-100.0%

Folsom-Cordova Unified
Sacramento County

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

34 67330 0000000
Form 25

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,217,659.00)	(3,480,941.00)	8.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,189,324.79	3,971,665.79	-44.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,189,324.79	3,971,665.79	-44.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,189,324.79	3,971,665.79	-44.8%
2) Ending Balance, June 30 (E + F1e)			3,971,665.79	490,724.79	-87.6%
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	3,971,665.79		
Folsom Projects	0000	9780	713,388.42		
Cordova Projects	0000	9780	3,258,277.37		
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		490,724.79	
Folsom Projects	0000	9780		143,248.72	
Cordova Projects	0000	9780		347,476.07	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	

Folsom-Cordova Unified
Sacramento County

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

34 67330 0000000
Form 25

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

Folsom-Cordova Unified
Sacramento County

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

34 67330 0000000
Form 25

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,756,458.71		
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			3,756,458.71		
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)			3,756,458.71		

Folsom-Cordova Unified
Sacramento County

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

34 67330 0000000
Form 25

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		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	230,175.00	225,000.00	-2.2%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	7,000.00	0.00	-100.0%
Interest		8660	50,000.00	35,000.00	-30.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	1,900,000.00	650,000.00	-65.8%
Other Local Revenue					
All Other Local Revenue		8699	18,288.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,205,463.00	910,000.00	-58.7%
TOTAL, REVENUES			2,205,463.00	910,000.00	-58.7%

Folsom-Cordova Unified
Sacramento County

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

34 67330 0000000
Form 25

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	24,051.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	383,153.00	383,754.00	0.2%
Clerical, Technical and Office Salaries		2400	176,394.00	174,546.00	-1.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			583,598.00	558,300.00	-4.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	81.00	0.00	-100.0%
PERS		3201-3202	55,859.00	63,646.00	13.9%
OASDI/Medicare/Alternative		3301-3302	43,404.00	41,446.00	-4.5%
Health and Welfare Benefits		3401-3402	65,636.00	64,862.00	-1.2%
Unemployment Insurance		3501-3502	4,105.00	9,882.00	140.7%
Workers' Compensation		3601-3602	9,571.00	8,152.00	-14.8%
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	20,157.00	9,044.00	-55.1%
Other Employee Benefits		3901-3902	2,103.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			200,916.00	197,032.00	-1.9%
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	3,392.00	0.00	-100.0%
Noncapitalized Equipment		4400	22,076.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			25,468.00	0.00	-100.0%

Folsom-Cordova Unified
Sacramento County

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

34 67330 0000000
Form 25

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	9,700.00	0.00	-100.0%
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	9,402.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	370.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	245,888.00	0.00	-100.0%
Communications		5900	3,704.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			269,064.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	4,269.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	422,601.00	0.00	-100.0%
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			426,870.00	0.00	-100.0%
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	1,237,213.00	1,151,097.00	-7.0%
Other Debt Service - Principal		7439	2,399,679.00	2,484,512.00	3.5%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,636,892.00	3,635,609.00	0.0%
TOTAL, EXPENDITURES			5,142,808.00	4,390,941.00	-14.6%

Folsom-Cordova Unified
Sacramento County

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

34 67330 0000000
Form 25

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	162,117.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			162,117.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	442,431.00	0.00	-100.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			442,431.00	0.00	-100.0%
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)			(280,314.00)	0.00	-100.0%

Folsom-Cordova Unified
Sacramento County

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

34 67330 0000000
Form 25

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	2,205,463.00	910,000.00	-58.7%
5) TOTAL, REVENUES			2,205,463.00	910,000.00	-58.7%
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		997,826.00	755,332.00	-24.3%
8) Plant Services	8000-8999		502,866.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	3,642,116.00	3,635,609.00	-0.2%
10) TOTAL, EXPENDITURES			5,142,808.00	4,390,941.00	-14.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,937,345.00)	(3,480,941.00)	18.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	162,117.00	0.00	-100.0%
b) Transfers Out		7600-7629	442,431.00	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			(280,314.00)	0.00	-100.0%

Folsom-Cordova Unified
Sacramento CountyJuly 1 Budget (Single Adoption)
Capital Facilities Fund
Expenditures by Function34 67330 0000000
Form 25

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,217,659.00)	(3,480,941.00)	8.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,189,324.79	3,971,665.79	-44.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,189,324.79	3,971,665.79	-44.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,189,324.79	3,971,665.79	-44.8%
2) Ending Balance, June 30 (E + F1e)			3,971,665.79	490,724.79	-87.6%
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	3,971,665.79		
Folsom Projects	0000	9780	713,388.42		
Cordova Projects	0000	9780	3,258,277.37		
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 (by Resource/Object)		9760		0.00	
d) Assigned					
Other Assignments (by Resource/Object)		9760		490,724.79	
Folsom Projects	0000	9780		143,248.72	
Cordova Projects	0000	9780		347,476.07	

Folsom-Cordova Unified
Sacramento County

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

34 67330 0000000
Form 25

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Folsom-Cordova Unified
Sacramento County

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

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Form 25

Resource	Description	2010-11	2011-12
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

Folsom-Cordova Unified
Sacramento County

July 1 Budget (Single Adoption)
County School Facilities Fund
Expenditures by Object

34 67330 0000000
Form 35

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	620,981.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			620,981.00	0.00	-100.0%
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	2,397,891.00	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	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,397,891.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,776,910.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,776,910.00	0.00	-100.0%
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			1,776,910.00	0.00	-100.0%

Folsom-Cordova Unified
Sacramento County

July 1 Budget (Single Adoption)
County School Facilities Fund
Expenditures by Object

34 67330 0000000
Form 35

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
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	

Folsom-Cordova Unified
Sacramento County

July 1 Budget (Single Adoption)
County School Facilities Fund
Expenditures by Object

34 67330 0000000
Form 35

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(275,184.29)		
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			(275,184.29)		
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)			(275,184.29)		

Folsom-Cordova Unified
Sacramento County

July 1 Budget (Single Adoption)
County School Facilities Fund
Expenditures by Object

34 67330 0000000
Form 35

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	620,981.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			620,981.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	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%
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			0.00	0.00	0.0%
TOTAL, REVENUES			620,981.00	0.00	-100.0%

Folsom-Cordova Unified
Sacramento County

July 1 Budget (Single Adoption)
County School Facilities Fund
Expenditures by Object

34 67330 0000000
Form 35

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
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					
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%

Folsom-Cordova Unified
Sacramento County

July 1 Budget (Single Adoption)
County School Facilities Fund
Expenditures by Object

34 67330 0000000
Form 35

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	1,377.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	2,396,514.00	0.00	-100.0%
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			2,397,891.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
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			2,397,891.00	0.00	-100.0%

Folsom-Cordova Unified
Sacramento County

July 1 Budget (Single Adoption)
County School Facilities Fund
Expenditures by Object

34 67330 0000000
Form 35

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	1,776,910.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,776,910.00	0.00	-100.0%
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	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Folsom-Cordova Unified
Sacramento County

July 1 Budget (Single Adoption)
County School Facilities Fund
Expenditures by Object

34 67330 0000000
Form 35

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
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%
(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)			1,776,910.00	0.00	-100.0%

Folsom-Cordova Unified
Sacramento County

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

34 67330 0000000
Form 35

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	620,981.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			620,981.00	0.00	-100.0%
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		2,397,891.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,397,891.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,776,910.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,776,910.00	0.00	-100.0%
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			1,776,910.00	0.00	-100.0%

Folsom-Cordova Unified
Sacramento County

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

34 67330 0000000
Form 35

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
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) 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 (by Resource/Object)		9760		0.00	
d) Assigned					
Other Assignments (by Resource/Object)		9760		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Folsom-Cordova Unified
Sacramento County

July 1 Budget (Single Adoption)
County School Facilities Fund
Exhibit: Restricted Balance Detail

34 67330 0000000
Form 35

Resource	Description	2010-11	2011-12
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

Folsom-Cordova Unified
Sacramento County

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

34 67330 0000000
Form 40

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	209,234.00	209,234.00	0.0%
5) TOTAL, REVENUES			209,234.00	209,234.00	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)			209,234.00	209,234.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	200,000.00	200,000.00	0.0%
b) Transfers Out		7600-7629	600,000.00	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			(400,000.00)	200,000.00	-150.0%

Folsom-Cordova Unified
Sacramento County

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

34 67330 0000000
Form 40

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(190,766.00)	409,234.00	-314.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,523,213.43	3,332,447.43	-5.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,523,213.43	3,332,447.43	-5.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,523,213.43	3,332,447.43	-5.4%
2) Ending Balance, June 30 (E + F1e)			3,332,447.43	3,741,681.43	12.3%
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	3,332,447.43		
Facilities	0000	9780	1,379,000.00		
WAN	0000	9780	788,786.76		
Cordova High Turf	0000	9780	582,330.33		
Folsom High Turf	0000	9780	582,330.34		
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		3,741,681.43	
Facilities	0000	9760		1,579,000.00	
WAN	0000	9760		813,021.00	
Cordova High Turf	0000	9760		669,830.22	
Folsom High Turf	0000	9760		679,830.21	

Folsom-Cordova Unified
Sacramento County

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

34 67330 0000000
Form 40

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
d) Assigned					
Other Assignments		9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Folsom-Cordova Unified
Sacramento County

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

34 67330 0000000
Form 40

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,133,654.51		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	7,009.33		
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			3,140,663.84		
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)			3,140,663.84		

Folsom-Cordova Unified
Sacramento County

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

34 67330 0000000
Form 40

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	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					
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	160,000.00	160,000.00	0.0%
Interest		8660	25,000.00	25,000.00	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	24,234.00	24,234.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			209,234.00	209,234.00	0.0%
TOTAL, REVENUES			209,234.00	209,234.00	0.0%

Folsom-Cordova Unified
Sacramento County

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

34 67330 0000000
Form 40

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
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					
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%

Folsom-Cordova Unified
Sacramento County

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

34 67330 0000000
Form 40

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					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
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%

Folsom-Cordova Unified
Sacramento County

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

34 67330 0000000
Form 40

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	200,000.00	200,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			200,000.00	200,000.00	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	600,000.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			600,000.00	0.00	-100.0%

Folsom-Cordova Unified
Sacramento County

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

34 67330 0000000
Form 40

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
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)			(400,000.00)	200,000.00	-150.0%

Folsom-Cordova Unified
Sacramento County

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

34 67330 0000000
Form 40

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	209,234.00	209,234.00	0.0%
5) TOTAL, REVENUES			209,234.00	209,234.00	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)			209,234.00	209,234.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	200,000.00	200,000.00	0.0%
b) Transfers Out		7600-7629	600,000.00	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			(400,000.00)	200,000.00	-150.0%

Folsom-Cordova Unified
Sacramento County

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

34 67330 0000000
Form 40

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(190,766.00)	409,234.00	-314.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,523,213.43	3,332,447.43	-5.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,523,213.43	3,332,447.43	-5.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,523,213.43	3,332,447.43	-5.4%
2) Ending Balance, June 30 (E + F1e)			3,332,447.43	3,741,681.43	12.3%
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	3,332,447.43		
Facilities	0000	9780	1,379,000.00		
WAN	0000	9780	788,786.76		
Cordova High Turf	0000	9780	582,330.33		
Folsom High Turf	0000	9780	582,330.34		
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 (by Resource/Object)		9760		3,741,681.43	
Facilities	0000	9760		1,579,000.00	
WAN	0000	9760		813,021.00	
Cordova High Turf	0000	9760		669,830.22	

Folsom-Cordova Unified
Sacramento County

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

34 67330 0000000
Form 40

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
Folsom High Turf	0000	9760		679,830.21	
d) Assigned					
Other Assignments (by Resource/Object)		9760		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Folsom-Cordova Unified
Sacramento County

July 1 Budget (Single Adoption)
Special Reserve Fund for Capital Outlay Projects
Exhibit: Restricted Balance Detail

34 67330 0000000
Form 40

Resource	Description	2010-11	2011-12
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

Folsom-Cordova Unified
Sacramento County

July 1 Budget (Single Adoption)
Other Enterprise Fund
Expenses by Object

34 67330 0000000
Form 63

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	2,469,559.00	2,373,830.00	-3.9%
5) TOTAL, REVENUES			2,469,559.00	2,373,830.00	-3.9%
B. EXPENSES					
1) Certificated Salaries		1000-1999	71,677.00	132,611.00	85.0%
2) Classified Salaries		2000-2999	1,219,223.00	1,330,147.00	9.1%
3) Employee Benefits		3000-3999	415,275.00	468,940.00	12.9%
4) Books and Supplies		4000-4999	152,979.00	167,605.00	9.6%
5) Services and Other Operating Expenses		5000-5999	168,729.00	141,431.00	-16.2%
6) Depreciation		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, EXPENSES			2,027,883.00	2,240,734.00	10.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			441,676.00	133,096.00	-69.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	443,873.00	133,096.00	-70.0%
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			(443,873.00)	(133,096.00)	-70.0%

Folsom-Cordova Unified
Sacramento County

July 1 Budget (Single Adoption)
Other Enterprise Fund
Expenses by Object

34 67330 0000000
Form 63

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			(2,197.00)	0.00	-100.0%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	687,946.21	685,727.21	-0.3%
b) Audit Adjustments		9793	(22.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			687,924.21	685,727.21	-0.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			687,924.21	685,727.21	-0.3%
2) Ending Net Assets, June 30 (E + F1e)			685,727.21	685,727.21	0.0%
Components of Ending Net Assets (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	1,072.03		
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	684,655.18		
d) Unappropriated Amount		9790			
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		685,727.21	

Folsom-Cordova Unified
Sacramento County

July 1 Budget (Single Adoption)
Other Enterprise Fund
Expenses by Object

34 67330 0000000
Form 63

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	73,921.73		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	266,187.31		
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	264,207.00		
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	1,072.03		
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	1,507.42		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	669.75		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			607,565.24		

Folsom-Cordova Unified
Sacramento County

July 1 Budget (Single Adoption)
Other Enterprise Fund
Expenses by Object

34 67330 0000000
Form 63

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
H. LIABILITIES					
1) Accounts Payable		9500	375.12		
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			375.12		
I. NET ASSETS					
Net Assets, June 30 (G10 - H7)			607,190.12		

Folsom-Cordova Unified
Sacramento County

July 1 Budget (Single Adoption)
Other Enterprise Fund
Expenses by Object

34 67330 0000000
Form 63

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	7,293.00	5,000.00	-31.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
All Other Fees and Contracts		8689	2,460,162.00	2,367,447.00	-3.8%
Other Local Revenue					
All Other Local Revenue		8699	2,104.00	1,383.00	-34.3%
TOTAL, OTHER LOCAL REVENUE			2,469,559.00	2,373,830.00	-3.9%
TOTAL, REVENUES			2,469,559.00	2,373,830.00	-3.9%

Folsom-Cordova Unified
Sacramento County

July 1 Budget (Single Adoption)
Other Enterprise Fund
Expenses by Object

34 67330 0000000
Form 63

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	71,677.00	132,611.00	85.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			71,677.00	132,611.00	85.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	1,147,566.00	1,241,770.00	8.2%
Classified Support Salaries		2200	700.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	70,957.00	88,377.00	24.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,219,223.00	1,330,147.00	9.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	6,150.00	14,072.00	128.8%
PERS		3201-3202	91,879.00	125,529.00	36.6%
OASDI/Medicare/Alternative		3301-3302	91,059.00	89,277.00	-2.0%
Health and Welfare Benefits		3401-3402	153,382.00	172,795.00	12.7%
Unemployment Insurance		3501-3502	9,017.00	23,103.00	156.2%
Workers' Compensation		3601-3602	20,224.00	19,057.00	-5.8%
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	32,486.00	18,013.00	-44.6%
Other Employee Benefits		3901-3902	11,078.00	7,094.00	-36.0%
TOTAL, EMPLOYEE BENEFITS			415,275.00	468,940.00	12.9%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	4,452.00	2,400.00	-46.1%
Materials and Supplies		4300	143,757.00	158,205.00	10.1%
Noncapitalized Equipment		4400	4,770.00	7,000.00	46.8%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			152,979.00	167,605.00	9.6%

Folsom-Cordova Unified
Sacramento County

July 1 Budget (Single Adoption)
Other Enterprise Fund
Expenses by Object

34 67330 0000000
Form 63

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	2,533.00	2,310.00	-8.8%
Dues and Memberships		5300	490.00	240.00	-51.0%
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	591.00	295.00	-50.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	106,966.00	97,682.00	-8.7%
Professional/Consulting Services and Operating Expenditures		5800	57,645.00	40,419.00	-29.9%
Communications		5900	484.00	485.00	0.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			168,729.00	141,431.00	-16.2%
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)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			2,027,883.00	2,240,734.00	10.5%

Folsom-Cordova Unified
Sacramento County

July 1 Budget (Single Adoption)
Other Enterprise Fund
Expenses by Object

34 67330 0000000
Form 63

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					
Other Authorized Interfund Transfers Out		7619	443,873.00	133,096.00	-70.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			443,873.00	133,096.00	-70.0%
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%
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)			(443,873.00)	(133,096.00)	-70.0%

Folsom-Cordova Unified
Sacramento County

July 1 Budget (Single Adoption)
Other Enterprise Fund
Expenses by Function

34 67330 0000000
Form 63

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	2,469,559.00	2,373,830.00	-3.9%
5) TOTAL, REVENUES			2,469,559.00	2,373,830.00	-3.9%
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		2,027,883.00	2,240,734.00	10.5%
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, EXPENSES			2,027,883.00	2,240,734.00	10.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			441,676.00	133,096.00	-69.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	443,873.00	133,096.00	-70.0%
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			(443,873.00)	(133,096.00)	-70.0%

Folsom-Cordova Unified
Sacramento County

July 1 Budget (Single Adoption)
Other Enterprise Fund
Expenses by Function

34 67330 0000000
Form 63

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			(2,197.00)	0.00	-100.0%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	687,946.21	685,727.21	-0.3%
b) Audit Adjustments		9793	(22.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			687,924.21	685,727.21	-0.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			687,924.21	685,727.21	-0.3%
2) Ending Net Assets, June 30 (E + F1e)			685,727.21	685,727.21	0.0%
Components of Ending Net Assets (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	1,072.03		
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	684,655.18		
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		685,727.21	

Folsom-Cordova Unified
Sacramento County

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

34 67330 0000000
Form 63

Resource	Description	2010-11 Estimated Actuals	2011-12 Budget
Total, Restricted Balance		0.00	0.00

Folsom-Cordova Unified
Sacramento County

July 1 Budget (Single Adoption)
Retiree Benefit Fund
Expenses by Object

34 67330 0000000
Form 71

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	695,000.00	695,000.00	0.0%
5) TOTAL, REVENUES			695,000.00	695,000.00	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	692,074.00	692,074.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			692,074.00	692,074.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,926.00	2,926.00	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	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%

Folsom-Cordova Unified
Sacramento County

July 1 Budget (Single Adoption)
Retiree Benefit Fund
Expenses by Object

34 67330 0000000
Form 71

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			2,926.00	2,926.00	0.0%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	5,584,259.83	5,587,185.83	0.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,584,259.83	5,587,185.83	0.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			5,584,259.83	5,587,185.83	0.1%
2) Ending Net Assets, June 30 (E + F1e)			5,587,185.83	5,590,111.83	0.1%
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	5,587,185.83		
d) Unappropriated Amount		9790			
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		5,590,111.83	

Folsom-Cordova Unified
Sacramento County

July 1 Budget (Single Adoption)
Retiree Benefit Fund
Expenses by Object

34 67330 0000000
Form 71

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	5,406,127.18		
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			5,406,127.18		
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)			5,406,127.18		

Folsom-Cordova Unified
Sacramento County

July 1 Budget (Single Adoption)
Retiree Benefit Fund
Expenses by Object

34 67330 0000000
Form 71

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	50,000.00	50,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	645,000.00	645,000.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			695,000.00	695,000.00	0.0%
TOTAL, REVENUES			695,000.00	695,000.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	692,074.00	692,074.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			692,074.00	692,074.00	0.0%
TOTAL, EXPENSES			692,074.00	692,074.00	0.0%

Folsom-Cordova Unified
Sacramento County

July 1 Budget (Single Adoption)
Retiree Benefit Fund
Expenses by Object

34 67330 0000000
Form 71

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%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d)			0.00	0.00	0.0%

Folsom-Cordova Unified
Sacramento County

July 1 Budget (Single Adoption)
Retiree Benefit Fund
Expenses by Function

34 67330 0000000
Form 71

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	695,000.00	695,000.00	0.0%
5) TOTAL, REVENUES			695,000.00	695,000.00	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		692,074.00	692,074.00	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, EXPENSES			692,074.00	692,074.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,926.00	2,926.00	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	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%

Folsom-Cordova Unified
Sacramento County

July 1 Budget (Single Adoption)
Retiree Benefit Fund
Expenses by Function

34 67330 0000000
Form 71

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			2,926.00	2,926.00	0.0%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	5,584,259.83	5,587,185.83	0.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,584,259.83	5,587,185.83	0.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			5,584,259.83	5,587,185.83	0.1%
2) Ending Net Assets, June 30 (E + F1e)			5,587,185.83	5,590,111.83	0.1%
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	5,587,185.83		
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		5,590,111.83	

Folsom-Cordova Unified
Sacramento County

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

34 67330 0000000
Form 71

Resource	Description	2010-11	2011-12
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

Folsom-Cordova Unified
Sacramento County

July 1 Budget (Single Adoption)
FINANCIAL REPORTS
2011-12 Budget
School District Certification

34 67330 0000000
Form CB

ANNUAL BUDGET REPORT:

July 1, 2011 Single Budget Adoption

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

Budget available for inspection at:

Public Hearing:

Place: Folsom Cordova Unified School District

Date: June 20, 2011

Place: Mills MS Cafetorium

Date: June 23, 2011

Time: 6:00 p.m.

Adoption Date: June 23, 2011

Signed: _____

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

Contact person for additional information on the budget reports:

Name: Kristi Blandford

Telephone: 916 355-1111 x 132

Title: Director of Fiscal Services

E-mail: kblandfo@fcusd.org

Criteria and Standards Review Summary

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

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

July 1 Budget (Single Adoption)
FINANCIAL REPORTS
2011-12 Budget
School District Certification

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2010-11) annual payment?		X
			X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?		X
			X	
			X	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)	X	
				X
			X	

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

Folsom-Cordova Unified
Sacramento County

July 1 Budget (Single Adoption)
2011-12 Budget
Workers' Compensation Certification

34 67330 0000000
Form CC

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

(☒) This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:

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

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

Date of Meeting: _____

For additional information on this certification, please contact:

Name: Kristi Blandford

Title: Director of Fiscal Services

Telephone: 916 355-1111 x 132

E-mail: kblandfo@fcusd.org

Folsom-Cordova Unified
Sacramento County

July 1 Budget (Single Adoption)
Deferred Maintenance Fund
Expenditures by Object

34 67330 0000000
Form 14

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	25,000.00	25,000.00	0.0%
5) TOTAL, REVENUES			25,000.00	25,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	80,719.00	46,443.00	-42.5%
3) Employee Benefits		3000-3999	20,418.23	12,464.00	-39.0%
4) Books and Supplies		4000-4999	146,059.00	146,059.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	251,995.00	430,890.00	71.0%
6) Capital Outlay		6000-6999	252,500.00	252,500.00	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			751,691.23	888,356.00	18.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(726,691.23)	(863,356.00)	18.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	804,449.00	804,449.00	0.0%
b) Transfers Out		7600-7629	500,000.00	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			304,449.00	804,449.00	164.2%

Folsom-Cordova Unified
Sacramento County

July 1 Budget (Single Adoption)
Deferred Maintenance Fund
Expenditures by Object

34 67330 0000000
Form 14

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(422,242.23)	(58,907.00)	-86.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,734,205.45	1,311,963.22	-24.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,734,205.45	1,311,963.22	-24.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,734,205.45	1,311,963.22	-24.3%
2) Ending Balance, June 30 (E + F1e)			1,311,963.22	1,253,056.22	-4.5%
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	0.00		
c) Undesignated Amount		9790	1,311,963.22		
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		1,253,056.22	
Other Commitments	0000	9760		1,253,056.22	
d) Assigned					
Other Assignments		9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Folsom-Cordova Unified
Sacramento County

July 1 Budget (Single Adoption)
Deferred Maintenance Fund
Expenditures by Object

34 67330 0000000
Form 14

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,700,958.62		
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			1,700,958.62		
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)			1,700,958.62		

Folsom-Cordova Unified
Sacramento County

July 1 Budget (Single Adoption)
Deferred Maintenance Fund
Expenditures by Object

34 67330 0000000
Form 14

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
OTHER STATE REVENUE					
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					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	25,000.00	25,000.00	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%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			25,000.00	25,000.00	0.0%
TOTAL, REVENUES			25,000.00	25,000.00	0.0%

Folsom-Cordova Unified
Sacramento County

July 1 Budget (Single Adoption)
Deferred Maintenance Fund
Expenditures by Object

34 67330 0000000
Form 14

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	34,276.00	0.00	-100.0%
Other Classified Salaries		2900	46,443.00	46,443.00	0.0%
TOTAL, CLASSIFIED SALARIES			80,719.00	46,443.00	-42.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	4,970.47	4,940.00	-0.6%
OASDI/Medicare/Alternative		3301-3302	5,702.86	3,552.00	-37.7%
Health and Welfare Benefits		3401-3402	6,324.56	2,472.00	-60.9%
Unemployment Insurance		3501-3502	507.26	822.00	62.0%
Workers' Compensation		3601-3602	1,218.04	678.00	-44.3%
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	1,695.04	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			20,418.23	12,464.00	-39.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	121,559.00	121,559.00	0.0%
Noncapitalized Equipment		4400	24,500.00	24,500.00	0.0%
TOTAL, BOOKS AND SUPPLIES			146,059.00	146,059.00	0.0%

Folsom-Cordova Unified
Sacramento County

July 1 Budget (Single Adoption)
Deferred Maintenance Fund
Expenditures by Object

34 67330 0000000
Form 14

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%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	251,995.00	430,890.00	71.0%
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%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			251,995.00	430,890.00	71.0%
CAPITAL OUTLAY					
Land Improvements		6170	200,000.00	200,000.00	0.0%
Buildings and Improvements of Buildings		6200	52,500.00	52,500.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			252,500.00	252,500.00	0.0%
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%
TOTAL, EXPENDITURES			751,691.23	888,356.00	18.2%

Folsom-Cordova Unified
Sacramento County

July 1 Budget (Single Adoption)
Deferred Maintenance Fund
Expenditures by Object

34 67330 0000000
Form 14

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General, Special Reserve, & Building Funds		8915	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	804,449.00	804,449.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			804,449.00	804,449.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	500,000.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			500,000.00	0.00	-100.0%
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)					
			304,449.00	804,449.00	164.2%

Folsom-Cordova Unified
Sacramento County

July 1 Budget (Single Adoption)
Deferred Maintenance Fund
Expenditures by Function

34 67330 0000000
Form 14

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	25,000.00	25,000.00	0.0%
5) TOTAL, REVENUES			25,000.00	25,000.00	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		751,691.23	888,356.00	18.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			751,691.23	888,356.00	18.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(726,691.23)	(863,356.00)	18.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	804,449.00	804,449.00	0.0%
b) Transfers Out		7600-7629	500,000.00	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			304,449.00	804,449.00	-100.0%

Folsom-Cordova Unified
Sacramento County

July 1 Budget (Single Adoption)
Deferred Maintenance Fund
Expenditures by Function

34 67330 0000000
Form 14

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(422,242.23)	(58,907.00)	-86.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,734,205.45	1,311,963.22	-24.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,734,205.45	1,311,963.22	-24.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,734,205.45	1,311,963.22	-24.3%
2) Ending Balance, June 30 (E + F1e)			1,311,963.22	1,253,056.22	-4.5%
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	0.00		
c) Undesignated Amount		9790	1,311,963.22		
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		1,253,056.22	
Other Commitments	0000	9760		1,253,056.22	
d) Assigned					
Other Assignments (by Resource/Object)		9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	

Folsom-Cordova Unified
Sacramento County

July 1 Budget (Single Adoption)
Deferred Maintenance Fund
Expenditures by Function

34 67330 0000000
Form 14

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

Folsom-Cordova Unified
Sacramento County

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

34 67330 0000000
Form 14

Resource	Description	2010-11	2011-12
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

Folsom-Cordova Unified
Sacramento County

July 1 Budget (Single Adoption)
Bond Interest and Redemption Fund
Expenditures by Object

34 67330 0000000
Form 51

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	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%

Folsom-Cordova Unified
Sacramento County

July 1 Budget (Single Adoption)
Bond Interest and Redemption Fund
Expenditures by Object

34 67330 0000000
Form 51

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,793,290.00	10,793,290.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,793,290.00	10,793,290.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,793,290.00	10,793,290.00	0.0%
2) Ending Balance, June 30 (E + F1e)			10,793,290.00	10,793,290.00	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	10,793,290.00		
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		10,793,290.00	
Other	0000	9760		10,793,290.00	
d) Assigned					
Other Assignments		9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Folsom-Cordova Unified
Sacramento County

July 1 Budget (Single Adoption)
Bond Interest and Redemption Fund
Expenditures by Object

34 67330 0000000
Form 51

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			
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			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			0.00		

Folsom-Cordova Unified
Sacramento County

July 1 Budget (Single Adoption)
Bond Interest and Redemption Fund
Expenditures by Object

34 67330 0000000
Form 51

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	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 Voted Indebtedness Levies Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	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%
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			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

Folsom-Cordova Unified
Sacramento County

July 1 Budget (Single Adoption)
Bond Interest and Redemption Fund
Expenditures by Object

34 67330 0000000
Form 51

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
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%

Folsom-Cordova Unified
Sacramento County

July 1 Budget (Single Adoption)
Bond Interest and Redemption Fund
Expenditures by Object

34 67330 0000000
Form 51

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: General Fund		7614	0.00	0.00	0.0%
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%
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%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			0.00	0.00	0.0%

Folsom-Cordova Unified
Sacramento County

July 1 Budget (Single Adoption)
Bond Interest and Redemption Fund
Expenditures by Function

34 67330 0000000
Form 51

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	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%

Folsom-Cordova Unified
Sacramento County

July 1 Budget (Single Adoption)
Bond Interest and Redemption Fund
Expenditures by Function

34 67330 0000000
Form 51

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,793,290.00	10,793,290.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,793,290.00	10,793,290.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,793,290.00	10,793,290.00	0.0%
2) Ending Balance, June 30 (E + F1e)			10,793,290.00	10,793,290.00	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	10,793,290.00		
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 (by Resource/Object)		9760		10,793,290.00	
Other	0000	9760		10,793,290.00	
d) Assigned					
Other Assignments (by Resource/Object)		9760		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Folsom-Cordova Unified
Sacramento County

July 1 Budget (Single Adoption)
Bond Interest and Redemption Fund
Exhibit: Restricted Balance Detail

34 67330 0000000
Form 51

Resource	Description	2010-11	2011-12
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	2010-11 Estimated Actuals			2011-12 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
ELEMENTARY						
1. General Education			12,399.37	12,199.37	12,199.37	12,199.37
a. Kindergarten	1,332.39	1,319.06				
b. Grades One through Three	4,300.87	4,257.86				
c. Grades Four through Six	4,071.11	4,030.39				
d. Grades Seven and Eight	2,514.73	2,489.58				
e. Opportunity Schools and Full-Day Opportunity Classes	3.65	3.65				
f. Home and Hospital	8.09	8.09				
g. Community Day School	26.34	26.34				
2. Special Education						
a. Special Day Class	403.10	399.22	474.34	474.34	474.34	474.34
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	2.07	2.07	1.73	1.73	1.73	1.73
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions	0.25	0.25	0.25	0.25	0.25	0.25
3. TOTAL, ELEMENTARY	12,662.60	12,536.51	12,875.69	12,675.69	12,675.69	12,675.69
HIGH SCHOOL						
4. General Education			5,091.95	4,950.64	4,950.64	4,950.64
a. Grades Nine through Twelve	4,674.56	4,721.31				
b. Continuation Education	236.54	236.54				
c. Opportunity Schools and Full-Day Opportunity Classes						
d. Home and Hospital	8.19	8.19				
e. Community Day School	34.08	34.08				
5. Special Education						
a. Special Day Class	331.82	318.23	245.67	245.67	245.67	245.67
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	29.72	25.57	25.57	25.57	25.57	25.57
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions	0.91	0.91	0.91	0.91	0.91	0.91
6. TOTAL, HIGH SCHOOL	5,315.82	5,344.83	5,364.10	5,222.79	5,222.79	5,222.79
COUNTY SUPPLEMENT						
7. County Community Schools (EC 1982[a])						
a. Elementary	1.52	1.52	1.52	1.52	1.52	1.52
b. High School						
8. Special Education						
a. Special Day Class - Elementary						
b. Special Day Class - High School						
c. Nonpublic, Nonsectarian Schools - Elementary						
d. Nonpublic, Nonsectarian Schools - High School						
e. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - Elementary						
f. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - High School						
9. TOTAL, ADA REPORTED BY COUNTY OFFICES	1.52	1.52	1.52	1.52	1.52	1.52
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	17,979.94	17,882.86	18,241.31	17,900.00	17,900.00	17,900.00
11. ADA for Necessary Small Schools also included in lines 3 and 6.						
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS*						

Description	2010-11 Estimated Actuals			2011-12 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
CLASSES FOR ADULTS						
13. Concurrently Enrolled Secondary Students*						
14. Adults Enrolled, State Apportioned*						
15. Students 21 Years or Older and Students 19 or Older Not Continuously Enrolled Since Their 18th Birthday, Participating in Full-Time Independent Study*						
16. TOTAL, CLASSES FOR ADULTS (sum lines 13 through 15)						
17. Adults in Correctional Facilities						
18. TOTAL, ADA (sum lines 10, 12, 16, and 17)	17,979.94	17,882.86	18,241.31	17,900.00	17,900.00	17,900.00
SUPPLEMENTAL INSTRUCTIONAL HOURS						
19. ELEMENTARY*						
20. HIGH SCHOOL*						
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)						
COMMUNITY DAY SCHOOLS - Additional Funds						
22. ELEMENTARY						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
23. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
CHARTER SCHOOLS						
24. Charter ADA Funded Through the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RL)						
b. All Other Block Grant Funded Charters	143.36	143.36	143.36	135.00	135.00	135.00
25. Charter ADA Funded Through the Revenue Limit						
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b, and 25)	143.36	143.36	143.36	135.00	135.00	135.00
27. SUPPLEMENTAL INSTRUCTIONAL HOURS*						

*ADA is no longer collected as a result of flexibility provisions of SBX3 4 (Chapter 12, Statutes of 2009), currently in effect for a five-year period from 2008-09 through 2012-13.

July 1 Budget (Single Adoption)
2010-11 Estimated Actuals
Schedule of Capital Assets

34 67330 0000000
Form ASSET

Folsom-Cordova Unified
Sacramento County

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	43,934,545.00		43,934,545.00			43,934,545.00
Work in Progress	206,000,472.00		206,000,472.00			206,000,472.00
Total capital assets not being depreciated	249,935,017.00	0.00	249,935,017.00	0.00	0.00	249,935,017.00
Capital assets being depreciated:						
Land Improvements	14,744,876.00		14,744,876.00			14,744,876.00
Buildings	209,809,320.00		209,809,320.00			209,809,320.00
Equipment	15,756,888.00		15,756,888.00			15,756,888.00
Total capital assets being depreciated	240,311,084.00	0.00	240,311,084.00	0.00	0.00	240,311,084.00
Accumulated Depreciation for:						
Land Improvements	(11,903,245.00)		(11,903,245.00)			(11,903,245.00)
Buildings	(79,871,895.00)		(79,871,895.00)			(79,871,895.00)
Equipment	(6,255,183.00)		(6,255,183.00)			(6,255,183.00)
Total accumulated depreciation	(98,030,323.00)	0.00	(98,030,323.00)	0.00	0.00	(98,030,323.00)
Total capital assets being depreciated, net	142,280,761.00	0.00	142,280,761.00	0.00	0.00	142,280,761.00
Governmental activity capital assets, net	392,215,778.00	0.00	392,215,778.00	0.00	0.00	392,215,778.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated			0.00			0.00
Capital assets being depreciated:	0.00	0.00	0.00	0.00	0.00	0.00
Land Improvements			0.00			0.00
Buildings	1,507.00		1,507.00			1,507.00
Equipment	670.00		670.00			670.00
Total capital assets being depreciated	2,177.00	0.00	2,177.00	0.00	0.00	2,177.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	2,177.00	0.00	2,177.00	0.00	0.00	2,177.00
Business-type activity capital assets, net	2,177.00	0.00	2,177.00	0.00	0.00	2,177.00

	Object	July	August	September	October	November	December
OF	JUNE						
A. BEGINNING CASH	9110	7,971,189.97	5,739,705.29	4,662,132.62	1,511,092.95	(195,637.63)	(4,776,790.52)
B. RECEIPTS							
Revenue Limit Sources							
Property Taxes	8020-8079	251,145.51	14,147.34	346.70	0.00	59,703.45	4,791.90
Principal Apportionment	8010-8019		2,175,000.00	2,175,000.00	3,915,000.00	435,000.00	7,830,000.00
Miscellaneous Funds	8080-8099	35,000.00	60,005.21	40,000.00	40,000.00	40,000.01	40,000.00
Federal Revenue	8100-8299	511,627.00	237,508.40	109,729.72	2,465,990.51	28,511.29	276,829.18
Other State Revenue	8300-8599	(4,710.79)	9,590.75	117,248.98	1,813,481.10	5,034,247.24	3,819,329.12
Other Local Revenue	8600-8799	49,240.14	53,914.00	341,737.23	139,777.64	106,883.19	279,580.58
Interfund Transfers In	8910-8929						
All Other Financing Sources	8930-8979						
Other Receipts/Non-Revenue							
TOTAL RECEIPTS		842,301.86	2,550,165.70	2,784,062.63	8,374,249.25	5,704,345.18	12,250,530.78
C. DISBURSEMENTS							
Certificated Salaries	1000-1999	406,924.93	6,150,594.58	6,342,518.01	6,422,228.41	6,446,243.73	6,523,529.68
Classified Salaries	2000-2999	758,580.00	2,004,562.02	2,056,593.35	2,088,386.62	2,183,061.99	2,242,012.29
Employee Benefits	3000-3999	413,130.57	2,135,302.49	2,158,752.66	2,170,165.67	2,194,953.90	2,211,394.37
Books, Supplies and Services	4000-5999	422,577.35	1,308,560.76	1,345,546.17	1,367,059.81	1,424,955.88	1,462,807.39
Capital Outlay	6000-6999	8,582.50	28,718.52	31,692.11	33,139.32	36,282.57	38,367.29
Other Outgo	7000-7499						
Interfund Transfers Out	7600-7629						
All Other Financing Uses	7630-7699						
Other Disbursements/							
Non Expenditures							
TOTAL DISBURSEMENTS		2,009,795.35	11,627,738.37	11,935,102.30	12,080,979.83	12,285,498.07	12,478,111.02
D. PRIOR YEAR TRANSACTIONS							
Accounts Receivable	9200	1,000,000.00	8,000,000.00	6,000,000.00	2,000,000.00	2,000,000.00	386,686.42
Accounts Payable	9500	2,063,991.19					
TOTAL PRIOR YEAR TRANSACTIONS		(1,063,991.19)	8,000,000.00	6,000,000.00	2,000,000.00	2,000,000.00	386,686.42
E. NET INCREASE/DECREASE (B - C + D)		(2,231,484.68)	(1,077,572.67)	(3,151,039.67)	(1,706,730.58)	(4,581,152.89)	159,106.18
F. ENDING CASH (A + E)		5,739,705.29	4,662,132.62	1,511,092.95	(195,637.63)	(4,776,790.52)	(4,617,684.34)
G. ENDING CASH, PLUS ACCRUALS							

	Object	January	February	March	April	May	June	Accruals	TOTAL
	OF								
A. BEGINNING CASH	9110	(4,617,684.34)	12,724,842.70	2,797,283.04	(4,446,764.65)	(6,939,469.92)	(706,661.46)		
B. RECEIPTS									
Revenue Limit Sources									
Property Taxes	8020-8079	22,593,133.59	48,204.69	24,143.25	151,438.73	15,862,283.49	2,034,970.06	0.00	41,044,308.71
Principal Apportionment	8010-8019	3,915,000.00	369,037.16	0.00	5,882,183.09	723,633.44		15,625,916.00	43,045,769.69
Miscellaneous Funds	8080-8099	(265,889.42)	40,000.00	40,000.00	40,000.00	(57,937.72)		0.00	91,693.90
Federal Revenue	8100-8299	270,831.65	140,900.64	3,199,444.75	195,101.11	985,590.70	923,596.49	703,768.56	10,049,430.00
Other State Revenue	8300-8599	3,597,398.48	1,264,427.77	1,386,397.14	3,161,168.84	867,760.98	2,598,285.66	2,825,902.73	26,490,528.00
Other Local Revenue	8600-8799	91,316.32	190,186.22	280,289.88	293,066.86	272,481.43	362,521.20	60,283.31	2,521,278.00
Interfund Transfers In	8910-8929	71,216.53		23,147.26	31,995.47			6,736.74	133,096.00
All Other Financing Sources	8930-8979			0.00				0.00	0.00
Other Receipts/Non-Revenue								0.00	0.00
TOTAL RECEIPTS		30,273,007.15	2,052,756.48	4,953,422.28	9,754,954.10	18,653,812.32	5,959,889.23	19,222,607.34	123,376,104.30
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	6,362,354.58	6,349,870.91	6,399,679.83	6,416,114.84	6,395,605.13	866,901.73	555,847.64	65,638,414.00
Classified Salaries	2000-2999	2,118,026.77	2,068,997.01	2,160,374.23	2,183,318.25	2,172,441.59	1,379,082.35	(165,073.47)	23,250,363.00
Employee Benefits	3000-3999	2,184,942.18	2,174,505.67	2,191,650.26	2,188,519.91	2,201,060.44	615,059.92	396,427.02	23,235,865.06
Books, Supplies and Services	4000-5999	1,383,237.04	1,353,252.90	1,409,902.00	1,424,239.66	1,469,171.31	702,857.05	103,487.18	15,177,684.50
Capital Outlay	6000-6599	35,013.04	33,689.65	35,863.65	35,466.71	15,599.43	3,957.18	(146,409.97)	189,982.00
Other Outgo	7000-7499	0.00				167,125.96	142,893.29	90,037.75	400,057.00
Interfund Transfers Out	7600-7629	846,906.50					467,168.50	0.00	1,314,075.00
All Other Financing Uses	7630-7699							0.00	0.00
Other Disbursements/								0.00	0.00
Non Expenditures								0.00	0.00
TOTAL DISBURSEMENTS		12,930,480.11	11,980,316.14	12,197,469.97	12,247,659.37	12,421,003.86	4,177,920.02	834,316.15	129,206,390.56
D. PRIOR YEAR TRANSACTIONS									
Accounts Receivable	9200							(19,222,607.34)	164,079.08
Accounts Payable	9500							(834,316.13)	1,229,675.06
TOTAL PRIOR YEAR TRANSACTIONS		0.00	0.00	0.00	0.00	0.00	0.00	(18,388,291.21)	(1,065,595.98)
E. NET INCREASE/DECREASE (B - C + D)		17,342,527.04	(9,927,559.66)	(7,244,047.69)	(2,492,705.27)	6,232,808.46	1,781,969.21	(0.02)	(6,895,882.24)
F. ENDING CASH (A + E)		12,724,842.70	2,797,283.04	(4,446,764.65)	(6,939,469.92)	(706,661.46)	1,075,307.75		
G. ENDING CASH, PLUS ACCRUALS									1,075,307.73

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	68,289,383.85	301	258,351.00	303	68,031,032.85	305	122,690.00		307	67,908,342.85	309
2000 - Classified Salaries	24,678,027.86	311	47,692.60	313	24,630,335.26	315	2,753,838.00		317	21,876,497.26	319
3000 - Employee Benefits (Excluding 3800)	22,601,520.98	321	73,382.10	323	22,528,138.88	325	999,127.40		327	21,529,011.48	329
4000 - Books, Supplies Equip Replace. (6500)	6,785,306.95	331	53,674.00	333	6,731,632.95	335	3,407,718.59		337	3,323,914.36	339
5000 - Services. . . & 7300 - Indirect Costs	10,660,917.42	341	47,201.00	343	10,613,716.42	345	1,869,375.12		347	8,744,341.30	349
TOTAL					132,534,856.36	365	TOTAL			123,382,107.25	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)			Object	EDP No.
1. Teacher Salaries as Per EC 41011.			1100	375
2. Salaries of Instructional Aides Per EC 41011.			2100	380
3. STRS.			3101 & 3102	382
4. PERS.			3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.			3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).			3401 & 3402	385
7. Unemployment Insurance.			3501 & 3502	390
8. Workers' Compensation Insurance.			3601 & 3602	392
9. OPEB, Active Employees (EC 41372).			3751 & 3752	0.00
10. Other Benefits (EC 22310).			3901 & 3902	653,638.97
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).				78,514,674.22
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.				246,362.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).				103,403.00
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.				
14. TOTAL SALARIES AND BENEFITS.				78,164,909.22
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.				63.35%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')				

PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	63.35%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	123,382,107.25
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	65,638,414.00	301	235,654.00	303	65,402,760.00	305	31,113.00		307	65,371,647.00	309
2000 - Classified Salaries	23,250,363.00	311	48,483.00	313	23,201,880.00	315	2,354,722.00		317	20,847,158.00	319
3000 - Employee Benefits (Excluding 3800)	22,904,417.06	321	69,089.00	323	22,835,328.06	325	859,225.00		327	21,976,103.06	329
4000 - Books, Supplies Equip Replace. (6500)	4,581,137.93	331	13,537.00	333	4,567,600.93	335	1,035,278.00		337	3,532,322.93	339
5000 - Services... & 7300 - Indirect Costs	10,344,495.57	341	23,853.00	343	10,320,642.57	345	1,992,271.00		347	8,328,371.57	349
TOTAL					126,328,211.56	365			TOTAL	120,055,602.56	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)			Object	EDP No.
1. Teacher Salaries as Per EC 41011.			1100	375
2. Salaries of Instructional Aides Per EC 41011.			2100	380
3. STRS.			3101 & 3102	382
4. PERS.			3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.			3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).			3401 & 3402	385
7. Unemployment Insurance.			3501 & 3502	390
8. Workers' Compensation Insurance.			3601 & 3602	392
9. OPEB, Active Employees (EC 41372).			3751 & 3752	0.00
10. Other Benefits (EC 22310).			3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).				395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.				224,677.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).				24,784.00
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.				396
14. TOTAL SALARIES AND BENEFITS.				397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.				64.58%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X').				

PART III: DEFICIENCY AMOUNT		
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.		
1. Minimum percentage required (60% elementary, 55% unified, 50% high)		55.00%
2. Percentage spent by this district (Part II, Line 15)		64.58%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)		0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)		120,055,602.56
5. Deficiency Amount (Part III, Line 3 times Line 4)		0.00

July 1 Budget (Single Adoption)
2010-11 Estimated Actuals
Schedule of Long-Term Liabilities

34 67330 0000000
Form DEBT

Folsom-Cordova Unified
Sacramento County

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	218,682,280.99	(10,234,544.99)	208,447,736.00	4,699,733.66	6,895,000.00	206,252,469.66	5,745,512.70
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	31,497,349.00		31,497,349.00		2,405,000.00	29,092,349.00	2,490,000.00
Capital Leases Payable	2,993,566.00		2,993,566.00		280,223.37	2,713,342.63	292,075.12
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net OPEB Obligation	22,844,914.00		22,844,914.00			22,844,914.00	
Compensated Absences Payable	836,136.27		836,136.27			836,136.27	
Governmental activities long-term liabilities	276,854,246.26	(10,234,544.99)	266,619,701.27	4,699,733.66	9,580,223.37	261,739,211.56	8,527,587.82
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Folsom-Cordova Unified
Sacramento County

July 1 Budget (Single Adoption)
2010-11 Estimated Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

34 67330 0000000
Form L

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	6,406.06		577,253.06	583,659.12
2. State Lottery Revenue	8560	2,175,638.00		284,607.00	2,460,245.00
3. Other Local Revenue	8600-8799	11,641.00		2,463.00	14,104.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	(2,171,146.00)	2,171,146.00		0.00
6. Total Available (Sum Lines A1 through A5)		22,539.06	2,171,146.00	864,323.06	3,058,008.12
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	8,943.00		4,483.00	13,426.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	47.00			47.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		8,990.00	0.00	4,483.00	13,473.00
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	13,549.06	2,171,146.00	859,840.06	3,044,535.12
D. COMMENTS:					

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

*Pursuant to Government Code Section 8880.4.5(a)2(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

Description	Principal Appt. Software Data ID	2010-11 Estimated Actuals	2011-12 Budget
BASE REVENUE LIMIT PER ADA			
1. Base Revenue Limit per ADA (prior year)	0025	6,374.78	6,349.78
2. Inflation Increase	0041	(25.00)	143.00
3. All Other Adjustments	0042, 0525, 0719	31.74	31.74
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,381.52	6,524.52
REVENUE LIMIT SUBJECT TO DEFICIT			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	6,381.52	6,524.52
b. Revenue Limit ADA	0033	18,241.32	17,900.00
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	116,407,348.41	116,788,908.00
6. Allowance for Necessary Small School	0489		
7. Gain or Loss from Interdistrict Attendance Agreements	0272		
8. Meals for Needy Pupils	0090		
9. Special Revenue Limit Adjustments	0274		
10. One-time Equalization Adjustments	0275		
11. Miscellaneous Revenue Limit Adjustments	0276, 0659		
12. Less: All Charter District Revenue Limit Adjustment	0217		
13. Beginning Teacher Salary Incentive Funding	0552		
14. Less: Class Size Penalties Adjustment	0173		
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5c through 11, plus Line 13, minus Lines 12 and 14)	0082	116,407,348.41	116,788,908.00
DEFICIT CALCULATION			
16. Deficit Factor	0281	0.82037	0.80246
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	95,497,096.42	93,718,427.11
OTHER REVENUE LIMIT ITEMS			
18. Unemployment Insurance Revenue	0060	668,383.00	1,630,223.00
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	377,615.00	374,887.00
22. PERS Safety Adjustment/SFUSD PERS Adjustment	0205, 0654		
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	---	290,768.00	1,255,336.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	95,787,864.42	94,973,763.11

Description	Principal Appt. Software Data ID	2010-11 Estimated Actuals	2011-12 Budget
REVENUE LIMIT - LOCAL SOURCES			
25. Property Taxes	0587, 0660	39,313,550.00	39,313,550.00
26. Miscellaneous Funds	0588	5,985.00	5,985.00
27. Community Redevelopment Funds	0589	175,778.00	175,778.00
28. Less: Charter Schools In-lieu Taxes	0595	306,696.00	296,508.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	39,188,617.00	39,198,805.00
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293		
31. STATE AID PORTION OF REVENUE LIMIT (Sum Line 24, minus Lines 29 and 30. If negative, then zero)	0111	56,599,247.42	55,774,958.11
OTHER ITEMS			
32. Less: County Office Funds Transfer	0458	4,976.25	4,976.25
33. Core Academic Program	9001		
34. California High School Exit Exam	9002		
35. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017		
36. Apprenticeship Funding	0570		
37. Community Day School Additional Funding	3103, 9007		
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer	0634, 0629		
39. Basic Aid Supplement Charter School Adjustment	9018		
40. All Other Adjustments	---		(11,161,901.00)
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(4,976.25)	(11,166,877.25)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	56,594,271.17	44,608,080.86
43. Less: Revenue Limit State Apportionment Receipts	---		
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	56,594,271.17	

OTHER NON-REVENUE LIMIT ITEMS			
45. Core Academic Program	9001	194,641.00	194,641.00
46. California High School Exit Exam	9002		
47. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	529,704.00	529,704.00
48. Apprenticeship Funding	0570		
49. Community Day School Additional Funding	3103, 9007	188,064.00	188,231.00

July 1 Budget (Single Adoption)
2010-11 Estimated Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(559,152.00)	0.00	(225,883.00)				
Other Sources/Uses Detail					729,665.00	1,581,456.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	168,811.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	1,307.00	0.00	0.00	0.00				
Other Sources/Uses Detail					568,277.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	27,884.00	0.00	38,735.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	233,194.00	0.00	187,148.00	0.00				
Other Sources/Uses Detail					0.00	750,000.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00			804,449.00	500,000.00		
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	20,600.00	0.00						
Other Sources/Uses Detail					1,407,966.00	1,331,624.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	370.00	0.00						
Other Sources/Uses Detail					162,117.00	442,431.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					1,776,910.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					200,000.00	600,000.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

July 1 Budget (Single Adoption)
2010-11 Estimated Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS34 67330 0000000
Form SIAA

Description	Direct Costs - Transfers In 5750	Interfund Transfers Out 5750	Indirect Costs - Transfers In 7350	Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	106,986.00	0.00						
Other Sources/Uses Detail					0.00	443,873.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	559,152.00	(559,152.00)	225,883.00	(225,883.00)	5,649,384.00	5,649,384.00	0.00	0.00

July 1 Budget (Single Adoption)
2011-12 Budget
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(524,227.00)	0.00	(252,021.00)				
Other Sources/Uses Detail					133,096.00	1,314,075.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	166,812.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	701.00	0.00	0.00	0.00				
Other Sources/Uses Detail					309,626.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	27,329.00	0.00	37,510.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	231,703.00	0.00	214,511.00	0.00				
Other Sources/Uses Detail					0.00	150,000.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					804,449.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					150,000.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					200,000.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

July 1 Budget (Single Adoption)
2011-12 Budget
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS34 67330 0000000
Form SIAB

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629		
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	97,682.00	0.00						
Other Sources/Uses Detail					0.00	133,096.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	524,227.00	(524,227.00)	252,021.00	(252,021.00)	1,597,171.00	1,597,171.00		

2011-12 Adopted Budget
General Fund
Multiyear Projections - Worst Case
Unrestricted

Description	Object Codes	2011-12 ADB	2012-13 Projection	2013-14 Projection
A. REVENUES AND OTHER FINANCING SOURCES				
1. Revenue Limit Sources	8010-8099			
a. Base Revenue Limit per ADA (Form RLI, line 4)		6,492.78	6,700.78	6,881.78
Add-on Adjustment - AB851		<u>31.74</u>	<u>31.74</u>	<u>31.74</u>
Funded Base Revenue Limit		6,524.52	6,732.52	6,913.52
b. Revenue Limit ADA (Form RLI, line 5b)		17,900.00	17,600.00	17,600.00
c. Total Base Revenue Limit (Line A1 a times line A1b)		116,788,908.00	118,492,333.70	121,677,951.86
d. Add Adjustments		0.00	0.00	0.00
e. Total Revenue Limit Subject to Deficit (Sum lines A1c plus A1d)		116,788,908.00	118,492,333.70	121,677,951.86
f. Deficit Factor (Form RLI, line 16)		0.80246	0.77046	0.73846
g. Deficit Revenue Limit (Line A1c times line A1f)		93,718,427.11	91,293,603.42	89,854,300.33
h. Plus: Other Adjustments		0.00	0.00	
i. Revenue Limit Transfers (Objects 8091 and 8096)		-5,329,970.00	-5,329,970.00	-5,329,970.00
j. Other Adjustments - Unemployment less County Office Transfers (Form RLI, lines 18 thru 20 and line 41)		1,625,246.75	1,625,246.75	1,625,246.75
Other Adjustments (Per ADA reduction)		-11,161,902.00	-11,161,902.00	-11,161,902.00
k. Total Revenue Limit Sources (Sum lines A1g thru A1j) (Must equal line A1)		78,851,801.86	76,426,978.17	74,987,675.08
2. Federal Revenues	8100-8299	391,981.00	391,981.00	391,981.00
3. Other State Revenues	8300-8599	12,667,641.00	12,667,641.00	12,667,641.00
4. Other Local Revenues	8600-8799	1,821,103.00	1,821,103.00	1,821,103.00
5. Other Financing Sources	8910-8999	-16,611,584.00	-19,591,795.00	-19,591,795.00
6. Total (Sum lines A1k thru A5)		<u>77,120,942.86</u>	<u>71,715,908.17</u>	<u>70,276,605.08</u>
B. EXPENDITURES AND OTHER FINANCING USES				
1. Certificated Salaries				
a. Base Salaries			50,134,495	51,941,046
b. Step & Column Adjustment			1,326,871	1,326,871
c. Cost-of-Living Adjustment			0	0
d. Other Adjustments - required budget reductions for declining enrollment			-1,635,000	0
Other Adjustments - loss of one-time restricted funds			2,114,680	0
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	50,134,495	51,941,046	53,267,917
2. Classified Salaries				
a. Base Salaries			10,534,954	10,525,670
b. Step & Column Adjustment			113,205	113,205
c. Cost-of-Living Adjustment			0	0
d. Other Adjustments - required budget reductions for declining enrollment			-160,000	0
Other Adjustments - loss of one-time restricted funds			37,511	0
e. Total Classified Salaries (Sum lines B1a thru B1d)	2000-2999	10,534,954	10,525,670	10,638,875
3. Employee Benefits	3000-3999	15,079,823	15,497,582	15,497,582
4. Books and Supplies	4000-4999	2,167,266	2,609,591	2,167,266
5. Services and Other Operating Expenditures	5000-5999	6,607,726	6,707,726	6,807,726
6. Capital Outlay	6000-6999	163,030	163,030	163,030
7. Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299	8,500	8,500	8,500
8. Direct Support/Indirect Costs	7300-7399	-2,216,564	-2,085,137	-2,085,137
9. Other Financing Uses	7600-7699	1,164,075	1,164,075	1,164,075
10. Other Adjustments (Explain in Section F below)		0	0	0
11. Total Expenditures, Transfers Out, and Uses (Sum lines B1 thru B10)		<u>83,643,305</u>	<u>86,532,083</u>	<u>87,629,834</u>
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		-6,522,361.76	-14,816,174.89	-17,353,228.98
D. FUND BALANCE				
1. Net Beginning Fund Balance (Form 011, line F1e)		20,929,071.76	14,406,710.00	-409,464.89
2. Ending Fund Balance (Sum lines C and D1)		<u>14,406,710.00</u>	<u>-409,464.89</u>	<u>-17,762,693.87</u>
3. Components of Ending Fund Balance (Form 011)				
a. Fund Balance Reserves		75,000.00	75,000.00	75,000.00
Prepaid Expenses		0.00	0.00	0.00
b. Designated for Economic Uncertainties		4,365,000.00	4,365,000.00	4,365,000.00
c. Fund Balance Designations		9,965,870.00	6,045,298.00	4,382,561.00
<i>Previously Restricted Original Purpose</i>		<i>1,321,921.00</i>	<i>0.00</i>	<i>0.00</i>
<i>Categorical Sweep for next fiscal year</i>		<i>1,714,000.00</i>	<i>0.00</i>	<i>0.00</i>
<i>State cash deferral to next fiscal year</i>		<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
<i>Mandated cost reimbursements</i>		<i>884,651.00</i>	<i>0.00</i>	<i>0.00</i>
<i>Projected school site carryover</i>		<i>1,429,686.00</i>	<i>1,429,686.00</i>	<i>1,429,686.00</i>
<i>Additional sweep for next fiscal year</i>		<i>1,662,737.00</i>	<i>1,662,737.00</i>	<i>0.00</i>
<i>Projected dept/local grants carryover</i>		<i>2,952,875.00</i>	<i>2,952,875.00</i>	<i>2,952,875.00</i>
<i>Spending freeze towards 11/12</i>		<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
d. Undesignated/Unappropriated Balance		840.00	-10,894,762.89	-26,585,254.87

6/22/2011

2011-12 Adopted Budget
General Fund
Multiyear Projections - Worst Case
Restricted

Description	Object Codes	2011-12 Projection	2012-13 Projection	2013-14 Projection
A. REVENUES AND OTHER FINANCING SOURCES				
1. Revenue Limit Sources	8010-8099	5,329,970.00	5,329,970.00	5,329,970.00
2. Federal Revenues	8100-8299	9,657,449.00	6,677,238.00	3,977,238.00
3. Other State Revenues	8300-8599	13,822,887.00	13,822,887.00	13,822,887.00
4. Other Local Revenues	8600-8799	700,175.00	700,175.00	700,175.00
5. Other Financing Sources	8910-8999	16,744,680.00	19,724,891.00	20,097,503.00
6. Total (Sum lines A1k thru A5)		<u>46,255,161.00</u>	<u>46,255,161.00</u>	<u>43,927,773.00</u>
B. EXPENDITURES AND OTHER FINANCING USES				
1. Certificated Salaries				
a. Base Salaries		15,503,919	15,503,919	13,785,576
b. Step & Column Adjustment			396,337	396,337
c. Cost-of-Living Adjustment			0	0
d. Other Adjustments - loss of one-time federal/state funding			-2,114,680	0
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	<u>15,503,919</u>	<u>13,785,576</u>	<u>14,181,913</u>
2. Classified Salaries				
a. Base Salaries		12,715,409	12,715,409	12,814,593
b. Step & Column Adjustment			136,695	136,695
c. Cost-of-Living Adjustment			0	0
d. Other Adjustments - loss of one-time federal/state funding			-37,511	0
e. Total Classified Salaries (Sum lines B1a thru B1d)	2000-2999	<u>12,715,409</u>	<u>12,814,593</u>	<u>12,951,288</u>
3. Employee Benefits	3000-3999	8,156,042	7,738,283	7,738,283
4. Books and Supplies	4000-4999	2,413,872	2,413,872	2,413,872
5. Services and Other Operating Expenditures	5000-5999	3,988,791	3,988,791	3,988,791
6. Capital Outlay	6000-6999	26,932	26,932	26,932
7. Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299, 7400-7499	643,578	643,578	643,578
8. Direct Support/Indirect Costs	7300-7399	1,964,543	1,833,116	1,833,116
9. Other Financing Uses	7600-7699	150,000	150,000	150,000
10. Other Adjustments (Explain in Section F below)		0	0	0
11. Total Expenditures, Transfers Out, and Uses (Sum lines B1 thru B10)		<u>45,563,086</u>	<u>43,394,741</u>	<u>43,927,773</u>
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		692,075.50	2,860,420.50	0.50
D. FUND BALANCE				
1. Net Beginning Fund Balance (Form 011, line F1e)			0.00	0.00
2. Ending Fund Balance (Sum lines C and D1)		<u>5,101,306.44</u>	<u>5,793,381.95</u>	<u>8,653,802.46</u>
3. Components of Ending Fund Balance (Form 011)				
a. Fund Balance Reserves		0.00	0.00	0.00
b. Designated for Economic Uncertainties		0.00	0.00	0.00
c. Fund Balance Designations		<u>5,793,381.95</u>	<u>8,653,802.46</u>	<u>8,653,802.97</u>
d. Undesignated/Unappropriated Balance		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

6/22/2011

**2010-11 Third Interim
General Fund
Multiyear Projections - Worst Case
Unrestricted/Restricted**

Description	Object Codes	2011-12 Projection	2012-13 Projection	2013-14 Projection
A. REVENUES AND OTHER FINANCING SOURCES				
1. Revenue Limit Sources	8010-8099	84,181,771.86	81,756,948.17	80,317,645.08
2. Federal Revenues	8100-8299	10,049,430.00	7,069,219.00	4,369,219.00
3. Other State Revenues	8300-8599	26,490,528.00	26,490,528.00	26,490,528.00
4. Other Local Revenues	8600-8799	2,521,278.00	2,521,278.00	2,521,278.00
5. Other Financing Sources	8910-8999	133,096.00	133,096.00	505,708.00
6. Total (Sum lines A1k thru A5)		<u>123,376,103.86</u>	<u>117,971,069.17</u>	<u>114,204,378.08</u>
B. EXPENDITURES AND OTHER FINANCING USES				
1. Certificated Salaries				
a. Base Salaries			65,638,414	65,726,622
b. Step & Column Adjustment			1,723,208	1,723,208
c. Cost-of-Living Adjustment				
d. Other Adjustments - required budget reductions for declining enrollment			-1,635,000	
d. Other Adjustments - loss of one-time restricted funding			0	
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	<u>65,638,414</u>	<u>65,726,622</u>	<u>67,449,830</u>
2. Classified Salaries				
a. Base Salaries			23,250,363	23,340,263
b. Step & Column Adjustment			249,900	249,900
c. Cost-of-Living Adjustment				
d. Other Adjustments - required budget reductions for declining enrollment			-160,000	
d. Other Adjustments - loss of one-time restricted funding			0	
e. Total Classified Salaries (Sum lines B1a thru B1d)	2000-2999	<u>23,250,363</u>	<u>23,340,263</u>	<u>23,590,163</u>
3. Employee Benefits	3000-3999	<u>23,235,865</u>	<u>23,235,865</u>	<u>23,235,865</u>
4. Books and Supplies	4000-4999	<u>4,581,138</u>	<u>5,023,463</u>	<u>4,581,138</u>
5. Services and Other Operating Expenditures	5000-5999	<u>10,596,517</u>	<u>10,696,517</u>	<u>10,796,517</u>
6. Capital Outlay	6000-6999	<u>189,962</u>	<u>189,962</u>	<u>189,962</u>
7. Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299, 7400-7499	<u>652,078</u>	<u>652,078</u>	<u>652,078</u>
8. Direct Support/Indirect Costs	7300-7399	<u>-252,021</u>	<u>-252,021</u>	<u>-252,021</u>
9. Other Financing Uses	7600-7699	<u>1,314,075</u>	<u>1,314,075</u>	<u>1,314,075</u>
10. Other Adjustments (Explain in Section F below)		<u>0</u>	<u>0</u>	<u>1</u>
11. Total Expenditures, Transfers Out, and Uses (Sum lines B1 thru B10)		<u>129,206,391</u>	<u>129,926,824</u>	<u>131,557,608</u>
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		-5,830,286.70	-11,955,754.39	-17,353,229.48
D. FUND BALANCE				
1. Net Beginning Fund Balance (Form 011, line F1e)		26,030,378.20	20,200,091.95	8,244,337.57
2. Ending Fund Balance (Sum lines C and D1)		<u>20,200,091.95</u>	<u>8,244,337.57</u>	<u>-9,108,890.90</u>
3. Components of Ending Fund Balance (Form 011)				
a. Fund Balance Reserves		75,000.00	75,000.00	75,000.00
Prepaid Expenditures		0.00	0.00	0.00
b. Designated for Economic Uncertainties		4,365,000.00	4,365,000.00	4,365,000.00
c. Fund Balance Designations:		9,965,870.00	6,045,298.00	4,382,561.00
<i>Previously Restricted Original Purpose</i>		1,321,921.00	0.00	0.00
<i>Categorical Sweep for next fiscal year</i>		1,714,000.00	0.00	0.00
<i>State cash deferral to next fiscal year</i>		0.00	0.00	0.00
<i>Mandated cost reimbursements</i>		884,651.00	0.00	0.00
<i>Projected school site carryover</i>		1,429,686.00	1,429,686.00	1,429,686.00
<i>Additional sweep for next fiscal year</i>		1,662,737.00	1,662,737.00	2,952,875.00
<i>Projected dept/local grants carryover</i>		2,952,875.00	2,952,875.00	0.00
<i>Spending freeze towards 11/12</i>		0.00	0.00	0.00
Legally Restricted Balances		<u>5,793,381.95</u>	<u>8,653,802.46</u>	<u>8,653,802.97</u>
d. Undesignated/Unappropriated Balance		<u>840.00</u>	<u>-10,894,762.89</u>	<u>-26,585,254.87</u>

6/22/2011

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the approval of the budget.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA		
3.0%	0	to	300
2.0%	301	to	1,000
1.0%	1,001	and	over

District ADA (Form A, Estimated P-2 ADA column, lines 3, 6, and 25):

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

DATA ENTRY: Enter data in the Revenue Limit ADA, Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

Fiscal Year	Revenue Limit (Funded) ADA		ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
	Original Budget (Use Form RL, Line 5b)	Estimated/Unaudited Actuals (Form RL, Line 5b)		
Third Prior Year (2008-09)	18,116.64	18,191.17	N/A	Met
Second Prior Year (2009-10)	18,223.62	18,255.78	N/A	Met
First Prior Year (2010-11)	18,255.78	18,241.32	0.1%	Met
Budget Year (2011-12) (Criterion 4A1, Step 2a)	17,900.00			

1B. Comparison of District ADA to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:
(required if NOT met)

1b. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

STANDARD: Projected enrollment has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA		
3.0%	0	to	300
2.0%	301	to	1,000
1.0%	1,001	and	over

District ADA (Form A, Estimated P-2 ADA column, lines 3, 6, and 25):

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

DATA ENTRY: Enter data in the Enrollment, Budget, column for all fiscal years and in the Enrollment, CBEDS Actual, column for the First Prior Year; all other data are extracted or calculated.

Fiscal Year	Budget	Enrollment	CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2008-09)		18,944	19,119	N/A	Met
Second Prior Year (2009-10)		19,164	19,182	N/A	Met
First Prior Year (2010-11)		18,241	18,893	N/A	Met
Budget Year (2011-12)		18,500			

2B. Comparison of District Enrollment to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:
(required if NOT met)

- 1b. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the budget year or two subsequent fiscal years has not increased from the historical average ratio from the three prior fiscal years by more than one half of one percent (0.5%).

3A. Calculating the District's ADA to Enrollment Standard

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	P-2 ADA	Enrollment	Historical Ratio
	Estimated/Unaudited Actuals (Form A, Lines 3, 6, and 25)	CBEDS Actual (Criterion 2, Item 2A)	of ADA to Enrollment
Third Prior Year (2008-09)	18,171	19,119	95.0%
Second Prior Year (2009-10)	18,243	19,182	95.1%
First Prior Year (2010-11)	17,978	18,893	95.2%
	Historical Average Ratio:		95.1%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			95.6%

3B. Calculating the District's Projected Ratio of ADA to Enrollment

DATA ENTRY: If Form MYP exists, Estimated P-2 ADA for the two subsequent years will be extracted; if not, enter Estimated P-2 ADA data in the first column. Enter data in the Enrollment column for the two subsequent years. All other data are extracted or calculated.

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines 3, 6, and 25) (Form MYP, Line F2)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2011-12)	17,898	18,500	96.7%	Not Met
1st Subsequent Year (2012-13)	17,600	18,200	96.7%	Not Met
2nd Subsequent Year (2013-14)	17,600	18,200	96.7%	Not Met

3C. Comparison of District ADA to Enrollment Ratio to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. **STANDARD NOT MET** - Projected P-2 ADA to enrollment ratio is above the standard for one or more of the budget or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

District is in declining enrollment.

4. CRITERION: Revenue Limit

STANDARD: Projected revenue limit for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population and the funded cost-of-living adjustment (COLA) plus or minus one percent.

For basic aid districts, projected revenue limit has not changed from the prior fiscal year by more than the percent change in property tax revenues plus or minus one percent.

For districts funded by necessary small school formulas, projected revenue limit has not changed from the prior fiscal year by more than the funded cost-of-living adjustment plus or minus one percent.

4A1. Calculating the District's Revenue Limit Standard

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year columns for Step 1a and Step 2a will be extracted; if not, enter data for the two subsequent years. In addition, the deficit factor, Step 1b, for the two subsequent years will be extracted from Form MYP if it exists; if not, it will link from the Budget Year column, but may be overwritten. All other data are extracted or calculated.

Projected Revenue Limit

	Prior Year (2010-11)	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Step 1 - Funded COLA				
a. Base Revenue Limit (BRL) per ADA (Form RL, Line 4) (Form MYP, Unrestricted, Line A1a)	6,381.52	6,524.52	6,732.52	6,913.52
b. Deficit Factor (Form RL, Line 16) (Form MYP, Unrestricted, Line A1f)	0.82037	0.80246	0.80246	0.80246
c. Funded BRL per ADA (Step 1a times Step 1b)	5,235.21	5,235.67	5,402.58	5,547.82
d. Prior Year Funded BRL per ADA		5,235.21	5,235.67	5,402.58
e. Difference (Step 1c minus Step 1d)		0.46	166.91	145.24
f. Percent Change Due to COLA (Step 1e divided by Step 1d)		0.01%	3.19%	2.69%
Step 2 - Change in Population				
a. Revenue Limit (Funded) ADA (Form RL, Line 5b) (Form MYP, Unrestricted, Line A1b)	18,241.32	17,900.00	17,600.00	17,600.00
b. Prior Year Revenue Limit (Funded) ADA		18,241.32	17,900.00	17,600.00
c. Difference (Step 2a minus Step 2b)		(341.32)	(300.00)	0.00
d. Percent Change Due to Population (Step 2c divided by Step 2b)		-1.87%	-1.68%	0.00%
Step 3 - Total Change in Funded COLA and Population (Step 1f plus Step 2d)		-1.86%	1.51%	2.69%
Revenue Limit Standard (Step 3, plus/minus 1%):		-2.86% to -.86%	.51% to 2.51%	1.69% to 3.69%

4A2. Alternate Revenue Limit Standard - Basic Aid

DATA ENTRY: If applicable to your district, input data in the 1st and 2nd Subsequent Year columns for projected local property taxes; all other data are extracted or calculated.

Basic Aid District Projected Revenue Limit (applicable if Form RL, Budget column, line 31, is zero)

	Prior Year (2010-11)	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Projected Local Property Taxes (Form RL, Lines 25 thru 27)	39,495,313.00	39,495,313.00	39,495,313.00	39,495,313.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate Revenue Limit Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected Revenue Limit (applicable if Form RL, Budget column, line 6, is greater than zero, and line 5b, RL ADA, is zero)

	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Necessary Small School Standard (Funded COLA change - Step 1f, plus/minus 1%):	N/A	N/A	N/A

4B. Calculating the District's Projected Change in Revenue Limit

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Year columns for Revenue Limit; all other data are extracted or calculated.

	Prior Year (2010-11)	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Revenue Limit (Fund 01, Objects 8011, 8020-8089)	96,089,584.18	84,103,393.30	96,710,605.00	99,266,936.00
District's Projected Change in Revenue Limit:		-12.47%	14.99%	2.64%
Revenue Limit Standard:		-2.86% to -.86%	.51% to 2.51%	1.69% to 3.69%
Status:		Not Met	Not Met	Met

4C. Comparison of District Revenue Limit to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD NOT MET - Projected change in revenue limit is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting revenue limit.

Explanation:
(required if NOT met)

Possible reduced State funding based on uncertainty of 2011-12 State budget.

5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the budget year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

5A. Calculating the District's Historical Average Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2008-09)	86,963,166.99	91,800,852.80	94.7%
Second Prior Year (2009-10)	77,926,997.19	85,485,835.09	91.2%
First Prior Year (2010-11)	78,974,401.04	86,187,161.18	91.6%
	Historical Average Ratio:		92.5%

	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	89.5% to 95.5%	89.5% to 95.5%	89.5% to 95.5%

5B. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and Total Unrestricted Expenditures data for the 1st and 2nd Subsequent Years will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2011-12)	75,749,272.06	82,479,230.06	91.8%	Met
1st Subsequent Year (2012-13)	77,964,298.00	89,368,008.00	87.2%	Not Met
2nd Subsequent Year (2013-14)	79,404,374.00	89,465,759.00	88.8%	Not Met

5C. Comparison of District Salaries and Benefits Ratio to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. **STANDARD NOT MET** - Projected ratio(s) of unrestricted salary and benefit costs to total unrestricted expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

Explanation:
(required if NOT met)

Expenditures were paid from one time restricted will be paid from unrestricted GF. Salaries and benefits also include step and column salary increases.

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies, and services and other operating), for any of the budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the percentage change in population and the funded cost-of-living adjustment (COLA) plus or minus ten percent.

For each major object category, changes that exceed the percentage change in population and the funded COLA plus or minus five percent must be explained.

6A. Calculating the District's Other Revenues and Expenditures Standard Percentage Ranges

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
1. District's Change in Population and Funded COLA (Criterion 4A1, Step 3):	-1.86%	1.51%	2.69%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-11.86% to 8.14%	-8.49% to 11.51%	-7.31% to 12.69%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-6.86% to 3.14%	-3.49% to 6.51%	-2.31% to 7.69%

6B. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 6A, Line 3)

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year data for each revenue and expenditure section will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2010-11)	10,567,852.00		
Budget Year (2011-12)	10,049,430.00	-4.91%	No
1st Subsequent Year (2012-13)	7,069,219.00	-29.66%	Yes
2nd Subsequent Year (2013-14)	4,369,219.00	-38.19%	Yes

Explanation:
(required if Yes)

Loss of one time funding (ARRA, SFSF, IDEA, Ed Jobs Bill).

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)

First Prior Year (2010-11)	28,362,042.02		
Budget Year (2011-12)	26,490,528.00	-6.60%	No
1st Subsequent Year (2012-13)	26,490,528.00	0.00%	No
2nd Subsequent Year (2013-14)	26,490,528.00	0.00%	No

Explanation:
(required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)

First Prior Year (2010-11)	4,962,261.40		
Budget Year (2011-12)	2,521,278.00	-49.19%	Yes
1st Subsequent Year (2012-13)	2,521,278.00	0.00%	No
2nd Subsequent Year (2013-14)	2,521,278.00	0.00%	No

Explanation:
(required if Yes)

Donations and misc. income budgeted as received.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)

First Prior Year (2010-11)	4,365,473.95		
Budget Year (2011-12)	4,581,137.93	4.94%	Yes
1st Subsequent Year (2012-13)	9,023,463.00	96.97%	Yes
2nd Subsequent Year (2013-14)	7,581,138.00	-15.98%	Yes

Explanation:
(required if Yes)

Spending freeze removed, text book purchases, and balance of carryovers spent.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYP, Line B5)

First Prior Year (2010-11)	10,886,800.42		
Budget Year (2011-12)	10,596,516.57	-2.67%	No
1st Subsequent Year (2012-13)	10,696,517.00	0.94%	No
2nd Subsequent Year (2013-14)	10,796,517.00	0.93%	No

Explanation:
(required if Yes)

6C. Calculating the District's Change in Total Operating Revenues and Expenditures (Section 6A, Line 2)

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
----------------------------	--------	--------------------------------------	--------

Total Federal, Other State, and Other Local Revenue (Criterion 6B)

First Prior Year (2010-11)	43,892,155.42		
Budget Year (2011-12)	39,061,236.00	-11.01%	Met
1st Subsequent Year (2012-13)	36,081,025.00	-7.63%	Met
2nd Subsequent Year (2013-14)	33,381,025.00	-7.48%	Not Met

Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)

First Prior Year (2010-11)	15,252,274.37		
Budget Year (2011-12)	15,177,654.50	-0.49%	Met
1st Subsequent Year (2012-13)	19,719,980.00	29.93%	Not Met
2nd Subsequent Year (2013-14)	18,377,655.00	-6.81%	Met

6D. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 6B if the status in Section 6C is not met; no entry is allowed below.

- 1a. STANDARD NOT MET - Projected total operating revenues have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:
Federal Revenue
(linked from 6B
if NOT met)

Loss of one time funding (ARRA, SFSF, IDEA, Ed Jobs Bill).

Explanation:
Other State Revenue
(linked from 6B
if NOT met)

Explanation:
Other Local Revenue
(linked from 6B
if NOT met)

Donations and misc. income budgeted as received.

- 1b. STANDARD NOT MET - Projected total operating expenditures have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating expenditures within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:
Books and Supplies
(linked from 6B
if NOT met)

Spending freeze removed, text book purchases, and balance of carryovers spent.

Explanation:
Services and Other Exps
(linked from 6B
if NOT met)

7. CRITERION: Facilities Maintenance

STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amounts required pursuant to Education Code sections 17584 (Deferred Maintenance) and 17070.75 (Ongoing and Major Maintenance/Restricted Maintenance Account), if applicable.

7A. Determining the District's Compliance with the Contribution Requirement for EC Section 17584 - Deferred Maintenance

NOTE: SBX3 4 (Chapter 12, Statutes of 2009) eliminates the local match requirement for Deferred Maintenance for a five-year period from 2008-09 through 2012-13. Therefore, this section has been inactivated for that period.

7B. Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 as modified by Section 17070.766, effective 2008-09 through 2012-13 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: EC Section 17070.766 reduces the contributions required in EC Section 17070.75 from 3 percent to 1 percent for a five-year period from 2008-09 through 2012-13. Therefore, the calculation in this section has been revised accordingly for that period.

DATA ENTRY: Click the appropriate Yes or No button for special education local plan area (SELPA) administrative units (AUs); all other data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenue that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(C) (Fund 10, objects 7211-7213 and 7221-7223 with resources 3300-3499 and 6500-6540)

No

0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

- a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)
- b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)
- c. Net Budgeted Expenditures and Other Financing Uses

129,206,390.56			
0.00	1% Required Minimum Contribution (Line 2c times 1%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
129,206,390.56	1,292,063.91	4,116,000.00	Met

¹ Fund 01, Resource 8150, Objects 8900-8999

If standard is not met, enter an X in the box that best describes why the minimum required contribution was not made:

- ☐ Not applicable (district does not participate in the Leroy F. Green School Facilities Act of 1998)
- ☐ Exempt (due to district's small size [EC Section 17070.75 (b)(2)(D)])
- ☐ Other (explanation must be provided)

Explanation:
(required if NOT met
and Other is marked)

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² in two out of three prior fiscal years.

8A. Calculating the District's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2008-09)	Second Prior Year (2009-10)	First Prior Year (2010-11)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Designated for Economic Uncertainties (Funds 01 and 17, Object 9770)	4,500,000.00	4,500,000.00	4,365,000.00
b. Undesignated Amounts (Funds 01 and 17, Object 9790)	1,958,693.86	671,847.12	321,424.76
c. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	(7,600.00)	0.00	(0.82)
d. Available Reserves (Lines 1a through 1c)	6,458,693.86	5,171,847.12	4,686,423.94
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	144,863,061.39	141,139,609.51	135,843,936.57
b. Less: Special Education Pass-through Funds (Fund 01, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
c. Net Expenditures and Other Financing Uses (Line 2a minus Line 2b)	144,863,061.39	141,139,609.51	135,843,936.57
3. District's Available Reserve Percentage (Line 1d divided by Line 2c)	4.5%	3.7%	3.4%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	1.5%	1.2%	1.1%

¹Available reserves are the unrestricted amounts in the Reserve for Economic Uncertainties and the Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

²A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2008-09)	5,610,385.64	92,000,852.80	N/A	Met
Second Prior Year (2009-10)	(2,206,885.62)	87,108,270.19	2.5%	Not Met
First Prior Year (2010-11)	6,253,440.64	87,609,887.18	N/A	Met
Budget Year (2011-12) (Information only)	(6,522,361.76)	83,643,305.06		

8C. Comparison of District Deficit Spending to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in two or more of the three prior years.

Explanation:
(required if NOT met)

Deficit spending due to the loss of one time funds (ARRA, SFSF, IDEA, and Ed Jobs Bill).

9. CRITERION: Fund Balance

STANDARD: Budgeted beginning unrestricted general fund balance has not been overestimated for two out of three prior fiscal years by more than the following percentage levels:

Percentage Level ¹	District ADA
1.7%	0 to 300
1.3%	301 to 1,000
1.0%	1,001 to 30,000
0.7%	30,001 to 400,000
0.3%	400,001 and over

¹ Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

District ADA (Form A, Estimated P-2 ADA column, lines 3, 6, and 25):

District's Fund Balance Standard Percentage Level:

9A. Calculating the District's Unrestricted General Fund Beginning Balance Percentages

DATA ENTRY: Enter data in the Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2008-09)	10,910,355.05	11,272,131.10	N/A	Met
Second Prior Year (2009-10)	13,338,703.96	16,882,516.74	N/A	Met
First Prior Year (2010-11)	14,675,631.12	14,675,631.12	0.0%	Met
Budget Year (2011-12) (Information only)	20,929,071.76			

² Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

9B. Comparison of District Unrestricted Beginning Fund Balance to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Unrestricted general fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

Percentage Level	District ADA	
5% or \$60,000 (greater of)	0	to 300
4% or \$60,000 (greater of)	301	to 1,000
3%	1,001	to 30,000
2%	30,001	to 400,000
1%	400,001	and over

¹ Available reserves are the unrestricted amounts in the Reserve for Economic Uncertainties and the Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

² Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (Education Code Section 42238), rounded to the nearest thousand.

³ A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
District Estimated P-2 ADA (Criterion 3, Item 3B):	17,898	17,600	17,600
District's Reserve Standard Percentage Level:	3%	3%	3%

10A. Calculating the District's Special Education Pass-through Exclusions (only for districts that serve as the AU of a SELPA)

DATA ENTRY: For SELPA AUs, if Form MYP exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1 and, if Yes, enter data for item 2a and for the two subsequent years in item 2b; Budget Year data are extracted.

For districts that serve as the AU of a SELPA (Form MYP, Lines F1a, F1b1, and F1b2):

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
2. If you are the SELPA AU and are excluding special education pass-through funds:
 - a. Enter the name(s) of the SELPA(s):

No

- b. Special Education Pass-through Funds
(Fund 10, resources 3300-3499 and 6500-6540,
objects 7211-7213 and 7221-7223)

Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
0.00		

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 and 2 will be extracted; if not, enter data for the two subsequent years.
All other data are extracted or calculated.

	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	129,206,390.56	133,926,824.00	134,557,607.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00		
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	129,206,390.56	133,926,824.00	134,557,607.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	3,876,191.72	4,017,804.72	4,036,728.21
6. Reserve Standard - by Amount (\$60,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	3,876,191.72	4,017,804.72	4,036,728.21

10C. Calculating the District's Budgeted Reserve Amount

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 7 will be extracted; if not, enter data for the two subsequent years.
All other data are extracted or calculated.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	4,365,000.00	4,365,000.00	4,365,000.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	840.00	58,909.10	317,708.21
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	(1.18)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	4,365,838.82	4,423,909.10	4,682,708.21
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.38%	3.30%	3.48%
District's Reserve Standard (Section 10B, Line 7):	3,876,191.72	4,017,804.72	4,036,728.21
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Projected available reserves have met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

DATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.

S1. Contingent Liabilities

- 1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?

No

- 1b. If Yes, identify the liabilities and how they may impact the budget:

S2. Use of One-time Revenues for Ongoing Expenditures

- 1a. Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources?

Yes

- 1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

Budget reductions and staff layoffs will be addressed in 2012/13.

S3. Use of Ongoing Revenues for One-time Expenditures

- 1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues?

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

- 1a. Does your district have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

No

- 1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether contributions are ongoing or one-time in nature.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether transfers are ongoing or one-time in nature.

Estimate the impact of any capital projects on the general fund operational budget.

District's Contributions and Transfers Standard:

-10.0% to +10.0%
or -\$20,000 to +\$20,000

S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund

DATA ENTRY: Enter data in the Projection column for contributions, transfers in, and transfers out for all fiscal years, except the First Prior Year and Budget Year for Contributions, which will be extracted, and click the appropriate button for item 1d; all other data are extracted or calculated.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2010-11)	(16,114,089.32)			
Budget Year (2011-12)	(16,281,811.00)	167,721.68	1.0%	Met
1st Subsequent Year (2012-13)	(19,591,795.00)	3,309,984.00	20.3%	Not Met
2nd Subsequent Year (2013-14)	(19,591,795.00)	0.00	0.0%	Met
1b. Transfers In, General Fund *				
First Prior Year (2010-11)	729,665.00			
Budget Year (2011-12)	133,096.00	(596,569.00)	-81.8%	Not Met
1st Subsequent Year (2012-13)	133,096.00	0.00	0.0%	Met
2nd Subsequent Year (2013-14)	133,096.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2010-11)	1,581,456.00			
Budget Year (2011-12)	1,314,075.00	(267,381.00)	-16.9%	Not Met
1st Subsequent Year (2012-13)	1,314,075.00	0.00	0.0%	Met
2nd Subsequent Year (2013-14)	1,314,075.00	0.00	0.0%	Met

1d. Impact of Capital Projects

Do you have any capital projects that may impact the general fund operational budget?

No

* Include transfers used to cover operating deficits in either the general fund or any other fund.

S5B. Status of the District's Projected Contributions, Transfers, and Capital Projects

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for item 1d.

- 1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:
(required if NOT met)

Contributions to restricted resources increased due to loss of one-time revenue and ongoing expenditures.

- 1b. NOT MET - The projected transfers in to the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timelines, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

One-time transfers from cell-tower revenue in 10/11 to GF.

- 1c. NOT MET - The projected transfers out of the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

One-time transfer of CalWorks to Adult Ed in 10/11.

- 1d. NO - There are no capital projects that may impact the general fund operational budget.

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payments for the budget year and two subsequent fiscal years.

Explain how any increase in annual payments will be funded. Also explain how any decrease to funding sources used to pay long-term commitments will be replaced.

¹ Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

S6A. Identification of the District's Long-term Commitments

DATA ENTRY: Click the appropriate button in item 1 and enter data in all columns of item 2 for applicable long-term commitments; there are no extractions in this section.

1. Does your district have long-term (multiyear) commitments?
(If No, skip item 2 and Sections S6B and S6C)

Yes

2. If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2011
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	8	Fd 01 - Object 8972	Fd 01 - Object 7438/7439	2,713,343
Certificates of Participation	13	Fd 40 - Object 8971	Funds 12/13/25 - Objects 7438/7439	29,092,349
General Obligation Bonds	15	Fd 21 - Object 8951	Fund 51 - Objects 7438/7439	206,252,470
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (do not include OPEB):

Type of Commitment (continued)	Prior Year (2010-11) Annual Payment (P & I)	Budget Year (2011-12) Annual Payment (P & I)	1st Subsequent Year (2012-13) Annual Payment (P & I)	2nd Subsequent Year (2013-14) Annual Payment (P & I)
Capital Leases	406,833	406,833	406,833	406,833
Certificates of Participation	3,645,166	3,643,791	3,561,841	3,554,867
General Obligation Bonds	13,615,584	11,535,021	11,708,139	12,112,898
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Total Annual Payments:	17,667,583	15,585,645	15,676,813	16,074,598

Has total annual payment increased over prior year (2010-11)?

No

No

No

S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment

DATA ENTRY: Enter an explanation if Yes.

- 1a. No - Annual payments for long-term commitments have not increased in one or more of the budget and two subsequent fiscal years.

Explanation:
(required if Yes
to increase in total
annual payments)

S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments

DATA ENTRY: Click the appropriate Yes or No button in item 1; if Yes, an explanation is required in item 2.

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

No

2.

No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment annual payments.

Explanation:
(required if Yes)

S7. Unfunded Liabilities

Estimate the unfunded liability for postemployment benefits other than pensions (OPEB) based on an actuarial valuation, if required, or other method; identify or estimate the annual required contribution; and indicate how the obligation is funded (pay-as-you-go, amortized over a specific period, etc.).

Estimate the unfunded liability for self-insurance programs such as workers' compensation based on an actuarial valuation, if required, or other method; identify or estimate the required contribution; and indicate how the obligation is funded (level of risk retained, funding approach, etc.).

S7A. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other than Pensions (OPEB)

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section except the budget year data on line 5b.

1. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)

Yes

2. For the district's OPEB:

- a. Are they lifetime benefits?

No

- b. Do benefits continue past age 65?

No

- c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

3. a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?

Actuarial

- b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund

Self-Insurance Fund

Governmental Fund

0

5,624,642

4. OPEB Liabilities

- a. OPEB actuarial accrued liability (AAL)

26,630,110.00

- b. OPEB unfunded actuarial accrued liability (UAAL)

16,726,115.00

- c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?

Actuarial

- d. If based on an actuarial valuation, indicate the date of the OPEB valuation

Mar 01, 2009

5. OPEB Contributions

- a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method

3,294,242.00

1st Subsequent Year
(2012-13)

3,383,330.00

2nd Subsequent Year
(2013-14)

3,383,330.00

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)

0.00

0.00

0.00

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

1,528,587.00

1,550,781.00

1,714,971.00

- d. Number of retirees receiving OPEB benefits

360

360

360

S7B. Identification of the District's Unfunded Liability for Self-Insurance Programs

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

1. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section S7A) (If No, skip items 2-4)

No

2. Describe each self-insurance program operated by the district, including details for each such as level of risk retained, funding approach, basis for valuation (district's estimate or actuarial), and date of the valuation:

3. Self-Insurance Liabilities

- a. Accrued liability for self-insurance programs
b. Unfunded liability for self-insurance programs

4. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
b. Amount contributed (funded) for self-insurance programs

Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)

S8. Status of Labor Agreements

Analyze the status of employee labor agreements. Identify new labor agreements, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues, and explain how these commitments will be funded in future fiscal years.

If salary and benefit negotiations are not finalized at budget adoption, upon settlement with certificated or classified staff:

The school district must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.

The county superintendent shall review the analysis relative to the criteria and standards, and may provide written comments to the president of the district governing board and superintendent.

S8A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2010-11)	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Number of certificated (non-management) full-time-equivalent (FTE) positions	880.7	828.7	828.7	828.7

Certificated (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

Yes

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

Negotiations Settled

- 2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

Jun 09, 2011

- 2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?

Yes

If Yes, date of Superintendent and CBO certification:

Jun 09, 2011

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?

No

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

Jul 01, 2011

End Date:

Jun 30, 2012

5. Salary settlement:

Budget Year
(2011-12)1st Subsequent Year
(2012-13)2nd Subsequent Year
(2013-14)

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

No

No

No

One Year Agreement

Total cost of salary settlement

(1,410,000)

% change in salary schedule from prior year
or

<1.6%>

Multiyear Agreement

Total cost of salary settlement

% change in salary schedule from prior year
(may enter text, such as "Reopener")

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

7. Amount included for any tentative salary schedule increases

Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
<input type="text"/>	<input type="text"/>	<input type="text"/>

Certificated (Non-management) Health and Welfare (H&W) Benefits

- Are costs of H&W benefit changes included in the budget and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Yes	Yes	Yes
5,750,000	5,750,000	5,750,000
70.0%	70.0%	70.0%
<input type="text"/>	<input type="text"/>	<input type="text"/>

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?

If Yes, amount of new costs included in the budget and MYPs

If Yes, explain the nature of the new costs:

No	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>

Certificated (Non-management) Step and Column Adjustments

- Are step & column adjustments included in the budget and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Yes	Yes	Yes
1,450,000	1,450,000	1,450,000
<input type="text"/>	<input type="text"/>	<input type="text"/>

Certificated (Non-management) Attrition (layoffs and retirements)

- Are savings from attrition included in the budget and MYPs?
- Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?

Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Yes	Yes	Yes
Yes	Yes	Yes

Certificated (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

S8B. Cost Analysis of District's Labor Agreements - Classified (Non-management) Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2010-11)	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Number of classified (non-managment) FTE positions	746.5	675.7	675.7	675.7

Classified (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

No

If Yes, and the corresponding public disclosure documents
have been filed with the COE, complete questions 2 and 3.If Yes, and the corresponding public disclosure documents
have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

2011/12

Negotiations Settled

- 2a. Per Government Code Section 3547.5(a), date of public disclosure
-
- board meeting:

- 2b. Per Government Code Section 3547.5(b), was the agreement certified
-
- by the district superintendent and chief business official?

No

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted
-
- to meet the costs of the agreement?

No

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2011-12)1st Subsequent Year
(2012-13)2nd Subsequent Year
(2013-14)Is the cost of salary settlement included in the budget and multiyear
projections (MYPs)?

No

No

No

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

% change in salary schedule from prior year
(may enter text, such as "Reopener")

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

292,000

7. Amount included for any tentative salary schedule increases

Budget Year
(2011-12)1st Subsequent Year
(2012-13)2nd Subsequent Year
(2013-14)

0

0

0

Classified (Non-management) Health and Welfare (H&W) Benefits

1. Are costs of H&W benefit changes included in the budget and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Yes	Yes	Yes
3,115,000	3,115,000	3,115,000
70.0%	70.0%	70.0%

Classified (Non-management) Prior Year Settlements

- Are any new costs from prior year settlements included in the budget?
If Yes, amount of new costs included in the budget and MYPs
If Yes, explain the nature of the new costs:

No		
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Classified (Non-management) Step and Column Adjustments

1. Are step & column adjustments included in the budget and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Yes	Yes	Yes
250,000	250,000	250,000
0.0%	0.0%	0.0%

Classified (Non-management) Attrition (layoffs and retirements)

1. Are savings from attrition included in the budget and MYPs?
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?

Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Yes	Yes	Yes
Yes	Yes	Yes

Classified (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., hours of employment, leave of absence, bonuses, etc.):

S8C. Cost Analysis of District's Labor Agreements - Management/Supervisor/Confidential Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2010-11)	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Number of management, supervisor, and confidential FTE positions	73.5	72.5	72.5	72.5

**Management/Supervisor/Confidential
Salary and Benefit Negotiations**

1. Are salary and benefit negotiations settled for the budget year?

Yes

If Yes, complete question 2.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 3 and 4.

If n/a, skip the remainder of Section S8C.

Negotiations Settled

2. Salary settlement:

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

Total cost of salary settlement

% change in salary schedule from prior year
(may enter text, such as "Reopener")

Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
No	No	No
(120,000)	0	0
<1.6%>		

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits

4. Amount included for any tentative salary schedule increases

Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)

**Management/Supervisor/Confidential
Health and Welfare (H&W) Benefits**

- Are costs of H&W benefit changes included in the budget and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Yes	Yes	Yes
570,000	570,000	570,000
70.0%	70.0%	70.0%

**Management/Supervisor/Confidential
Step and Column Adjustments**

- Are step & column adjustments included in the budget and MYPs?
- Cost of step and column adjustments
- Percent change in step & column over prior year

Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Yes	Yes	Yes
115,958	115,958	115,958

**Management/Supervisor/Confidential
Other Benefits (mileage, bonuses, etc.)**

- Are costs of other benefits included in the budget and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review.

DATA ENTRY: Click the appropriate Yes or No button for items A1 through A9 except item A3, which is automatically completed based on data in Criterion 2.

- A1. Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?
- A2. Is the system of personnel position control independent from the payroll system?
- A3. Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column of Criterion 2A are used to determine Yes or No)
- A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?
- A5. Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?
- A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?
- A7. Is the district's financial system independent of the county office system?
- A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)
- A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

Comments:
(optional)

End of School District Budget Criteria and Standards Review