FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT



Approve 2011/2012

ADOPTED BUDGET

State Reports

Board Meeting Date: June 23, 2011

ITEM 1011-267 Separate Enclosure

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

34 67330 0000000 Form CC

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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-

to th gove	ired for workers' compensation claims, the superintendent of the ne governing board of the school district regarding the estimated erning board annually shall certify to the county superintendent of ided to reserve in its budget for the cost of those claims.	accrued but unfunded cost of those claims. The
To t	he County Superintendent of Schools:	
()	Our district is self-insured for workers' compensation claims as Section 42141(a):	defined in Education Code
	Total liabilities actuarially determined: Less: Amount of total liabilities reserved in budget: Estimated accrued but unfunded liabilities:	\$ \$ \$0.00
(<u>X</u>)	This school district is self-insured for workers' compensation clathrough a JPA, and offers the following information:	aims
() Signed	This school district is not self-insured for workers' compensation Clerk/Secretary of the Governing Board (Original signature required)	n claims. Date of Meeting: $\omega/23/11$
	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	

34 67330 0000000 Form CB

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ANNUAL BUDGET REPORT: July 1, 2011 Single Budget Adoption	
This budget was developed using the state-adopted Criteria to a public hearing by the governing board of the school dis 42127)	
Budget available for inspection at:	Public Hearing:
Place: Folsom Cordova Unified School District Date: June 20, 2011 Adoption Date: June 23, 2011 Signed: Clerk/Secretary of the Governing Board (Original signature required)	Place: Mills MS Cafetorium Date: June 23, 2011 Time: 6:00 p.m.
Contact person for additional information on the budget repo	orts:
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.

CRITE	RIA 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.	Х	
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.	Х	
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.		х
4	Revenue Limit	Projected change in revenue limit is within the standard for the budget and two subsequent fiscal years.		х

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

CRITE	RIA AND STANDARDS (con	tinued)	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.		х
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.	х	
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	

	EMENTAL 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?	х	
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

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

S6	EMENTAL INFORMATION (co		No_	Yes
30	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? 	х	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		х
		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)?	х	
S8	Status of Labor	Are salary and benefit negotiations still open for:	 	
	Agreements	Certificated? (Section S8A, Line 1)	x	
		Classified? (Section S8B, Line 1)		Х
		Management/supervisor/confidential? (Section S8C, Line 1)	X	

A1	TONAL FISCAL INDICATORS		No	Yes
AI	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?		х
A2	Independent Position Control	Is personnel position control independent from the payroll system?		х
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	Х	
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?	х	1
A7	Independent Financial System	Is the district's financial system independent from the county office system?		х
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).	Х	
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?	х	

			2010	2010-11 Estimated Actuals	[8		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
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	%9.9-
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		2000-2999	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		6669-0009	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	00:0	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 (45 - B9)	A CAMERINA DE SECUENCIO DE COMPANS SECUENCIOS DE COMPANS SECUENCIO		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	00.00	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	00.00	2,405,193.00	2,405,193.00	00:00	00:0	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	00.0	0.00	00.00	00.00	0.0%
3) Contributions		6668-0868	(16,756,709.32)	16,756,709.32	0.00	(16,744,680.00)	16,744,680.00	00.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES	de person de la contrate de la contr	AND THE PROPERTY OF THE PROPER	(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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General Fund Unrestricted and Restrict	Expenditures by Object
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		ALTERNATION OF THE PROPERTY OF	20	2010-11 Estimated Actuals	S		2011-12 Budget		
<u>Description</u> Resou	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
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			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%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance 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	00:00	00.0	00.0	00.0	%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	00:00	00:00	00:0	00.0	%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	00:00	00.0	00.0				
Prepaid Expenditures		9713	1,568.00	0.00	1,568.00				
All Others		9719	0.00	0.00	00.0				
General Reserve		9730	0.00	0.00	00.0				
Legally Restricted Balance		9740	00.0	5,101,306.44	5,101,306.44				
b) Designated Amounts Designated for Economic Uncertainties		9770	4,365,000.00	00:0	4,365,000.00				
Designated for the Unrealized Gains of Investments and Cash in County Treasury	ts	9775	0.00	00.0	0.00				
Other Designations		9780	16,166,079.00	00.00	16,166,079.00				
	0000	9780	1,321,921.00		1,321,921.00				
12/1	0000	9780	1,714,000.00		1,714,000.00				
Additional sweep for 1712 & 12/13 Projected School Site Carryover	0000	9780	1,662,737.00		1,662,737.00				
ver	0000	9780	2,952,875.00	2	2,952,875.00				
	0000	9780	4,987,950.00	4	4,987,950.00				
sement	0000	9780	884,651.00		884,651.00				
9795	2000	00/6	1,212,209.00	-1-	414,439.00				
c) Undesignated Amount		9290	321,424.76	0.00	321,424.76				
d) Unappropriated Amount		9790							
Components of Ending Fund Balance (Budget) a) Nonspendable									
Revolving Cash		9711				75,000.00	00.00	75,000.00	

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	Comments of the comments of th		2010	2010-11 Estimated Actuals	IIS		2011-12 Budget		
		Object	Unrestricted	Restricted	Total Fund col. A + B	Unrestricted	Restricted	Total Fund col. D + E	% Diff Column
	Resource Codes	codes	(A)	(g)	(2)	(a)	(II)	(4)	נפר
Stores		9712				0.00	00.00	0.00	
Prepaid Expenditures		9713				0.00	00.00	0.00	
All Others		9719				0.00	00:00	00.0	
b) Restricted		9740				0.00	5,793,383.12	5,793,383.12	
c) Committed Stabilization Arrangements		9750				0.00	0.00	0.00	
Other Commitments		9760				00:0	00.0	00:00	
	0000	9260				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	1,321,921.00	
Categorical sweep for 2011/12 & 2012/1	0000	9780				1,714,000.00	1	1,714,000.00	
Additional sweep for 11/12 & 12/13	0000	9780				1,662,737.00	1	1,662,737.00	
Projected School Site Carryover	0000	9780				1,429,686.00	1	1,429,686.00	
Projected local grant/dept carryover	0000	9780				2,952,875.00	2	2,952,875.00	
Mandated Cost Reimbursement	0000	9780				884,651.00	8	884,651.00	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789				4,365,000.00	00.00	4,365,000.00	
Unassigned/Unappropriated Amount		9790				840.00	(1.18)	838.82	

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Juny i buyget (Juliyle hubbitori) General Fund Unrestricted and Restricted Expenditures by Object

Folsom-Cordova Unified Sacramento County

		•	•					
		20	2010-11 Estimated Actuals	als		2011-12 Budget		
Description Resource Codes	Object S 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
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	00:0	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	00.00	00.0				
e) collections awaiting deposit	9140	0.00	00.00	00.00				
2) Investments	9150	0.00	00.0	00.00				
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	00.00				
5) Due from Other Funds	9310	0.00	00.00	00.00				
6) Stores	9320	0.00	00.00	0.00				
7) Prepaid Expenditures	9330	1,568.00	0.00	1,568.00				
8) Other Current Assets	9340	00:0	00.0	00.0				
9) Fixed Assets	9400							
10) TOTAL, ASSETS	and and because the special sp	19,742,162.81	(10,561,496.20)	9,180,666.61				
H. LIABILITIES								
1) Accounts Payable	9200	15,900.46	33,371.93	49,272.39				
2) Due to Grantor Governments	0696	00.00	0.00	0.00				
3) Due to Other Funds	9610	0.00	00.0	0.00				
4) Current Loans	9640	0.00	0.00	00.00				
5) Deferred Revenue	9650	8,173.38	161,907.00	170,080.38				
6) Long-Term Liabilities	0996							
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				

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General Fund
General Fund
Unrestricted and Restricted
Expenditures by Object

AND THE REAL PROPERTY OF THE P		20	2010-11 Estimated Actuals	SI		2011-12 Budget		
				ı				
Description Resource Codes	Object Codes	Unrestricted	Restricted	Total Fund col. A + B	Unrestricted	Restricted	Total Fund col. D + E	% Diff Column
IMIT SOURCES							And the second s	5
Principal Apportionment State Aid - Current Year	8011	56,594,271.18	0.00	56,594,271.18	44,608,080.30	00'0	44,608,080.30	-21.2%
Charter Schools General Purpose Entitlement - State Aid	8015	0.00		00.0	0.00	00.0	0.00	0.0%
State Aid - Prior Years	8019	133,211.00	0.00	133,211.00	0.00	00'0	00.0	-100.0%
Tax Relief Subventions Homeowners' Exemptions	8021	536,800.00	0.00	536,800.00	536,800.00	00'0	536,800.00	0.0%
Timber Yield Tax	8022	0.00	0.00	00.0	00.0	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes	8029	0.00	0.00	0.00	0.00	00'0	0.00	0.0%
County & District Taxes Secured Roll Taxes	8041	34,272,100.00	00:00	34,272,100.00	34,272,100.00	00:00	34,272,100.00	0.0%
Unsecured Roll Taxes	8042	1,577,450.00	0.00	1,577,450.00	1,577,450.00	00.00	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	00.0	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses	8081	00.0	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)	00.00	(5,985.00)	(5,985.00)	00:0	(5,985.00)	%0.0
Subtotal, Revenue Limit Sources		96,222,795.18	0.00	96,222,795.18	84,103,393.30	00:0	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	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		00.00	00:00		0.00	00.0	%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%

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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
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	oerty Taxes	9608	(306,696.00)	00'0	(306,696.00)	(296,508.00)	0.00	(296,508.00)	-3.3%
Property Taxes Transfers		8097	00:00	00:0	00:0	00:00	00.0	00.0	0.0%
Revenue Limit Transfers - Prior Years		8089	00:00	00:0	00:0	00.0	00:00	00.00	%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	00:00	00.00	00:00	00:0	00.00	00:0	%0:0
Special Education Entitlement		8181	00.00	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	00.0	00:0	0.00	00.00	0.00	0.0%
Forest Reserve Funds		8260	00.00	0.00	00:0	00:00	0.00	00.0	0.0%
Flood Control Funds		8270	00:00	0.00	00:00	0.00	00.0	0.00	%0.0
Wildlife Reserve Funds		8280	00'0	0.00	00.0	00:00	00.00	00.0	%0.0
FEMA		8281	00.00	00.00	00.00	00:00	00:00	0.00	%0.0
Interagency Contracts Between LEAs		8285	00.0	0.00	00:0	00.0	00:00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	00.0	00:0	0.00	00.00	0.00	%0:0
NCLB/iASA (incl. ARRA)	3000-3299, 4000- 4139, 4201-4215, 4610, 5510	8290		4,794,350.00	4,794,350.00		5,363,502.00	5,363,502.00	11.9%
Vocational and Applied Technology Education	3500-3699	8290		89,020.00	89,020.00		89,020.00	89,020.00	%0:0
Safe and Drug Free Schools	3700-3799	8290		49,003.00	49,003.00		14,897.00	14,897.00	-69.6%
Other Federal Revenue (incl. ARRA)	All Other	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%

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			2010	2010-11 Estimated Actuals	 S		2011-12 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B	Unrestricted	Restricted	Total Fund col. D + E	% Diff Column
OTHER STATE REVENUE					7.2	(2)	(-1)	3	8
6									
Other State Apportionments									
Community Day School Additional Funding Current Year	2430	8311		586.00	586.00		0.00	00 0	-100 0%
Prior Years	2430	8319		524.53	524.53		00.0	00 0	-100 0%
ROC/P Entitlement Current Year	6355-6360	8311		0.00	00.0		00 0	000	%0.0
Prior Years	6355-6360	8319		00.00	0.00		00:0	00.0	%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		00.00	0.00	-100.0%
Home-to-School Transportation	7230	8311		230,525.00	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	1,538,697.00	0.0%
Spec. Ed. Transportation	7240	8311		721,725.00	721,725.00		721,725.00	721,725.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	00.0	0.00	0.00	0.00	0:0%
All Other State Apportionments - Prior Years	All Other	8319	19,018.00	00.0	19,018.00	0.00	0.00	00.0	-100.0%
Year Round School Incentive		8425	00.0	00.0	00.0	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	00.0	00.0	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	884,651.00	00.00	884,651.00	0.00	00:0	00:00	-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	00.00	00.0	00:0	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	00.00	0.00	00.0	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	00:00	00:0	00.0	00 0	%0 0
School Based Coordination Program	7250	8590		00:0	00.00		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	00.0		0.00	0.00	%0.0
Class Size Reduction Facilities	6200	8590		00.00	0.00		0.00	0.00	0.0%
School Community Violence									
California Dont of Education									

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General Fund
Unrestricted and Restricted
Expenditures by Object

			2010	2010-11 Estimated Actuals	S		2011-12 Budget		District of the Control of the Contr
					Total Fund			Total Fund	% Diff
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	col. A + B	Unrestricted	Restricted	col. D + E	Column
Prevention Grant	7391	8590		108,412.52	108,412.52	(9)	10,616.00	10.616.00	-90.2%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	00 0	%U U
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	12,667,641.00	13,822,887.00	26,490,528.00	-6.6%

									i a company and a company
			201	2010-11 Estimated Actuals	S		2011-12 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted	Total Fund col. D + E	% Diff Column
OTHER LOCAL REVENUE									5
Other Local Revenue County and District Taxes									
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	00.0	00.0	%0 0
Unsecured Roll		8616	00.00	00.00	0.00	0.00	0.00	00:00	0.0%
Prior Years' Taxes		8617	0.00	00.00	0.00	0.00	00:0	00:00	0.0%
Supplemental Taxes		8618	0.00	00:0	00.0	00'0	00:00	00:0	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	00:00	0.00	00:00	%0.0
Other		8622	0.00	0.00	0.00	0.00	00.0	00 0	%0 0
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.00	00:00	0.00	00.00	%0.0
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	00:00	00:00	00.0	%0:0
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	00.0	%0.0
Sale of Publications		8632	0.00	0.00	00:0	00:0	00.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	00:00	0.00	0.0%
All Other Sales		8639	0.00	0.00	00.00	00:0	00.00	0.00	%0.0
Leases and Rentals		8650	366,080.00	0.00	366,080.00	318,600.00	00.00	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	00:0	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts Adult Education Fees		8671	00:0	00.00	00.0	00.00	0.00	00:00	0.0%
Non-Resident Students		8672	0.00	00.0	0.00	0.00	0.00	0.00	%0:0
Transportation Fees From Individuals		8675	0.00	250,000.00	250,000.00	00.0	20,000.00	50,000.00	-80.0%
Transportation Services	7230, 7240	8677		0.00	0.00		00.0	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	00'0	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		6898	73.00	0.00	73.00	73.00	00.0	73.00	0.0%
Other Local Revenue					_				·

General Fund
General Fund
Unrestricted and Restricted
Expenditures by Object

Folsom-Cordova Unified Sacramento County

			201	2010-11 Estimated Actuals	\$		2011-12 Budget		
Description	Resource Codes	Object	Unrestricted	Restricted	Total Fund col. A + B	Unrestricted	Restricted	Total Fund col. D + E	% Diff Column
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	00:00	00.00	0.00	00.0	(5)	0.00	ر م م
Pass-Through Revenues From Local Sources		8697	0.00	00.0	0.00	0.00	0.00	00:0	%0.0
All Other Local Revenue		8699	3,200,200.96	616,463.44	3,816,664.40	969,907.00	591,879.00	1,561,786.00	-59.1%
Tuition		8710	0.00	00.0	00:0	0.00	00:00	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	00:0	%0.0
From County Offices	6500	8792		0.00	00:0		00.0	0.00	%0.0
From JPAs	6500	8793		00.00	0.00		00:00	0.00	%0:0
ROC/P Transfers From Districts or Charter Schools	6360	8791		00.00	0.00		0.00	0.00	%0.0
From County Offices	6360	8792		00.0	00:0		00.0	0.00	0.0%
From JPAs	6360	8793		0.00	00.0		00:00	0.00	%0:0
Other Transfers of Apportionments From Districts or Charter Schools	All Other	8791	0.00	00.0	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	00.0	00:0	00.0	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	00.0	0.00	0.00	0.0%
All Other Transfers in from All Others		8799	0.00	0.00	00.0	00:0	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%

THE THE PARTY OF T		2010	2010-11 Estimated Actuals	is		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
CERTIFICATED SALARIES							D-NOTOR-FORTHWENDER AND REAL PROPERTY OF THE CONTRACT OF THE C	
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	00.00	0.00	0.00	00.00	0.00	%0.0
OPEB, Active Employees	3751-3752	0.00	00.00	0.00	00.00	00.00	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%

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Unrestricted and Restricted Expenditures by Object

Folsom-Cordova Unified Sacramento County

TOOL LOAD AND A SECOND TO THE PROPERTY OF THE		2010	2010-11 Estimated Actuals	IS	NY ZA KERRATANINA MANANA M	2011-12 Budget	and the same appared and by the desire and by the desire for the same state of the s	
Description Resource Codes	Object odes 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
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	00.00	113.00	0.00	00.0	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	00.00	344,800.00	344,800.00	00:00	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	00:0	(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	2800	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	2900	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%

General Fund
Unrestricted and Restricted
Expenditures by Object

			2010	2010-11 Estimated Actuals	Ş		2011-12 Budget		
			The state of the s				1960ng 71-1107		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted	Total Fund col. D + E	% Diff Column
CAPITAL OUTLAY						A CONTRACTOR OF THE PARTY OF TH			8
Land		6100	0.00	0.00	0.00	00 0	0	C	ò
Land Improvements		6170	46,381.00	108,391.61	154,772.61	0.00	00.0	00.0	100 0%
Buildings and Improvements of Buildings		6200	14,970.00	15,548.00	30,518.00	92,030.00	00.0	92 030 00	201.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	00.0	00 0	00 0		
Equipment		6400	79,460.00	36,756.00	116.216.00	71,000,00	00:00	07 032 00	16 70/
Equipment Replacement		0059	14,640.00	2,405,193.00	2,419,833.00	00.0	00 0	00.0	100 00%
TOTAL, CAPITAL OUTLAY			155,451.00	2,565,888.61	2.721.339.61	163 030 00	26 932 00	180 082 00	0/0.001-
OTHER OUTGO (excluding Transfers of Indirect Costs)		,,,,,,,,,			The state of the s			00.300	0/0:26
Tuition Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	00:0	00.0	C	o o	c	6
State Special Schools		7130	00.0	13,000.00	13,000.00	00 0	13 000 00	13 000 00	0.0.0
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	66,506.00	66,506.00	0.00	67 000 00	00 000 29	70.0
Payments to County Offices		7142	0.00	64,494.00	64,494.00	8,500.00	65.000.00	73 500 00	14 0%
Payments to JPAs		7143	0.00	0.00	00.0	00:00	0.00	000	%00
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	00.00	00 0	%000
To County Offices		7212	0.00	00.00	0.00	00.00	00.0	00 0	%0.0
To JPAs		7213	0.00	0.00	0.00	00:00	000	00.0	0.0
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools 65	6500	7221		0.00	0.00		00.0	00 0	800
To County Offices 65	6500	7222		0.00	0.00		00.0	00 0	%0.0
	6500	7223		00:00	0.00		0.00	00.0	%0.0
ROC/P Transfers of Apportionments To Districts or Charter Schools 63	6360	7221		00:0	0.00		00.0	00.0	%U U
To County Offices 63	6360	7222		0.00	0.00		0.00	00.0	%0.0
To JPAs 63	6360	7223		00.00	0.00		0.00	00.0	%0 0
Other Transfers of Apportionments All C	All Other 7	7221-7223	0.00	0.00	0.00	00:00	0.00	00:0	0.0%
All Other Transfers	7	7281-7283	0.00	91,745.00	91,745.00	00:00	91,745.00	91,745.00	%0.0
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	00.0	00.00	0.00	0.0%
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General Fund Unrestricted and Restricted Expenditures by Object

Folsom-Cordova Unified Sacramento County

		2010	2010-11 Estimated Actuals	18		2011-12 Budget		
Description Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B	Unrestricted	Restricted	Total Fund col. D + E	% Diff Column
Debt Service Debt Service - Interest	7438	0.00	126.610.00	126 610 00		111 758 00	(F)	ι. ∞8 Ο
Other Debt Service - Principal	7439	00.0	280,223.00	280,223.00	00.0	292 075 00	202 075 00	%4.B.
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		00.0	642,578.00	642,578.00	8,500.00	643.578.00	652 078 00	1.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS							0000	2
Transfers of Indirect Costs	7310	(2,074,199.45)	2,074,199.45	0.00	(1.964.543.00)	1.964.543.00	00 0	\%C
Transfers of Indirect Costs - Interfund	7350	(225,883.00)	00:00	(225,883.00)	(252,021.00)	00:0	(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%

General Fund Unrestricted and Restricted Expenditures by Object

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		*	07	ZOIO-11 ESUITIALEO ACIDAIS	115		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	% Diff Column
INTERFUND TRANSFERS									3
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	00.0	0.00	00.00	0.00	%0.0
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	00 0	
Other Authorized Interfund Transfers In		8919	729,665.00	0.00	729,665.00	133,096.00		133.096.00	-818%
(a) TOTAL, INTERFUND TRANSFERS IN			729,665.00	0.00	729,665.00	133,096.00		133,096.00	-81.8%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	00.0	00:0	0.00	0.00	0.00	%0.0
To: Special Reserve Fund		7612	00.00	0.00	00.0	0.00	00.00	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	00.0	-100.0%
To: Deferred Maintenance Fund		7615	00:00	00.0	0.00	00:0		00:0	%0'0
To: Cafeteria Fund		7616	00.0	00.0	0.00	00:00		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									-1.5.
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	000	00.0	%0 0
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	00:00	0.00	0.00	0.00	00.00	00.0	%0 0
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	00:00	0.00	0.00	0.00	00:00	00.00	%0.0
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	00.0	0.00	0.00	0.00	00.0	000	0.0%
Proceeds from Capital Leases		8972	00.00	2,405,193.00	2,405,193.00	0.00	0.00	0.00	-100.0%
Proceeds from Lease Revenue Bonds		8973	00.00	00.0	00:0	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	00:0	00:00	0.00	0.00	0.00	%0:0
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General Fund
Unrestricted and Restricted
Expenditures by Object

			2010	2010-11 Estimated Actuals	\$		2011-12 Budget		
				The state of the s	Ordered Statement Statemen		196nng -11-11		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B	Unrestricted	Restricted	Total Fund col. D + E	% Diff Column
(c) TOTAL, SOURCES			0.00	2,405,193.00	2,405,193.00	00.0	00.0	000	-100 0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	00.0	00.0	00 0	C	
All Other Financing Uses		6692	0.00	00.00	0.00	0.00	00'0	00.0	%0.0
(d) TOTAL, USES			00:00	0.00	00.0	00 0	00 0	00 0	8000
CONTRIBUTIONS									0.0%
Contributions from Unrestricted Revenues		8980	(16,114,089.32)	16,114,089.32	00.0	(16,281,811.00)	16,281,811.00	00.0	%0.0
Contributions from Restricted Revenues		0668	(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	00.0	00.0	0.00	70 U
(e) TOTAL, CONTRIBUTIONS			(16,756,709.32)	16,756,709.32	0.00	(16,744,680.00)	16,744,680.00	00'0	%0.0
TOTAL, OTHER FINANCING SOURCES/USES (a-b+c-d+e)		Constitution of the second	(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%

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

Description	Resource Codes Object Code	2010-11 s Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES				Direction
1) Revenue Limit Sources	8010-8099	745,977.00	603 155 00	
2) Federal Revenue	8100-8299	0.00	693,155.00	7.1
3) Other State Revenue	8300-8599	144,409.00	0.00	0.0
4) Other Local Revenue	8600-8799	282.00	76,391.00	-47.19
5) TOTAL, REVENUES			307.00	8.99
3. EXPENDITURES		890,668.00	769,853.00	13.69
1) Certificated Salaries	1000-1999	353,719.00	264 409 00	
2) Classified Salaries	2000-2999	33,388.00	264,408.00	-25.2%
3) Employee Benefits	3000-3999	75,447.00	33,859.00	1.4%
4) Books and Supplies	4000-4999	61,456.00	79,711.00	5.79
5) Services and Other Operating Expenditures	5000-5999	197,829.00	104,633.00	70.3%
6) Capital Outlay	6000-6999	0.00	211,479.00	6.9%
Other Outgo (excluding Transfers of Indirect Costs)	7100-7299,	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7400-7499	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES	7300-7399	0.00	0.00	0.0%
EXCESS (DEFICIENCY) OF REVENUES		721,839.00	694,090.00	-3.8%
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)				
OTHER FINANCING SOURCES/USES		168,829.00	75,763.00	55.1%
Interfund Transfers a) Transfers In	2000 0000			
b) Transfers Out	8900-8929	0.00	0.00	0.0%
2) Other Sources/Uses	7600-7629	0.00	0.00	0.0%
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%
TOTAL, OTHER FINANCING SOURCES/USES		0.00	0.00	V. 5 /6

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			168,829.00	75,763.00	55.4
. FUND BALANCE, RESERVES			100,023.00	73,763.00	-55.1
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.
d) Other Restatements		9795	0.00	0.00	0.
e) Adjusted Beginning Balance (F1c + F1d)		,	43,734.40	212,563.40	386.
2) Ending Balance, June 30 (E + F1e)			212,563.40	288,326.40	35.
Components of Ending Fund Balance (Actuals)					
Reserve for Revolving Cash		0744			
Stores		9711	10,000.00		
		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	2009	
Designated for the Unrealized Gains of		3770	0.00		
Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	202,563.40		
d) Unappropriated Amount			202,363.40		
Components of Ending Fund Balance (Budget)	the state of the s	9790	-		
a) Nonspendable Revolving Cash		9711		0.00	
Stores		9712			
Prepaid Expenditures				0.00	
All Others		9713		0.00	
		9719		0.00	
b) Restricted		9740		139.50	
c) Committed Stabilization Arrangements		9750			
Other Commitments				0.00	
d) Assigned		9760		0.00	
Other Assignments		9780		288,186.90	
Other assignments	0000	9780	2	74,637.84	
Other assignments	1100	9780	1	3,549.06	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	7	0.00	

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
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		
1. 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		
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 - St	tate 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 Ye	ear 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 T	axes	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%
	3000-3299, 4000-4139,				
NCLB / IASA (incl. ARRA)	4201-4215, 4610, 5510		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%

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	0.09
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%

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%
OTAL, REVENUES			890,668.00	769,853.00	-13.6%

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	30.19
Certificated Pupil Support Salaries		1200	0.00	0.00	0.09
Certificated Supervisors' and Administrators' Salaries		1300	51,971.00	53,515.00	3.09
Other Certificated Salaries		1900	0.00	0.00	0.0
TOTAL, CERTIFICATED SALARIES			353,719.00	264,408.00	-25.29
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.09
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	33,388.00	33,859.00	1.49
Other Classified Salaries		2900	0.00	0.00	0.09
TOTAL, CLASSIFIED SALARIES			33,388.00	33,859.00	1.49
EMPLOYEE BENEFITS					
STRS		3101-3102	28,812.00	21,814.00	-24.3%
PERS		3201-3202	3,242.00	3,860.00	19.19
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%
OOKS 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%

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 Improvement	s	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 EXPENDING	TURES		197,829.00	211,479.00	6.9%
CAPITAL OUTLAY			3		
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%

		7.1			
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 Co	osts)		0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			· 阿鲁森		
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 CO	STS		0.00	0.00	0.0%
					3.070
TOTAL, EXPENDITURES			721,839.00	694,090.00	-3.8%

Description	Resource Codes	Object Codes	2010-11	2011-12	Percent
INTERFUND TRANSFERS	IVESORICE COURS	Object Codes	Estimated Actuals	Budget	Difference
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00		
INTERFUND TRANSFERS OUT					0.070
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	
OTHER SOURCES/USES					0.070
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds		Ī		0.00	0.076
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	• • •		
All Other Financing Uses			0.00	0.00	0.0%
(d) TOTAL, USES		7699	0.00	0.00	0.0%
CONTRIBUTIONS			0.00	0.00	0.0%
			4.4		
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%
OTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)		or the state of th	0.00	0.00	0.0%

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	745,977.00	693,155.00	7.19
2) Federal Revenue		8100-8299	0.00	0.00	0.09
3) Other State Revenue		8300-8599	144,409.00	76,391.00	-47.19
4) Other Local Revenue		8600-8799	282.00	307.00	8.99
5) TOTAL, REVENUES			890,668.00	769,853.00	
B. EXPENDITURES (Objects 1000-7999)			334,333.30	709,833.00	-13.69
1) Instruction	1000-1999		444,331.00	410,381.00	7.69/
2) Instruction - Related Services	2000-2999		108,697.00	116,897.00	
3) Pupil Services	3000-3999		0.00	0.00	
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	0.0%
8) Plant Services	8000-8999		0.00		-1.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES				0.00	0.0%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER			721,839.00	694,090.00	3.8%
FINANCING SOURCES AND USES (A5 - B10)			168,829.00	75,763.00	-55.1%
OTHER FINANCING SOURCES/USES					
Interfund Transfers Transfers In		8900-8929	0.00	0.00	2 204
b) Transfers Out		7600-7629	0.00		0.0%
Other Sources/Uses a) Sources		8930-8979		0.00	0.0%
b) Uses			0.00	0.00	0.0%
3) Contributions		7630-7699 8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	U.U%

	Function Codes	Object Codes	Estimated Actuals	2011-12 Budget	Percent Difference
NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			168,829.00	75,763.00	55.40
FUND BALANCE, RESERVES			100,020.00	10,703.00	
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	0.09
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					4.2
Investments and Cash in County Treasury		9775	0.00	- ag	
Other Designations (by Resource/Object)		9780	0.00		
c) Undesignated Amount		9790	202,563.40		
d) Unappropriated Amount Components of Ending Fund Balance (Budget)		9790	1 10 1		
a) Reserve for					
Revolving Cash		9711	1 1 2	0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	114 11 11
All Others b) Restricted		9719		0.00	$\{ f_{i} \in \mathcal{F}_{i} \}$
,		9740		139.50	
c) Committed Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760	place and the second	0.00	
d) Assigned				3.33	
Other Assignments (by Resource/Object)		9780		288,186.90	
Other assignments Other assignments	0000 1100	9780 9780	2	74,637.84	

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

			A Providence Control of Control o		
Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
Unassigned/Unappropriated Amount	William Co.	9790		0.00	7.00

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

Folsom-Cordova Unified Sacramento County

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

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

Description	Resource Codes Object Cod	2010-11 es 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				
Certificated Salaries	4000 4000			
	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	. 1	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) D. OTHER FINANCING SOURCES/USES		(372,321.98)	(309,626.00)	-16.8%
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%

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			100,000.02	0.00	-100.0
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	477,295.45	673,250.47	41.19
b) Audit Adjustments		9793	0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)			477,295.45	673,250.47	41.19
d) Other Restatements		9795	0.00	0.00	0.09
e) Adjusted Beginning Balance (F1c + F1d)			477,295.45	673,250.47	41.19
2) Ending Balance, June 30 (E + F1e)			673,250.47	673,250.47	
Components of Ending Fund Balance (Actuals)			070,200,47	073,230.47	0.0%
a) Reserve for				4 1	
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			3.90		
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of					4.44
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		0.00			
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713			
All Others		i i		0.00	
b) Restricted		9719		0.00	$\mu_{i} \neq 0$
		9740		0.00	
c) Committed Stabilization Arrangements		9750	100	0.00	
Other Commitments		9760	1	0.00	
d) Assigned		3700		0.00	
Other Assignments		9780		673,250.47	
Other assignments	0000	9780	6	73,250.47	
e) Unassigned/Unappropriated				100	1.7
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

			2010-11	2011-12	Percent
Description R	Resource Codes	Object Codes	Estimated Actuals	Budget	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		
I. 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	NO. 100(1 NO. 100)		62.08		
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

Description FEDERAL REVENUE	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
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	
Vocational and Applied Technology Education	3500-3699	8290	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	0.0
THER STATE REVENUE			173,290.00	173,290.00	0.09
Other State Apportionments					
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.09
All Other State Revenue		8590	0.00		0.09
OTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
			0.00	0.00	0.0

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue		1			
Sales Sale of Equipment/Supplies		8631	0.00		
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%

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	-17.09
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	2.89
Other Certificated Salaries		1900	0.00	0.00	0.0
TOTAL, CERTIFICATED SALARIES			511,298.52	450,256.00	-11.99
CLASSIFIED SALARIES					-11.3
Classified Instructional Salaries		2100	14,557.00	11,009.00	-24.49
Classified Support Salaries		2200	78.00	0.00	-100.09
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.09
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					10.07
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%
OOKS AND SUPPLIES				,	-10.076
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%
oncapitalized Equipment		4400	3,573.00	8,923.00	149.7%
OTAL, BOOKS AND SUPPLIES			62,314.00	110,523.00	77.4%

Description Re	esource Codes	Object Codes	2010-11	2011-12	Percent
SERVICES AND OTHER OPERATING EXPENDITURES	course codes	Object Codes	Estimated Actuals	Budget	Difference
Subagreements for Services		5100	0.00	0.00	
Travel and Conferences		5200		0.00	0.0%
Dues and Memberships		5300	6,953.00	6,253.00	-10.1%
Insurance		5400-5450	250.00	250.00	0.0%
Operations and Housekeeping Services		ļ	0.00	0.00	0.0%
· -		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 EXPENDITU	RES		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				3.30	3.070
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 Cost	to)		0.00	0.00	0.0%

Folsom-Cordova Unified Sacramento County

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

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS	i				
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIREC	T COSTS		0.00	0.00	0.0%
TOTAL, EXPENDITURES			914,940.98	850,193,00	-7.1%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					Difference
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	
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	
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	
OTHER SOURCES/USES			0.00	0.00	0.0%
SOURCES		:			
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds				0.00	0.07
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	
USES			0.00	0.00	0.0%
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES		7033	0.00	0.00	0.0%
CONTRIBUTIONS			0.00	0.00	0.0%
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%
OTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			568,277.00	309,626.00	-45.5%

B			2010-11	2011-12	Percent
Description	Function Codes	Object Codes		Budget	Difference
A. REVENUES				1.0	
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					······································
Interfund Transfers a) Transfers In					
b) Transfers Out		8900-8929	568,277.00	309,626.00	-45.5%
2) Other Sources/Uses		7600-7629	0.00	0.00	0.0%
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%

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	41.19
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			477,295.45	673,250.47	41.19
2) Ending Balance, June 30 (E + F1e)			673,250.47	673,250.47	0.0%
Components of Ending Fund Balance (Actuals)					
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	41508	<i>(38 ≡ i u</i>)	
Components of Ending Fund Balance (Budget) a) Reserve for			100	÷	
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	73.00
All Others		9719	197	0.00	
b) Restricted		9740		0.00	
c) Committed Stabilization Arrangements		9750	The state of the s	0.00	
Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned				0.00	
Other Assignments (by Resource/Object)		9780	C. M. Gradian and a community of	673,250.47	
Other assignments	0000	9780		573,250.47	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	Z. P. W.	0.00	

Folsom-Cordova Unified Sacramento County

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

			8		T-107
					1
					1
					1
			2010-11	2011-12	Percent
martin					1
Description	Function Codes	Object Codes	Estimated Actuals	Budget	Difference
				J	
11 . 101					
Unassigned/Unappropriated Amount		9790		0.00	
		Type and the same of the same		0.00	

Folsom-Cordova Unified Sacramento County

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

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

Description	Resource Codes Object C	odes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources	8010-8	099	0.00	0.00	0.0%
2) Federal Revenue	8100-8	299	51,742.00	45,842.00	-11.4%
3) Other State Revenue	8300-8	599	767,821.00	798,989.00	4.1%
4) Other Local Revenue	8600-8	799	0.00	0.00	0.0%
5) TOTAL, REVENUES	Marine Company		819,563.00	844,831.00	3.1%
B. EXPENDITURES					
1) Certificated Salaries	1000-19	999	28,217.00	18,002.00	-36.2%
2) Classified Salaries	2000-29	999	483,295.00	500,695.00	3.6%
3) Employee Benefits	3000-39	999	176,867.00	193,680.00	9.5%
4) Books and Supplies	4000-49	999	96,676.00	54,490.00	-43.6%
5) Services and Other Operating Expenditures	5000-59	999	152,233.00	37,758.00	-75.2%
6) Capital Outlay	6000-69	999	9,948.00	0.00	-100.0%
Other Outgo (excluding Transfers of Indirect Costs)	7100-72 7400-74		2,726.00	2,696.00	-1.1%
8) Other Outgo - Transfers of Indirect Costs	7300-73	399	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					
Interfund Transfers a) Transfers In	8900-89	929	0.00	0.00	0.0%
b) Transfers Out	7600-76	329	0.00	0.00	0.0%
Other Sources/Uses a) Sources	8930-89	79	0.00	0.00	0.0%
b) Uses	7630-76	99	0.00	0.00	0.0%
3) Contributions	8980-89	99	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND					
BALANCE (C + D4)		A-11-11-1	(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	4.4	
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00	77.56	
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		医制度管理
b) Designated Amounts Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of			9.90		
Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	20,033.89		
-			20,033.69		
d) Unappropriated Amount Components of Ending Fund Balance (Budget)	282000	9790			
a) Nonspendable Revolving Cash		9711			
Stores				0.00	i ka
		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		20,033.89	
c) Committed Stabilization Arrangements		9750	1	33	
Other Commitments		9760		0.00	and the same
		3,00		0.00	
d) Assigned Other Assignments		0790		2.25	
		9780		0.00	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	40	2.00	
		2102		0.00	

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
G. ASSETS					Justine
Cash a) in County Treasury		9110	0.705.10		
Fair Value Adjustment to Cash in County Treasury			2,765.46		
b) in Banks		9111	0.00		
		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			
9) Fixed Assets		9400	0.00		
10) TOTAL, ASSETS		0.00	86,539.46		
LIABILITIES			00,339.46		
1) Accounts Payable		9500	4.59		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610			
4) Current Loans		9640	0.00		
5) Deferred Revenue					
6) Long-Term Liabilities		9650 9660	0.00		
7) TOTAL, LIABILITIES		9000	450		
FUND EQUITY	- Alto		4.59		
Ending Fund Balance, June 30					
(G10 - H7)			86,534.87		

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
FEDERAL REVENUE				Jugot	Difference
Child Nutrition Programs		8220	51,087.00	45,842.00	-10.39
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					0.07
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					0.070
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	
OTAL, REVENUES	N. 1		819,563.00	844,831.00	0.0% 3.1%

Description	Resource Codes Object Co	2010-11 des Estimated Actuals	2011-12 Budget	Percent Difference
CERTIFICATED SALARIES				
Certificated Teachers' Salaries	1100	0.00	0.00	0.09
Certificated Pupil Support Salaries	1200	9,555.00	18,002.00	88.49
Certificated Supervisors' and Administrators' Salaries	1300	18,662.00	0.00	-100.09
Other Certificated Salaries	1900	0.00	0.00	0.09
TOTAL, CERTIFICATED SALARIES		28,217.00	18,002.00	-36.29
CLASSIFIED SALARIES				
Classified Instructional Salaries	2100	433,100.00	432,761.00	0.1%
Classified Support Salaries	2200	6,948.00	6,412.00	-7.79
Classified Supervisors' and Administrators' Salaries	2300	0,00	6,219.00	Nev
Clerical, Technical and Office Salaries	2400	43,247.00	55,303.00	27.99
Other Classified Salaries	2900	0.00	0.00	0.09
TOTAL, CLASSIFIED SALARIES		483,295.00	500,695.00	3.69
EMPLOYEE BENEFITS				
STRS	3101-310	2 12,617.00	18,408.00	45.9%
PERS	3201-320	2 26,604.00	25,309.00	-4.99
OASDI/Medicare/Alternative	3301-330	2 31,506.00	36,824.00	16.99
Health and Welfare Benefits	3401-340	2 73,031.00	78,234.00	7.19
Unemployment Insurance	3501-350	2 3,804.00	8,547.00	124.79
Workers' Compensation	3601-360	2 8,750.00	7,164.00	-18.19
OPEB, Allocated	3701-370	2 0.00	0.00	0.0%
OPEB, Active Employees	3751-375	2 0.00	0.00	0.0%
PERS Reduction	3801-380	2 12,177.00	12,576.00	3.3%
Other Employee Benefits	3901-390	2 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%

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 Improvement	ıts	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 EXPENDI	TURES		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 C	Costs)		2,726.00	2,696.00	-1.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS				į	
Transfers of Indirect Costs - Interfund		7350	38,735.00	37,510.00	-3.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT C	OSTS		38,735.00	37,510.00	-3.2%
TOTAL, EXPENDITURES			988,697.00	844,831.00	-14.6%

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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	
Long-Term Debt Proceeds		0000	0.00	0.00	0.0%
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%
FOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			0.00	0.00	0.0%

Description			2010-11	2011-12	Percent
	Function Codes	Object Codes	Estimated Actuals	Budget	Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0:00	0.00	0.09
2) Federal Revenue		8100-8299	51,742.00	45,842.00	-11.49
3) Other State Revenue		8300-8599	767,821.00	798,989.00	4.19
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES		1000	819,563.00	844,831.00	3.1%
B. EXPENDITURES (Objects 1000-7999)					0.17
1) Instruction	1000-1999		641,860.00	619,426.00	2 500
2) Instruction - Related Services	2000-2999	ļ	100,233.00	91,966.00	-3.5% -8.2%
3) Pupil Services	3000-3999		61,000.00	64,681.00	-6.2%
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%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B10)	At the same of the		(169,134.00)	0.00	-100.0%
OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0,00	0.00	0.0%

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(169,134.00)	0.00	-100.0%
. FUND BALANCE, RESERVES					1000
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			20,000.00	20,033.69	0.0%
Revolving Cash		9711	0.00		/ 開稿 時
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				\$ N	
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				20,000.00	
Stabilization Arrangements		9750		0.00	4.5
Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned					
Other Assignments (by Resource/Object)		9780	11 July 18	0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	

Folsom-Cordova Unified Sacramento County

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

		2010-11	2011-12
Resource	Description	Estimated Actuals	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, Restr	icted Balance	0.00	20,033.89

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					CANON
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	W		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)	E 40/
D. OTHER FINANCING SOURCES/USES			(000,474.00)	(400,447.00)	5.4%
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%
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%

District 0/04/0044 4 50 044

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			/4.405.474.00	1550	
F. FUND BALANCE, RESERVES			(1,135,474.00)	(556,447.00)	-51.0%
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	124	
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
 b) Designated Amounts Designated for Economic Uncertainties 					
Designated for the Unrealized Gains of		9770	0.00		
Investments and Cash in County Treasury		0775			
Other Designations		9775	0.00		
c) Undesignated Amount		9780	0.00		
d) Unappropriated Amount		9790	1,903,974.93		
Components of Ending Fund Balance (Budget)		9790		ľ	
a) Nonspendable Revolving Cash		9711			
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed		3740	4774	1,358,473.75	
Stabilization Arrangements		9750		0.00	7 / 1/2
Other Commitments		9760		0.00	
d) Assigned			11 11 11		
Other Assignments		9780	1.22	0.00	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	111111	0.00	1.74
Unassigned/Unappropriated Amount		9790		0.00	

Description R	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			ļ		
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	- W.		1,264.73		
. FUND EQUITY					
Ending Fund Balance, June 30					
(G10 - H7)			1,923,581.95		

	TATELON THE STATE OF THE STATE		,		
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 Investment	· S	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%

					Control of the Contro
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%

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 Improvemen	ts	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 EXPENDI	TURES		326,996.00	345,599.00	5.7%
CAPITAL OUTLAY			320,000.00	0-10,000.00	J.176
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 C	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 CO	OSTS		187,148.00	214,511.00	14.6%
TOTAL, EXPENDITURES			4,543,414.00	4,901,447.00	7.9%

Description	Ponovron Coden	05:	2010-11	2011-12	Percent
INTERFUND TRANSFERS	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
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		
Long-Term Debt Proceeds		6903	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					0.070
Transfers of Funds from Lapsed/Reorganized LEAs		7054			
All Other Financing Uses		7651	0.00	0.00	0.0%
(d) TOTAL, USES		7699	0.00	0.00	0.0%
			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	1		0.00	0.00	.0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			(750,000.00)	(150,000.00)	-80.0%

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	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		- M	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)			(205.474.00)	(400, 447, 00)	
D. OTHER FINANCING SOURCES/USES			(385,474.00)	(406,447.00)	5.4%
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%
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		2/2	(750,000.00)	(150,000.00)	-80.0%

escription	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,135,474.00)	(556,447.00)	E4 000
FUND BALANCE, RESERVES			(1,100,11.30)	(330,447.00)	<u>-51.0%</u>
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)				- Ja - Ja - J	23.170
Reserve for Revolving Cash		9711	0.00		
Stores		9712	10,945.82	y ye dayy	
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		3 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
Designated for the Unrealized Gains of		9170	0.00	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
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					The state of
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				1446	
Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned Other Assignments (by Resource/Object)		9780	1 - 4	0.00	
e) Unassigned/Unappropriated				0.00	
Reserve for Economic Uncertainties					

Folsom-Cordova Unified Sacramento County July 1 Budget (Single Adoption) Cafeteria Special Revenue Fund Exhibit: Restricted Balance Detail

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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, Restri	icted Balance	0.00	1,358,473.75

			2040-44	2011-12	Percent
Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Difference
A. REVENUES					esijjih etaj s
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		anna de de de de la companya de la c	25,000.00	25,000.00	0.0%
B. EXPENDITURES	•				
4) Cadificated Calarina		1000-1999	0.00	0.00	0.0%
Certificated Salaries Constitution		2000-2999	80,719.00	0.00	-100.0%
2) Classified Salaries				0.00	-100.0%
3) Employee Benefits		3000-3999	20,418.23		
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%
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			00111000	004 440 00	0.000
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%
				0.00	0.0%
3) Contributions		8980-8999	0.00		
4) TOTAL, OTHER FINANCING SOURCES/USES			304,449.00	804,449.00	164.2%

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			(122,212.20)	0.00	-100.0
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	0.09
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	- (84C)	
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00	No Denies	
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			- O,eeo		
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			1,311,903.22		
Components of Ending Fund Balance (Budget)		9790			
a) Nonspendable Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	1
All Others		9719			
b) Restricted		9740	1 1905	0.00	
c) Committed			Park.	0.00	
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		1,311,963.22	
Other Commitments	0000	9760	1,	311,963.22	
d) Assigned Other Assignments		0700			
e) Unassigned/Unappropriated		9780	A STANFARE	0.00	
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

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

Folsom-Cordova Unified Sacramento County

Description R	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
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		
I. 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	14. 15. 14.		
7) TOTAL, LIABILITIES			0.00		
FUND EQUITY					
Ending Fund Balance, June 30					
(G10 - H7)	···		1,700,958.62		

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

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%

	440				
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	/FF 9/2/8/1984		146,059.00	146,059.00	0.0%

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

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	0.09
Travel and Conferences		5200	0.00	0.00	0.09
Rentals, Leases, Repairs, and Noncapitalized Improvement	ts	5600	251,995.00	430,890.00	71.09
Transfers of Direct Costs		5710	0.00	0.00	0.09
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.09
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.09
TOTAL, SERVICES AND OTHER OPERATING EXPENDI	TURES		251,995.00	430,890.00	71.09
CAPITAL OUTLAY					
Land Improvements		6170	200,000.00	200,000.00	0.09
Buildings and Improvements of Buildings		6200	52,500.00	52,500.00	0.09
Equipment		6400	0.00	0.00	0.09
Equipment Replacement		6500	0.00	0.00	0.09
TOTAL, CAPITAL OUTLAY			252,500.00	252,500.00	0.09
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.09
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect C	osts)		0.00	0.00	0.09
OTAL, EXPENDITURES			751,691.23		

			101		
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		
Other Authorized Interfund Transfers In		8919	804,449.00		
(a) TOTAL, INTERFUND TRANSFERS IN			804,449.00		
INTERFUND TRANSFERS OUT			004,440.00	004,449.00	0.09
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				0.00	3.0%
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%

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

Description	Function Codes	Object Code	2010-11 S Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					Sinciple 1
Revenue Limit Sources		8010-8099	0.00		
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	or see that ye are the second		751,691.23	829,449.00	10.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(700,004,00)	(00.	
D. OTHER FINANCING SOURCES/USES			(726,691.23)	(804,449.00)	10.7%
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%
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%

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				0.00	100.070
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 b) Designated Amounts Designated for Economic Uncertainties		9740 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	用的形	0.00	
All Others		9719		0.00	E 144
b) Restricted		9740		0.00	
c) Committed		9750		0.00	
Other Commitments (by Resource/Object)		9760		1,311,963.22	
Other Commitments	0000	9760	1	1,311,963.22	
d) Assigned Other Assignments (by Resource/Object)		9780		0.00	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789		0.00	

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

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

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

Decree Breed 6	2010-11 2011			
Resource Description	Estimated Actuals	Budget		
Total, Restricted Balance	0.00	0.00		

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

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(02.215.11		
F. FUND BALANCE, RESERVES			(38,610,119.69)	(13,452,391.00)	-65.29
Beginning Fund Balance As of July 1 - Unaudited		9791	63,895,537.76	25,285,418.07	-60.4°
b) Audit Adjustments		9793	0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)			63,895,537.76	25,285,418.07	-60.49
d) Other Restatements		9795	0.00	0.00	0.09
e) Adjusted Beginning Balance (F1c + F1d)			63,895,537.76	25,285,418.07	-60.49
2) Ending Balance, June 30 (E + F1e)			25,285,418.07	11,833,027.07	-53.29
Components of Ending Fund Balance (Actuals)					
Reserve for Revolving Cash		9711	0.00		
Stores		9712		West of the second	
Prepaid Expenditures		9712	0.00		
All Others		9713	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	f	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	1.76
d) Assigned				-	
Other Assignments		9780		11,833,027.07	
Measure M	0000	9780		00,000.00	
Measure N	0000	9780	1	1,333,027.07	
Unassigned/Unappropriated Reserve for Economic Uncertainties		9789			

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

			2240.44	2044.42	D
Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
Description	Resource Godes	Object Godes	Estimated Actuals	Duaget	Directore
Unassigned/Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
Cash a) in County Treasury		0440			
Fair Value Adjustment to Cash in County Treasury		9110	18,868,801.42		
	y	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		
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	Ne Page 1		
7) TOTAL, LIABILITIES	·		189.00		
FUND EQUITY					
Ending Fund Balance, June 30					
(G10 - H7)			32,158,580.28		

Description	Resource Codes C	bject 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	0.09
Other Subventions/In-Lieu Taxes					
		8576	0.00	0.00	0.09
All Other State Revenue		8590	0.00	0.00	0.09
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.09
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				0.50	0.070
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%
OTAL, REVENUES			153,689.00	90,000.00	-41.4%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
CLASSIFIED SALARIES			Louisiaca Actuals	Duuget	Dinerence
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 Improvement	s	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%

Description R	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 EXPENDIT	URES		82,298.00	5,000.00	-93.9%
CAPITAL OUTLAY					2000
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 Co.	sts)		0.00	0.00	0.0%
FOTAL EXPENDITURES					
TOTAL, EXPENDITURES			38,840,150.69	13,692,391.00	-64.7%

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

		_			
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		7040			
To: Deferred Maintenance Fund		7613 7615	1,331,624.00	0.00	-100.0% 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%

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	0.00%
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 USES			0.00	0.00	0.0%
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	1 200		0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			76,342.00	150,000.00	96.5%

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	0.09
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	P 10 10 10 10 10 10 10 10 10 10 10 10 10		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) O. OTHER FINANCING SOURCES/USES			(38,686,461.69)	(13,602,391.00)	-64.8%
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%
Other Sources/Uses a) Sources	•	0000 0070			
b) Uses		8930-8979	0.00	0.00	0.0%
,		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND	meneralis, in concentration make the form of the			- 44906	J. H. J. C. H. C. L. C.
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)				2.10	
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		.==.		194 EEE	
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	armile - 2	0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	10 to
c) Committed		50		3.00	
Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760	100	0.00	
d) Assigned			140	-	100 mg/s
Other Assignments (by Resource/Object)		9760		11,833,027.07	
Measure M	0000	9780		500,000.00	

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

			2010-11	2011-12	Percent
Description	Function Codes	Object Codes	Estimated Actuals	Budget	Difference
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount	-2770 - 3 7	9790		0.00	

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

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

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,205,463.00	910,000.00	-58.7%
5) TOTAL, REVENUES	On the manage seems	200	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%
 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	Charles Control		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)	(2.400.044.00)	
D. OTHER FINANCING SOURCES/USES			(2,937,343.00)	(3,480,941.00)	18.5%
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%
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%

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	-44.89
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			0.00		
Prepaid Expenditures		9712	0.00		
		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	前 三九二
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	100
Other Commitments		9760		0.00	
d) Assigned				N.	
Other Assignments		9780	Sept.	490,724.79	
Folsom Projects	0000	9780	1	43,248.72	
Cordova Projects	0000	9780	3	47,476.07	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789		0.00	

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

	· · · · · · · · · · · · · · · · · · ·	30-10			
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

Description F	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
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		
1. 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		
FUND EQUITY					
Ending Fund Balance, June 30					
(G10 - H7)			3,756,458.71		

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

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
OTHER STATE REVENUE				Dauger	Difference
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.09
Other Subventions/In-Lieu					
Taxes		8576	0.00	0.00	0.09
All Other State Revenue		8590	0.00	0.00	0.09
TOTAL, OTHER STATE REVENUE			0.00	0.00	
OTHER LOCAL REVENUE			5.00	0.00	0.09
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					0.070
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					-2.270
Delinquent Non-Revenue Limit Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	7,000,00		
Interest			7,000.00	0.00	
		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	
OTAL, OTHER LOCAL REVENUE			2,205,463.00		0.0%
DTAL, REVENUES	· · · · · · · · · · · · · · · · · · ·		2,200,403.00	910,000.00	-58.7%

Folsom-Cordova Unified Sacramento County

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12	Percent
CERTIFICATED SALARIES	Resource codes	Object Codes	Estimated Actuals	Budget	Difference
Other Certificated Salaries		1900			
TOTAL, CERTIFICATED SALARIES		1900	0.00	0.00	0.09
CLASSIFIED SALARIES		*****	0.00	0.00	0.09
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	
Other Classified Salaries		2900	0.00	0.00	-1.0%
TOTAL, CLASSIFIED SALARIES			583,598.00	558,300.00	0.0%
EMPLOYEE BENEFITS			303,330.00	336,300.00	-4.3%
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					1.0%
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%

Description Re	source Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES		,00403	_ottoided Actuals	Dudget	Difference
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 EXPENDITU	RES		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 Cost	s)		3,636,892.00	3,635,609.00	0.0%
TOTAL, EXPENDITURES			5,142,808.00	4,390,941.00	-14.6%

Description	Resource Codes	Object Code	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	-100.09
(a) TOTAL, INTERFUND TRANSFERS IN			162,117.00	0.00	
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	442,431.00	0.00	-100.09
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.09
(b) TOTAL, INTERFUND TRANSFERS OUT			442,431.00	0.00	-100.09
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	0.09
Proceeds from Capital Leases		8972	0.00	0.00	0.09
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.09
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.09
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7054			
All Other Financing Uses		7651 7699	0.00	0.00	0.0%
(d) TOTAL, USES		7099	0.00	0.00	0.0%
CONTRIBUTIONS	-		0.00	0.00	0.0%
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%
OTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(280,314.00)	0.00	

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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%
Other Local Revenue		8600-8799	2,205,463.00	910,000.00	-58.7%
5) TOTAL, REVENUES		0.00	2,205,463.00	910,000.00	-58.7%
B. EXPENDITURES (Objects 1000-7999)			1120,100.00	316,000.00	-30.1 %
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					
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%
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%

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)	
F. FUND BALANCE, RESERVES			(8,217,003.00)	(3,480,941.00)	8.29
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,189,324.79	3,971,665.79	44.00
b) Audit Adjustments		9793	0.00	0.00	-44.89 0.09
c) As of July 1 - Audited (F1a + F1b)			7,189,324.79	3,971,665.79	-44.89
d) Other Restatements		9795	0.00	0.00	0.09
e) Adjusted Beginning Balance (F1c + F1d)			7,189,324.79	3,971,665.79	-44.89
2) Ending Balance, June 30 (E + F1e)			3,971,665.79	490,724.79	-87.6%
Components of Ending Fund Balance (Actuals)				100,124,10	-07.07
Reserve for Revolving Cash		9711	0.00		
Stores		9711	0.00		
Prepaid Expenditures		9712	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts		- 1 1 -	\$45		
Designated for Economic Uncertainties		9770	0.00	The Market State	
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		i i i
Other Designations (by Resource/Object)		9780	3,971,665.79		
Folsom Projects	0000	ł	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				

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

					100
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	

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

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) County School Facilities Fund Expenditures by Object

Description	_		2010-11	2011-12	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
A. REVENUES			7.37		
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			100.0
1) Certificated Salaries		1000-1999	0.00	0.00	0.0
2) Classified Salaries		2000-2999	0.00	0.00	0.09
3) Employee Benefits		3000-3999	0.00	0.00	0.09
4) Books and Supplies		4000-4999	0.00	0.00	0.09
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.09
6) Capital Outlay		6000-6999	2,397,891.00	0.00	-100.09
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.09
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES	, , , , , , , , , , , , , , , , , , , ,		2,397,891.00	0.00	-100.09
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,776,910.00)		
O. OTHER FINANCING SOURCES/USES			(1,770,910.00)	0.00	-100.09
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%
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

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		
F. FUND BALANCE, RESERVES			0.00	0.00	0.0%
Beginning Fund Balance As of July 1 - Unaudited		9791	0.00	0.00	
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)				1.05	
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 All Others		9713		0.00	
b) Restricted		9719		0.00	
c) Committed		9740		0.00	
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0,00	
d) Assigned					
Other Assignments		9780		0.00	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		0790			
Unassigned/Unappropriated Amount		9789		0.00	

Folsom-Cordova Unified Sacramento County

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
Cash a) in County Treasury		9110	(275,184.29)		
1) Fair Value Adjustment to Cash in County Treasury	, a	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)		
i. 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		
FUND EQUITY					
Ending Fund Balance, June 30					
(G10 - H7)			(275,184.29)		

Folsom-Cordova Unified Sacramento County

	etc.vl		2010-11	2011-12	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	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		0390	620,981.00	0.00	-100.0%
OTHER LOCAL REVENUE			020,301.00	0.00	-100.078
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	3	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%

					<u> </u>
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%

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	0.09
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 Improvement	s	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	
Communications		5900	0.00	0.00	0.0%
_TOTAL, SERVICES AND OTHER OPERATING EXPENDIT	THEE	3900	0.00	0.00	0.0%
CAPITAL OUTLAY	UNLO		0.00	0.00	0.0%
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	2.00	
To County Offices		7211	0.00	0.00	0.0%
To JPAs		7212	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service		7200	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.000
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Co	osts)	. 400	0.00		0.0%
Transfer of	····/		0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,397,891.00	0.00	-100.0%

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

Folsom-Cordova Unified Sacramento County

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	-100.09
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.09
(a) TOTAL, INTERFUND TRANSFERS IN			1,776,910.00	0.00	-100.09
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%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
OTHER SOURCES/USES		Object Godes	Louinated Actuals	Dauget	Difference
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					0.070
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		7054			
-		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS				Year.	
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%

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	0.09
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.09
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.09
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					
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	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES			1,776,910.00	0.00	-100.0%

Description	Francisco C.	Ob. 15 :	2010-11	2011-12	Percent
Description	Function Codes	Object Codes	Estimated Actuals	Budget	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		$\mathbb{R}^{n-1} = \mathbb{W}_{n}$
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	- 16 E	3 /4 /2 = 3/4
d) Unappropriated Amount		9790	0.00		
Components of Ending Fund Balance (Budget)		0.00			
a) Nonspendable Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713	And the second	0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed		0, 10	and supplied	0.00	
Stabilization Arrangements		9750	1	0.00	
Other Commitments (by Resource/Object)		9760	(4)	0.00	
d) Assigned					
Other Assignments (by Resource/Object)		9760	A Comment	0.00	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789		(0.00	
. 1356176 for Economic Officertainties		3109		0.00	

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

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

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

	All All A. Company	- Access		1000	
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%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00/
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES		7500-7655	0.00	0.00	
C. EXCESS (DEFICIENCY) OF REVENUES			0.00	0.00	0.0%
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			000 00 4 00		
D. OTHER FINANCING SOURCES/USES			209,234.00	209,234.00	0.0%
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%
Other Sources/Uses a) Sources		9020 9070	0.00		
		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%

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

E NET INCREASE (PECREASE) IN FUND BALANCE (C+ 0-9) BALANCE (C+ 0-9) I (190,760.00) A(99,234.00) I (190,760.00) I (190,760.00) A(190,760.00) A(190,760	Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
1) Beginning Fund Balance a) As of July 1 - Unaudited b) Audit Adjustments c) As of July 1 - Audited (F1a + F1b) d) Other Restatements e) A July 1 - Audited (F1a + F1b) d) Other Restatements e) A July 1 - Audited (F1a + F1b) e) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e) 2) Ending Balance, June 30 (E + F1e) 2) Ending Balance, June 30 (E + F1e) 3, \$23,213,43 3, \$332,447,43 3, \$24,744 3, \$24,745 3, \$23,213,43 3, \$332,447,43 3, \$24,745 3, \$23,213,43 3, \$332,447,43 3, \$24,745 3, \$24,7				(190,766.00)	409,234.00	-314.5%
a) As of July 1 - Unaudited b) Audit Adjustments 9793 0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,	F. FUND BALANCE, RESERVES					
b) Audit Adjustments 9793 0.00 0.00 0.00 c) A c)						
c) As of July 1 - Audited (F1a + F1b) d) Other Restatements e) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e) 3,523,213,43 3,332,447,43 4,000	•					-5.4%
d) Other Restatements 9755 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	•		9793		0.00	0.0%
e) Adjusted Beginning Balance (Fic+Fid) 2) Ending Balance, June 30 (E+Fie) 3,322,447.43 3,741,681.43 Components of Ending Fund Balance (Actuals) a) Reserve for Revolving Cash Stores 9711 0,00 Prepaid Expenditures All Others General Reserve 19730 1,000 Legally Restricted Balance 19740 1983	,			3,523,213.43	3,332,447.43	-5.4%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance (Actuals) a) Reserve for Revolving Cash 9711 0.00 Stores 9712 0.00 Prepaid Expenditures 9713 0.00 All Others 9730 0.00 Legally Restricted Balance 9740 0.00 b) Designated Amounts Designated of the Unrealized Gains of Investments and Cash in County Treasury 9775 0.00 Other Designated for the Unrealized Gains of Investments and Cash in County Treasury 9776 0.00 Other Designated Amount 9780 7880 3.332,447,43 Facilities 0.000 9780 1.379,000,000 WAN 0.000 9780 788,786,76 Cordova High Turf 0.000 9780 582,330,33 Folsom High Turf 0.000 9780 582,330,33 C) Undesignated Amount 9790 0.00 Other Designated Amount 9790 0.00 Stores 9712 0.00 All Others 9711 0.00 Stores 9712 0.00 All Others 9711 0.00 Prepaid Expenditures 9711 0.00 All Others 9711 0.00 Stores 9712 0.00 Prepaid Expenditures 9713 0.00 All Others 9719 0.00 Designated Amount 9790 0.00 C) Committed Stabilization Arrangements 9750 0.00 C) Committed 9750 0.00 C)			9795	0.00	0.00	0.09
Components of Ending Fund Balance (Actuals) a) Reserve for Revolving Cash Stores 9712 0.00 All Others 9713 0.00 All Others 9719 0.00 General Reserve 9730 0.00 Legally Restricted Balance b) Designated Amounts Designated for the Unrealized Gains of Investments and Cash in County Treasury 9775 0.00 Other Designations Facilities 0000 9780 1.379,000 00 WAN 0000 9780 1.378,000 00 1.378,000 00 1.00	e) Adjusted Beginning Balance (F1c + F1d)			3,523,213.43	3,332,447.43	-5.49
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 582,330.33 Folsom High Turl 0000 9780 582,330.33 Folsom High Turl 0000 9780 582,330.34 c) Undesignated Amount 9790 0.00 d) Unappropriated Amount 9790 Components of Ending Fund Balance (Budget) 3) Nonspendable Revolving Cash 9711 0.00 Stores 9712 0.00 All Others 9719 0.00 D) Restricted 9740 0.00 Stabilization Arrangements 9750 0.00 Chief Committed Stabilization Arrangements 9750 0.00 Other Committed 1,579,000.00 813,021.00	2) Ending Balance, June 30 (E + F1e)			3,332,447.43	3,741,681.43	12.3%
Revolving Cash 9711						
Stores 9712 0.00			9711	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 582,330,33 Folsom High Turf 0000 9780 582,330,34 c) Undesignated Amount 9790 0.00 d) Unapprepriated Amount 9790 0.00 Components of Ending Fund Balance (Budget) 3) Nonspendable Revolving Cash 9711 0.00 Stores 9712 0.00 Prepaid Expenditures 9713 0.00 All Others 9719 0.00 D) Restricted 9740 0.00 C) Committed Stabilization Arrangements 9750 0.00 Other Committed Stabilization Arrangements 9750 0.00 Other Committents 9750 0.00 B13,021,000						
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 0.000 9780 788,786.76 Cordova High Turf 0.000 9780 582,330.33 Folsom High Turf 0.000 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 9750 0.00 Other Commitments 9750 0.00 Other Commitments 9750 0.00 Other Commitments 9750 0.00 In 3741,681.43 Facilities 0.000 9760 1.579,000.00 Bit 3,021.00						
General Reserve	•					
Legally Restricted Balance						
b) Designated Amounts Designated for Economic Uncertainties Designated for the Unrealized Gains of Investments and Cash in County Treasury Other Designations Facilities 0000 9780 WAN 0000 9780 1,379,000.00 WAN 0000 9780 788,786.76 Cordova High Turf 0000 9780 Folsom High Turf 0000 9780 582,330.33 c) Undesignated Amount 9790 Outpappropriated Amount 40 Unappropriated Amount Components of Ending Fund Balance (Budget) a) Nonspendable Revolving Cash 9711 Stores 9712 0.00 Prepaid Expenditures 9713 All Others 9719 0.00 b) Restricted 9740 Committed Stabilization Arrangements 9750 Other Commitments 9760 1,579,000.00 813,021,00 WAN 0000 9760 813,021,00			9730	0.00		化氯化氯
Designated for Economic Uncertainties	Legally Restricted Balance		9740	0.00		
Investments and Cash in County Treasury 9775 0.00			9770	0.00		
Facilities			9775	0.00		
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) 9790 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	Other Designations		9780	3,332,447.43		
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 11,579,000.00 813,021.00	Facilities	0000	9780	1,379,000.00		
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 C) Committed Stabilization Arrangements 9760 3,741,681,43 Facilities 0000 9760 1,579,000.00 WAN 0000 9760 813,021.00	WAN	0000	9780	788, 786. 76		
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	-	0000	9780	582,330.33		
d) Unappropriated Amount 9790	Folsom High Turf	0000	9780	582,330.34		
Components of Ending Fund Balance (Budget) 3) Nonspendable 9711 0.00 Revolving Cash 9712 0.00 Stores 9713 0.00 Prepaid Expenditures 9713 0.00 All Others 9719 0.00 b) Restricted 9740 0.00 c) Committed 9750 0.00 Stabilization Arrangements 9750 3,741,681,43 Facilities 0000 9760 1,579,000.00 WAN 0000 9760 813,021.00	c) Undesignated Amount		9790	0.00		
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 0ther Commitments 9760 9760 9760 1,579,000.00 WAN 0000 9760 813,021.00			9790			
Stores 9712 0.00 Prepaid Expenditures 9713 0.00 All Others 9719 0.00 b) Restricted 9740 0.00 c) Committed 9750 0.00 Stabilization Arrangements 9750 3,741,681.43 Facilities 0000 9760 1,579,000.00 WAN 0000 9760 813,021.00						44.06
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	Revolving Cash		9711		0.00	
All Others 9719 0.00 b) Restricted 9740 0.00 c) Committed 9750 0.00 Other Commitments 9760 3,741,681.43 Facilities 0000 9760 1,579,000.00 WAN 0000 9760 813,021.00	Stores		9712		0.00	2015年
All Others 9719 0.00 b) Restricted 9740 0.00 c) Committed 9750 0.00 Other Commitments 9750 3,741,681.43 Facilities 0000 9760 1,579,000.00 WAN 0000 9760 813,021.00	Prepaid Expenditures		9713		0.00	100
b) Restricted 9740 0.00 c) Committed 9750 Stabilization Arrangements 9750 Other Commitments 9760 3,741,681.43 Facilities 0000 9760 1,579,000.00 WAN 0000 9760 813,021.00	All Others		9719	6 1 128 July		
c) Committed Stabilization Arrangements 9750 Other Commitments 9760 Facilities 0000 9760 WAN 0000 9760 1,579,000.00 813,021.00	b) Restricted			V , (0) ≡ 34.		
Other Commitments 9760 3,741,681.43 Facilities 0000 9760 1,579,000.00 WAN 0000 9760 813,021.00	c) Committed				The second	
Facilities 0000 9760 1,579,000.00 WAN 0000 9760 813,021.00	Stabilization Arrangements		9750		0.00	
WAN 0000 9760 35 813,021.00	Other Commitments		9760	100	3,741,681.43	4.7
070,021.00		0000	9760		1,579,000.00	
Cordova High Turf	WAN	0000	9760	200	313,021.00	
9760 9760 669,830.22	Cordova High Turf	0000	9760		669,830.22	

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

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	7.00	9790		0.00	

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

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
G. ASSETS				· · · · · · · · · · · · · · · · · · ·	
Cash a) in County Treasury		9110	3,133,654.51		
Fair Value Adjustment to Cash in County Treasury					
b) in Banks		9111	0.00		
		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		
. 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		
FUND EQUITY					
Ending Fund Balance, June 30					
(G10 - H7)			3,140,663.84		

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

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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	3	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%

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

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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	15.77 Str.		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%

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

	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	0.09
Insurance		5400-5450	0.00	0.00	0.09
Operations and Housekeeping Services		5500	0.00	0.00	0.09
Rentals, Leases, Repairs, and Noncapitalized Improvements	5	5600	0.00	0.00	0.09
Transfers of Direct Costs		5710	0.00	0.00	0.09
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.09
Professional/Consulting Services and					
Operating Expenditures		5800	0.00	0.00	0.09
Communications		5900	0.00	0.00	0.09
TOTAL, SERVICES AND OTHER OPERATING EXPENDIT	URES		0.00	0.00	0.09
APITAL OUTLAY					
Land		6100	0.00	0.00	0.09
Land Improvements		6170	0.00	0.00	0.09
Buildings and Improvements of Buildings		6200	0.00	0.00	0.09
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.09
Equipment		6400	0.00	0.00	0.09
Equipment Replacement		6500	0.00	0.00	0.09
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.09
THER 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	0.09
Debt Service			0.00	0.00	0.07
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Co	nete)	, 100			0.0%
Tansiers of manager of	ocoj		0.00	0.00	0.09

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

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	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%

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

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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	0.09
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.09
(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%

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

	Francisco Ocal	Obligat Onder	2010-11	2011-12 Budget	Percent Difference
Description	Function Codes	Object Codes	Estimated Actuals	Budget	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	- Marie - Mari	. <u> </u>	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					
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%

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

E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) F. FUND BALANCE, RESERVES 1) Beginning Fund Balance a) As of July 1 - Unauditied b) Audit Adjustments c) As of July 1 - Audited (F1a + F1b) d) Other Restatements e) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance (Actuals) a) Reserve from Revolving Cash All Others All Others 4) Designated for the Unrealized Gains of Investments and Cash in County Treasury Obeginated for Net Economic Uncertainties Designated for Net Economic Uncertainties Designated for Net Resource (Object) Facilities WAN Outproporties (Budget) All Others Obeginated for the Unrealized Gains of Investments and Cash in County Treasury Other Designations (by Resource/Object) Facilities Outproporties (Budget) Folsom High Turf Outproporties (Budget) a) Nonspendable Revolving Cash Stores 9712 Outproporties (Budget) a) Nonspendable Revolving Cash 9790 Outproporties (Budget) a) Nonspendable Revolving Cash 9791 Outproporties (Budget) a) Nonspendable Revolving Cash 9792 Outproporties (Budget) a) Nonspendable Revolving Cash 9793 Outproporties (Budget) a) Nonspendable Revolving Cash 9790 Outproporties (Budget) a) Nonspendable Revolving Cash 9791 Outproporties (Budget) a) Nonspendable Revolving Cash 9792 Outproporties (Budget) a) Nonspendable Revolving Cash 9791 Outproporties (Budget) a) Nonspendable Revolving Cash 9791 Outproporties (Budget) a) Nonspendable Revolving Cash 9791 Outproporties (Budget) a) Nonspendable Revolving Cash 9792 Outproporties (Budget) a) Nonspendable Revolving Cash 9790 Outproporties (Budget) a) Nonspendable Revolving Cash Outproporties (Budget) a) Nonspendable Revolung Cash Outproporties (Budget) a) Nonspendab	Percent Difference	2011-12 Budget	2010-11 Estimated Actuals	Object Codes	Function Codes	Description
F. FUND BALANCE, RESERVES 1) Beginning Fund Balance a) As of July 1 - Unaudited b) Audit Adjustments c) As of July 1 - Audited (F1a + F1b) d) Audit Adjustments e) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e) 2) Ending Balance, June 30 (E + F1e) 3,322,447,43 3,322,447,43 3,322,447,43 3,322,447,43 3,322,447,43 3,322,447,43 3,322,447,43 3,322,447,43 3,332,447,43 3,332,447,43 3,332,447,43 3,341,681,43 3,623,213,43 3,332,447,43 3,322,447,43 3,322,447,43 3,341,681,43 3,623,213,43 3,322,447,43 3,332,447,43 3	00 -314.5%	400 334 00	(100.766.00)			
a) As of July 1 - Unaudited b) Audit Adjustments c) As of July 1 - Audited (F1a + F1b) c) Audit Adjustments e) Adjusted Beginning Balance (F1c + F1d) d) Other Restatements e) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance (Actuals) a) Reserve for Revolving Cash Stores 9712 Prepaid Expenditures 9713 0,00 All Others 9719 0,00 Designated for the Unrealized Gains of Investments and Cash in County Treasury Other Designations (by Resource/Object) Facilities 000 9780 000 9780 1,379,000,00	-514.57	400,204.00	(100,100.00)			
b) Audit Adjustments c) As of July 1 - Audited (F1a + F1b) d) Other Restatements d) Other Restatements e) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e) 2) Ending Balance, June 30 (E + F1e) 3,332,447,43 3,741,881,43 Components of Ending Fund Balance (Actuals) a) Reserve for Revolving Cash Stores 9712 0,000 Prepaid Expenditures 4,10 Chers 9719 0,000 Designated Amounts Designated for the Unrealized Gains of Investments and Cash in County Treasury Other Designations (by Resource/Object) Facilities 0,000 Prepaid Expenditure WAN 0,000 9780 0,332,447,43 0,000 9780 0,00						1) Beginning Fund Balance
c) As of July 1 - Audited (F1a + F1b) d) Other Restatements e) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e) 2) Ending Balance, June 30 (E + F1e) 3,322,417,43 3,332,447,43 3,332,447,43 3,332,447,43 3,332,447,43 3,332,447,43 3,341,881,43 Components of Ending Fund Balance (Actuals) a) Reserve for Revolving Cash Stores 9712 0,000 Prepaid Expenditures All Others 9730 0,000 All Others 9740 0,000 Designated Amounts Designated for the Unrealized Gains of Investments and Cash in County Treasury Other Designations (by Resource/Object) Facilities 0,000 9780 WAN 0,000 9780 WAN 0,000 9780 0,000 0,0	-5.4%	3,332,447.43	3,523,213.43	9791		a) As of July 1 - Unaudited
d) Other Restatements 9795 0.00 0.00 0.00 e) Adjusted Beginning Balance (Fic + Fid) 3.523,213.43 3.332,447.43 2) Ending Balance, June 30 (E + Fie) 3.332,447.43 3.741,881.43 2. Components of Ending Fund Balance (Actuals) a) Reserve for Revolving Cash 9711 0.00 8. Stores 9712 0.00 9711 0	0.0%	0.00	0.00	9793		b) Audit Adjustments
e) Adjusted Beginning Balance (Fic+Fid) 2) Ending Balance, June 30 (E+Fie) 3,323,213,43 3,741,681,43 Components of Ending Fund Balance (Actuals) a) Reserve for Revolving Cash Stores 9712 0,00 Prepaid Expenditures 4) 713 0,00 All Others Designated Amount Cash in County Treasury Other Designations (by Resource/Object) Facilities WAN Cordova High Turf Condous High Turf O000 Prepaid Ending Fund Balance (Budget) a) Nonspendable Revolving Cash 9710 O00 Prepaid Expenditures 9770 O00 Prepaid Expenditures 0000 9780 1,379,000,00 1,379,000,00 788,786,76 Cordova High Turf 0000 9780 O00 Prepaid Ending Fund Balance (Budget) a) Nonspendable Revolving Cash Polymorphisted Amount O000 Prepaid Expenditures 9711 O000 O00 O00 O00 O00 O00 O00	13 -5.4%	3,332,447.43	3,523,213.43			c) As of July 1 - Audited (F1a + F1b)
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance (Actuals) a) Reserve for Revolving Cash Stores 9712 9713 0,00 All Others 9730 0,00 Legally Restricted Balance b) Designated Amount Pasignated for the Unrealized Gains of Investments and Cash in County Treasury Other Designations (by Resource/Object) Facilities 0000 9780 0000 0000 0000 0000 0000 0000 0000	0.0%	0.00	0.00	9795		d) Other Restatements
Components of Ending Fund Balance (Actuals) a) Reserve for Revolving Cash Stores 9712 0.00 Prepaid Expenditures All Others General Reserve 19730 Legally Restricted Balance b) Designated Amounts Designated for the Unrealized Gains of Investments and Cash in County Treasury Other Designations (by Resource/Object) Facilities 0000 9780 1,332,447,43 1,379,000,00 WAN 0000 9780 1,379,000,00 WAN 0000 9780 Cordova High Turf 0000 9780 582,330,33 Folsom High Turf 0000 9780 582,330,33 C) Undesignated Amount 9790 Components of Ending Fund Balance (Budget) a) Nonspendable Revolving Cash 9711 0,00 Stores 9712 0,00	-5.4%	3,332,447.43	3,523,213.43			e) Adjusted Beginning Balance (F1c + F1d)
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 Economic Uncertainties 9770 0.00 Other Designations (by Resource/Object) 9780 1,379,000.00 WAN 0000 9780 1,379,000.00 WAN 0000 9780 788,786.76 Cordova High Turf 0000 9780 582,330.34 Folsom High Turf 0000 9780 682,330.34 C) Undesignated Amount 9790 Components of Ending Fund Balance (Budget) a) Nonspendable Revolving Cash 9711 0.00 Stores 9719 0.00 All Others 9719 0.00 b) Restricted 9740 0.00 c) Committed	13 12.3%	3,741,681.43	3,332,447.43			2) Ending Balance, June 30 (E + F1e)
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 Economic Uncertainties 9770 0.00 Other Designations (by Resource/Object) 9780 1,379,000.00 WAN 0000 9780 1,379,000.00 WAN 0000 9780 788,786.76 Cordova High Turf 0000 9780 582,330.34 Folsom High Turf 0000 9780 682,330.34 C) Undesignated Amount 9790 Components of Ending Fund Balance (Budget) a) Nonspendable Revolving Cash 9711 0.00 Stores 9719 0.00 All Others 9719 0.00 b) Restricted 9740 0.00 c) Committed						Components of Ending Fund Balance (Actuals)
Stores 9712 0,000 Prepaid Expenditures 9713 0,00 All Others 9719 0,00 General Reserve 9730 0,00 Legally Restricted Balance 9740 0,00 Designated Amounts 9770 0,00 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 C) Undesignated Amount 9790 0,00 Output Designation (by Resource (Budget) 9790 Output Designation (by Resource (Budget) 9790 Output Designation (by Resource (Budget) 9790 0,00 Output Designation (by Resource (Budget) 9790 0,00 0,00 Output Designation (by Resource (Budget) 9790 0,00						a) Reserve for
Prepaid Expenditures 9713 0.00 All Others 9719 0.00 General Reserve 9730 0.00 Legally Restricted Balance 9740 0.00 b) Designated Amounts 9770 0.00 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 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 0.00 Components of Ending Fund Balance (Budget) a) Nonspendable 9711 0.00 Revolving Cash 9712 0.00 Prepaid Expenditures 9713 0.00 All Others 9740 0.00 b) Restricted 9740 0.00 c) Com			0.00	9711		Revolving Cash
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 Feconomic Uncertainties 9770 0.00 Other Designations (by Resource/Object) 9780 3.332,447.43 Facilities 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 Components of Ending Fund Balance (Budget) a) Nonspendable Revolving Cash 9711 0.00 Stores 9712 0.00 All Others 9719 0.00 b) Restricted 9740 0.00 c) Committed			0.00	9712		Stores
General Reserve	4 4 4		0.00	9713		Prepaid Expenditures
Legally Restricted Balance 9740 0,00 b) Designated Amounts 9770 0,00 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 7,379,000.00 WAN 0000 9780 582,330.33 Folsom 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 0.00 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 0.00 0.00			0.00	9719		All Others
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 All Others 9719 0.00 b) Restricted 9740 0.00 c) Committed			0.00	9730		General Reserve
Designated for Economic Uncertainties			0.00	9740		Legally Restricted Balance
Investments and Cash in County Treasury 9775 0.00			0.00	9770		
Facilities			0.00	9775		
WAN 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 All Others 9719 0.00 c) Committed			3,332,447.43	9780		Other Designations (by Resource/Object)
Cordova High Turf 0000 9780 582,330.33 Folsom High Turf 0000 9780 582,330.33 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			1,379,000.00	9780	0000	Facilities
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						
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						
d) Unappropriated Amount 9790 Components of Ending Fund Balance (Budget) 3) Nonspendable Revolving Cash 9711 Stores 9712 Prepaid Expenditures 9713 All Others 9719 b) Restricted 9740 c) Committed			582,330.34	9780	0000	
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 0.00 0.00			0.00	9790		c) Undesignated Amount
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	-	1		9790		
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 0.00 0.00						
Prepaid Expenditures 9713 0.00 All Others 9719 0.00 b) Restricted 9740 0.00 c) Committed 0.00 0.00	00	0.00		9711		· · · · · · · · · · · · · · · · · · ·
All Others 9719 0.00 b) Restricted 9740 0.00 c) Committed	00	0.00	# E	9712		Stores
All Others 9719 0.00 b) Restricted 9740 0.00 c) Committed	00	0.00		9713		Prepaid Expenditures
c) Committed			444	9719		All Others
c) Committed			46.			b) Restricted
		(COMPANY)				c) Committed
	0	0.00		9750		•
Other Commitments (by Resource/Object) 9760 3,741,681.43	J3	3,741,681.43		9760		Other Commitments (by Resource/Object)
Facilities 0000 9760 1,579,000.00		18		9760	0000	Facilities
WAN 0000 9760 813,021.00 Cordova High Turf 0000 9760 669,830.22				9760	0000	

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

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	

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

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

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

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.09
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%
 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)					
D. OTHER FINANCING SOURCES/USES			441,676.00	133,096.00	-69.9%
Interfund Transfers a) Transfers In					
b) Transfers Out		8900-8929	0.00	0.00	0.0%
2) Other Sources/Uses		7600-7629	443,873.00	133,096.00	-70.0%
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%

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					
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	410	
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance b) Designated Amounts		9740	0.00		
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	4.0	
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	Section 1	685,727.21	

Description Re	source 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		

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

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		
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		
NET ASSETS					
Net Assets, June 30 (G10 - H7)			607,190.12		

Folsom-Cordova Unified Sacramento County

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%
FOTAL, REVENUES	4 3. day (4)		2,469,559.00	2,373,830.00	-3.9%

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

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Description Resc	ource 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	106,986.00	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		ļ		4	
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

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS		Market and the second			
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

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	0.09
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.09
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	0.09
8) Plant Services	8000-8999		0.00	0.00	0.09
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)	West and the second sec		441,676.00	133,096.00	-69.9%
D. OTHER FINANCING SOURCES/USES					
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%
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	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES			(443,873.00)	(133,096.00)	-70.0%

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					
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		100
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		16-16
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	sile medical	685,727.21	

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

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

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

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.09
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.09
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	0.09
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%
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)			0.000.00		
). OTHER FINANCING SOURCES/USES			2,926.00	2,926.00	0.0%
Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

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

Folsom-Cordova Unified Sacramento County

Daniel Co.			2010-11	2011-12	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	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		194
Legally Restricted Balance		9740	0.00		
b) Designated Amounts		01.10	0.00		
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	A STATE OF THE STA	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	

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

Folsom-Cordova Unified Sacramento County

<u>Description</u> F	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
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	N -		
10) TOTAL, ASSETS		0 100	5,406,127.18		
1. LIABILITIES	1000° 3340° 330° 330° 330° 330° 330° 330°		3,400,127.10		
1) Accounts Payable		9500	0.00		
Due to Grantor Governments			0.00		
3) Due to Other Funds		9590	0.00		
4) Current Loans		9610	0.00		
,		9640			
5) Deferred Revenue		9650	0.00		
Long-Term Liabilities 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		
NET ASSETS					
Net Assets, June 30					
(G10 - H7)			5,406,127.18		

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

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
OTHER LOCAL REVENUE	resource codes	Object codes	Estimated Actuals	Budget	Difference
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 EXPENSE	<u> S</u>		692,074.00	692,074.00	0.0%
TOTAL, EXPENSES			692,074.00	692,074.00	0.0%

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

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			3.00	0.00	0.076
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%

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

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	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%
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) D. OTHER FINANCING SOURCES/USES	······································		2,926.00	2,926.00	0.0%
Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
Other Sources/Uses a) Sources		8930-8979	0.00		
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent
E. NET INCREASE (DECREASE) IN				Dauget	Difference
NET ASSETS (C + D4)	,,,,,,,, .	T.W	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	
d) Other Restatements		9795	0.00		0.1%
e) Adjusted Beginning Net Assets (F1c + F1d)			5,584,259.83	0.00	0.0%
2) Ending Net Assets, June 30 (E + F1e)				5,587,185.83	0.1%
Components of Ending Net Assets (Actuals) a) Reserve for			5,587,185.83	5,590,111.83	0.1%
Revolving Cash		9711	0.00		
Stores		9712	0.00	"谁状无法	
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		1.0
b) Designated Amounts		J. 10	9.00		
Designated for Economic Uncertainties		9770			
Designated for the Unrealized Gains of		9770	0.00		
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 State of		
a) Capital Assets, Net of Related Debt		9796	THE LY	0.00	
b) Restricted Net Assets		9797		0.00	
c) Unrestricted Net Assets		9790		5,590,111.83	

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

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

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 to a public hearing by the governing board of the school dist 42127)	and Standards. It was filed and adopted subsequent rict. (Pursuant to Education Code sections 33129 and
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
Adoption Date: June 23, 2011	Time: 6:00 p.m.
Signed:	
Clerk/Secretary of the Governing Board (Original signature required)	_
Contact person for additional information on the budget repo	rts:
Name: Kristi Blandford	Telephone: 916 355-1111 x 132
Title: <u>Director of Fiscal Services</u>	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.

CRITE	RIA AND STANDARDS		Met	Not
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	Met
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.	х	
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.		Х
4	Revenue Limit	Projected change in revenue limit is within the standard for the budget and two subsequent fiscal years.		Х

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

RITE	RIA AND STANDARDS (con	tinued)	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.		х
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.		х
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.	х	
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	

	EMENTAL 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?		х
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

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

	EMENTAL INFORMATION (co		No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		х
		 If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2010-11) annual payment? 	х	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		х
		If yes, are they lifetime benefits?	Х	
		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)?	х	
S8	Status of Labor	Are salary and benefit negotiations still open for:		
	Agreements	Certificated? (Section S8A, Line 1)	X	
		Classified? (Section S8B, Line 1)		Х
		Management/supervisor/confidential? (Section S8C, Line 1)	Х	

DDIT	IONAL 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?		х
A2	Independent Position Control	Is personnel position control independent from the payroll system?		х
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	Х	
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?	х	
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?	х	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	Х	
A7	Independent Financial System	Is the district's financial system independent from the county office system?		х
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).	Х	
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?	Х	

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

ANI	NUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS					
insu to th gove deci	suant to EC Section 42141, if a school district, either red for workers' compensation claims, the superinter governing board of the school district regarding the erning board annually shall certify to the county superinted to reserve in its budget for the cost of those claims.	endent of the school district a ne estimated accrued but uni erintendent of schools the an	annually shall funded cost o	provide information of those claims. The		
()	Our district is self-insured for workers' compensation Section 42141(a):	on claims as defined in Educ	ation Code			
	Total liabilities actuarially determined:		\$			
	Less: Amount of total liabilities reserved in budget:		\$			
	Estimated accrued but unfunded liabilities:		\$	0.00		
(<u>X</u>)	This school district is self-insured for workers' com through a JPA, and offers the following information	•				
()	This school district is not self-insured for workers' of	compensation claims.				
Signed		Date of Meeti	ina:			
	Clerk/Secretary of the Governing Board	Bute of moon				
	(Original signature required)					
Add to get	For additional information on this certification, plea	se contact:	· · · · · · · · · · · · · · · · · · ·	Account of the second of the s	11 11 11 11 11 11 11 11 11 11 11 11 11	
Name:	Kristi Blandford					
Title:	Director of Fiscal Services					
Telephone:	916 355-1111 x 132					
E-mail:	kblandfo@fcusd.org					

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

	A			1884 18-0 10" NA	·
Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
				ter entire	
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		7100-7299,			
Costs)		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%
Other Sources/Uses Sources		8930-8979	0.00	0.00	0.0%
,		7630-7699	0.00	0.00	0.0%
b) Uses					
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			304,449.00	804,449.00	164.2%

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 b) Audit Adjustments		9791 9793	1,734,205.45	1,311,963.22	-24.3 0.0
c) As of July 1 - Audited (F1a + F1b)		3133	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				The Color	
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	Seattle 18 The Agricultural Control of the Control	9790	-		
Components of Ending Fund Balance (Budget) a) Nonspendable					
Revolving Cash		9711		0.00	100
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740	100	0.00	
c) Committed Stabilization Arrangements		9750	100	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	100

Folsom-Cordova Unified Sacramento County

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
Cash a) in County Treasury		9110	1,700,958.62		
1) Fair Value Adjustment to Cash in County Treasur	у	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	T. 344 H. A.		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	90.13		
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			1,700,958.62		

Folsom-Cordova Unified Sacramento County

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	- And San		25,000.00	25,000.00	0.0%
TOTAL, REVENUES			25,000.00	25,000.00	0.0%

Folsom-Cordova Unified Sacramento County

					3C93-C1-11-11-11-11-11-11-11-11-11-11-11-11-
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

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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%
Rentals, Leases, Repairs, and Noncapitalized Improvement	ents	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 EXPEN	DITURES		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

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					Binerence
INTERCUNIO TRANSFERS IN					
INTERFUND TRANSFERS IN					
From: General, Special Reserve,		2045			
& Building Funds Other Authorized Interfund Transfers In		8915	0.00	0.00	0.0%
		8919	804,449.00	804,449.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			804,449.00	804,449.00	0.09
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					

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

			0045 **		_
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%
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%
		0000-0799			
5) TOTAL, REVENUES	00000000000000000000000000000000000000		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%
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		0300-0333	304,449.00	804,449.00	-100.0%

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

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(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 b) Designated Amounts		9740	0.00		
Designated for Economic Uncertainties		9770	4 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	1,511,505.22		
Components of Ending Fund Balance (Budget)					
a) Reserve for Revolving Cash		9711		0.00	
Stores		9712		0.00	1880
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	100
c) Committed Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object) Other Commitments	0000	9760 9760		1,253,056.22	
d) Assigned Other Assignments (by Resource/Object)		9780	9 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	0.00	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789		0.00	

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

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

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

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

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

Description	Resource Codes Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES				
		8469		18 A
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	on a through the control of the cont	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	7100-7299,			
Costs)	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%

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

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.09
F. FUND BALANCE, RESERVES	1000 mmm				
Beginning Fund Balance As of July 1 - Unaudited		9791	10,793,290.00	10,793,290.00	0.09
b) Audit Adjustments		9793	0.00	0.00	0.00
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)				化量 1	
a) Reserve for Revolving Cash		9711	0.00	Mark Hall	
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	- 0,2	0.00	
b) Restricted		9740		0.00	
c) Committed Stabilization Arrangements		9750		0.00	
Other Commitments		9760			
Other	0000	9760 9760	Carlly (Mar)	10,793,290.00 10,793,290.00	
d) Assigned			Transfer E.		
Other Assignments		9780		0.00	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties	•	9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

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

9110 9111 9120 9130 9135 9140	0.00 0.00 0.00 0.00	Budget	Difference
9111 9120 9130 9135	0.00		
9111 9120 9130 9135	0.00		
9120 9130 9135	0.00		
9130 9135	0.00		
9135			
	0.00		
9150	0.00		
9200	0.00		
9290	0.00		
9310	0.00		
9320	0.00		
9330	0.00		
9340	0.00		
9400			
F	0.00		
9500	0.00		
9590	0.00		
9610	0.00		
9640			
9650	0.00		
9660			
	0.00		
	9500 9590 9610 9640 9650	9500 0.00 9590 0.00 9610 0.00 9640 9650 0.00	9500 0.00 9590 0.00 9610 0.00 9640 9650 0.00 9660 0.00

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

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	0.00
Interest					0.0%
Net Increase (Decrease) in the Fair Value of Investment		8660	0.00	0.00	0.0%
Other Local Revenue	5	8662	0.00	0.00	0.0%
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%

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

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 C	Costs)		0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

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

		***************************************	1. 1. 1. 1.		
					_
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%

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

			2010-11	2011-12	Percent
Description	Function Codes	Object Codes		Budget	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		amana	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	A Matthews		0.00	0.00	0.076
Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
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		0000-0009	0.00	0.00	0.0%

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

34 67330 0000000 Form 51

escription	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
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		330
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		10.14
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	¥.	545
c) Undesignated Amount		9790	10,793,290.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget) a) Nonspendable				46.6	March 199
Revolving Cash		9711		0.00	
Stores		9712	15 (40)	0.00	
Prepaid Expenditures		9713	45.5	0.00	
All Others		9719		0.00	Addition of
b) Restricted		9740		0.00	4400
c) Committed			G. 1987 F. 1984	All San State	537778
Stabilization Arrangements		9750	diamini A	0.00	
Other Commitments (by Resource/Object)		9760		10,793,290.00	
Other	0000	9760	A STATE OF THE STA	10,793,290.00	
d) Assigned Other Assignments (by Resource/Object)		9760	A Charles	0.00	100
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

Folsom-Cordova Unified Sacramento County

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

Form A

	2010-11 E	Estimated Ac	tuals	2	011-12 Budg	et
Description	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
ELEMENTARY	7 P. (0)					
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				
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			12,510.00	12,0.0.00	12,010.00	12,010.00
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		.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	1,000.01	1,000.01
b. Continuation Education	236.54	236.54				
c. Opportunity Schools and Full-Day Opportunity Classes						
d. Home and Hospital	8.19	8.19			100	
e. Community Day School	34.08	34.08				
5. Special Education	01.00	01.00				1
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	25.12	20.01	25.57	25.51	23.31	23.31
Children's Institutions	0.91	0.91	0.91	0.91	0.04	0.04
6. TOTAL, HIGH SCHOOL	5,315.82	5,344.83			0.91	0.91
COUNTY SUPPLEMENT	3,313.02	3,344.03	5,364.10	5,222.79	5,222.79	5,222.79
7. County Community Schools (EC 1982[a])			T			
a. Elementary	1.52	1.52	1.52	1.52	4.50	4.50
b. High School	1.32	1.02	1.52	1.52	1.52	1.52
Special Education						ļ
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	4.50	4.50	1			
20)	1.52	1.52	1.52	1.52	1.52	1.52
10. TOTAL, K-12 ADA	47.070.01	47 000 5	100:101	17.000		
(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						78.4
CENTERS & PROGRAMS*						1990

	2010-11 E	Stimated Ac	tuals	2	011-12 Budg	et
Description	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*		A. ee				
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		4				
(sum lines 13 through 15)			100			
17. Adults in Correctional Facilities						
18. TOTAL, ADA						<u> </u>
(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		1		11,000,00		17,000.00
19. ELEMENTARY*						
20. HIGH SCHOOL*						
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS						
(sum lines 19 and 20)				100		
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						and the second s
		124.14	T			
24. Charter ADA Funded Through the Block Grant						
a. Charters Sponsored by Unified Districts - Resident			1			
(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.

34 67330 0000000 Form ASSET

	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	00:0	249,935,017.00	00.0	00.00	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	00.0	240,311,084.00	00.0	0.00	240,311,084.00
Accumulated Depreciation for:						And the second s
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)	00:0	(98,030,323.00)	0.00	00'0	(98,030,323.00)
Total capital assets being depreciated, net	142,280,761.00	00.0	142,280,761.00	0.00	00.00	142,280,761.00
Governmental activity capital assets, net	392,215,778.00	00.00	392,215,778.00	00.0	00.00	392,215,778.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			00.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	00.0	0.00	0.00	00:0	00:0	00.00
Capital assets being depreciated:						
Land Improvements			0.00			00:00
Buildings	1,507.00		1,507.00			1,507.00
Equipment	00.009		670.00			00.079
Total capital assets being depreciated	2,177.00	0.00	2,177.00	0.00	00'0	2,177.00
Accumulated Depreciation for:			:			
Land Improvements		The same of the second	0.00			00.00
Buildings			00.0			00.0
Equipment			0.00	***************************************		00.0
Total accumulated depreciation	0.00	0.00	00.0	0.00	00.00	00'0
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	00.00	2,177.00	0.00	0.00	2.177.00

July 1 Budget (Single Adoption) 2011-12 Budget Cashflow Worksheet

Folsom-Cordova Unified Sacramento County

34 67330 0000000 Form CASH

	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	00.00	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	6000-6599	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	9200	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							
The state of the s							

July 1 Budget (Single Adoption) 2011-12 Budget

Folsom-Cordova Unified Sacramento County			July 1 C	July 1 Budget (Single Adoption) 2011-12 Budget Cashflow Worksheet	otion)				34 67330 0000000 Form CASH
	Object	January	February	March	April	May	June	Accruals	TOTAL
OF	JUNE								
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	00:00	41,044,308.71
Principal Apportionment	8010-8019	3,915,000.00	369,037.16	00'0	5,882,183.09	723,633.44		15,625,916.00	43,045,769.69
Miscellaneous Funds	8080-808	(265,889.42)	40,000.00	40,000.00	40,000.00	(57,937.72)	40,515.82	00.00	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			00:0				00.00	00.0
Other Receipts/Non-Revenue	******							00.00	00.0
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									A the statement of the
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	15,177,654.50
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)	189,962.00
Other Outgo	7000-7499	00.0				167,125.96	142,893.29	90,037.75	400,057.00
Interfund Transfers Out	7600-7629	846,906.50					467,168.50	00.0	1,314,075.00
All Other Financing Uses	7630-7699							00.0	0.00
Other Disbursements/									
Non Expenditures								00.00	0.00
TOTAL DISBURSEMENTS	THE THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN THE PERSON	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	·								
		0.00	00.00	0.00	0.00	0.00	0.00	(18,388,291.21)	(1,065,595.98)
E. NET INCREASE/DECREASE		71	10000	0 1	100	000	7000	Ó	0000
	TOTAL CONTROL OF THE PROPERTY	17,342,327.04	(9,927,339,56)	(7,44,047.09)	(7,482,/05.27)	0,232,808.40	1,7808,187,1	(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

California Dept of Education SACS Financial Reporting Software - 2011.1.0 File: cashi (Rev 03/14/2011)

July 1 Budget (Single Adoption) 2010-11 Estimated Actuals GENERAL FUND Current Expense Formula/Minimum Classroom Compensation

PARTI - 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	1
			T	OTAL	132,534,856.36	365	, ,	Т	OTAL	123,382,107.25	+

- 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.

PAF	RT II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1.	Teacher Salaries as Per EC 41011.	1100	57,683,867.60	W 77 - 10
2.	Salaries of Instructional Aides Per EC 41011.	2100	6,505,909,61	380
3.	STRS.	3101 & 3102	4,778,372,98	382
4.	PERS.	3201 & 3202	537,024,74	383
5.	OASDI - Regular, Medicare and Alternative.	3301 & 3302	1,280,820.64	384
6.	Health & Welfare Benefits (EC 41372)	<u> </u>	, , , , , , , , , , , , , , , , , , , ,	
	(Include Health, Dental, Vision, Pharmaceutical, and	1		
	Annuity Plans).	3401 & 3402	5,648,148.55	385
7.	Unemployment Insurance.	3501 & 3502	444,648,00	390
8.	Workers' Compensation Insurance.	3601 & 3602	982,243.13	392
9.	OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	1
10.	Other Benefits (EC 22310).	3901 & 3902	653,638,97	393
11.	SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		78,514,674.22	395
12.	Less: Teacher and Instructional Aide Salaries and			1
	Benefits deducted in Column 2.		246,362.00	
13a	Less: Teacher and Instructional Aide Salaries and			1
	Benefits (other than Lottery) deducted in Column 4a (Extracted).		103,403,00	396
b	Less: Teacher and Instructional Aide Salaries and			1
	Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14.	TOTAL SALARIES AND BENEFITS.		78,164,909,22	397
15.	Percent of Current Cost of Education Expended for Classroom			-
	Compensation (EDP 397 divided by EDP 369) Line 15 must	ł		
	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			1
	of EC 41374. (If exempt, enter 'X')			

PAI	T III: DEFICIENCY AMOUNT	
A de	ficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not ex isions of EC 41374.	empt under the
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

July 1 Budget (Single Adoption) 2011-12 Budget GENERAL FUND

Current Expense Formula/Minimum Classroom Compensation

PARTI - 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
			T	JATC	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.		56,150,615.00	375
2. Salaries of Instructional Aides Per EC 41011.		6,465,118.00	
3. STRS	3101 & 3102	4,598,874.00	382
4. PERS	3201 & 3202	737,417.00	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	1,226,698.00	384
6. Health & Welfare Benefits (EC 41372)			1
(Include Health, Dental, Vision, Pharmaceutical, and			
Annuity Plans)	3401 & 3402	5,811,742.00	385
7. Unemployment Insurance		1,130,897.00	390
8. Workers' Compensation Insurance		929,161.00	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310)	3901 & 3902	729,402.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		77,779,924.00	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			1 1
Benefits (other than Lottery) deducted in Column 4a (Extracted).		24,784.00	396
b. Less: Teacher and Instructional Aide Salaries and			1
Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS.		77,530,463.00	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			1
of EC 41374. (If exempt, enter 'X')			

PAI	ET III: DEFICIENCY AMOUNT	- Marie Marie Language Control
A de	ficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exertished.	
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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:				e (, jobe 'skala skala ska			
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			00:0			00.0	
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			00.0			00:0	
Other General Long-Term Debt			0.00			00.00	
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			00.0	
State School Building Loans Payable			00.00			0.00	
Certificates of Participation Payable			00.0			00.00	
Capital Leases Payable			00.00			00.00	
Lease Revenue Bonds Payable			00.00			00.00	
Other General Long-Term Debt			0.00			00.00	
Net OPEB Obligation			00.00			0.00	
Compensated Absences Payable		***************************************	0.00			00.00	
Business-type activities long-term liabilities	00:0	0.00	00:00	0.00	00.00	0.00	00.0

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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 FISCA	AL YEAR				
1. Adjusted Beginning Fund Balance	9791-9795	6,406.06	ļ	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		0.00		0.00	0.00
Resources (Total must be zero)	8980	(2,171,146.00)	2,171,146.00		0.00
6. Total Available		(=,1111,110.00)	2,171,110.00		0.00
(Sum Lines A1 through A5)		22,539.06	2,171,146.00	864,323.06	3,058,008.12
			2,111,110.00	001,020.00	0,000,000.12
B. EXPENDITURES AND OTHER FINANC	ING USES				
Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	0.00			0.00
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		,		,	1
Expenditures (Resource 1100)	5000-5999	47.00			47.00
b. Services and Other Operating	5000-5999, except				
Expenditures (Resource 6300)	5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
 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
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
Total Expenditures and Other Financin	ng 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.

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Description	Principal Appt. Software Data ID	2010-11 Estimated Actuals	2011-12 Budget
BASE REVENUE LIMIT PER ADA	Data ID	Estimated Actuals	Budget
Base Revenue Limit per ADA (prior year)	0025	6,374.78	6,349.78
2. Inflation Increase	0023	(25.00)	143.00
Z. Illiation molease	l .	(23.00)	143.00
3. All Other Adjustments	0042, 0525, 0719	31.74	31.74
4. TOTAL, BASE REVENUE LIMIT PER ADA	0713	31.74	31.74
(Sum Lines 1 through 3)	0024	6,381.52	6,524.52
REVENUE LIMIT SUBJECT TO DEFICIT	1 002-7	0,301.32	0,324.32
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	710,107,010.17	110,700,000.00
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		
 Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention) 	0046 0047		
36. Apprenticeship Funding	9016, 9017		
37. Community Day School Additional Funding	0570		
38. Basic Aid "Choice"/Court Ordered Voluntary	3103, 9007		
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) 42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41)		(4,976.25)	(11,166,877.25)
		50 504 074 47	44.000.000.00
(This amount should agree with Object 8011) 43. Less: Revenue Limit State Apportionment Receipts		56,594,271.17	44,608,080.86
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT			
(Line 42 minus Line 43)		56,594,271.17	

OTHER NON-REVENUE LIMIT ITEMS	- Francisco - Fran	- 1000	
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

34 67330 0000000 Form SIAA

,			FOR ALL FUND	s				
Description	Direct Costs Transfers In 5750	- Interfund Transfers Out 5750	Indirect Cost Transfers In 7350	s - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
D1 GENERAL FUND Expenditure Detail	0.00	(550,450,00)	0.00	(005.000.00)				
Other Sources/Uses Detail	0.00	(559,152.00)	0.00	(225,883.00)	729,665.00	1,581,456.00		
Fund Reconciliation 09 CHARTER SCHOOLS SPECIAL REVENUE FUND							0.00	0.00
Expenditure Detail	168,811.00	0.00	0.00	0.00			,	
Other Sources/Uses Detail Fund Reconciliation				-	0.00	0.00	0.00	
10 SPECIAL EDUCATION PASS-THROUGH FUND							0.00	0.00
Expenditure Detail								
Other Sources/Uses Detail Fund Reconciliation								
11 ADULT EDUCATION FUND	4 207 00	0.00						
Expenditure Detail Other Sources/Uses Detail	1,307.00	0.00	0.00	0.00	568,277.00	0.00		
Fund Reconciliation 2 CHILD DEVELOPMENT FUND				·			0.00	0.00
Expenditure Detail	27,884.00	0.00	38,735.00	0.00				
Other Sources/Uses Detail Fund Reconciliation					0.00	0.00		
13 CAFETERIA SPECIAL REVENUE FUND							0.00	0.00
Expenditure Detail Other Sources/Uses Detail	233,194.00	0.00	187,148.00	0.00	2.00	750 000 00	j	ĺ
Fund Reconciliation					0.00	750,000.00	0.00	0.00
14 DEFERRED MAINTENANCE FUND Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail	0.00	0.00			804,449.00	500,000.00		ĺ
Fund Reconciliation 15 PUPIL TRANSPORTATION EQUIPMENT FUND							0.00	0.00
Expenditure Detail	0.00	0.00					,	[
Other Sources/Uses Detail Fund Reconciliation					0.00	0.00		
7 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY							0.00	0.00
Expenditure Detail Other Sources/Uses Detail					0.00	0.00	,	
Fund Reconciliation					0.00	0.00	0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail	0.00	0.00			0.00	0.00		1
Fund Reconciliation 19 FOUNDATION SPECIAL REVENUE FUND							0.00	0.00
Expenditure Detail	0.00	0.00	0.00	0.00				l
Other Sources/Uses Detail Fund Reconciliation						0.00		
90 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS							0.00	0.00
Expenditure Detail Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation					0.00	0.00	0.00	0.00
21 BUILDING FUND Expenditure Detail	20,600.00	0.00						
Other Sources/Uses Detail	20,000.00	0.00			1,407,966.00	1,331,624.00		İ
Fund Reconciliation 25 CAPITAL FACILITIES FUND						į	0.00	0.00
Expenditure Detail	370.00	0.00				-		İ
Other Sources/Uses Detail Fund Reconciliation					162,117.00	442,431.00	0.00	0.00
0 STATE SCHOOL BUILDING LEASE/PURCHASE FUND							0.00	0.00
Expenditure Detail Other Sources/Uses Detail	0.00	0.00			0.00	0.00		
Fund Reconciliation							0.00	0.00
5 COUNTY SCHOOL FACILITIES FUND Expenditure Detail	0.00	0.00						1
Other Sources/Uses Detail					1,776,910.00	0.00		1
Fund Reconciliation 9 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS							0.00	0.00
Expenditure Detail	0.00	0.00						ł
Other Sources/Uses Detail Fund Reconciliation					200,000.00	600,000.00	0.00	0.00
9 CAP PROJ FUND FOR BLENDED COMPONENT UNITS							0.00	
Expenditure Detail Other Sources/Uses Detail	0.00	0.00			0.00	0.00		
Fund Reconciliation						3.55	0.00	0.00
1 BOND INTEREST AND REDEMPTION FUND Expenditure Detail								i
Other Sources/Uses Detail					0.00	0.00		l
Fund Reconciliation 2 DEBT SVC FUND FOR BLENDED COMPONENT UNITS							0.00	0.00
Expenditure Detail								l
Other Sources/Uses Detail Fund Reconciliation					0.00	0.00	0.00	0.00
3 TAX OVERRIDE FUND							0.00	0.00
Expenditure Detail Other Sources/Uses Detail					0.00	0.00		1
Fund Reconciliation					0.00	5.50	0.00	0.00
6 DEBT SERVICE FUND Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		i
Fund Reconciliation 7 FOUNDATION PERMANENT FUND							0.00	0.00
Expenditure Detail	0.00	0.00	0.00	0.00				İ
Other Sources/Uses Detail						0.00		
Fund Reconciliation				1	1	1	0.00	0.00
1 CAFETERIA ENTERPRISE FUND	1	' I		1	1	İ		
	0.00	0.00	0.00	0.00	0.00	0.00		

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

34 67330 0000000 Form SIAA

Description	Direct Costs - Transfers In 5750	Interfund Transfers Out 5750	Indirect Cost Transfers In 7350	s - 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					***********			*******
Other Sources/Uses Detail	0.00	0.00	0.00	0.00		1		
Fund Reconciliation				-	0.00	0.00		
63 OTHER ENTERPRISE FUND	1					1	0.00	0.00
Expenditure Detail	100 000 00					1	l	
Other Sources/Uses Detail	106,986.00	0.00	- Control of the Cont			İ		
Fund Reconciliation					0.00	443,873.00	į	
66 WAREHOUSE REVOLVING FUND						_	0.00	0.00
Expenditure Detail	0.00	0.00					1	
Other Sources/Uses Detail	0.00	0.00						
Fund Reconciliation				-	0.00	0.00		
67 SELF-INSURANCE FUND	1					ļ_	0.00	0.00
Expenditure Detail	0.00	0.00				1		
Other Sources/Uses Detail	0.00	0.00			0.00	0.00		
Fund Reconciliation					0.00	0.00	0.00	
71 RETIREE BENEFIT FUND						+	0.00	0.00
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation					0.00		0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND	1	1				+	0.00	0.00
Expenditure Detail	0.00	0.00					1	
Other Sources/Uses Detail					0.00			
Fund Reconciliation					0.00		0.00	0.00
76 WARRANT/PASS-THROUGH FUND							0.00	0.00
Expenditure Detail							ı	
Other Sources/Uses Detail								
Fund Reconciliation							200	
95 STUDENT BODY FUND							0.00	0.00
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	559,152.00	(559,152.00)	225,883.00	(225,883.00)	5,649,384,00		0.00	0.00

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

34 67330 0000000 Form SIAB

·			FOR ALL FUND	os				
Description	Direct Costs Transfers In 5750	- Interfund Transfers Out 5750	Indirect Cos Transfers In 7350	ts - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND Expenditure Detail	0.00	(524,227.00)	0,00	(252,021.00)				
Other Sources/Uses Detail Fund Reconciliation	0.00	(021,227.00)	0.00	(200,021,00)	133,096.00	1,314,075.00		
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail Other Sources/Uses Detail	166,812.00	0.00	0.00	0.00	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 Fund Reconciliation					309,626.00	0.00		
12 CHILD DEVELOPMENT FUND								
Expenditure Detail Other Sources/Uses Detail	27,329.00	0.00	37,510.00	0.00	0.00	0.00		
Fund Reconciliation 13 CAFETERIA SPECIAL REVENUE FUND				ļ				8
Expenditure Detail Other Sources/Uses Detail	231,703.00	0.00	214,511.00	0.00	0.00	150,000.00		
Fund Reconciliation						,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		
14 DEFERRED MAINTENANCE FUND Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail Fund Reconciliation					804,449.00	0.00		
15 PUPIL TRANSPORTATION EQUIPMENT FUND Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail 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 18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail Other Sources/Uses Detail	0.00	0.00			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 Fund Reconciliation						0.00		
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS Expenditure Detail	1							
Other Sources/Uses Detail Fund Reconciliation					0.00	0.00		
21 BUILDING FUND								
Expenditure Detail Other Sources/Uses Detail	0.00	0.00			150,000.00	0.00		
Fund Reconciliation 25 CAPITAL FACILITIES FUND								
Expenditure Detail Other Sources/Uses Detail	0.00	0.00			0.00	0.00		
Fund Reconciliation						7.77		
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail Fund Reconciliation					0.00	0.00		
35 COUNTY SCHOOL FACILITIES FUND Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail Fund Reconciliation					0.00	0.00		
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail Other Sources/Uses Detail	0.00	0.00			200,000.00	0.00		
Fund Reconciliation 49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail Other Sources/Uses Detail	0.00	0.00	-		0.00	0.00		
Fund Reconcitiation 51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail Fund Reconciliation					0.00	0.00	-	
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS Expenditure Detail								
Other Sources/Uses Detail Fund Reconciliation					0.00	0.00	4	
53 TAX OVERRIDE FUND								
Expenditure Detail Other Sources/Uses Detail					0.00	0.00		1 1
Fund Reconciliation 56 DEBT SERVICE FUND								
Expenditure Detail Other Sources/Uses Detail					0.00	0.00		3.4
Fund Reconciliation					0.00	0.00		
57 FOUNDATION PERMANENT FUND Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail Fund Reconciliation						0.00	-	
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail Other Sources/Uses Detail	0.00	0.00	0.00	0.00	0.00	0.00		
Fund Reconciliation								

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

34 67330 0000000 Form SIAB

2000 - 2000	,							
Description	Direct Costs Transfers In 5750	- Interfund Transfers Out 5750	Indirect Cos Transfers In 7350	ts - Interfund Transfers Out 7350	Interfund Transfers In	Interfund Transfers Out	Due From Other Funds	Due To Other Funds
Description 62 CHARTER SCHOOLS ENTERPRISE FUND	3730	3730	7350	7350	8900-8929	7600-7629	9310	9610
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail	0.00	0,00	0.00	0.00				
Fund Reconciliation		i			0.00	0.00		
63 OTHER ENTERPRISE FUND		1						
Expenditure Detail	97,682.00	0.00						
Other Sources/Uses Detail	57,002.00	0.00						
Fund Reconciliation	j				0.00	133,096.00		
66 WAREHOUSE REVOLVING FUND								1
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail	0.00	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			0.00	0.00		and the second
Fund Reconciliation					0.00	0.00		
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation					0.00			
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND	l l							
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation					0.00			
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	The state of the s							
TOTALS	524,227.00	(524,227.00)	252,021.00	(252,021.00)	1,597,171.00	1,597,171.00		T

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

	Object	2011-12	2012-13	2013-14
Description	Codes	ADB	Projection	Projection
A. REVENUES AND OTHER FINANCING SOURCES				
Revenue Limit Sources	8010-8099			
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		116,788,908.00	118,492,333.70	121,677,951.86
(Sum lines A1c plus A1d)		2 222 42	. ===.10	
f. Deficit Factor (Form RLI, line 16)		0.80246	0.77046	0.73846
g. Deficited 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	E 220 070 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)		78,851,801.86	76,426,978.17	74,987,675.08
(Must equal line A1)		70,001,001.00	70,420,370.11	14,501,010.00
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
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)	0010 0000	77,120,942.86	71,715,908.17	70,276,605.08
· · · · · · · · · · · · · · · · · · ·			,	
B. EXPENDITURES AND OTHER FINANCING USES				
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 enro	lment		-1,635,000	ő
Other Adjustments - loss of one-time restricted funds			2,114,680	Ö
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
 c. Cost-of-Living Adjustment d. Other Adjustments - required budget reductions for declining enr 	ollment		-160,000	0
	ollment			
d. Other Adjustments - required budget reductions for declining enr	ollment 2000-2999	10,534,954	-160,000	0
 d. Other Adjustments - required budget reductions for declining enr Other Adjustments - loss of one-time restricted funds 		10,534,954 15,079,823	-160,000 37,511	0 0
 d. Other Adjustments - required budget reductions for declining enr Other Adjustments - loss of one-time restricted funds e. Total Classified Salaries (Sum lines B1a thru B1d) 	2000-2999		-160,000 37,511 10,525,670	0 0 10,638,875
 d. Other Adjustments - required budget reductions for declining enr Other Adjustments - loss of one-time restricted funds e. Total Classified Salaries (Sum lines B1a thru B1d) 3. Employee Benefits 	2000-2999 3000-3999	15,079,823	-160,000 37,511 10,525,670 15,497,582	0 0 10,638,875 15,497,582
 d. Other Adjustments - required budget reductions for declining enr Other Adjustments - loss of one-time restricted funds e. Total Classified Salaries (Sum lines B1a thru B1d) 3. Employee Benefits 4. Books and Supplies 	2000-2999 3000-3999 4000-4999	15,079,823 2,167,266	-160,000 37,511 10,525,670 15,497,582 2,609,591	0 0 10,638,875 15,497,582 2,167,266
 d. Other Adjustments - required budget reductions for declining enr Other Adjustments - loss of one-time restricted funds e. Total Classified Salaries (Sum lines B1a thru B1d) 3. Employee Benefits 4. Books and Supplies 5. Services and Other Operating Expenditures 	2000-2999 3000-3999 4000-4999 5000-5999	15,079,823 2,167,266 6,607,726	-160,000 37,511 10,525,670 15,497,582 2,609,591 6,707,726	0 0 10,638,875 15,497,582 2,167,266 6,807,726
d. Other Adjustments - required budget reductions for declining enr Other Adjustments - loss of one-time restricted funds e. Total Classified Salaries (Sum lines B1a thru B1d) Employee Benefits Books and Supplies Services and Other Operating Expenditures Capital Outlay	2000-2999 3000-3999 4000-4999 5000-5999 6000-6999	15,079,823 2,167,266 6,607,726 163,030	-160,000 37,511 10,525,670 15,497,582 2,609,591 6,707,726 163,030	0 0 10,638,875 15,497,582 2,167,266 6,807,726 163,030
 d. Other Adjustments - required budget reductions for declining enr Other Adjustments - loss of one-time restricted funds e. Total Classified Salaries (Sum lines B1a thru B1d) 3. Employee Benefits 4. Books and Supplies 5. Services and Other Operating Expenditures 6. Capital Outlay 7. Other Outgo (excluding Direct Support/Indirect Costs) 	2000-2999 3000-3999 4000-4999 5000-5999 6000-6999 7100-7299	15,079,823 2,167,266 6,607,726 163,030 8,500	-160,000 37,511 10,525,670 15,497,582 2,609,591 6,707,726 163,030 8,500	0 0 10,638,875 15,497,582 2,167,266 6,807,726 163,030 8,500
 d. Other Adjustments - required budget reductions for declining enr Other Adjustments - loss of one-time restricted funds e. Total Classified Salaries (Sum lines B1a thru B1d) 3. Employee Benefits 4. Books and Supplies 5. Services and Other Operating Expenditures 6. Capital Outlay 7. Other Outgo (excluding Direct Support/Indirect Costs) 8. Direct Support/Indirect Costs 	2000-2999 3000-3999 4000-4999 5000-5999 6000-6999 7100-7299 7300-7399	15,079,823 2,167,266 6,607,726 163,030 8,500 -2,216,564	-160,000 37,511 10,525,670 15,497,582 2,609,591 6,707,726 163,030 8,500 -2,085,137	0 0 10,638,875 15,497,582 2,167,266 6,807,726 163,030 8,500 -2,085,137
 d. Other Adjustments - required budget reductions for declining enr Other Adjustments - loss of one-time restricted funds e. Total Classified Salaries (Sum lines B1a thru B1d) 3. Employee Benefits 4. Books and Supplies 5. Services and Other Operating Expenditures 6. Capital Outlay 7. Other Outgo (excluding Direct Support/Indirect Costs) 8. Direct Support/Indirect Costs 9. Other Financing Uses 	2000-2999 3000-3999 4000-4999 5000-5999 6000-6999 7100-7299 7300-7399	15,079,823 2,167,266 6,607,726 163,030 8,500 -2,216,564 1,164,075	-160,000 37,511 10,525,670 15,497,582 2,609,591 6,707,726 163,030 8,500 -2,085,137 1,164,075	0 0 10,638,875 15,497,582 2,167,266 6,807,726 163,030 8,500 -2,085,137 1,164,075
 d. Other Adjustments - required budget reductions for declining enr Other Adjustments - loss of one-time restricted funds e. Total Classified Salaries (Sum lines B1a thru B1d) 3. Employee Benefits 4. Books and Supplies 5. Services and Other Operating Expenditures 6. Capital Outlay 7. Other Outgo (excluding Direct Support/Indirect Costs) 8. Direct Support/Indirect Costs 9. Other Financing Uses 10. Other Adjustments (Explain in Section F below) 	2000-2999 3000-3999 4000-4999 5000-5999 6000-6999 7100-7299 7300-7399	15,079,823 2,167,266 6,607,726 163,030 8,500 -2,216,564 1,164,075	-160,000 37,511 10,525,670 15,497,582 2,609,591 6,707,726 163,030 8,500 -2,085,137 1,164,075	0 0 10,638,875 15,497,582 2,167,266 6,807,726 163,030 8,500 -2,085,137 1,164,075
 d. Other Adjustments - required budget reductions for declining enr Other Adjustments - loss of one-time restricted funds e. Total Classified Salaries (Sum lines B1a thru B1d) 3. Employee Benefits 4. Books and Supplies 5. Services and Other Operating Expenditures 6. Capital Outlay 7. Other Outgo (excluding Direct Support/Indirect Costs) 8. Direct Support/Indirect Costs 9. Other Financing Uses 10. Other Adjustments (Explain in Section F below) 	2000-2999 3000-3999 4000-4999 5000-5999 6000-6999 7100-7299 7300-7399	15,079,823 2,167,266 6,607,726 163,030 8,500 -2,216,564 1,164,075	-160,000 37,511 10,525,670 15,497,582 2,609,591 6,707,726 163,030 8,500 -2,085,137 1,164,075	0 0 10,638,875 15,497,582 2,167,266 6,807,726 163,030 8,500 -2,085,137 1,164,075
 d. Other Adjustments - required budget reductions for declining enr Other Adjustments - loss of one-time restricted funds e. Total Classified Salaries (Sum lines B1a thru B1d) 3. Employee Benefits 4. Books and Supplies 5. Services and Other Operating Expenditures 6. Capital Outlay 7. Other Outgo (excluding Direct Support/Indirect Costs) 8. Direct Support/Indirect Costs 9. Other Financing Uses 10. Other Adjustments (Explain in Section F below) 11. Total Expenditures, Transfers Out, and Uses (Sum lines B1 thru B10) 	2000-2999 3000-3999 4000-4999 5000-5999 6000-6999 7100-7299 7300-7399	15,079,823 2,167,266 6,607,726 163,030 8,500 -2,216,564 1,164,075 0 83,643,305	-160,000 37,511 10,525,670 15,497,582 2,609,591 6,707,726 163,030 8,500 -2,085,137 1,164,075 0	0 0 10,638,875 15,497,582 2,167,266 6,807,726 163,030 8,500 -2,085,137 1,164,075 0 87,629,834
 d. Other Adjustments - required budget reductions for declining enr Other Adjustments - loss of one-time restricted funds e. Total Classified Salaries (Sum lines B1a thru B1d) 3. Employee Benefits 4. Books and Supplies 5. Services and Other Operating Expenditures 6. Capital Outlay 7. Other Outgo (excluding Direct Support/Indirect Costs) 8. Direct Support/Indirect Costs 9. Other Financing Uses 10. Other Adjustments (Explain in Section F below) 11. Total Expenditures, Transfers Out, and Uses (Sum lines B1 thru B10) C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) 	2000-2999 3000-3999 4000-4999 5000-5999 6000-6999 7100-7299 7300-7399	15,079,823 2,167,266 6,607,726 163,030 8,500 -2,216,564 1,164,075 0 83,643,305	-160,000 37,511 10,525,670 15,497,582 2,609,591 6,707,726 163,030 8,500 -2,085,137 1,164,075 0	0 0 10,638,875 15,497,582 2,167,266 6,807,726 163,030 8,500 -2,085,137 1,164,075 0 87,629,834
 d. Other Adjustments - required budget reductions for declining enr Other Adjustments - loss of one-time restricted funds e. Total Classified Salaries (Sum lines B1a thru B1d) 3. Employee Benefits 4. Books and Supplies 5. Services and Other Operating Expenditures 6. Capital Outlay 7. Other Outgo (excluding Direct Support/Indirect Costs) 8. Direct Support/Indirect Costs 9. Other Financing Uses 10. Other Adjustments (Explain in Section F below) 11. Total Expenditures, Transfers Out, and Uses (Sum lines B1 thru B10) C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) D. FUND BALANCE 	2000-2999 3000-3999 4000-4999 5000-5999 6000-6999 7100-7299 7300-7399	15,079,823 2,167,266 6,607,726 163,030 8,500 -2,216,564 1,164,075 0 83,643,305	-160,000 37,511 10,525,670 15,497,582 2,609,591 6,707,726 163,030 8,500 -2,085,137 1,164,075 0	0 0 10,638,875 15,497,582 2,167,266 6,807,726 163,030 8,500 -2,085,137 1,164,075 0 87,629,834
 d. Other Adjustments - required budget reductions for declining enr Other Adjustments - loss of one-time restricted funds e. Total Classified Salaries (Sum lines B1a thru B1d) 3. Employee Benefits 4. Books and Supplies 5. Services and Other Operating Expenditures 6. Capital Outlay 7. Other Outgo (excluding Direct Support/Indirect Costs) 8. Direct Support/Indirect Costs 9. Other Financing Uses 10. Other Adjustments (Explain in Section F below) 11. Total Expenditures, Transfers Out, and Uses (Sum lines B1 thru B10) C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) 	2000-2999 3000-3999 4000-4999 5000-5999 6000-6999 7100-7299 7300-7399	15,079,823 2,167,266 6,607,726 163,030 8,500 -2,216,564 1,164,075 0 83,643,305	-160,000 37,511 10,525,670 15,497,582 2,609,591 6,707,726 163,030 8,500 -2,085,137 1,164,075 0	0 0 10,638,875 15,497,582 2,167,266 6,807,726 163,030 8,500 -2,085,137 1,164,075 0 87,629,834
 d. Other Adjustments - required budget reductions for declining enr Other Adjustments - loss of one-time restricted funds e. Total Classified Salaries (Sum lines B1a thru B1d) 3. Employee Benefits 4. Books and Supplies 5. Services and Other Operating Expenditures 6. Capital Outlay 7. Other Outgo (excluding Direct Support/Indirect Costs) 8. Direct Support/Indirect Costs 9. Other Financing Uses 10. Other Adjustments (Explain in Section F below) 11. Total Expenditures, Transfers Out, and Uses (Sum lines B1 thru B10) C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) D. FUND BALANCE 1. Net Beginning Fund Balance (Form 01I, line F1e) 2. Ending Fund Balance (Sum lines C and D1) 	2000-2999 3000-3999 4000-4999 5000-5999 6000-6999 7100-7299 7300-7399	15,079,823 2,167,266 6,607,726 163,030 8,500 -2,216,564 1,164,075 0 83,643,305	-160,000 37,511 10,525,670 15,497,582 2,609,591 6,707,726 163,030 8,500 -2,085,137 1,164,075 0 86,532,083	0 0 10,638,875 15,497,582 2,167,266 6,807,726 163,030 8,500 -2,085,137 1,164,075 0 87,629,834
d. Other Adjustments - required budget reductions for declining enr Other Adjustments - loss of one-time restricted funds e. Total Classified Salaries (Sum lines B1a thru B1d) 3. Employee Benefits 4. Books and Supplies 5. Services and Other Operating Expenditures 6. Capital Outlay 7. Other Outgo (excluding Direct Support/Indirect Costs) 8. Direct Support/Indirect Costs 9. Other Financing Uses 10. Other Adjustments (Explain in Section F below) 11. Total Expenditures, Transfers Out, and Uses (Sum lines B1 thru B10) C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) D. FUND BALANCE 1. Net Beginning Fund Balance (Form 01I, line F1e) 2. Ending Fund Balance (Sum lines C and D1) 3. Components of Ending Fund Balance (Form 01I)	2000-2999 3000-3999 4000-4999 5000-5999 6000-6999 7100-7299 7300-7399	15,079,823 2,167,266 6,607,726 163,030 8,500 -2,216,564 1,164,075 0 83,643,305 -6,522,361.76	-160,000 37,511 10,525,670 15,497,582 2,609,591 6,707,726 163,030 8,500 -2,085,137 1,164,075 0 86,532,083 -14,816,174.89	0 0 10,638,875 15,497,582 2,167,266 6,807,726 163,030 8,500 -2,085,137 1,164,075 0 87,629,834 -17,353,228.98
 d. Other Adjustments - required budget reductions for declining enr Other Adjustments - loss of one-time restricted funds e. Total Classified Salaries (Sum lines B1a thru B1d) 3. Employee Benefits 4. Books and Supplies 5. Services and Other Operating Expenditures 6. Capital Outlay 7. Other Outgo (excluding Direct Support/Indirect Costs) 8. Direct Support/Indirect Costs 9. Other Financing Uses 10. Other Adjustments (Explain in Section F below) 11. Total Expenditures, Transfers Out, and Uses (Sum lines B1 thru B10) C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) D. FUND BALANCE 1. Net Beginning Fund Balance (Form 01I, line F1e) 2. Ending Fund Balance (Sum lines C and D1) 3. Components of Ending Fund Balance (Form 01I) a. Fund Balance Reserves 	2000-2999 3000-3999 4000-4999 5000-5999 6000-6999 7100-7299 7300-7399	15,079,823 2,167,266 6,607,726 163,030 8,500 -2,216,564 1,164,075 0 83,643,305 -6,522,361.76 20,929,071.76 14,406,710.00	-160,000 37,511 10,525,670 15,497,582 2,609,591 6,707,726 163,030 8,500 -2,085,137 1,164,075 0 86,532,083 -14,816,174.89 14,406,710.00 -409,464.89	0 0 10,638,875 15,497,582 2,167,266 6,807,726 163,030 8,500 -2,085,137 1,164,075 0 87,629,834 -17,353,228.98 -409,464.89 -17,762,693.87
 d. Other Adjustments - required budget reductions for declining enr Other Adjustments - loss of one-time restricted funds e. Total Classified Salaries (Sum lines B1a thru B1d) 3. Employee Benefits 4. Books and Supplies 5. Services and Other Operating Expenditures 6. Capital Outlay 7. Other Outgo (excluding Direct Support/Indirect Costs) 8. Direct Support/Indirect Costs 9. Other Financing Uses 10. Other Adjustments (Explain in Section F below) 11. Total Expenditures, Transfers Out, and Uses (Sum lines B1 thru B10) C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) D. FUND BALANCE 1. Net Beginning Fund Balance (Form 01I, line F1e) 2. Ending Fund Balance (Sum lines C and D1) 3. Components of Ending Fund Balance (Form 01I) a. Fund Balance Reserves Prepaid Expenses 	2000-2999 3000-3999 4000-4999 5000-5999 6000-6999 7100-7299 7300-7399	15,079,823 2,167,266 6,607,726 163,030 8,500 -2,216,564 1,164,075 0 83,643,305 -6,522,361.76 20,929,071.76 14,406,710.00 75,000.00 0.00	-160,000 37,511 10,525,670 15,497,582 2,609,591 6,707,726 163,030 8,500 -2,085,137 1,164,075 0 86,532,083 -14,816,174.89 14,406,710.00 -409,464.89 75,000.00 0.00	0 0 10,638,875 15,497,582 2,167,266 6,807,726 163,030 8,500 -2,085,137 1,164,075 0 87,629,834 -17,353,228.98 -409,464.89 -17,762,693.87 75,000.00 0.00
 d. Other Adjustments - required budget reductions for declining enr Other Adjustments - loss of one-time restricted funds e. Total Classified Salaries (Sum lines B1a thru B1d) 3. Employee Benefits 4. Books and Supplies 5. Services and Other Operating Expenditures 6. Capital Outlay 7. Other Outgo (excluding Direct Support/Indirect Costs) 8. Direct Support/Indirect Costs 9. Other Financing Uses 10. Other Adjustments (Explain in Section F below) 11. Total Expenditures, Transfers Out, and Uses (Sum lines B1 thru B10) C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) D. FUND BALANCE 1. Net Beginning Fund Balance (Form 01I, line F1e) 2. Ending Fund Balance (Sum lines C and D1) 3. Components of Ending Fund Balance (Form 01I) a. Fund Balance Reserves Prepaid Expenses b. Designated for Economic Uncertainties 	2000-2999 3000-3999 4000-4999 5000-5999 6000-6999 7100-7299 7300-7399	15,079,823 2,167,266 6,607,726 163,030 8,500 -2,216,564 1,164,075 0 83,643,305 -6,522,361.76 20,929,071.76 14,406,710.00 75,000.00 0.00 4,365,000.00	-160,000 37,511 10,525,670 15,497,582 2,609,591 6,707,726 163,030 8,500 -2,085,137 1,164,075 0 86,532,083 -14,816,174.89 14,406,710.00 -409,464.89 75,000.00 0,00 4,365,000.00	0 0 10,638,875 15,497,582 2,167,266 6,807,726 163,030 8,500 -2,085,137 1,164,075 0 87,629,834 -17,353,228.98 -409,464.89 -17,762,693.87 75,000.00 0.00 4,365,000.00
 d. Other Adjustments - required budget reductions for declining enr Other Adjustments - loss of one-time restricted funds e. Total Classified Salaries (Sum lines B1a thru B1d) 3. Employee Benefits 4. Books and Supplies 5. Services and Other Operating Expenditures 6. Capital Outlay 7. Other Outgo (excluding Direct Support/Indirect Costs) 8. Direct Support/Indirect Costs 9. Other Financing Uses 10. Other Adjustments (Explain in Section F below) 11. Total Expenditures, Transfers Out, and Uses (Sum lines B1 thru B10) C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) D. FUND BALANCE 1. Net Beginning Fund Balance (Form 01I, line F1e) 2. Ending Fund Balance (Sum lines C and D1) 3. Components of Ending Fund Balance (Form 01I) a. Fund Balance Reserves Prepaid Expenses b. Designated for Economic Uncertainties c. Fund Balance Designations 	2000-2999 3000-3999 4000-4999 5000-5999 6000-6999 7100-7299 7300-7399	15,079,823 2,167,266 6,607,726 163,030 8,500 -2,216,564 1,164,075 0 83,643,305 -6,522,361.76 20,929,071.76 14,406,710.00 75,000.00 0,00 4,365,000.00 9,965,870.00	-160,000 37,511 10,525,670 15,497,582 2,609,591 6,707,726 163,030 8,500 -2,085,137 1,164,075 0 86,532,083 -14,816,174.89 14,406,710.00 -409,464.89 75,000.00 0,00 4,365,000.00 6,045,298.00	0 0 10,638,875 15,497,582 2,167,266 6,807,726 163,030 8,500 -2,085,137 1,164,075 0 87,629,834 -17,353,228.98 -409,464.89 -17,762,693.87 75,000.00 0.00 4,365,000.00 4,365,000.00
d. Other Adjustments - required budget reductions for declining enr Other Adjustments - loss of one-time restricted funds e. Total Classified Salaries (Sum lines B1a thru B1d) 3. Employee Benefits 4. Books and Supplies 5. Services and Other Operating Expenditures 6. Capital Outlay 7. Other Outgo (excluding Direct Support/Indirect Costs) 8. Direct Support/Indirect Costs 9. Other Financing Uses 10. Other Adjustments (Explain in Section F below) 11. Total Expenditures, Transfers Out, and Uses (Sum lines B1 thru B10) C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) D. FUND BALANCE 1. Net Beginning Fund Balance (Form 01I, line F1e) 2. Ending Fund Balance (Sum lines C and D1) 3. Components of Ending Fund Balance (Form 01I) a. Fund Balance Reserves Prepaid Expenses b. Designated for Economic Uncertainties c. Fund Balance Designations Previously Restricted Original Purpose	2000-2999 3000-3999 4000-4999 5000-5999 6000-6999 7100-7299 7300-7399	15,079,823 2,167,266 6,607,726 163,030 8,500 -2,216,564 1,164,075 0 83,643,305 -6,522,361.76 20,929,071.76 14,406,710.00 75,000.00 0,00 4,365,000.00 9,965,870.00 1,321,921.00	-160,000 37,511 10,525,670 15,497,582 2,609,591 6,707,726 163,030 8,500 -2,085,137 1,164,075 0 86,532,083 -14,816,174.89 14,406,710.00 -409,464.89 75,000.00 4,365,000.00 6,045,298.00 0.00	0 0 0 10,638,875 15,497,582 2,167,266 6,807,726 163,030 8,500 -2,085,137 1,164,075 0 87,629,834 -17,353,228.98 -409,464.89 -17,762,693.87 75,000.00 4,365,000.00 4,382,561.00 0.00
d. Other Adjustments - required budget reductions for declining enr Other Adjustments - loss of one-time restricted funds e. Total Classified Salaries (Sum lines B1a thru B1d) 3. Employee Benefits 4. Books and Supplies 5. Services and Other Operating Expenditures 6. Capital Outlay 7. Other Outgo (excluding Direct Support/Indirect Costs) 8. Direct Support/Indirect Costs 9. Other Financing Uses 10. Other Adjustments (Explain in Section F below) 11. Total Expenditures, Transfers Out, and Uses (Sum lines B1 thru B10) C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) D. FUND BALANCE 1. Net Beginning Fund Balance (Form 01I, line F1e) 2. Ending Fund Balance (Sum lines C and D1) 3. Components of Ending Fund Balance (Form 01I) a. Fund Balance Reserves Prepaid Expenses b. Designated for Economic Uncertainties c. Fund Balance Designations Previously Restricted Original Purpose Categorical Sweep for next fiscal year	2000-2999 3000-3999 4000-4999 5000-5999 6000-6999 7100-7299 7300-7399	15,079,823 2,167,266 6,607,726 163,030 8,500 -2,216,564 1,164,075 0 83,643,305 -6,522,361.76 20,929,071.76 14,406,710.00 75,000.00 0,00 4,365,000.00 9,965,870.00 1,321,921.00 1,714,000.00	-160,000 37,511 10,525,670 15,497,582 2,609,591 6,707,726 163,030 8,500 -2,085,137 1,164,075 0 86,532,083 -14,816,174.89 14,406,710.00 -409,464.89 75,000.00 0,00 4,365,000.00 6,045,298.00 0.00 0.00	0 0 0 0 10,638,875 15,497,582 2,167,266 6,807,726 163,030 8,500 -2,085,137 1,164,075 0 87,629,834 -17,353,228.98 -409,464.89 -17,762,693.87 75,000.00 4,365,000.00 4,382,561.00 0.00 0.00
d. Other Adjustments - required budget reductions for declining enr Other Adjustments - loss of one-time restricted funds e. Total Classified Salaries (Sum lines B1a thru B1d) 3. Employee Benefits 4. Books and Supplies 5. Services and Other Operating Expenditures 6. Capital Outlay 7. Other Outgo (excluding Direct Support/Indirect Costs) 8. Direct Support/Indirect Costs 9. Other Financing Uses 10. Other Adjustments (Explain in Section F below) 11. Total Expenditures, Transfers Out, and Uses (Sum lines B1 thru B10) C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) D. FUND BALANCE 1. Net Beginning Fund Balance (Form 01I, line F1e) 2. Ending Fund Balance (Sum lines C and D1) 3. Components of Ending Fund Balance (Form 01I) a. Fund Balance Reserves Prepaid Expenses b. Designated for Economic Uncertainties c. Fund Balance Designations Previously Restricted Original Purpose Categorical Sweep for next fiscal year State cash deferral to next fiscal year	2000-2999 3000-3999 4000-4999 5000-5999 6000-6999 7100-7299 7300-7399	15,079,823 2,167,266 6,607,726 163,030 8,500 -2,216,564 1,164,075 0 83,643,305 -6,522,361.76 20,929,071.76 14,406,710.00 75,000.00 0,00 4,365,000.00 9,965,870.00 1,321,921.00 1,714,000.00 0,00	-160,000 37,511 10,525,670 15,497,582 2,609,591 6,707,726 163,030 8,500 -2,085,137 1,164,075 0 86,532,083 -14,816,174.89 14,406,710.00 -409,464.89 75,000.00 0,00 4,365,000.00 6,045,298.00 0.00 0.00 0.00 0.00	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
d. Other Adjustments - required budget reductions for declining enr Other Adjustments - loss of one-time restricted funds e. Total Classified Salaries (Sum lines B1a thru B1d) 3. Employee Benefits 4. Books and Supplies 5. Services and Other Operating Expenditures 6. Capital Outlay 7. Other Outgo (excluding Direct Support/Indirect Costs) 8. Direct Support/Indirect Costs 9. Other Financing Uses 10. Other Adjustments (Explain in Section F below) 11. Total Expenditures, Transfers Out, and Uses (Sum lines B1 thru B10) C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) D. FUND BALANCE 1. Net Beginning Fund Balance (Form 01I, line F1e) 2. Ending Fund Balance (Sum lines C and D1) 3. Components of Ending Fund Balance (Form 01I) a. Fund Balance Reserves Prepaid Expenses b. Designated for Economic Uncertainties c. Fund Balance Designations Previously Restricted Original Purpose Categorical Sweep for next fiscal year State cash deferral to next fiscal year	2000-2999 3000-3999 4000-4999 5000-5999 6000-6999 7100-7299 7300-7399	15,079,823 2,167,266 6,607,726 163,030 8,500 -2,216,564 1,164,075 0 83,643,305 -6,522,361.76 20,929,071.76 14,406,710.00 75,000.00 0,00 4,365,000.00 9,965,870.00 1,321,921.00 1,714,000.00 0.00 884,651.00	-160,000 37,511 10,525,670 15,497,582 2,609,591 6,707,726 163,030 8,500 -2,085,137 1,164,075 0 86,532,083 -14,816,174.89 14,406,710.00 -409,464.89 75,000.00 0.00 4,365,000.00 6,045,298.00 0.00 0.00 0.00 0.00 0.00 0.00	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
d. Other Adjustments - required budget reductions for declining enr Other Adjustments - loss of one-time restricted funds e. Total Classified Salaries (Sum lines B1a thru B1d) 3. Employee Benefits 4. Books and Supplies 5. Services and Other Operating Expenditures 6. Capital Outlay 7. Other Outgo (excluding Direct Support/Indirect Costs) 8. Direct Support/Indirect Costs 9. Other Financing Uses 10. Other Adjustments (Explain in Section F below) 11. Total Expenditures, Transfers Out, and Uses (Sum lines B1 thru B10) C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) D. FUND BALANCE 1. Net Beginning Fund Balance (Form 01I, line F1e) 2. Ending Fund Balance (Sum lines C and D1) 3. Components of Ending Fund Balance (Form 01I) a. Fund Balance Reserves Prepaid Expenses b. Designated for Economic Uncertainties c. Fund Balance Designations Previously Restricted Original Purpose Categorical Sweep for next fiscal year State cash deferral to next fiscal year Mandated cost reimbursements Projected school site carryover	2000-2999 3000-3999 4000-4999 5000-5999 6000-6999 7100-7299 7300-7399	15,079,823 2,167,266 6,607,726 163,030 8,500 -2,216,564 1,164,075 0 83,643,305 -6,522,361.76 20,929,071.76 14,406,710.00 75,000.00 0.00 4,365,000.00 9,965,870.00 1,321,921.00 1,714,000.00 884,651.00 1,429,686.00	-160,000 37,511 10,525,670 15,497,582 2,609,591 6,707,726 163,030 8,500 -2,085,137 1,164,075 0 86,532,083 -14,816,174.89 14,406,710.00 -409,464.89 75,000.00 0,00 4,365,000.00 6,045,298.00 0.00 0,00 1,429,686.00	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
d. Other Adjustments - required budget reductions for declining enr Other Adjustments - loss of one-time restricted funds e. Total Classified Salaries (Sum lines B1a thru B1d) 3. Employee Benefits 4. Books and Supplies 5. Services and Other Operating Expenditures 6. Capital Outlay 7. Other Outgo (excluding Direct Support/Indirect Costs) 8. Direct Support/Indirect Costs 9. Other Financing Uses 10. Other Adjustments (Explain in Section F below) 11. Total Expenditures, Transfers Out, and Uses (Sum lines B1 thru B10) C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) D. FUND BALANCE 1. Net Beginning Fund Balance (Form 01I, line F1e) 2. Ending Fund Balance (Sum lines C and D1) 3. Components of Ending Fund Balance (Form 01I) a. Fund Balance Reserves Prepaid Expenses b. Designated for Economic Uncertainties c. Fund Balance Designations Previously Restricted Original Purpose Categorical Sweep for next fiscal year State cash deferral to next fiscal year Mandated cost reimbursements Projected school site carryover Additional sweep for next fiscal year	2000-2999 3000-3999 4000-4999 5000-5999 6000-6999 7100-7299 7300-7399	15,079,823 2,167,266 6,607,726 163,030 8,500 -2,216,564 1,164,075 0 83,643,305 -6,522,361.76 20,929,071.76 14,406,710.00 75,000.00 0.00 4,365,000.00 9,965,870.00 1,321,921.00 1,714,000.00 0.00 884,651.00 1,429,686.00 1,662,737.00	-160,000 37,511 10,525,670 15,497,582 2,609,591 6,707,726 163,030 8,500 -2,085,137 1,164,075 0 86,532,083 -14,816,174.89 14,406,710.00 -409,464.89 75,000.00 0,00 4,365,000.00 6,045,298.00 0,00 0,00 0,00 1,429,686.00 1,662,737.00	0 0 10,638,875 15,497,582 2,167,266 6,807,726 163,030 8,500 -2,085,137 1,164,075 0 87,629,834 -17,353,228.98 -409,464.89 -17,762,693.87 75,000.00 0.00 4,365,000.00 4,382,561.00 0.00 0.00 0.00 1,429,686.00 0.00
d. Other Adjustments - required budget reductions for declining enr Other Adjustments - loss of one-time restricted funds e. Total Classified Salaries (Sum lines B1a thru B1d) 3. Employee Benefits 4. Books and Supplies 5. Services and Other Operating Expenditures 6. Capital Outlay 7. Other Outgo (excluding Direct Support/Indirect Costs) 8. Direct Support/Indirect Costs 9. Other Financing Uses 10. Other Adjustments (Explain in Section F below) 11. Total Expenditures, Transfers Out, and Uses (Sum lines B1 thru B10) C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) D. FUND BALANCE 1. Net Beginning Fund Balance (Form 01I, line F1e) 2. Ending Fund Balance (Sum lines C and D1) 3. Components of Ending Fund Balance (Form 01I) a. Fund Balance Reserves Prepaid Expenses b. Designated for Economic Uncertainties c. Fund Balance Designations Previously Restricted Original Purpose Categorical Sweep for next fiscal year Mandated cost reimbursements Projected school site carryover Additional sweep for next fiscal year Projected dept/local grants carryover	2000-2999 3000-3999 4000-4999 5000-5999 6000-6999 7100-7299 7300-7399	15,079,823 2,167,266 6,607,726 163,030 8,500 -2,216,564 1,164,075 0 83,643,305 -6,522,361.76 20,929,071.76 14,406,710.00 75,000.00 0,00 4,365,000.00 9,965,870.00 1,321,921.00 1,714,000.00 0,00 884,651.00 1,429,686.00 1,662,737.00 2,952,875.00	-160,000 37,511 10,525,670 15,497,582 2,609,591 6,707,726 163,030 8,500 -2,085,137 1,164,075 0 86,532,083 -14,816,174.89 14,406,710.00 -409,464.89 75,000.00 0,00 0,00 0,00 0,00 1,429,686,00 1,662,737.00 2,952,875.00	0 0 0 10,638,875 15,497,582 2,167,266 6,807,726 163,030 8,500 -2,085,137 1,164,075 0 87,629,834 -17,353,228.98 -409,464.89 -17,762,693.87 75,000.00 4,365,000.00 4,382,561.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00
d. Other Adjustments - required budget reductions for declining enr Other Adjustments - loss of one-time restricted funds e. Total Classified Salaries (Sum lines B1a thru B1d) 3. Employee Benefits 4. Books and Supplies 5. Services and Other Operating Expenditures 6. Capital Outlay 7. Other Outgo (excluding Direct Support/Indirect Costs) 8. Direct Support/Indirect Costs 9. Other Financing Uses 10. Other Adjustments (Explain in Section F below) 11. Total Expenditures, Transfers Out, and Uses (Sum lines B1 thru B10) C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) D. FUND BALANCE 1. Net Beginning Fund Balance (Form 01I, line F1e) 2. Ending Fund Balance (Sum lines C and D1) 3. Components of Ending Fund Balance (Form 01I) a. Fund Balance Reserves Prepaid Expenses b. Designated for Economic Uncertainties c. Fund Balance Designations Previously Restricted Original Purpose Categorical Sweep for next fiscal year State cash deferral to next fiscal year Mandated cost reimbursements Projected school site carryover Additional sweep for next fiscal year Projected dept/local grants carryover Spending freeze towards 11/12	2000-2999 3000-3999 4000-4999 5000-5999 6000-6999 7100-7299 7300-7399	15,079,823 2,167,266 6,607,726 163,030 8,500 -2,216,564 1,164,075 0 83,643,305 -6,522,361.76 20,929,071.76 14,406,710.00 75,000.00 0,00 4,365,000.00 9,965,870.00 1,321,921.00 1,714,000.00 0,00 884,651.00 1,429,686.00 1,662,737.00 2,952,875.00 0,00	-160,000 37,511 10,525,670 15,497,582 2,609,591 6,707,726 163,030 8,500 -2,085,137 1,164,075 0 86,532,083 -14,816,174.89 14,406,710.00 -409,464.89 75,000.00 0,00 4,365,000.00 6,045,298.00 0,00 0,00 1,429,686.00 1,662,737.00 2,952,875.00 0,00	0 0 0 10,638,875 15,497,582 2,167,266 6,807,726 163,030 8,500 -2,085,137 1,164,075 0 87,629,834 -17,353,228.98 -409,464.89 -17,762,693.87 75,000.00 0,00 4,365,000.00 4,382,561.00 0.00 0,00 0,00 0,00 0,00 0,00 0,00
d. Other Adjustments - required budget reductions for declining enr Other Adjustments - loss of one-time restricted funds e. Total Classified Salaries (Sum lines B1a thru B1d) 3. Employee Benefits 4. Books and Supplies 5. Services and Other Operating Expenditures 6. Capital Outlay 7. Other Outgo (excluding Direct Support/Indirect Costs) 8. Direct Support/Indirect Costs 9. Other Financing Uses 10. Other Adjustments (Explain in Section F below) 11. Total Expenditures, Transfers Out, and Uses (Sum lines B1 thru B10) C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) D. FUND BALANCE 1. Net Beginning Fund Balance (Form 01I, line F1e) 2. Ending Fund Balance (Sum lines C and D1) 3. Components of Ending Fund Balance (Form 01I) a. Fund Balance Reserves Prepaid Expenses b. Designated for Economic Uncertainties c. Fund Balance Designations Previously Restricted Original Purpose Categorical Sweep for next fiscal year Mandated cost reimbursements Projected school site carryover Additional sweep for next fiscal year Projected dept/local grants carryover	2000-2999 3000-3999 4000-4999 5000-5999 6000-6999 7100-7299 7300-7399	15,079,823 2,167,266 6,607,726 163,030 8,500 -2,216,564 1,164,075 0 83,643,305 -6,522,361.76 20,929,071.76 14,406,710.00 75,000.00 4,365,000.00 9,965,870.00 1,321,921.00 1,714,000.00 0,00 884,651.00 1,429,686.00 1,662,737.00 2,952,875.00	-160,000 37,511 10,525,670 15,497,582 2,609,591 6,707,726 163,030 8,500 -2,085,137 1,164,075 0 86,532,083 -14,816,174.89 14,406,710.00 -409,464.89 75,000.00 0,00 0,00 0,00 0,00 1,429,686,00 1,662,737.00 2,952,875.00	0 0 0 10,638,875 15,497,582 2,167,266 6,807,726 163,030 8,500 -2,085,137 1,164,075 0 87,629,834 -17,353,228.98 -409,464.89 -17,762,693.87 75,000.00 4,365,000.00 4,382,561.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00

6/22/2011

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

Description A. REVENUES AND OTHER FINANCING SOURCES	Object Codes	2011-12 Projection	2012-13 Projection	2013-14 Projection
Revenue Limit Sources	0040.0000			
2. Federal Revenues	8010-8099	5,329,970.00	5,329,970.00	5,329,970.00
Other State Revenues	8100-8299	9,657,449.00	6,677,238.00	3,977,238.00
Other Local Revenues	8300-8599	13,822,887.00	13,822,887.00	13,822,887.00
5. Other Financing Sources	8600-8799	700,175.00	700,175.00	700,175.00
6. Total (Sum lines A1k thru A5)	8910-8999	16,744,680.00	19,724,891.00	20,097,503.00
o. Total (outlimes ATK tille AD)		46,255,161.00	46,255,161.00	43,927,773.00
B. EXPENDITURES AND OTHER FINANCING USES Certificated Salaries				
a. Base Salaries		15,503,919	15 502 010	40 705 570
b. Step & Column Adjustment		10,000,919	15,503,919	13,785,576
c. Cost-of-Living Adjustment			396,337 0	396,337
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	15,503,919	13,785,576	0
2. Classified Salaries		10,000,010	13,703,370	14,181,913
a. Base Salaries		12,715,409	12,715,409	12,814,593
b. Step & Column Adjustment		12,110,400	136,695	136,695
c. Cost-of-Living Adjustment			150,093	130,093
d. Other Adjustments - loss of one-time federal/state funding			-37,511	0
e. Total Classified Salaries (Sum lines B1a thru B1d)	2000-2999	12,715,409	12,814,593	12,951,288
3. Employee Benefits	3000-3999	8,156,042	7,738,283	7,738,283
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
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	00,000	0
11. Total Expenditures, Transfers Out, and Uses (Sum lines B1 thru B10)	-	45,563,086	43,394,741	43,927,773
,	=		.0,001,711	40,021,113
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		692,075.50	2,860,420.50	0.50
D. FUND BALANCE				
			0.00	0.00
Net Beginning Fund Balance (Form 01I, line F1e) Finding Fund Balance (Sum lines Cond D1)	_	5,101,306.44	5,793,381.95	8,653,802.46
Ending Fund Balance (Sum lines C and D1) Components of Ending Fund Balance (Form 01I)	_	5,793,381.95	8,653,802.46	8,653,802.97
a. Fund Balance Reserves				
b. Designated for Economic Uncertainties		0.00	0.00	0.00
c. Fund Balance Designations		0.00	0.00	0.00
d. Undergranded/Unconventient d Delegan	_	5,793,381.95	8,653,802.46	8,653,802.97
d. Undesignated/Unappropriated Balance	_	0.00	0.00	0.00

6/22/2011

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

Description	Object Codes	2011-12 Projection	2012-13 Projection	2013-14 Projection
A. REVENUES AND OTHER FINANCING SOURCES	Codes	riojection	Frojection	riojection
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)	-	123,376,103.86	117,971,069.17	114,204,378.08
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 enro	ollment		-1,635,000	
d. Other Adjustments - loss of one-time restricted funding			0	
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	65,638,414	65,726,622	67,449,830
Classified Salaries a. Base Salaries			23,250,363	23,340,263
b. Step & Column Adjustment			249,900	249,900
c. Cost-of-Living Adjustment			249,300	249,500
d. Other Adjustments - required budget reductions for declining enro	ilment		-160,000	
d. Other Adjustments - loss of one-time restricted funding			0	
e. Total Classified Salaries (Sum lines B1a thru B1d)	2000-2999	23,250,363	23,340,263	23,590,163
3. Employee Benefits	3000-3999	23,235,865	23,235,865	23,235,865
4. Books and Supplies	4000-4999	4,581,138	5,023,463	4,581,138
5. Services and Other Operating Expenditures	5000-5999	10,596,517	10,696,517	10,796,517
6. Capital Outlay	6000-6999	189,962	189,962	189,962
	7100-7299, 7400-7499	652,078	652,078	652,078
Direct Support/Indirect Costs	7300-7399	-252,021	-252,021	<i>-</i> 252,021
9. Other Financing Uses	7600-7699	1,314,075	1,314,075	1,314,075
10. Other Adjustments (Explain in Section F below)	_	0	0	104.557.000
11. Total Expenditures, Transfers Out, and Uses (Sum lines B1 thru B10)	=	129,206,391	129,926,824	131,557,608
C. NET INCREASE (DECREASE) IN FUND BALANCE		-5,830,286.70	-11,955,754.39	-17,353,229.48
(Line A6 minus line B11)				
D. FUND BALANCE				
Net Beginning Fund Balance (Form 01I, line F1e)	-	26,030,378.20	20,200,091.95	8,244,337.57
Ending Fund Balance (Sum lines C and D1)	_	20,200,091.95	8,244,337.57	-9,108,890.90
Components of Ending Fund Balance (Form 01I)				
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 Uncertaintiesc. Fund Balance Designations:		4,365,000.00	4,365,000.00	4,365,000.00
Previously Restricted Original Purpose		9,965,870.00 1,321,921.00	6,045,298.00 0.00	4,382,561.00 0.00
Categorical Sweep for next fiscal year		1,714,000.00	0.00	0.00
State cash deferral to next fiscal year		0.00	0.00	0.00
Mandated cost reimbursements		884,651.00	0.00	0.00
Projected school site carryover		1,429,686.00	1,429,686.00	1,429,686.00
Additional sweep for next fiscal year		1,662,737.00	1,662,737.00	2,952,875.00
Projected dept/local grants carryover		2,952,875.00	2,952,875.00	0.00
Spending freeze towards 11/12		0.00	0.00	0.00
Legally Restricted Balances	=	5,793,381.95	8,653,802.46	8,653,802.97
d. Undesignated/Unappropriated Balance	_	840.00	-10,894,762.89	-26,585,254.87

6/22/2011

2011-12 July 1 Budget (Single Adoption) General Fund School District Criteria and Standards Review

34 67330 0000000 Form 01CS

CRITERIA AND STANDARDS					Onder Strategy
1. CRITERION: Average Daily Atte	endance				
STANDARD: Funded average da previous three fiscal years by more	aily attendance (ADA) has not re than the following percenta	been overestimated in 1) the ge levels:	first prior fiscal year OR i	in 2) two	or more of the
		Percentage Level	Dis	strict ADA	Δ
	_	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 35).	17,898			
Significant (Formation 1-2	ADA column, lines 5, 6, and 25).	17,090			
	DA Standard Percentage Level:	1.0%			
	DA Standard Percentage Level:				
District's Al A. Calculating the District's ADA Varianc ATA ENTRY: Enter data in the Revenue Limit	DA Standard Percentage Level: Ees t ADA, Original Budget column for the Revenue Limit (Original Budget	1.0% ne First, Second, and Third Prior Ye Funded) ADA Estimated/Unaudited Actuals	ADA Variance Level (If Budget is greater	ed or calcu	
District's Al A. Calculating the District's ADA Varianc ATA ENTRY: Enter data in the Revenue Limit Fiscal Year	DA Standard Percentage Level: Les t ADA, Original Budget column for the Revenue Limit (Original Budget (Use Form RL, Line 5b)	1.0% ne First, Second, and Third Prior Ye Funded) ADA Estimated/Unaudited Actuals (Form RL, Line 5b)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	ed or calcu	Status
District's Al A. Calculating the District's ADA Varianc ATA ENTRY: Enter data in the Revenue Limit Fiscal Year nird Prior Year (2008-09)	DA Standard Percentage Level: Ees t ADA, Original Budget column for the Revenue Limit (Original Budget	1.0% ne First, Second, and Third Prior Ye Funded) ADA Estimated/Unaudited Actuals	ADA Variance Level (If Budget is greater	ed or calcu	Status Met
District's Al A. Calculating the District's ADA Variance ATA ENTRY: Enter data in the Revenue Limit Fiscal Year aird Prior Year (2008-09) econd Prior Year (2009-10)	DA Standard Percentage Level: tes t ADA, Original Budget column for the Revenue Limit (Original Budget (Use Form RL, Line 5b) 18,116.64	1.0% ne First, Second, and Third Prior Ye Funded) ADA Estimated/Unaudited Actuals (Form RL, Line 5b) 18,191.17	ADA Variance Level (If Budget is greater than Actuals, else N/A) N/A	ed or calcu	Status
District's Al A. Calculating the District's ADA Varianc ATA ENTRY: Enter data in the Revenue Limit	DA Standard Percentage Level: Ees t ADA, Original Budget column for the Revenue Limit (Original Budget (Use Form RL, Line 5b) 18,116.64 18,223.62	1.0% The First, Second, and Third Prior Ye Funded) ADA Estimated/Unaudited Actuals (Form RL, Line 5b) 18,191.17 18,255.78	ADA Variance Level (If Budget is greater than Actuals, else N/A) N/A N/A	ed or calcu	Status Met Met
District's Al A. Calculating the District's ADA Varianc ATA ENTRY: Enter data in the Revenue Limit Fiscal Year hird Prior Year (2008-09) econd Prior Year (2009-10) irst Prior Year (2010-11)	DA Standard Percentage Level: Revenue Limit (Original Budget (Use Form RL, Line 5b) 18,116.64 18,223.62 18,255.78 17,900.00	1.0% The First, Second, and Third Prior Ye Funded) ADA Estimated/Unaudited Actuals (Form RL, Line 5b) 18,191.17 18,255.78	ADA Variance Level (If Budget is greater than Actuals, else N/A) N/A N/A	ed or calcu	Status Met 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.

California Dept of Education SACS Financial Reporting Software - 2011.1.0 File: cs-a (Rev 03/28/2011)

Explanation: (required if NOT met)

2011-12 July 1 Budget (Single Adoption) General Fund School District Criteria and Standards Review

34 67330 0000000

		liment

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	Dis	strict ADA	١
		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):	17,898			
District's Enrollme	nt Standard Percentage Level:	1.0%			
A. Calculating the District's Enrollment V	ariances	· · · · · · · · · · · · · · · · · · ·	5-600 ⁻¹		
ATA ENTRY: Enter data in the Enrollment, Bud stracted or calculated.	got, column to, an moder years and mit	and Emolinera, Obebo / Adda, co	idini for the First Filor Fedi	, all other u	ata are
			Enrollment Variance Leve	el	
	Enrollme	nt	Enrollment Variance Leve (If Budget is greater	el	
Fiscal Year	Budget	CBEDS Actual	(If Budget is greater than Actual, else N/A)	el	Status
hird Prior Year (2008-09)	Budget 18,944	CBEDS Actual	(If Budget is greater than Actual, else N/A) N/A	el	Met
hird Prior Year (2008-09) econd Prior Year (2009-10)	Budget 18,944 19,164	CBEDS Actual 19,119 19,182	(If Budget is greater than Actual, else N/A) N/A N/A	el	Met Met
hird Prior Year (2008-09) econd Prior Year (2009-10) irst Prior Year (2010-11)	Budget 18,944 19,164 18,241	CBEDS Actual	(If Budget is greater than Actual, else N/A) N/A	el	Met
hird Prior Year (2008-09) Second Prior Year (2009-10) First Prior Year (2010-11) Budget Year (2011-12)	Budget 18,944 19,164 18,241 18,500	CBEDS Actual 19,119 19,182	(If Budget is greater than Actual, else N/A) N/A N/A	el	Met Met
hird Prior Year (2008-09) Second Prior Year (2009-10) First Prior Year (2010-11) Budget Year (2011-12)	Budget 18,944 19,164 18,241 18,500	CBEDS Actual 19,119 19,182	(If Budget is greater than Actual, else N/A) N/A N/A	el	Met Met
hird Prior Year (2008-09) Second Prior Year (2009-10) First Prior Year (2010-11) Budget Year (2011-12) BB. Comparison of District Enrollment to t	Budget 18,944 19,164 18,241 18,500 he Standard	CBEDS Actual 19,119 19,182	(If Budget is greater than Actual, else N/A) N/A N/A	el	Met Met
Third Prior Year (2008-09) Second Prior Year (2009-10) First Prior Year (2010-11) Budget Year (2011-12) Budget Year (2011-12) Budget Year (2011-12)	Budget 18,944 19,164 18,241 18,500 he Standard	CBEDS Actual 19,119 19,182	(If Budget is greater than Actual, else N/A) N/A N/A	el	Met Met
hird Prior Year (2008-09) Second Prior Year (2009-10) Second Prior Year (2010-11) Studget Year (2011-12) Second Prior Year (2011-12) Second Prior Year (2011-12) Second Prior Year (2011-12) Second Prior Year (2011-12) Second Prior Year (2011-12) Second Prior Year (2011-12) Second Prior Year (2011-12) Second Prior Year (2011-12) Second Prior Year (2011-12) Second Prior Year (2011-12) Second Prior Year (2011-12) Second Prior Year (2011-12) Second Prior Year (2011-12) Second Prior Year (2011-12) Second Prior Year (2011-12) Second Prior Year (2018-12) Second Pr	Budget 18,944 19,164 18,241 18,500 he Standard ard is not met.	CBEDS Actual 19,119 19,182 18,893	(If Budget is greater than Actual, else N/A) N/A N/A N/A	el	Met Met
hird Prior Year (2008-09) Second Prior Year (2009-10) Sirst Prior Year (2010-11) Budget Year (2011-12) Second Prior Year (2011-12) Second Prio	Budget 18,944 19,164 18,241 18,500 he Standard ard is not met.	CBEDS Actual 19,119 19,182 18,893	(If Budget is greater than Actual, else N/A) N/A N/A N/A	el	Met Met
Fhird Prior Year (2008-09) Second Prior Year (2009-10) First Prior Year (2010-11) Budget Year (2011-12) 2B. Comparison of District Enrollment to t DATA ENTRY: Enter an explanation if the standa 1a. STANDARD MET - Enrollment has not be	Budget 18,944 19,164 18,241 18,500 he Standard ard is not met.	CBEDS Actual 19,119 19,182 18,893	(If Budget is greater than Actual, else N/A) N/A N/A N/A	el	Met Met
Third Prior Year (2008-09) Second Prior Year (2009-10) Second Prior Year (2010-11) Studget Year (2011-12) Second Prior Year (2011-12) Second Prior Year (2011-12) Second Prior Year (2011-12) Second Prior Year (2011-12) Second Prior Year (2011-12) Second Prior Year (2011-12) Second Prior Year (2011-12) Second Prior Year (2011-12) Second Prior Year (2011-12) Second Prior Year (2011-12) Second Prior Year (2011-12) Second Prior Year (2011-12) Second Prior Year (2011-12) Second Prior Year (2011-12) Second Prior Year (2011-12) Second Prior Year (2018-12) Second P	Budget 18,944 19,164 18,241 18,500 he Standard ard is not met.	CBEDS Actual 19,119 19,182 18,893	(If Budget is greater than Actual, else N/A) N/A N/A N/A	el	Met Met
hird Prior Year (2008-09) Second Prior Year (2009-10) Sirst Prior Year (2010-11) Studget Year (2011-12) Second Prior Year (2011-12) Second Prior Year (2011-12) Second Prior Year (2011-12) Second Prior Year (2011-12) Second Prior Year (2011-12) Second Prior Year (2011-12) Second Prior Year (2011-12) Second Prior Year (2011-12) Second Prior Year (2011-12) Second Prior Year (2011-12) Second Prior Year (2011-12) Second Prior Year (2011-12) Second Prior Year (2011-12) Second Prior Year (2011-12) Second Prior Year (2011-12) Second Prior Year (2018-12) Second Prior Year (2008-09) Second Prior Year (2008-09) Second Prior Year (2008-09) Second Prior Year (2008-09) Second Prior Year (2008-09) Second Prior Year (2010-11) Second Prior Year (2010-11) Second Prior Year (2010-11) Second Prior Year (2010-11) Second Prior Year (2010-11) Second Prior Year (2010-11) Second Prior Year (2010-11) Second Prior Year (2011-12) Second Pri	Budget 18,944 19,164 18,241 18,500 he Standard ard is not met.	CBEDS Actual 19,119 19,182 18,893	(If Budget is greater than Actual, else N/A) N/A N/A N/A	el	Met Met
hird Prior Year (2008-09) Second Prior Year (2009-10) Sirst Prior Year (2010-11) Studget Year (2011-12) SB. Comparison of District Enrollment to t DATA ENTRY: Enter an explanation if the standa 1a. STANDARD MET - Enrollment has not be Explanation:	Budget 18,944 19,164 18,241 18,500 he Standard ard is not met.	CBEDS Actual 19,119 19,182 18,893	(If Budget is greater than Actual, else N/A) N/A N/A N/A	el	Met Met

Explanation: (required if NOT met)

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Not Met

Not Met

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%).

	P-2 ADA	Enrollment	
A.V	Estimated/Unaudited Actuals	CBEDS Actual	Historical Ratio
Fiscal Year	(Form A, Lines 3, 6, and 25)	(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%
irst Prior Year (2010-11)	17,978	18,893	95.2%
		Historical Average Ratio:	95.1%
Distri	ct's ADA to Enrollment Standard (historic	al average ratio plus 0.5%):	95.6%
3. Calculating the District's Project	ted Ratio of ADA to Enrollment	800	

 1st Subsequent Year (2012-13)
 17,600

 2nd Subsequent Year (2013-14)
 17,600

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

Budget

(Form A, Lines 3, 6, and 25)

(Form MYP, Line F2)

17,898

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

Fiscal Year

Budget Year (2011-12)

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:	District is in declining enrollment.
(required if NOT met)	·

Enrollment Budget/Projected

(Criterion 2, Item 2A)

18,500

18,200

18,200

Ratio of ADA to Enrollment

96.7%

96.7%

96.7%

California Dept of Education SACS Financial Reporting Software - 2011.1.0 File: cs-a (Rev 03/28/2011)

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.

Projec	ted Revenue Limit				
-		Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
Step 1	- Funded COLA	(2010-11)	(2011-12)	(2012-13)	(2013-14)
a.	Base Revenue Limit (BRL) per ADA				, , , , , , , , , , , , , , , , , , , ,
	(Form RL, Line 4) (Form MYP,		1		
	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	·	1		
	(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
ď.	Percent Change Due to Population				
	(Step 2c divided by Step 2b)		-1.87%	-1.68%	0.00%
Cton 2	Total Channe in Fundad COLA and Decide	No			
Step 3	- Total Change in Funded COLA and Popula	tion	1 000/	4.540/	
	(Step 1f plus Step 2d)		-1.86%	1.51%	2.69%

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.

-2.86% to -.86%

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

Revenue Limit Standard (Step 3, plus/minus 1%):

Projected Local Property Taxes
(Form RL, Lines 25 thru 27)
Percent Change from Previous Year

Prior Year (2010-11)	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
39,495,313.00	39,495,313.00	39,495,313.00	39,495,313.00
	N/A	N/A	N/A
Basic Aid Standard (percent change from			
previous year, plus/minus 1%):	N/A	N/A	N/A

.51% to 2.51%

1.69% to 3.69%

4A3. Alternate Revenue Limit Sta	indard - No	ecessary Small School			
DATA ENTRY: All data are extracted of	or calculated	d.			
Necessary Small School District Pro	ojected Rev	venue Limit (applicable if Form RL,	Budget column, line 6, is great	ter than zero, and line 5b, RL ADA, i	s zero)
			Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
(Funded		essary Small School Standard ange - Step 1f, plus/minus 1%):	N/A	N/A	N/A
4B. Calculating the District's Pro	jected Cha	ange in Revenue Limit	- 1/0	Control of the Contro	· · · · · · · · · · · · · · · · · · ·
DATA ENTRY: Enter data in the 1st a	nd 2nd Sub	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
Revenue Limit		(2010-11)	(2011-12)	(2012-13)	(2013-14)
(Fund 01, Objects 8011, 8020-8089)		96,089,584.18	84,103,393.30	96,710,605.00	99,266,936.00
D	istrict's Pro	jected Change in Revenue Limit:	-12.47%	14.99%	2.64%
		Revenue Limit Standard: Status:	-2.86% to86% Not Met	.51% to 2.51%	1.69% to 3.69%
		Status.	NOT MET	Not Met	Met
4C. Comparison of District Rever	nue Limit t	to the Standard	The state of the s	The state of the s	
projection(s) exceed the stand	ected chang dard(s) and	e in revenue limit is outside the stanc a description of the methods and ass	umptions used in projecting rever	or two subsequent fiscal years. Provinue limit.	de reasons why the
Explanation: (required if NOT met)	Possible red	duced State funding based on uncerta	ainty of 2011-12 State budget.		

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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.

Estimated/Unaudited Actuals - Unrestricted

(Resources 0000-1999)

Ratio

Fiscal Year	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
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 3% or the district's reserve standard percentage):	20 50/ 1- 05 50/		
on 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.

Budget - Unrestricted (Resources 0000-1999)

Salaries and Benefits

Total Expenditures

Ratio

	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	of Unrestricted Salaries and Benefits	
Fiscal Year	(Form MYP, Lines B1-B3)	(Form MYP, Lines B1-B8, B10)	to Total Unrestricted Expenditures	Status
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
	 Struck (1) High regular (1) This last the 888 in the full value. 	CORP. Commission A. ET POSTOSET SERVICES PAR		

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.

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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.

ATA ENTRY: All data are extrac	eted or calculated.			
		Budget Year	1st Subsequent Year	2nd Subsequent Yea
4.0	interioris Characteris Depotation and English Colon	(2011-12)	(2012-13)	(2013-14)
1. 0	istrict's Change in Population and Funded COLA (Criterion 4A1, Step 3):	-1.86%	1.51%	2.69%
	District's Other Revenues and Expenditures			
Standard	d Percentage Range (Line 1, plus/minus 10%): 3. District's Other Revenues and Expenditures	-11.86% to 8.14%	-8.49% to 11.51%	-7.31% to 12.69%
Explana	ation Percentage Range (Line 1, plus/minus 5%):	-6.86% to 3.14%	-3.49% to 6.51%	-2.31% to 7.69%
3. Calculating the District's	Change by Major Object Category and Com	parison to the Explanation	Percentage Range (Section 6A, Line	e 3)
ears. All other data are extracted	is, the 1st and 2nd Subsequent Year data for each or calculated. each category if the percent change for any year e			ne two subsequent
		·		Channella Outside
bject 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)		0.10.1.10.10.00.10.01	Explanation Hange
st Prior Year (2010-11)		10,567,852.00		V F - WF - 110 F - 1 - 1 - 1 - 1
dget Year (2011-12)	<u> </u>	10,049,430.00	-4.91%	No
st Subsequent Year (2012-13) ad Subsequent Year (2013-14)	-	7,069,219.00	-29.66%	Yes
d Subsequent real (2013-14)	Ŀ	4,369,219.00	-38.19%	Yes
st Prior Year (2010-11)	Loss of one time funding (ARRA, SFSF, IDEA, und 01, Objects 8300-8599) (Form MYP, Line A3	28,362,042.02		
(required if Yes) Other State Revenue (Fright of Year (2010-11) Indget Year (2011-12) It Subsequent Year (2012-13) It Subsequent Year (2013-14)		3)	-6.60% 0.00% 0.00%	No No No
(required if Yes) Other State Revenue (Forst Prior Year (2010-11) udget Year (2011-12) St Subsequent Year (2012-13) and Subsequent Year (2013-14) Explanation: (required if Yes)	und 01, Objects 8300-8599) (Form MYP, Line A3	28,362,042.02 26,490,528.00 26,490,528.00 26,490,528.00	0.00%	No
(required if Yes) Other State Revenue (Forst Prior Year (2010-11) Idget Year (2011-12) It Subsequent Year (2012-13) Id Subsequent Year (2013-14) Explanation: (required if Yes) Other Local Revenue (F		28,362,042.02 26,490,528.00 26,490,528.00 26,490,528.00	0.00%	No
(required if Yes) Other State Revenue (Forst Prior Year (2010-11) udget Year (2011-12) it Subsequent Year (2013-14) Explanation: (required if Yes) Other Local Revenue (Forst Prior Year (2010-11) udget Year (2011-12)	und 01, Objects 8300-8599) (Form MYP, Line A3	28,362,042.02 26,490,528.00 26,490,528.00 26,490,528.00	0.00%	No
(required if Yes) Other State Revenue (For St Prior Year (2010-11)) Idget Year (2011-12) It Subsequent Year (2012-13) It Subsequent Year (2013-14) Explanation: (required if Yes) Other Local Revenue (For St Prior Year (2010-11)) Idget Year (2011-12) It Subsequent Year (2012-13)	und 01, Objects 8300-8599) (Form MYP, Line A3	28,362,042.02 26,490,528.00 26,490,528.00 26,490,528.00 26,490,528.00 4,962,261.40 2,521,278.00 2,521,278.00	0.00% 0.00%	No No
(required if Yes) Other State Revenue (Forst Prior Year (2010-11) udget Year (2011-12) it Subsequent Year (2012-13) id Subsequent Year (2013-14) Explanation: (required if Yes) Other Local Revenue (Forst Prior Year (2010-11) udget Year (2011-12) it Subsequent Year (2012-13)	und 01, Objects 8300-8599) (Form MYP, Line A3	28,362,042.02 26,490,528.00 26,490,528.00 26,490,528.00 26,490,528.00	0.00% 0.00%	No No Yes
Other State Revenue (Forst Prior Year (2010-11) adget Year (2011-12) at Subsequent Year (2013-14) Explanation: (required if Yes) Other Local Revenue (Forst Prior Year (2010-11)	und 01, Objects 8300-8599) (Form MYP, Line A3	28,362,042.02 26,490,528.00 26,490,528.00 26,490,528.00 26,490,528.00 30,490,528.00 4,962,261.40 2,521,278.00 2,521,278.00 2,521,278.00	0.00% 0.00%	No No Yes No
Other State Revenue (First Prior Year (2010-11) idget Year (2011-12) t Subsequent Year (2013-14) Explanation: (required if Yes) Other Local Revenue (First Prior Year (2010-11) idget Year (2011-12) t Subsequent Year (2011-12) t Subsequent Year (2013-14) Explanation: (required if Yes)	und 01, Objects 8300-8599) (Form MYP, Line A3	28,362,042.02 26,490,528.00 26,490,528.00 26,490,528.00 26,490,528.00 3,4962,261.40 2,521,278.00 2,521,278.00 2,521,278.00 2,521,278.00	0.00% 0.00%	No No Yes No
Other State Revenue (First Prior Year (2010-11) idget Year (2011-12) t Subsequent Year (2013-14) Explanation: (required if Yes) Other Local Revenue (First Prior Year (2010-11) idget Year (2010-11) idget Year (2011-12) t Subsequent Year (2012-13) id Subsequent Year (2013-14) Explanation: (required if Yes) Books and Supplies (Fu	und 01, Objects 8300-8599) (Form MYP, Line A3	28,362,042.02 26,490,528.00 26,490,528.00 26,490,528.00 26,490,528.00 3,4962,261.40 2,521,278.00 2,521,278.00 2,521,278.00 2,521,278.00	0.00% 0.00%	No No Yes No
Other State Revenue (First Prior Year (2010-11) adget Year (2011-12) t Subsequent Year (2013-14) Explanation: (required if Yes) Other Local Revenue (First Prior Year (2010-11) adget Year (2011-12) t Subsequent Year (2011-12) t Subsequent Year (2013-14) Explanation: (required if Yes)	und 01, Objects 8300-8599) (Form MYP, Line A3	28,362,042.02 26,490,528.00 26,490,528.00 26,490,528.00 30,490,528.00 4,962,261.40 2,521,278.00 2,521,278.00 2,521,278.00 2,521,278.00	-49.19% -0.00%	No No No
Other State Revenue (First Prior Year (2010-11) idget Year (2011-12) t Subsequent Year (2013-14) Explanation: (required if Yes) Other Local Revenue (First Prior Year (2010-11) idget Year (2011-12) t Subsequent Year (2011-12) t Subsequent Year (2012-13) d Subsequent Year (2013-14) Explanation: (required if Yes) Books and Supplies (Fust Prior Year (2010-11)	und 01, Objects 8300-8599) (Form MYP, Line A3	28,362,042.02 26,490,528.00 26,490,528.00 26,490,528.00 26,490,528.00 3,4962,261.40 2,521,278.00 2,521,278.00 2,521,278.00 2,521,278.00	0.00% 0.00%	No No Yes

	Services and Other Oper	ating Expenditures (Fund 01, Objects 5000-	5999) (Form MYP, Line B5)		
	Prior Year (2010-11)		10,886,800.42		
	et Year (2011-12)		10,596,516.57	-2.67%	No
	ubsequent Year (2012-13)		10,696,517.00	0.94%	No
2nd S	ubsequent Year (2013-14)		10,796,517.00	0.93%	No
	Explanation: (required if Yes)				
6C. C	alculating the District's C	change in Total Operating Revenues and	Expenditures (Section 6A, Line 2	2)	114600
DATA	ENTRY: All data are extracte	ed or calculated.			
Objec	t Range / Fiscal Year		Amount	Percent Change Over Previous Year	Status
	Total Federal Other State	e, and Other Local Revenue (Criterion 6B)			
First F	Prior Year (2010-11)	o, and other Local Neventue (Criterioli 6B)	43,892,155.42		
	et Year (2011-12)		39,061,236.00	-11.01%	Met
_	ibsequent Year (2012-13)		36,081,025.00	-7.63%	Met
	ubsequent Year (2013-14)		33,381,025.00	-7.48%	Not Met
			33,361,023.00	-1.40%	Not wet
	Total Books and Supplies	s, and Services and Other Operating Expen-	ditures (Criterion 6B)		
First F	Prior Year (2010-11)		15,252,274.37		
Budge	et Year (2011-12)		15,177,654.50	-0.49%	Met
1st Su	bsequent Year (2012-13)		19,719,980.00	29.93%	Not Met
2nd S	ubsequent Year (2013-14)		18,377,655.00	-6.81%	Met
1a.	projected change, descript standard must be entered in Explanation: Federal Revenue (linked from 6B if NOT met) Explanation: Other State Revenue (linked from 6B if NOT met) Explanation: Other Local Revenue (linked from 6B if NOT met) STANDARD NOT MET - Pothe projected change, description:	rojected total operating revenues have change ons of the methods and assumptions used in the Section 6A above and will also display in the Loss of one time funding (ARRA, SFSF, IDE Donations and misc. income budgeted as reprojected total operating expenditures have chargetions of the methods and assumptions used a entered in Section 6A above and will also display the section of the methods and assumptions used a entered in Section 6A above and will also display the section of the methods and assumptions used a entered in Section 6A above and will also display the section of the methods and assumptions used a entered in Section 6A above and will also display the section of the methods and assumptions used the section of the methods and assumptions used to the section of the methods and assumptions used to the section of the methods and assumptions used to the section of the methods and assumptions used to the section of the methods and assumptions used to the section of the methods and assumptions used to the section of the methods and assumptions used to the section of the methods and assumptions used to the section of the methods and assumptions used to the section of the methods and assumptions used to the section of the section	he projections, and what changes, if an explanation box below. EA, Ed Jobs Bill). Ecceived. Inged by more than the standard in one in the projections, and what changes, play in the explanation box below.	or more of the budget or two subsequent if any, will be made to bring the projected	t fiscal years. Reasons for
	Explanation: Services and Other Exps (linked from 6B				

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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.

¥:		•		prioabio.
A. Determining the District's Compliand	e with the Contribution Require	ment for EC Section 17584 - D	Deferred Maintenance	
OTE: SBX3 4 (Chapter 12, Statutes of 2009) section has been inactivated for that pe	eliminates the local match requiremeeriod.	nt for Deferred Maintenance for a	five-year period from 2008-09 through 20 ⁻	12-13. Therefore, this
B. Determining the District's Compliand prough 2012-13 - Ongoing and Major Ma	e with the Contribution Require intenance/Restricted Maintenan	ment for EC Section 17070.75 ce Account (OMMA/RMA)	as modified by Section 17070.766, ϵ	effective 2008-09
OTE: EC Section 17070.766 reduces the cor calculation in this section has been rev	ntributions required in EC Section 170 ised accordingly for that period.	70.75 from 3 percent to 1 percent	for a five-year period from 2008-09 throug	gh 2012-13. Therefore, the
ATA ENTRY: Click the appropriate Yes or No let, enter an X in the appropriate box and ente	button for special education local plan er an explanation, if applicable.	n area (SELPA) administrative uni	ts (AUs); all other data are extracted or cal	culated. If standard is not
a. For districts that are the AU of a SEL the SELPA from the OMMA/RMA rec	PA, do you choose to exclude reveni quired minimum contribution calculati		icipating members of	No
b. Pass-through revenues and apportio (Fund 10, objects 7211-7213 and 72	nments that may be excluded from th 21-7223 with resources 3300-3499 a	e OMMA/RMA calculation per EC nd 6500-6540)	Section 17070.75(b)(2)(C)	0.00
2. Ongoing and Major Maintenance/Res	stricted Maintenance Account			
Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	129,206,390.56			
 b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No) 	0.00	1% Required Minimum Contribution (Line 2c times 1%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
 c. Net Budgeted Expenditures and Other Financing Uses 	129,206,390.56	1,292,063.91	4,116,000.00	Met
		¹ F	und 01, Resource 8150, Objects 8900-899	99
standard is not met, enter an X in the box that	t best describes why the minimum rec	quired contribution was not made:		
		varticipate in the Leroy F. Green Si te [EC Section 17070.75 (b)(2)(D)] ded)		
Explanation: (required if NOT met and Other is marked)				

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1.1%

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.

- District's Available Reserve Amounts (resources 0000-1999)
 a. Designated for Economic Uncertainties (Funds 01 and 17, Object 9770)
 - b. Undesignated Amounts (Funds 01 and 17, Object 9790)
 - Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)
 - d. Available Reserves (Lines 1a through 1c)
- . Expenditures and Other Financing Uses
 - a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)
 - b. Less: Special Education Pass-through Funds (Fund 01, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)
 - c. Net Expenditures and Other Financing Uses (Line 2a minus Line 2b)

District's Available Reserve Percentage

(Line 1d divided by Line 2c)

Third Prior Year (2008-09)	Second Prior Year (2009-10)	First Prior Year (2010-11)		
4,500,000,00	4,500,000.00	4,365,000.00		
1,958,693.86	671,847.12	321,424.76		
(7,600.00)	0.00	(0.82)		
6,458,693.86	5,171,847.12	4,686,423.94		
144,863,061.39	141,139,609.51	135,843,936.57		
		0.00		
144,863,061.39	141,139,609.51	135,843,936.57		
4.5%	3.7%	3.4%		

District's Deficit Spending Standard Percentage Levels	Γ
(Line 3 times 1/3):	L

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.

1.2%

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

	Net Change in	Total Unrestricted Expenditures	Deficit Spending Level	
	Unrestricted Fund Balance	and Other Financing Uses	(If Net Change in Unrestricted Fund	
Fiscal Year	(Form 01, Section E)	(Form 01, Objects 1000-7999)	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).

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	C	istrict 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):

17,898

District's Fund Balance Standard Percentage Level:

1.0%

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.

	Unrestricted General Fu (Form 01, Line F1e, I		Beginning Fund Balance Variance Level	
Fiscal Year	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	Status
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.

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)	

CRITERION: Reserves

STANDARD: Available reserves for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts 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.

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	. C	alculating	the	District's	Special	Education	Pass-throu	th Exclusions	(only	for districts	that serve	as the	AU (of a	SEL	PA)

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 t	o exclude from the	reserve calculation	the pass-through fur	de distributed to SEL	PA members?

If you are the SELPA AU and are excluding special education pass-through funds: a. Enter the name(s) of the SELPA(s):

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		

No

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.

1.	Expenditures and Other Financing Uses
	(Fund 01, objects 1000-7999) (Form MYP, Line B11)

Plus: Special Education Pass-through

(Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No) Total Expenditures and Other Financing Uses

(Line B1 plus Line B2)

Reserve Standard Percentage Level

Reserve Standard - by Percent (Line B3 times Line B4)

Reserve Standard - by Amount (\$60,000 for districts with 0 to 1,000 ADA, else 0)

District's Reserve Standard (Greater of Line B5 or Line B6)

Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)	
129,206,390.56	133,926,824.00	134,557,607.00	
0.00			
129,206,390.56	133,926,824.00	134,557,607.00	
3%	3%	3%	
3,876,191.72	4,017,804.72	4,036,728.21	
0.00	0.00	0.00	
3,876,191.72	4,017,804.72	4,036,728.21	

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,

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Folsom-Cordova Unified Sacramento County

4				
400 0 1 1 1 1 1 1 1 1 1 1			 	
10C. Calculating the District's	Rudgeted December Ame	unt		
100. Odiculating the District 5	Daddeted Nesetve Allio	UILE		

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.

	ve Amounts	Budget Year	1st Subsequent Year	2nd Subsequent Year
	stricted resources 0000-1999 except Line 4):	(2011-12)	(2012-13)	(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	• 1		
	(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)		1,120,000.10	1,002,700.21
	(Line 8 divided by Section 10B, Line 3)	3.38%	3.30%	3.48%
	District's Reserve Standard		0.0070	0.4070
	(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.
-----	--------------	--

required if NOT met)

SUP	PLEMENTAL INFORMATION
ΑΤΑ	ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.
S1.	-
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)?
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:

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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 C	Contributions and Transf	ers Standard:	or	-10.0% to +10.0% -\$20,000 to +\$20,000		
S5A. Identification of the District	's Projected Contributions, Tran	nsfers, and Capital Pro	jects that may	Impact	the General Fund	\$ 2 AM 6 CO	
DATA ENTRY: Enter data in the Proje will be extracted, and click the approp				, except t	he First Prior Year and Budget Y	ear for Contributions, which	
Description / Fiscal Year		Projection	Amount of Ch	nange	Percent Change	Status	
1a. Contributions, Unrestricted	General Fund (Fund 01, Resource	s 0000-1999 Object 8980	1)				
First Prior Year (2010-11)	Constant and (raina or, moscaros	(16,114,089.32)	••				
Budget Year (2011-12)		(16,281,811.00)	167	7,721.68	1.0%	Met	
Ist Subsequent Year (2012-13)	†	(19,591,795.00)		9,984.00	20.3%	Not Met	
2nd Subsequent Year (2013-14)	The state of the s	(19,591,795.00)	9,001	0.00	0.0%	Met	
(2010 1,	L	(10)1001110071			<u> </u>		
1b. Transfers In, General Fund	*						
First Prior Year (2010-11)	ſ	729,665.00					
Budget Year (2011-12)	ŀ	133,096.00	(596	3,569.00)	-81.8%	Not Met	
Ist Subsequent Year (2012-13)	Ī	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 Fun	d *						
First Prior Year (2010-11)		1,581,456.00					
Budget Year (2011-12)		1,314,075.00	(267	7,381.00)	-16.9%	Not Met	
Ist 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	
Impact of Capital Projects Do you have any capital proje Include transfers used to cover oper	ects that may impact the general fund atting deficits in either the general fun				No		
S5B. Status of the District's Proj	ected Contributions, Transfers,	and Capital Projects	III			tion and the second of the sec	
budget or subsequent two fise	f Not Met for items 1a-1c or if Yes for intributions from the unrestricted gene cal years. Identify restricted programs to timeframes, for reducing or eliminat	eral fund to restricted gene s and amount of contribution					
Explanation: (required if NOT met)	Contributions to restricted resources	increased due to loss of o	ne-time revenu	e and ong	oing expenditures.		
	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						
Explanation: (required if NOT met)	One-time transfers from cell-tower re	evenue in 10/11 to GF.	·				

2011-12 July 1 Budget (Single Adoption) General Fund School District Criteria and Standards Review

1c.		ansfers 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 nd, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the
	Explanation: (required if NOT met)	One-time transfer of CalWorks to Adult Ed in 10/11.
1d.	NO - There are no capital pr	ojects that may impact the general fund operational budget.
	Project Information: (required if YES)	

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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 commitm	nents, multiye	ar debt agreements, and new pro-	grams or contrac	cts that result in lor	ng-term obligations.	
S6A. Identification of the Distric	ct's Long-te	rm Commitments		· · · · · · · · · · · · · · · · · · ·		
DATA ENTRY: Click the appropriate	button in iter	m 1 and enter data in all columns	of item 2 for app	licable long-term c	commitments; there are no extractions in	this section.
	Does your district have long-term (multiyear) commitments? (If No, skip item 2 and Sections S6B and S6C)					
If Yes to item 1, list all new a other than pensions (OPEB)	and existing n); OPEB is dis	nultiyear commitments and require sclosed in item S7A.	ed annual debt s	ervice amounts. D	o not include long-term commmitments	for postemployment benefits
	# of Years	5	SACS Fund and	Object Codes Use	ed For:	Principal Balance
Type of Commitment	Remaining	Funding Sources (Reve			ot Service (Expenditures)	as of July 1, 2011
Capital Leases	8	Fd 01 - Object 8972		Fd 01 - Object 74:		2,713,343
Certificates of Participation	13	Fd 40 - Object 8971			Objects 7438/7439	29,092,349
General Obligation Bonds	15	Fd 21 - Object 8951		Fund 51 - Objects		206,252,470
Supp Early Retirement Program	<u> </u>	Tuzi Object 0551		r und 51 - Objects	3 1 4 3 0 / 1 4 3 5	200,232,470
State School Building Loans	ļ					
Compensated Absences	-					
Sompensated Absences	L					
Type of Commitment (continued)		Prior Year (2010-11) Annual Payment (P & I)	Budge (2011 Annual F (P 8	I-12) Payment	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
Seneral Obligation Bonds Supp Early Retirement Program State School Building Loans Compensated Absences		13,615,584		11,535,021	11,708,139	12,112,898
Other Long-term Commitments (con	tinued):					
Total Annua	al Payments:	17,667,583		15,585,645	15,676,813	16,074,598
	•	sed over prior year (2010-11)?	N.		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)				
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)				

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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.).

	required contribution; and indicate how the obligation is funded (level of i	isk retained, funding approach, etc.).		·
S7A.	Identification of the District's Estimated Unfunded Liability for Po	ostemployment Benefits Other t	han Pensions (OPEB)	Altra JOANS
DATA	ENTRY: Click the appropriate button in item 1 and enter data in all other appropriate button in item 1 and enter data in all other appropriate button in item 1 and enter data in all other appropriate button in item 1 and enter data in all other appropriate button in item 1 and enter data in all other appropriate button in item 1 and enter data in all other appropriate button in item 1 and enter data in all other appropriate button in item 1 and enter data in all other appropriate button in item 1 and enter data in all other appropriate button in item 1 and enter data in all other appropriate button in item 2 and enter data in all other appropriate button in item 3 and enter data in all other appropriate button in item 3 and enter data in all other appropriate button in item 3 and enter data in all other appropriate button in item 3 and enter data in all other appropriate button in item 3 and enter data in all other appropriate button in item 3 and enter data in all other appropriate button in all other appr	oplicable items; there are no extraction	ons in this section except the budget ve	ear 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 inclutheir own benefits; 	ding eligibility criteria and amounts, if	f any, that retirees are required to cont	ribute toward
3.	a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method	d?	Actuarial	
	 Indicate any accumulated amounts earmarked for OPEB in a self-insur governmental fund 	ance or	Self-Insurance Fund	Governmental Fund 5,624,642
4.	OPEB Liabilities a. OPEB actuarial accrued liability (AAL) b. OPEB unfunded actuarial accrued liability (UAAL) c. Are AAL and UAAL based on the district's estimate or an actuarial valuation? d. If based on an actuarial valuation, indicate the date of the OPEB valuation.	26,630,1 16,726,1 Actuarial ion Mar 01, 2009	115.00	
5.	OPEB Contributions a. OPEB annual required contribution (ARC) per	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
	actuarial valuation or Alternative Measurement Method b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	3,294,242.00	3,383,330.00	3,383,330.00
	c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount) d. Number of retirees receiving OPEB benefits	0.00 1,528,587.00 360		0.00 1,714,971.00 360
			300	360

S7B.	Identification of the District's Unfunded Liability for Self-Insurance	e Programs	,	
DATA	ENTRY: Click the appropriate button in item 1 and enter data in all other ap	plicable items; there are no extra	ctions in this section.	
1.	Does your district operate any self-insurance programs such as workers' employee health and welfare, or property and liability? (Do not include OP covered in Section S7A) (If No, skip items 2-4)			
2.	Describe each self-insurance program operated by the district, including of actuarial), and date of the valuation:	details for each such as level of ris	sk retained, funding approach, basis fo	r valuation (district's estimate or
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)

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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. C	Cost Analysis of District's Labor Agre	eements - Certificated (Non-mar	nagement) Employee	s		
DATA	ENTRY: Enter all applicable data items; th	ere 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)
	er of certificated (non-management) e-equivalent (FTE) positions	880.7		328.7	828.7	828.7
Certifi 1.	cated (Non-management) Salary and Be Are salary and benefit negotiations settle			Yes		
	If Yes, and have been	the corresponding public disclosure filed with the COE, complete question	documents ns 2 and 3.			
		the corresponding public disclosure een filed with the COE, complete que				
	if No, ident	tify the unsettled negotiations including	ng any prior year unsett	ed negotiations	and then complete questions 6 a	nd 7.
<u>Negoti</u> 2a.	ations Settled Per Government Code Section 3547.5(a	a), date of public disclosure board me	eting: Ju	າ 09, 2011		
2b.	Per Government Code Section 3547.5(b	o), was the agreement certified				
	by the district superintendent and chief l	ousiness official? e of Superintendent and CBO certific	ation: Ju	Yes 1 09, 2011	}	
3.	Per Government Code Section 3547.5(c to meet the costs of the agreement? If Yes, dat	e), was a budget revision adopted e of budget revision board adoption:		No		
4.	Period covered by the agreement:	Begin Date: Jul 0	1, 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 projections (MYPs)?	in the budget and multiyear	No		No	No
	Total cost	One Year Agreement of salary settlement	(1,41	0,000)		
	% change	in salary schedule from prior year or	<1.6%>			
	Total cost	Multiyear Agreement of salary settlement				- HEAT
		in salary schedule from prior year r text, such as "Reopener")				
		e source of funding that will be used t		ny commitment	s.	

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Negot	iations Not Settled			
6.	Cost of a one percent increase in salary and statutory benefits			
		Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
7.	Amount included for any tentative salary schedule increases			(201011)
		Dudget V		
Certif	icated (Non-management) Health and Welfare (H&W) Benefits	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year
	[(2011-12)	(2012-13)	(2013-14)
1.	Are costs of H&W benefit changes included in the budget and MYPs?	V		
2.	Total cost of H&W benefits	Yes 5,750,000	Yes	Yes 5 750 000
3.	Percent of H&W cost paid by employer	70.0%	5,750,000 70.0%	5,750,000 70.0%
4.	Percent projected change in H&W cost over prior year	70.070	70.070	70.076
C415				
Are ar	icated (Non-management) Prior Year Settlements by new costs from prior year settlements included in the budget?	No		
r u o u,	If Yes, amount of new costs included in the budget and MYPs	No		
	If Yes, explain the nature of the new costs:			
	- Trade of the control of the contro			
		Budget Year	1st Subsequent Year	2nd Subsequent Year
Certifi	cated (Non-management) Step and Column Adjustments	(2011-12)	(2012-13)	(2013-14)
1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	1,450,000	1,450,000	1,450,000
3.	Percent change in step & column over prior year			
		D 1 ()		
Certifi	cated (Non-management) Attrition (layoffs and retirements)	Budget Year (2011-12)	1st Subsequent Year	2nd Subsequent Year
••••	outed (Non management) Attrition (layons and retriements)	(2011-12)	(2012-13)	(2013-14)
1,	Are savings from attrition included in the budget and MYPs?	Yes	Voo	Var
	The second state of the se	165	Yes	Yes
2.	Are additional H&W benefits for those laid-off or retired			
	employees included in the budget and MYPs?	Yes	Yes	Yes
			100	163
Certifi	cated (Non-management) - Other			
List oti	ner significant contract changes and the cost impact of each change (i.e., class	ss size, hours of employment, leave of	of absence, bonuses, etc.):	
		· · · · · · · · · · · · · · · · · · ·		
	- The Paris of the			
				770.0

S8B.	Cost Analysis of District's Labor Agre	eements - Classified (Non-ma	anagement) E	mployees		**************************************	
DATA	ENTRY: Enter all applicable data items; the	ere are no extractions in this sect	ion.				
		Prior Year (2nd Interim) (2010-11)		jet Year 11-12)	1 	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
	er of classified (non-managment) ositions	746.5		675.7		675.7	675.7
Class 1.	ified (Non-management) Salary and Bene Are salary and benefit negotiations settled If Yes, and have been f		ure documents stions 2 and 3.	No			
	If Yes, and have not be	the corresponding public disclosuren filed with the COE, complete of	ure documents questions 2-5.				
		fy the unsettled negotiations inclu	ading any prior	year unsettled neg	gotiations a	nd then complete questions 6	and 7.
•	2011/12			·			
Negot 2a.	iations Settled Per Government Code Section 3547.5(a) board meeting:	, date of public disclosure					
2b.	Per Government Code Section 3547.5(b), by the district superintendent and chief but If Yes, date		ification:	No			
3.	Per Government Code Section 3547.5(c), to meet the costs of the agreement? If Yes, date	was a budget revision adopted of budget revision board adoptio	n :	No			
4.	Period covered by the agreement:	Begin Date:		E	ind Date:		
5.	Salary settlement:			et Year 11-12)	1	st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
	Is the cost of salary settlement included in projections (MYPs)?	the budget and multiyear		No		No	No
		One Year Agreement f salary settlement					
	•	n salary schedule from prior year or					
		Multiyear Agreement f salary settlement					
		n salary schedule from prior year ext, such as "Reopener")					
	Identify the	source of funding that will be used	d to support mu	ıltiyear salary com	mitments:		100000000000000000000000000000000000000
Negoti	ations Not Settled	ı			1		
6.	Cost of a one percent increase in salary a	nd statutory benefits	-	292,000 et Year 11-12)	1:	st Subsequent Year (2012-13)	2nd Subsequent Year
7.	Amount included for any tentative salary s	chedule increases [(20	0		(2012-13)	(2013-14)

Yes 3,115,000 70.0%	Yes 3,115,000 70.0%	Yes 3,115,000 70.0%
3,115,000 70.0%	3,115,000	3,115,000
70.0%		
	70.0%	70.0%
No		
No		
Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Yes	Yes	Yes
	250,000	250,000
0.0%	0.0%	0.0%
Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Yes	Yes	Yes
Yes	Yes	Yes
	Yes 250,000 0.0% Budget Year (2011-12) Yes Yes	Yes Yes 250,000 250,000 0.0% 0.0% Budget Year (2011-12) (2012-13) Yes Yes Yes

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S8C.	Cost Analysis of District's Labor Agre	eements - Management/Superv	visor/Confidential Employees		
DATA	ENTRY: Enter all applicable data items; the	ere are no extractions in this section	n.		
		Prior Year (2nd Interim) (2010-11)	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
	er of management, supervisor, and ential FTE positions	73.5	72.5	72.5	72.5
	gement/Supervisor/Confidential y and Benefit Negotiations Are salary and benefit negotiations settle	d for the hudget weer?	Vac		
		plete question 2.	Yes		
	If No, ident	ify the unsettled negotiations includi	ing any prior year unsettled negot	iations and then complete questions 3 a	and 4.
Negot	If n/a, skip i	the remainder of Section S8C.	707 H		
2.	Salary settlement:		Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
	Is the cost of salary settlement included in projections (MYPs)?	n the budget and multiyear	No	No	
		of salary settlement	(120,000)	0	No 0
		n salary schedule from prior year text, such as "Reopener")	<1.6%>		
	Sociations Not Settled				
3.	Cost of a one percent increase in salary a	and statutory benefits	Budget Year (2011-12)	1st Subsequent Year	2nd Subsequent Year
4.	Amount included for any tentative salary	schedule increases	(2011-12)	(2012-13)	(2013-14)
	gement/Supervisor/Confidential and Welfare (H&W) Benefits		Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
1.	Are costs of H&W benefit changes includ	ed in the budget and MYPs?	Yes	Yes	Yes
2. 3.	Total cost of H&W benefits Percent of H&W cost paid by employer		570,000 70.0%	570,000 70.0%	570,000 70.0%
4.	Percent projected change in H&W cost or	ver prior year			
	gement/Supervisor/Confidential and Column Adjustments	_	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
1.	Are step & column adjustements included	in the budget and MYPs?	Yes	Yes	Yes
2. 3.	Cost of step and column adjustments Percent change in step & column over pri	or year	115,958	115,958	115,958
	gement/Supervisor/Confidential Benefits (mileage, bonuses, etc.)	_	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
1.	Are costs of other benefits included in the	budget and MYPs?			

Percent change in cost of other benefits over prior year

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VD D	ITIONAL FISCAL INDICATORS	
he fo	Illowing fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to lert the reviewing agency to the need for additional review.	o any single indicator does not necessarily suggest a cause for concern, but
ATA	ENTRY: Click the appropriate Yes or No button for items A1 through A9 except item A3, which is automa	atically 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?	Yes
A2.	Is the system of personnel position control independent from the payroll system?	Yes
АЗ.	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)	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?	No
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?	No
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	No
A7.	Is the district's financial system independent of the county office system?	Yes
A 8.	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)	No
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	No
/hen	providing comments for additional fiscal indicators, please include the item number applicable to each cor Comments: (optional)	mment.

End of School District Budget Criteria and Standards Review