1 lease flote charige	on age	Expen	ditures by Object					
		2008	-09 Estimated Actua	ıls		2009-10 Budget		
Description Resource Coo	Object les 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	66,903,940.00	1,894,627.00	68,798,567.00	64,411,241.00	1,829,458.00	66,240,699.00	-3.7%
2) Federal Revenue	8100-8299	159,371.00	10,975,672.00	11,135,043.00	198,254.00	7,797,818.00	7,996,072.00	-28.2%
3) Other State Revenue	8300-8599	6,790,394.00	11,590,696.00	18,381,090.00	9,942,075.00	4,776,556.00	14,718,631.00	-19.9%
4) Other Local Revenue	8600-8799	2,055,093.00	7,760,882.00	9,815,975.00	1,163,751.00	7,178,026.00	8,341,777.00	-15.0%
5) TOTAL, REVENUES		75,908,798.00	32,221,877.00	108,130,675.00	75,715,321.00	21,581,858.00	97,297,179.00	-10.0%
B. EXPENDITURES								
1) Certificated Salaries	1000-1999	42,444,930.00	12,457,993.00	54,902,923.00	39,732,280.00	13,102,969.00	52,835,249.00	-3.8%
2) Classified Salaries	2000-2999	8,305,048.00	9,213,520.00	17,518,568.00	7,488,495.00	7,792,800.00	15,281,295.00	-12.8%
3) Employee Benefits	3000-3999	14,213,667.00	6,120,727.00	20,334,394.00	13,759,808.00	6,021,067.00	19,780,875.00	-2.7%
4) Books and Supplies	4000-4999	1,654,719.00	6,506,561.00	8,161,280.00	1,540,940.00	2,198,486.00	3,739,426.00	-54.2%
5) Services and Other Operating Expenditures	5000-5999	3,464,666.00	5,288,757.00	8,753,423.00	4,174,136.00	3,811,832.00	7,985,968.00	-8.8%
6) Capital Outlay	6000-6999	4,732.00	11,637.00	16,369.00	0.00	0.00	0.00	-100.0%
Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499	1,162,466.00	687,685.00	1,850,151.00	995,643.00	518,000.00	1,513,643.00	-18.2%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	(690,580.00)	539,543.00	(151,037.00)	(611,886.00)	431,976.00	(179,910.00)	19.1%
9) TOTAL, EXPENDITURES		70,559,648.00	40,826,423.00	111,386,071.00	67,079,416.00	33,877,130.00	100,956,546.00	-9.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		5,349,150.00	(8,604,546.00)	(3,255,396.00)	8,635,905.00	(12,295,272.00)	(3,659,367.00)	12.4%
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers a) Transfers In	8900-8929	443,000.00	0.00	443,000.00	963,000.00	0.00	963,000.00	117.49
b) Transfers Out	7600-7629	1,035,297.00	0.00	1,035,297.00	495,977.00	0.00	495,977.00	-52.19
Other Sources/Uses a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.09
3) Contributions	8980-8999	(7,283,838.00)	7,283,838.00	0.00	(8,914,029,00)	8,914,029.00	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES		(7,876,135,00)	7,283,838.00	(592,297.00)	(8,447,006.00)	8,914,029.00	467,023.00	-178.89

. 0,			Expen	ditures by Object					
			2008	-09 Estimated Actu	als		2009-10 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
E. NET INCREASE (DECREASE) IN FUND								1.7	
BALANCE (C + D4)			(2,526,985.00)	(1,320,708.00)	(3,847,693.00)	188,899.00	(3,381,243.00)	(3,192,344.00)	-17.0%
F. FUND BALANCE, RESERVES						:			
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	8,755,924.00	5,088,843.00	13,844,767.00	6,228,939.00	3,768,135.00	9,997,074.00	-27.8%
b) Audit Adjustments c) As of July 1 - Audited (F1a + F1b)		9793	0.00 8,755,924.00	0.00 5,088,843.00	0.00	0.00	0,00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	13,844,767.00	6,228,939.00	3,768,135.00 0,00	9,997,074.00	-27.8% 0.0%
e) Adjusted Beginning Balance (F1c + F1d)	.	5783	8,755,924.00	5,088,843.00	13,844,767.00	6,228,939.00	3,768,135.00	9,997,074.00	-27.8%
2) Ending Balance, June 30 (E + F1e)	,		6,228,939.00	3,768,135.00	9,997,074.00	6,417,838.00	386,892.00	6,804,730.00	-31.9%
			3,223,000,00	5,150,700.00	0,007,07 1.00	3,117,000.00	300,002.00	0,00 1,7 00.00	01.070
Components of Ending Fund Balance a) Reserve for									
Revolving Cash		9711	100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.0%
Stores		9712	240,000.00	0.00	240,000.00	240,000.00	0.00	240,000.00	0.0%
Prepaid Expenditures		9713	1,071,000.00	0.00	1,071,000.00	1,071,000.00	0.00	1,071,000.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0,00	0.0%
General Reserve		9730	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	3,768,135.00	3,768,135.00	0.00	386,892.00	386,892.00	-89.7%
b) Designated Amounts Designated for Economic Uncertainties		9770	3,773,266.00	0.00	3,773,266.00	3,347,165.00	0.00	3,347,165.00	-11.3%
Designated for the Unrealized Gains of In and Cash in County Treasury	nvestments	9775	0.00	0,00	0.00	0.00	0,00	0.00	0.0%
Other Designations		9780	1,044,673.00	0.00	1,044,673.00	1,659,673.00	0.00	1,659,673.00	58.9%
IMF 380	0000	9780				371,520.00		371,520.00	
PAR 306 PTA Grant 079	0000	9780 9780				1,760.00		1,760.00	
School Foundation Support 094	0000 0000	9780				1,488.00 18,000.00		1,488.00	
Beckman Science Grant 095	0000	9780				54,694.00		18,000.00 54,694.00	
School Site Discretionary 102	0000	9780				5,000.00		5,000.00	
School Site Donations 116	0000	9780				232,116.00		232,116.00	
Phelps Grant 119	0000	9780			77/	57,475.00	7/1	57,475.00	
Fine Arts Donations 416	0000	9780				145,000.00		145,000.00	
Technology donations 442	0000	9780				57,449.00		57,449.00	
Personnel Sub Calling System 521	0000	9780				16,391.00	17.7	16,391.00	
Friday Night Live 107	0000	9780				2,224.00		2,224.00	
Summer School 111	0000	9780				6,556.00		6,556.00	
Reserve for 10 FTE's	0000	9780				690,000.00		690,000.00	
IMF 380	0000	9780	371,520.00		371,520.00				
PAR 306	0000	9780	1,760.00		1,760.00				
PTA Grant 079	0000	9780	1,488.00		1,488.00				
School Foundation Support 094	0000	9780	18,000.00	·····	18,000.00				
Beckman Science Grant 095	0000	9780	54,694.00		54,694.00				
School Site Discretionary 102	0000	9780	5,000.00		5,000.00				
School Site Donations 116	0000	9780	232,116.00		232,116.00				
Phelps Grant 119	0000	9780	57,475.00		57,475.00				
Fine Arts Donations 416	0000	9780	145,000.00	V	145,000.00				
Technology Donations 442	0000	9780	57,449.00		57,449.00				
Personnel Sub Calling System 521 Friday Night Live 107	0000	9780	16,391.00	***************************************	16,391.00				
Summer School 111	0000	9780	2,224.00		2,224.00		ļ	ļ	
Arts and Music Block Grant 316	0000 0000	9780 9780	6,556.00		6,556.00	ļ		<u> </u>	
c) Undesignated Amount	0000	9780	75,000.00	0.00	75,000.00				
d) Unappropriated Amount		9790	0.00	0.00	0.00	0.55		-	
C) Onappropriated Amount		9/90	1 3 1			0.00	0.00	0.00	<u>Personadaj</u>

			enditures by Object	-1-		0000 40 D 4-4		
		200	08-09 Estimated Actu			2009-10 Budget		+
Description Resource	Object Codes Codes	t Unrestricted	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
G. ASSETS								
1) Cash a) in County Treasury	9110	0.00	0.00	0.00				
Fair Value Adjustment to Cash in County Treasury	9111	0.00	0.00	0.00				
b) in Banks	9120	0.00	0.00	0.00				
c) in Revolving Fund	9130	0.00	0.00	0.00				
d) with Fiscal Agent	9135	0.00	0.00	0.00				
e) collections awaiting deposit	9140	0.00	0.00	0.00				
2) Investments	9150	0.00	0.00	0.00				
3) Accounts Receivable	9200	0.00	0.00	0.00				
4) Due from Grantor Government	9290	0.00	0.00	0.00				
5) Due from Other Funds	9310	0.00	0.00	0.00				
6) Stores	9320	0.00	0.00	0.00				
7) Prepaid Expenditures	9330	0.00	0.00	0.00				
8) Other Current Assets	9340	0.00	0.00	0.00				
9) Fixed Assets	9400							
10) TOTAL, ASSETS		0.00	0.00	0.00				
H. LIABILITIES								
1) Accounts Payable	9500	0.00	0.00	0,00				
2) Due to Grantor Governments	9590	0.00	0.00	0.00				
3) Due to Other Funds	9610	0.00	0.00	0.00				
4) Current Loans	9640	0.00	0.00	0.00				
5) Deferred Revenue	9650	0.00	0.00	0.00				
6) Long-Term Liabilities	9660							
7) TOTAL, LIABILITIES		0.00	0.00	0.00				
I. FUND EQUITY								
Ending Fund Balance, June 30 (G10 - H7)		0.00	0.00	0.00				

			200	8-09 Estimated Actua	ls		2009-10 Budget		
		Object	Unrestricted	Restricted	Total Fund col. A + B	Unrestricted	Restricted	Total Fund col. D + E	% Diff Column
Description	Resource Codes	Codes	(A)	(B)	(C)	(D)	(E)	(F)	C&F
EVENUE LIMIT SOURCES									
Principal Apportionment State Aid - Current Year		8011	36,526,233.00	0.00	36,526,233.00	34,376,933.00	0.00	34,376,933.00	-5.9
Charter Schools General Purpose Entitleme	nt - State Aid	8015	0.00	0.00	0.00	0.00	0.00	0.00	0.0
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Tax Relief Subventions Homeowners' Exemptions		8021	251,893.00	0,00	251,893.00	251,893.00	0.00	251,893.00	0.0
Timber Yield Tax		8022	4.00	0.00	4.00	4.00	0.00	4.00	0,0
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0
County & District Taxes Secured Roll Taxes		8041	27,237,893.00	0.00	27,237,893.00	26,829,325.00	0.00	26,829,325.00	-1.5
Unsecured Roll Taxes		8042	1,160,540.00	0.00	1,160,540.00	1,160,540.00	0.00	1,160,540.00	0.0
Prior Years' Taxes		8043	1,459,801.00	0.00	1,459,801.00	1,459,801.00	0.00	1,459,801.00	0.0
Supplemental Taxes		8044	1,118,426.00	0.00	1,118,426.00	1,118,426.00	0.00	1,118,426.00	0,0
Education Revenue Augmentation		0044	1,110,420.00	0.00	1,110,420.00	1,110,420.00	0.00	1,110,420.00	0.0
Fund (ERAF)		8045	466,811.00	0.00	466,811.00	466,811.00	0.00	466,811.00	0.0
Community Redevelopment Funds (SB 617/699/1992)		8047	104,422.00	0.00	104,422.00	104,422.00	0.00	104,422.00	0.
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0,00	0.00	0.00	0.00	0.
Subtotal, Revenue Limit Sources			68,326,023.00	0.00	68,326,023.00	65,768,155.00	0.00	65,768,155.00	-3.
Revenue Limit Transfers									
Unrestricted Revenue Limit									
Transfers - Current Year	0000	8091	(1,894,627.00)		(1,894,627.00)	(1,829,458.00)		(1,829,458.00)	-3
Continuation Education ADA Transfer	2200	8091		0,00	0.00		0.00	0.00	0
Community Day Schools Transfer	2430	8091		0.00	0.00		0.00	0.00	0.
Special Education ADA Transfer	6500	8091		1,894,627.00	1,894,627.00		1,829,458.00	1,829,458.00	-3
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0
PERS Reduction Transfer		8092	472,544.00	0,00	472,544.00	472,544.00	0.00	472,544.00	0
Transfers to Charter Schools in Lieu of Proj	perty Taxes	8096	0.00	0.00	0.00	0.00	0.00	0.00	0.
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.
TOTAL, REVENUE LIMIT SOURCES			66,903,940.00	1,894,627.00	68,798,567.00	64,411,241.00	1,829,458.00	66,240,699.00	-3
EDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0,00	0
Special Education Entitlement		8181	0.00	2,118,060.00	2,118,060.00	0.00	3,374,142.00	3,374,142.00	59
Special Education Discretionary Grants		8182	0.00	258,068.00	258,068.00	0.00	427,949.00	427,949.00	65
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	
Forest Reserve Funds		8260	0.00		0.00	0.00	0.00	0.00	1
Flood Control Funds		8270	0.00		0.00	0.00	0.00	0.00	P 17.7.1.1
Wildlife Reserve Funds		8280	0.00		0.00	0.00	0.00	0.00	
FEMA		8281	0.00		0.00	0.00	0.00	0.00	
Interagency Contracts Between LEAs		8285	0.00		0.00	0.00	0.00	0.00	
Pass-Through Revenues from	*				0.00		0.00	0.00	
Federal Sources	3000-3299, 4000-	8287	0.00	0.00	0.00	0.00	0.00	0.00	0
NCLB/IASA	4139, 4201-4215, 4610, 5510	8290		8,146,207.00	8,146,207.00		3,765,104.00	3,765,104.00	-53
Vocational and Applied									
Technology Education	3500-3699	8290		0.00	0.00		0.00	0.00	0
Safe and Drug Free Schools	3700-3799	8290		69,647.00	69,647.00		36,176.00	36,176.00	-48
JTPA / WIA	5600-5625	8290		0.00	0.00		0.00	0.00	T
Other Federal Revenue	All Other	8290	159,371.00	383,690.00	543,061.00	198,254.00	194,447.00	392,701.00	
TOTAL, FEDERAL REVENUE			159,371.00	10,975,672.00	11,135,043.00		7,797,818.00	7,996,072.00	

			·	enditures by Object 98-09 Estimated Actual	c		2009-10 Budget		
			200	10-09 Estiliated Actual	Total Fund			Total Fund	% Diff
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	col. A + B (C)	Unrestricted (D)	Restricted (E)	col. D + E (F)	Column C & F
OTHER STATE REVENUE									
Other State Apportionments Supplemental Instruction Programs									
Current Year	0000	8311	640,700.00		640,700.00	640,927.00		640,927.00	0.0
Prior Years	0000	8319	0.00		0.00	0.00		0.00	0.0
Community Day School Additional Funding	0.400	2011		0.00	0.00		0.00	0.00	0.0
Current Year	2430	8311 8319		0.00	0.00		0.00	0.00	0.0
Prior Years	2430	8319		0.00	0.00		0,00	0.00	
ROC/P Entitlement Current Year	6350-6360	8311		0.00	0.00		0.00	0,00	0.0
Prior Years	6350-6360	8319		0.00	0.00		0.00	0.00	0.0
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0
Gifted and Talented Pupils	7140	8311		104,824.00	104,824.00		0.00	0.00	-100.0
Home-to-School Transportation	7230	8311		499,203.00	499,203.00		174,721.00	174,721.00	-65.0
School Improvement Program	7260-7265	8311		0.00	0.00		0.00	0.00	0.0
Economic Impact Aid	7090-7091	8311		1,990,535.00	1,990,535.00		1,592,427.00	1,592,427.00	-20.
Spec. Ed. Transportation	7240	8311		745,314.00	745,314.00		260,860.00	260,860.00	-65.
All Other State Apportionments - Current Year	All Other	8311	0,00	0.00	0.00	0.00	0.00	0.00	0.
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.00	0.
Class Size Reduction, K-3		8434	4,526,257.00	0.00	4,526,257.00	3,281,000.00	0,00	3,281,000.00	-27.
Class Size Reduction, Grade Nine		8435	0.00	0,00	0.00	0.00	0.00	0.00	0.
Charter Schools Categorical Block Grant		8480	0.00	0.00	0.00	0.00	0.00	0.00	0.
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0,00	0.00	0.00	0.
Lottery - Unrestricted and Instructional Materia	ils	8560	1,507,281.00	160,489.00	1,667,770.00	1,500,299.00	156,564.00	1,656,863.00	-0.
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0,00	0.00	0.00	0.00	0.
Arts and Music Block Grant	6760	8590		210,533.00	210,533.00		0.00	0.00	-100
Miller Unruh Reading Program	7200	8590		0.00	0.00		0.00	0.00	0.
Supplemental School Counseling Program	7080	8590		191,022.00	191,022.00		0.00	0.00	-100
	7155, 7156, 7157,								
Instructional Materials	7158, 7160, 7170	8590		797,626.00	797,626.00		0.00	0.00	-100.
Staff Development	7294, 7295, 7296	8590		0.00	0.00		0.00	0.00	0
Tenth Grade Counseling	7375	8590		0.00	0.00		0.00	0,00	0.
Educational Technology					0.4 = 0.0 0.0				1
Assistance Grants	7100-7125	8590		81,788.00	81,788.00		0.00	0.00	1
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.
Drug/Alcohol/Tobacco Funds	6605-6680	8590		29,062.00	29,062.00		30,982.00	30,982.00	6.
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.
Class Size Reduction Facilities	6200	8590		0.00	0.00		0.00	0.00	0
Pupil Retention Block Grant	7390	8590		4,753.00	4,753.00		0.00	0.00	
School Community Violence	1000	0000		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	1,700.00		0.00	0.00	100
Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0
Teacher Credentialing Block Grant	7392	8590		220,312.00	220,312.00		0.00	0.00	-100
Professional Development Block Grant	7393	8590		626,890.00	626,890.00		0.00	0.00	-100
Targeted Instructional Improvement									
Block Grant	7394	8590		1,057,138.00	1,057,138.00		0.00	0.00	-100
School and Library Improvement	7205	8590		1 114 505 00	1 114 505 00	Karan Caran	0.00	8.00	100
Block Grant Ouglity Education Investment Act	7395			1,114,585.00	1,114,585.00		0.00	554 940 00	
Quality Education Investment Act	7400	8590		496,900.00	496,900.00		551,849.00	551,849.00	
All Other State Revenue	All Other	8590	116,156.00	3,259,722.00	3,375,878.00	4,519,849.00	2,009,153.00	6,529,002.00	93.

		1	2008-	-09 Estimated Actuals	5		2009-10 Budget			
escription	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	
THER LOCAL REVENUE										
Other Local Revenue County and District Taxes										
Other Restricted Levies		2045	0.00	0.00	0.00	0.00	0.00	0.00	0.0	
Secured Roll		8615 8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0	
Unsecured Roll		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0	
Prior Years' Taxes		8618	0.00	0.00	0.00	0.00	0.00	0,00	0.0	
Supplemental Taxes		0010								
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0	
Other		. 8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0	
Community Redevelopment Funds Not Subject to RL Deduction		8625	0,00	0.00	0.00	0.00	0.00	0.00	0.0	
Penatties and Interest from Delinquent Non-Revenue					!			0.00	0	
Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.1	
Sales Sale of Equipment/Supplies		8631	2,500.00	0.00	2,500.00	2,500.00	0.00	2,500.00	0.	
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.	
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.	
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0	
Leases and Rentals		8650	54,000.00	0.00	54,000.00	54,000.00	0.00	54,000.00	0	
Interest		8660	363,492.00	0.00	363,492.00	250,000.00	0.00	250,000.00	-31	
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0	
Fees and Contracts										
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0	
Transportation Fees From Individuals		8675	0.00	110,000.00	110,000.00	0.00	80,000.00	80,000.00	-27	
Transportation Services	7230, 7240	8677		0.00	0.00		0.00	0.00	0	
Interagency Services	All Other	8677	0.00	7,260.00	7,260.00	0.00	0.00	0.00	-100	
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0	
All Other Fees and Contracts		8689	0.00	0.00	0,00	0.00	0.00	0.00	0	
Other Local Revenue Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0	
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	1,635,101.00	596,259.00	2,231,360.00	857,251.00	542,643.00	1,399,894.00	-37	
Fuition		8710	0.00	284,561.00	284,561.00	0.00	145,185.00	145,185.00	-49	
All Other Transfers in		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00		
Transfers of Apportionments Special Education SELPA Transfers	2500	0704		0.00	0.00		0.00	0.00		
From Districts or Charter Schools	6500 6500	8791 8792		6,762,802.00	6,762,802.00		6,410,198.00	6,410,198.00		
From County Offices From JPAs	6500	8793		0.00	0.00		0.00	0.00		
ROC/P Transfers	2052 2022	07704		0.00	0.00		0.00	0.00		
From Districts or Charter Schools	6350, 6360	8791		0.00	0.00		0.00	0.00		
From County Offices	6350, 6360	8792		0.00	0.00		0.00	0.00		
From JPAs	6350, 6360	8793	5 5 5 1 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	0.00	0.00		3.00	5.00	1	
Other Transfers of Apportionments From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00		
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00) (
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0,00		
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00) (
TOTAL, OTHER LOCAL REVENUE	**************************************		2,055,093.00	7,760,882.00	9,815,975.00	1,163,751.00	7,178,026.00	8,341,777.00	-18	
TOTAL, REVENUES			75,908,798.00	32,221,877.00	108,130,675.00	75,715,321.00	21,581,858.00	97,297,179.00	-1	

nge County		Expen	ditures by Object		1			
	-	2008	-09 Estimated Actua			2009-10 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
Description Resource Codes CERTIFICATED SALARIES	-							
CERTIFICATED SALANIES	-			Manager of the Control of the Contro				
Certificated Teachers' Salaries	1100	37,635,237.00	9,098,968.00	46,734,205.00	35,860,205.00	9,727,360.00	45,587,565.00	-2.5%
Certificated Pupil Support Salaries	1200	793,814.00	1,319,967.00	2,113,781.00	0.00	1,929,825.00	1,929,825.00	-8.7%
Certificated Supervisors' and Administrators' Salaries	1300	3,931,208.00	1,421,681.00	5,352,889.00	3,737,260.00	1,283,923.00	5,021,183.00	-6.2%
Other Certificated Salaries	1900	84,671.00	617,377.00	702,048.00	134,815.00	161,861.00	296,676.00	-57.7%
TOTAL, CERTIFICATED SALARIES		42,444,930.00	12,457,993.00	54,902,923.00	39,732,280.00	13,102,969.00	52,835,249.00	-3.8%
CLASSIFIED SALARIES								
Ol. 16. Hestwelfend Colorina	2100	125,416.00	4,613,467.00	4,738,883.00	157,491.00	4,196,192.00	4,353,683.00	-8.1%
Classified Instructional Salaries	2200	3,510,888.00	2,944,931.00	6,455,819.00	3,224,440.00	2,249,364.00	5,473,804.00	-15.2%
Classified Support Salaries	2300	588,866.00	561,106.00	1,149,972.00	540,258.00	496,538.00	1,036,796.00	-9.8%
Classified Supervisors' and Administrators' Salaries	2400	3,746,221.00	998,338.00	4,744,559.00	3,222,469.00	776,716.00	3,999,185.00	-15.7%
Clerical, Technical and Office Salaries	2900	333,657.00	95,678.00	429,335.00	343,837.00	73,990.00	417,827.00	-2.7%
Other Classified Salaries	2900	8,305,048.00	9,213,520.00	17,518,568.00	7,488,495.00	7,792,800.00	15,281,295.00	-12.8%
TOTAL, CLASSIFIED SALARIES		8,303,048.00	9,210,020.00	17,010,000.00	1,100,100,00	1		
EMPLOYEE BENEFITS			and the second					
STRS	3101-3102	3,504,150.00	987,712.00	4,491,862.00	3,247,353.00	1,071,927.00	4,319,280.00	-3.8%
PERS	3201-3202	662,420.00	716,637.00	1,379,057.00	622,585.00	645,649.00	1,268,234.00	-8.0%
OASDI/Medicare/Alternative	3301-3302	1,214,874.00	906,411.00	2,121,285.00	1,122,957.00	820,753.00	1,943,710.00	-8.49
Health and Welfare Benefits	3401-3402	7,476,548.00	2,805,474.00	10,282,022.00	7,339,714.00	2,808,754.00	10,148,468.00	-1.39
Unemployment Insurance	3501-3502	154,031.00	66,518.00	220,549.00	140,898.00	86,142.00	227,040.00	2.9%
Workers' Compensation	3601-3602	480,480.00	204,280.00	684,760.00	444,634.00	195,070.00	639,704.00	-6.6%
OPEB, Allocated	3701-3702	511,695.00	218,547.00	730,242.00	594,335.00	209,956.00	804,291.00	10.19
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.09
PERS Reduction	3801-3802	190,069.00	215,148.00	405,217.00	232,332.00	182,816.00	415,148.00	2.59
Other Employee Benefits	3901-3902	19,400.00	0.00	19,400.00	15,000.00	0.00	15,000.00	-22.75
TOTAL, EMPLOYEE BENEFITS		14,213,667.00	6,120,727.00	20,334,394.00	13,759,808.00	6,021,067.00	19,780,875.00	-2.7
BOOKS AND SUPPLIES		and an area						
			•				555.00	24.00
Approved Textbooks and Core Curricula Materials	4100	0.00	1,077,996.00	1,077,996.00	361,555.00	50,000.00	411,555.00	
Books and Other Reference Materials	4200	21,487.00	54,510.00	75,997.00	18,604.00	0.00	18,604.00	-75.5
Materials and Supplies	4300	1,409,187.00	4,698,151.00	6,107,338.00	1,064,355.00	1,987,871.00	3,052,226.00	
Noncapitalized Equipment	4400	224,045.00	675,904.00	899,949.00	96,426.00	160,615.00	257,041.00	
Food	4700	0.00	0,00	0.00		0.00	0.00	
TOTAL, BOOKS AND SUPPLIES		1,654,719.00	6,506,561.00	8,161,280.00	1,540,940.00	2,198,486.00	3,739,426.00	-54.2
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services	5100	0.00	0.00	0,00	0.00	0.00	0.00	0.0
Travel and Conferences	5200	124,267.00	299,718.00	423,985.00	154,921.00	151,107.00	306,028.00	-27.8
Dues and Memberships	5300	33,125.00	3,420.00	36,545.00	33,688.00	1,134.00	34,822.00	-4.7
Insurance	5400 - 5450	120,571.00	42,400.00	162,971.00	120,898.00	42,400.00	163,298.00	0.2
Operations and Housekeeping Services	5500	1,862,900.00	0.00	1,862,900.00	1,981,740.00	0.00	1,981,740.00	6.4
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	110,250.00	198,617.00	308,867.00		162,282.00	310,398.00	
Transfers of Direct Costs	5710	(247,477.00)	247,477.00	0.00		(148,000.00)	0.00	
Transfers of Direct Costs - Interfund	5750	(115,286.00)	(30,981.00	(146,267.00	(63,662.00	(44,757.00)	(108,419.00) -25.9
Professional/Consulting Services and Operating Expenditures	5800	1,435,679.00	4,496,244.00	5,931,923.00	1,463,267.00	3,622,457.00	5,085,724.00	
Communications	5900	140,637.00	31,862.00	172,499.00	187,168.00	25,209.00	212,377.00	0 23.1
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES	\$ 155 \$ 155 \$ 100 \$100 \$100 \$100 \$100 \$1	3,464,666.00	5,288,757.00	8,753,423.0	4,174,136.00	3,811,832.00	7,985,968.00	0 -8.8

			2008-0	9 Estimated Actuals			1009-10 Budget		
Pagadation	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
Description CAPITAL OUTLAY							- CANADA	***************************************	-
MAL OUT DI					0.00	0.00	0.00	0.00	0.0%
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	00.0	0.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	2,110.00	0.00	2,110.00	0.00	0.00		
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	11,637.00	11,637.00	0.00	0.00	0.00	-100.0%
Equipment Replacement		6500	2,622.00	0.00	2,622.00	0.00	0.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			4,732.00	11,637.00	16,369.00	0.00	0.00	0.00	~ 100.078
OTHER OUTGO (excluding Transfers of Inc	direct Costs)								ı
Tuition Tuition for Instruction Under Interdistrict		Mary Parkerson			40,000,00	0.00	0.00	0.00	-100.0%
Attendance Agreements		7110	0.00	10,000.00	10,000.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0,00	0.00		
Tuition, Excess Costs, and/or Deficit Paym Payments to Districts or Charter Schools	nents	7141	0.00	85,945.00	85,945.00	0.00	128,000.00	128,000.00 390,000.00	48.9% -34.1%
Payments to County Offices		7142	0.00	591,740.00	591,740.00	0.00	390,000.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.070
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	00,0	0.00	0.00	0.0%
Special Education SELPA Transfers of Ap To Districts or Charter Schools	oportionments 6500	7221		0.00	0.00		0.00	0.00	
To County Offices	6500	7222		0.00	0.00		0,00	0.00	
To JPAs	6500	7223		0.00	0.00		0,00	0.00	0.09
ROC/P Transfers of Apportionments To Districts or Charter Schools	6350, 6360	7221		0.00	0.00		0.00	0.00	0.09
To County Offices	6350, 6360	7222		0.00	0.00		0.00	0.00	0.09
To JPAs	6350, 6360	7223		0.00	0.00		0.00	0.00	0.09
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0,00	0.00	0.0
Debt Service - Interest		7438	397,895.00	0.00	397,895.00	371,002.00	0.00	371,002.00	-6.8
Other Debt Service - Principal		7439	764,571.00	0.00	764,571.00	624,641.00	0.00	624,641.00	-18.3
TOTAL, OTHER OUTGO (excluding Trans	efers of Indirect Costs)		1,162,466.00	687,685.00	1,850,151.00	995,643.00	518,000.00	1,513,643.0	0 -18.2
OTHER OUTGO - TRANSFERS OF INDIR									
		7310	(539,543.00)	539,543.00	0.00	(431,976.00)	431,976.00	0.0	0.0
Transfers of Indirect Costs		7310	(151,037.00		(151,037.00		0.00	(179,910.0	0) 19.1
Transfers of Indirect Costs - Interfund	or indipent coots	1300	(690,580.00		(151,037.00			(179,910.0	(0) 19.1
TOTAL, OTHER OUTGO - TRANSFERS	OF INDIRECT COSTS		(080,300.00					400 056 540 0	,
TOTAL, EXPENDITURES			70,559,648.00	40,826,423.00	111,386,071.00	67,079,416.00	33,877,130.00	100,956,546.0	00 -9.4

		***************************************		enditures by Object 08-09 Estimated Actua	ale		2009-10 Budget		r
				o to Edillated Field	Total Fund		2009-10 Budget	Total Fund	% Diff
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	col. A + B (C)	Unrestricted (D)	Restricted (E)	col. D + E (F)	Column C & F
NTERFUND TRANSFERS					X=7		(-)		OUI
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0,00	0.00	0.00	0.00	0.00
From: Bond Interest and		3100	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Other Authorized Interfund Transfers In		8919	443,000.00	0.00	443,000.00	963,000.00	0.00	963,000.00	117.4
(a) TOTAL, INTERFUND TRANSFERS IN			443,000.00	0.00	443,000.00	963,000.00	0.00	963,000.00	117.4
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.09
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.09
To: State School Building Fund/									
County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.09
To: Deferred Maintenance Fund		7615	68,659.00	0.00	68,659.00	0.00	0,00		-100.09
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00		0.09
Other Authorized Interfund Transfers Out		7619	966,638.00	0.00	966,638.00	495,977.00	0.00	495,977.00	-48.79
(b) TOTAL, INTERFUND TRANSFERS OUT			1,035,297.00	0.00	1,035,297.00	495,977.00	0.00	495,977.00	-52.19
SOURCES SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0,00	0.0
Proceeds			3,00		0.00	0.00	0.00	3 0,00	0.0
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Other Sources			V-60		7777	5,00	0.00	0.00	0.0
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Long-Term Debt Proceeds Proceeds from Certificates						***************************************			
of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0,00	0.00	0.00	0.09
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.09
All Other Financing Sources		8979	0.00	0,00	0.00	0.00	0.00	0.00	0.09
(c) TOTAL, SOURCES	747444		0.00	0.00	0.00	0.00	0.00	0.00	0.09
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	2.00				
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.09
(d) TOTAL, USES		7055	0.00	0.00	0.00	0.00	0,00	0.00	0.09
CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.00	0.09
Contributions from Unrestricted Revenues		8980	(9,200,793.00)	9,200,793.00	0.00	(8,603,426.00)	8,603,426.00	0.00	0.0%
Contributions from Restricted Revenues		8990	540,000.00	(540,000.00)	0.00	(310,603.00)	310,603.00	0.00	0.09
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Transfers of Restricted Balances		8997	236,694.00	(236,694.00)	0.00	0.00	0.00	0.00	0,0
Categorical Flexibility Transfers		8998	1,140,261.00	(1,140,261.00)	0.00	0.00	0.00	0.00	0.0
(e) TOTAL, CONTRIBUTIONS			(7,283,838.00)	7,283,838.00	0.00	(8,914,029.00)	8,914,029.00	0.00	0.09
OTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(7,876,135.00)	7,283,838.00	(592,297.00)	(8,447,006.00)	8,914,029.00	467,023.00	-178.89

			2008	-09 Estimated Actua	ils		2009-10 Budget		
Description	Function 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	66,903,940.00	1,894,627.00	68,798,567.00	64,411,241.00	1,829,458.00	66,240,699.00	-3.7%
2) Federal Revenue		8100-8299	159,371.00	10,975,672.00	11,135,043.00	198,254.00	7,797,818.00	7,996,072.00	-28.2%
3) Other State Revenue		8300-8599	6,790,394.00	11,590,696.00	18,381,090.00	9,942,075.00	4,776,556.00	14,718,631.00	-19.9%
4) Other Local Revenue		8600-8799	2,055,093.00	7,760,882.00	9,815,975.00	1,163,751.00	7,178,026.00	8,341,777.00	-15.0%
5) TOTAL, REVENUES			75,908,798.00	32,221,877.00	108,130,675.00	75,715,321.00	21,581,858.00	97,297,179.00	-10.0%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		49,191,068.00	26,896,688.00	76,087,756.00	47,400,816.00	22,382,890.00	69,783,706.00	-8.3%
2) Instruction - Related Services	2000-2999		8,488,931.00	5,835,477.00	14,324,408.00	8,101,698.00	3,682,234.00	11,783,932.00	-17.7%
3) Pupil Services	3000-3999		1,371,514.00	4,046,626.00	5,418,140.00	198,669.00	4,612,778.00	4,811,447.00	-11.2%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		6,887.00	0.00	6,887.00	7,531.00	0.00	7,531.00	9.4%
6) Enterprise	6000-6999		0.00	0.00	0,00	11,863.00	0.00	11,863.00	New
7) General Administration	7000-7999		3,975,812.00	784,070.00	4,759,882.00	3,983,419.00	591,976.00	4,575,395.00	-3.9%
8) Plant Services	8000-8999		6,362,970.00	2,575,877.00	8,938,847.00	6,261,659.00	2,089,252.00	8,350,911.00	-6.6%
9) Other Outgo	9000-9999	Except 7600-7699	1,162,466.00	687,685.00	1,850,151.00	1,113,761.00	518,000.00	1,631,761.00	-11.8%
10) TOTAL, EXPENDITURES			70,559,648.00	40,826,423.00	111,386,071.00	67,079,416.00	33,877,130.00	100,956,546.00	-9.4%
C. EXCESS (DEFICIENCY) OF REVENUE: OVER EXPENDITURES BEFORE OTHE FINANCING SOURCES AND USES (A5	ER .		5,349,150.00	(8,604,546.00)	(3,255,396.00)	8,635,905.00	(12,295,272.00)	(3,659,367.00)	12.4%
D. OTHER FINANCING SOURCES/USES									
Interfund Transfers a) Transfers In		8900-8929	443,000.00	0.00	443,000.00	963,000.00	0.00	963,000.00	117.4%
b) Transfers Out		7600-7629	1,035,297.00	0.00	1,035,297.00	495,977.00	0.00	495,977.00	-52.1%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(7,283,838.00)	7,283,838.00	0.00	(8,914,029.00)	8,914,029.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURC	ES/USES		(7,876,135.00)	7,283,838.00	(592,297.00)	(8,447,006.00)	8,914,029.00	467,023.00	-178.8%

			200	8-09 Estimated Actu			2009-10 Budget		
Description	Function 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)			(2,526,985.00)	(1,320,708,00)	(3,847,693.00		(3,381,243.00	(3,192,344.00)	
F. FUND BALANCE, RESERVES				V ,,==,,==,,	\9 0.11,000.00	100,000.00	(5,501,245.00	(3,192,344.00)	-17.07
Beginning Fund Balance a) As of July 1 - Unaudited		9791	8,755,924.00	5,088,843.00	13,844,767.00	0.000.000.00	0.700.405.00		
b) Audit Adjustments		9793	0.00			6,228,939.00	3,768,135.00	9,997,074.00	-27.8%
c) As of July 1 - Audited (F1a + F1b)		5755		0.00	0.00	0.00	0.00	0.00	0.0%
d) Other Restatements		9795	8,755,924.00	5,088,843.00	13,844,767.00	6,228,939.00	3,768,135.00	9,997,074.00	-27.89
		9795	0,00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,755,924.00	5,088,843.00	13,844,767.00	6,228,939.00	3,768,135.00	9,997,074.00	-27.8%
2) Ending Balance, June 30 (E + F1e)			6,228,939.00	3,768,135.00	9,997,074.00	6,417,838.00	386,892.00	6,804,730.00	-31.9%
Components of Ending Fund Balance a) Reserve for								The state of the s	
Revolving Cash		9711	100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.0%
Stores		9712	240,000.00	0.00	240,000.00	240,000.00	0.00	240,000.00	0.0%
Prepaid Expenditures		9713	1,071,000.00	0.00	1,071,000.00	1,071,000.00	0.00	1,071,000.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	3,768,135.00	3,768,135.00	0.00	386,892.00	386,892.00	-89.7%
b) Designated Amounts Designated for Economic Uncertainties		9770	3,773,266.00	0.00	3,773,266.00				
Designated for the Unrealized Gains of In and Cash in County Treasury	vestments	9775	0.00	0.00		3,347,165.00	0.00	3,347,165.00	-11.3%
• •					0.00	0.00	0.00	0,00	0.0%
Other Designations (by Resource/Object) IMF 380	0000	9780 9780	1,044,673.00	0.00	1,044,673.00	1,659,673.00	0.00	1,659,673.00	58.9%
PAR 306	0000	9780				371,520.00 1,760.00		371,520.00 1,760.00	
PTA Grant 079	0000	9780			,	1,488.00		1,488.00	
School Foundation Support 094	0000	9780				18,000.00		18,000.00	
Beckman Science Grant 095	0000	9780				54,694.00		54,694.00	
School Site Discretionary 102	0000	9780				5,000.00		5,000.00	
School Site Donations 116	0000	9780		T		232,116.00		232,116.00	
Phelps Grant 119	0000	9780				57,475.00		57,475.00	
Fine Arts Donations 416	0000	9780				145,000.00		145,000.00	
Technology donations 442	0000	9780				57,449.00	***************************************	57,449.00	
Personnel Sub Calling System 521	. 0000	9780				16,391.00		16,391.00	
Friday Night Live 107	0000	9780				2,224.00		2,224.00	
Summer School 111	0000	9780				6,556.00		6,556.00	
Reserve for 10 FTE's	0000	9780				690,000.00		690,000.00	
IMF 380	0000	9780	371,520.00		371,520.00				
PAR 306	0000	9780	1,760.00		1,760.00				
PTA Grant 079	0000	9780	1,488.00		1,488.00				
School Foundation Support 094	0000	9780	18,000.00		18,000.00				
Beckman Science Grant 095	0000	9780	54,694.00		54,694.00			77.74.75	
School Site Discretionary 102	0000	9780	5,000.00		5,000.00				
School Site Donations 116	0000	9780	232,116.00		232,116.00				
Phelps Grant 119	0000	9780	57,475.00	7700000	57,475.00				
Fine Arts Donations 416	0000	9780	145,000.00		145,000.00				
Technology Donations 442	0000	9780	57,449.00		57,449.00				
Personnel Sub Calling System 521	0000	9780	16,391.00	7771	16,391.00			~~	
Friday Night Live 107	0000	9780	2,224.00		2,224.00				
Summer School 111	0000	9780	6,556.00	A-7-4	6,556.00				Harris
Arts and Music Block Grant 316	0000	9780	75,000.00		75,000.00				
c) Undesignated Amount		9790	0.00	0.00					
, ,			0.00	0.00	0.00				
d) Unappropriated Amount		9790				0.00	0.00	0.00	100 A 100

July 1 Budget (Single Adoption) General Fund Exhibit: Legally Restricted Balance Detail (Object 9740)

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Resource	Description	2008-09 Estimated Actuals	2009-10 Budget
		Ediniatoa Adtuais	Dauget
3200	ARRA: State Fiscal Stabilization Fund	3,381,243.00	0.00
6286	English Language Acquisition Program, Teacher Training & Student	166,800.00	166,800.00
7400	Quality Education Investment Act	220,092.00	220,092.00
Total, Legally	y Restricted Balance	3,768,135.00	386,892.00

			2008-09	2009-10	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	1,338,336.00	1,314,126.00	-1.8%
4) Other Local Revenue		8600-8799	1,257,327.00	1,108,420.00	-11.8%
5) TOTAL, REVENUES			2,595,663.00	2,422,546.00	-6.7%
B. EXPENDITURES					:
1) Certificated Salaries		1000-1999	333,468.00	373,100.00	11.9%
2) Classified Salaries		2000-2999	1,276,289.00	1,316,542.00	3.2%
3) Employee Benefits		3000-3999	443,471.00	385,709.00	-13.0%
4) Books and Supplies		4000-4999	226,182.00	202,700.00	-10.4%
5) Services and Other Operating Expenditures		5000-5999	83,030.00	74,304.00	-10.5%
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	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	101,037.00	48,910.00	-51.6%
9) TOTAL, EXPENDITURES			2,463,477.00	2,401,265.00	-2.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			132,186.00	21,281.00	-83.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	100,000.00	150,000.00	50.0%
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			(100,000.00)	(150,000.00)	50.0%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND					
BALANCE (C + D4)			32,186.00	(128,719.00)	-499.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	112,529.00	144,715.00	28.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			112,529.00	144,715.00	28.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			112,529.00	144,715.00	28.6%
2) Ending Balance, June 30 (E + F1e)		-	144,715.00	15,996.00	-88.9%
Components of Ending Fund Balance a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores	N ₂ ,	9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance b) Designated Amounts		9740	0.00	0.00	0.0%
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of					
Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	144,715.00	15,996.00	-88.9%
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

	The state of the s				
Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
1) Cash a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury	/	9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			0.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00	and the state of t	
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660		ware and the state of the state	
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			0.00		

			2008-09	2009-10	Percent
Description	Resource Codes	Object Codes		Budget	Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from					
State Sources		8587	0.00	0.00	0.0%
State Preschool	6055-6056	8590	773,324.00	774,661.00	0.2%
All Other State Revenue	All Other	8590	565,012.00	539,465.00	-4.5%
TOTAL, OTHER STATE REVENUE			1,338,336.00	1,314,126.00	-1.8%
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	7,469.00	6,000.00	-19.7%
Net Increase (Decrease) in the Fair Value of Investmen	ts	8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	1,249,858.00	1,102,420.00	-11.8%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,257,327.00	1,108,420.00	-11.8%
TOTAL, REVENUES			2,595,663.00	2,422,546.00	-6.7%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
CERTIFICATED SALARIES					
			,		
Certificated Teachers' Salaries		1100	333,468.00	373,100.00	11.9%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			333,468.00	373,100.00	11.9%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	1,049,315.00	1,099,400.00	4.8%
Classified Support Salaries		2200	20,687.00	13,142.00	-36.5%
Classified Supervisors' and Administrators' Salaries		2300	105,640.00	98,000.00	-7.2%
Clerical, Technical and Office Salaries		2400	100,647.00	106,000.00	5.3%
Other Classified Salaries		2900	0.00	0.00	0.09
TOTAL, CLASSIFIED SALARIES			1,276,289.00	1,316,542.00	3.29
EMPLOYEE BENEFITS					
STRS		3101-3102	34,588.00	42,984.00	24.3%
PERS		3201-3202	67,032.00	39,734.00	-40.7%
OASDI/Medicare/Alternative		3301-3302	103,568.00	117,954.00	13.9%
Health and Welfare Benefits		3401-3402	191,675.00	141,127.00	-26.4%
Unemployment Insurance		3501-3502	5,143.00	15,387.00	199.29
Workers' Compensation		3601-3602	15,579.00	13,798.00	-11.49
OPEB, Allocated		3701-3702	0.00	0.00	0.09
OPEB, Active Employees		3751-3752	0.00	0.00	0.09
PERS Reduction		3801-3802	25,886.00	14,725.00	-43.19
Other Employee Benefits		3901-3902	0.00	0.00	0.09
TOTAL, EMPLOYEE BENEFITS			443,471.00	385,709.00	-13.09
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	218,036.00	175,500.00	-19.5%
Noncapitalized Equipment		4400	8,146.00	26,200.00	221.69
Food		4700	0.00	1,000.00	Nei Nei
TOTAL, BOOKS AND SUPPLIES		., 00	226,182.00	202,700.00	Nev

Description	Resource Codes Obj	ject Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	25,783.00	22,850.00	-11.4%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance	54	400-5450	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	600.00	600.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	19,957.00	21,454.00	7.5%
Professional/Consulting Services and Operating Expenditures		5800	24,690.00	17,900.00	-27.5%
Communications		5900	12,000.00	11,500.00	-4.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITION	TURES		83,030.00	74,304.00	-10.5%
CAPITAL OUTLAY				A.	
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	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY	·		0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out				. Way	
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service				to minima and an analysis of the second	
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	osts)		0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS		Accessed			
Transfers of Indirect Costs - Interfund		7350	101,037.00	48,910.00	-51.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT CO	OSTS		101,037.00	48,910.00	-51.6%
TOTAL, EXPENDITURES			2,463,477.00	2,401,265.00	-2.5%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
INTERFUND TRANSFERS					mandes de mateixa 4 usos de un comunicación de comunicación de comunicación de comunicación de comunicación de
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	100,000.00	150,000.00	50.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			100,000.00	150,000.00	50.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources			-		
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES		, 555	0.00	0.00	0.0%
CONTRIBUTIONS			0.00	0.00	0.07
Out the four four than 11 to 12					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.0%
Categorical Flexibility Transfers		8998	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)			(100,000.00)	(150,000.00)	50.0%

Description	Function Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
A. REVENUES	Tunotion oodes		Estimated Actuals	Buuget	Dinerence
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	1,338,336.00	1,314,126.00	-1.8%
4) Other Local Revenue		8600-8799	1,257,327.00	1,108,420.00	-11.8%
5) TOTAL, REVENUES	800		2,595,663.00	2,422,546.00	-6.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,983,401.00	2,012,773.00	1.5%
2) Instruction - Related Services	2000-2999		335,477.00	307,810.00	-8.2%
3) Pupil Services	3000-3999		0.00	1,000.00	New
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		101,037.00	48,910.00	-51.6%
8) Plant Services	8000-8999		43,562.00	30,772.00	-29.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,463,477.00	2,401,265.00	-2.5%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			132,186.00	21,281.00	-83.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	100,000.00	150,000.00	50.0%
2) Other Sources/Uses		. 223 . 320	.30,000.00	100,000.00	50.0%
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			(100,000.00)	(150,000.00)	50.0%

Description	Function Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			32,186.00	(128,719.00)	-499.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	112,529.00	144,715.00	28.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			112,529.00	144,715.00	28.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			112,529.00	144,715.00	28.6%
2) Ending Balance, June 30 (E + F1e)			144,715.00	15,996.00	- 88.9%
Components of Ending Fund Balance a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance b) Designated Amounts		9740	0.00	0.00	0.0%
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	144,715.00	15,996.00	-88.9%
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

July 1 Budget (Single Adoption) Child Development Fund Exhibit: Legally Restricted Balance Detail (Object 9740)

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2008-09	2009-10
Estimated Actuals	Budget

0.00	0.00
	Estimated Actuals

				2009-10	Percent
Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	Budget	Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,856,683.00	2,872,310.00	0.5%
3) Other State Revenue		8300-8599	208,067.00	205,091.00	-1.4%
4) Other Local Revenue		8600-8799	1,630,191.00	1,679,387.00	3.0%
5) TOTAL, REVENUES		S	4,694,941.00	4,756,788.00	1.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,551,601.00	1,565,576.00	0.9%
3) Employee Benefits		3000-3999	630,147.00	648,963.00	3.0%
4) Books and Supplies		4000-4999	2,209,027.00	2,250,452.00	1.9%
5) Services and Other Operating Expenditures		5000-5999	164,210.00	173,804.00	5.8%
6) Capital Outlay		6000-6999	85,000.00	38,312.00	-54.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	50,000.00	131,000.00	162.0%
9) TOTAL, EXPENDITURES			4,689,985.00	4,808,107.00	2.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,956.00	(51,319.00)	-1135.5%
D. OTHER FINANCING SOURCES/USES					A STATE OF THE STA
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			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,956.00	(51,319.00)	-1135.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance a) As of July 1 - Unaudited		9791	628,185.80	633,141.80	0.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			628,185.80	633,141.80	0.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			628,185.80	633,141.80	0.8%
2) Ending Balance, June 30 (E + F1e)			633,141.80	581,822.80	-8.1%
Components of Ending Fund Balance a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance b) Designated Amounts		9740	0.00	0.00	0.0%
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	633,141.80	581,822.80	-8.1%
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
Cash a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treas	sury	9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			0.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			0.00		

Description	Docouves Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
Description REVENUE LIMIT SOURCES	Resource Codes	Object Codes	Estimated Actuals	Duuget	Difference
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%
	All Other	8099	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		9099			
TOTAL, REVENUE LIMIT SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Child Nutrition Programs		8220	2,856,683.00	2,872,310.00	0.5%
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			2,856,683.00	2,872,310.00	0.5%
OTHER STATE REVENUE				NAME AND ADDRESS OF THE PARTY O	
Child Nutrition Programs		8520	208,067.00	205,091.00	-1.4%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			208,067.00	205,091.00	-1.4%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	1,596,511.00	1,648,827.00	3.3%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	11,280.00	8,460.00	-25.0%
Net Increase (Decrease) in the Fair Value of Investme	nts	8662	0.00	0.00	0.09
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	22,400.00	22,100.00	-1.3%
TOTAL, OTHER LOCAL REVENUE		3000	1,630,191.00	1,679,387.00	3.0%
TOTAL, REVENUES			4,694,941.00	4,756,788.00	1.39

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 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	A A A F COMMENT AND A A A A F COMMENT AND A A A A A A A A A A A A A A A A A A		0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	1,381,352.00	1,395,326.00	1.0%
Classified Supervisors' and Administrators' Salaries		2300	170,249.00	170,250.00	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			1,551,601.00	1,565,576.00	0.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	115,000.00	123,192.00	7.1%
OASDI/Medicare/Alternative		3301-3302	118,550.00	120,192.00	1.4%
Health and Welfare Benefits		3401-3402	274,687.00	282,166.00	2.7%
Unemployment Insurance		3501-3502	4,630.00	4,697.00	1.49
Workers' Compensation		3601-3602	14,500.00	14,716.00	1.5%
OPEB, Allocated		3701-3702	64,000.00	64,000.00	0.09
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	38,780.00	40,000.00	3.1%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			630,147.00	648,963.00	3.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.09
Materials and Supplies		4300	228,127.00	210,640.00	-7.79
Noncapitalized Equipment		4400	500.00	0.00	-100.09
Food		4700	1,980,400.00	2,039,812.00	3.09
TOTAL, BOOKS AND SUPPLIES			2,209,027.00	2,250,452.00	1.99

Description R	esource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	17,000.00	22,970.00	35.1%
Travel and Conferences		5200	13,500.00	13,500.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	2,060.00	2,184.00	6.0%
Operations and Housekeeping Services		5500	56,300.00	56,300.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	37,000.00	40,000.00	8.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	33,600.00	34,100.00	1.5%
Communications		5900	4,750.00	4,750.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDIT	URES		164,210.00	173,804.00	5.8%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	30,000.00	5,000.00	-83.3%
Equipment Replacement		6500	55,000.00	33,312.00	-39.4%
TOTAL, CAPITAL OUTLAY			85,000.00	38,312.00	-54.9%
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 Co	osts)		0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS				,	
Transfers of Indirect Costs - Interfund		7350	50,000.00	131,000.00	162.09
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT CO	OSTS		50,000.00	131,000.00	162.09
TOTAL, EXPENDITURES			4,689,985.00	4,808,107.00	2.5%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.09
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		1			
Transfers from Funds of Lapsed/Reorganized LEAs		0005	2.22		
Long-Term Debt Proceeds		8965	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		
All Other Financing Uses		Ī	0.00	0.00	0.0%
(d) TOTAL, USES		7699	0.00	0.00	0.0%
			0.00	0.00	0.0%
CONTRIBUTIONS		E. Control			
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
Categorical Flexibility Transfers		8998	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS		-	0.00	0.00	0.0%
				5.55	0.07/
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					

Description	Function Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,856,683.00	2,872,310.00	0.5%
3) Other State Revenue		8300-8599	208,067.00	205,091.00	-1.4%
4) Other Local Revenue		8600-8799	1,630,191.00	1,679,387.00	3.0%
5) TOTAL, REVENUES			4,694,941.00	4,756,788.00	1.3%
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		4,583,685.00	4,620,807.00	0.8%
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		50,000.00	131,000.00	162.0%
8) Plant Services	8000-8999		56,300.00	56,300.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,689,985.00	4,808,107.00	2.5%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			4,956.00	(51,319.00)	-1135.5%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	
2) Other Sources/Uses			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			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,956.00	(51,319.00)	-1135.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	628,185.80	633,141.80	0.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			628,185.80	633,141.80	0.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			628,185.80	633,141.80	0.8%
2) Ending Balance, June 30 (E + F1e)			633,141.80	581,822.80	-8.1%
Components of Ending Fund Balance a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance b) Designated Amounts		9740	0.00	0.00	0.0%
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	633,141.80	581,822.80	-8.1%
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

July 1 Budget (Single Adoption) Cafeteria Special Revenue Fund Exhibit: Legally Restricted Balance Detail (Object 9740)

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	2008-09	2009-10
Resource Description	Estimated Actuals	Budget
Total, Legally Restricted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 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	448,124.00	359,216.00	-19.8%
4) Other Local Revenue		8600-8799	45,000.00	20,009.00	-55.5%
5) TOTAL, REVENUES	904/900		493,124.00	379,225.00	-23.1%
B. EXPENDITURES		*			
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
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	35,103.00	304,225.00	766.7%
5) Services and Other Operating Expenditures		5000-5999	636,831.00	75,000.00	-88.2%
6) Capital Outlay		6000-6999	1,543,420.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,215,354.00	379,225.00	-82.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,722,230.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In		8900-8929	68,659.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			68,659.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,653,571.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES	and the second section		(1,000,011.00)	0.00	-100.076
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,304,094.00	650,523.00	-71.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,304,094.00	650,523.00	-71.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,304,094.00	650,523.00	- 71.8%
2) Ending Balance, June 30 (E + F1e)			650,523.00	650,523.00	0.0%
Components of Ending Fund Balance a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance b) Designated Amounts		9740	0.00	0.00	0.0%
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	650,523.00	650,523.00	0.0%
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

				11.300000000000000000000000000000000000	
Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
Cash a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasur	y	9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			0.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			0.00		

Deferred Maintenance Fund Expenditures by Object

Revised August 2009 July 1 Budget (Single Adoption) Change in Object Code from 8540 to 8590

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	age and the state of the state		2008-09	2009-10	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
OTHER STATE REVENUE				\bigvee	
Deferred Maintenance Allowance		8540	448,124.00	359,216.00	-19.8%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			448,124.00	359,216.00	-19.8%
OTHER LOCAL REVENUE					3
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	45,000.00	20,009.00	-55.5%
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			45,000.00	20,009.00	-55.5%
TOTAL, REVENUES			493,124.00	379,225.00	-23.1%

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Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	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	35,103.00	304,225.00	766.7%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			35,103.00	304,225.00	766.7%

Description F	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES			addinated / tetalio	Dadget	Difference
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	3	5600	462,540.00	75,000.00	-83.8%
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	174,291.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDIT	URES		636,831.00	75,000.00	-88.2%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,493,967.00	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	49,453.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			1,543,420.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)			-		
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect C	osts)		0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,215,354.00	379,225.00	-82.9%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
NTERFUND TRANSFERS	and the second of the second o	77.			
INTERFUND TRANSFERS IN					
From: General, Special Reserve, & Building Funds		8915	68,659.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			68,659.00	0.00	-100.0%
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 Long-Term Debt Proceeds		8965	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%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.0%
Categorical Flexibility Transfers		8998	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)			68,659.00	0.00	-100.0%

Description	Function Codes	Object Codes	2008-09 Estimated Actuals	2009-10 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	448,124.00	359,216.00	-19.8%
4) Other Local Revenue		8600-8799	45,000.00	20,009.00	-55.5%
5) TOTAL, REVENUES			493,124.00	379,225.00	-23.1%
B. EXPENDITURES (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	The state of the s	0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		2,215,354.00	379,225.00	-82.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,215,354.00	379,225.00	-82.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,722,230.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In		8900-8929	68,659.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.09
2) Other Sources/Uses		8930-8979	0.00	0.00	0.09
a) Sources 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	68,659.00	0.00	-100.0

Description	Function Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,653,571.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES				A CONTRACTOR OF THE CONTRACTOR	
1) Beginning Fund Balance				The state of the s	
a) As of July 1 - Unaudited		9791	2,304,094.00	650,523.00	-71.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,304,094.00	650,523.00	-71.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,304,094.00	650,523.00	-71.8%
2) Ending Balance, June 30 (E + F1e)			650,523.00	650,523.00	0.0%
Components of Ending Fund Balance a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance b) Designated Amounts		9740	0.00	0.00	0.0%
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of			*		
Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	650,523.00	650,523.00	0.0%
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

July 1 Budget (Single Adoption) Deferred Maintenance Fund Exhibit: Legally Restricted Balance Detail (Object 9740)

Resource	Description	2008-09 Estimated Actuals	2009-10 Budget
Total, Legall	y Restricted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
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			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES		,			
Beginning Fund Balance As of July 1 - Unaudited		9791	3,697,555.00	3,697,555.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,697,555.00	. 3,697,555.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,697,555.00	3,697,555.00	0.0%
2) Ending Balance, June 30 (E + F1e)			3,697,555.00	3,697,555.00	0.0%
Components of Ending Fund Balance a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0,00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance b) Designated Amounts		9740	0.00	0.00	0.0%
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	3,697,555.00	3,697,555.00	0.0%
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
1) Cash a) in County Treasury		9110	0.00		
Fair Value Adjustment to Cash in County Treasury	,	9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			0.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)	BS/1988 No. 2		0.00		

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

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
INTERFUND TRANSFERS			Zomatea Actuals	Budger	Difference
INTERFUND TRANSFERS IN		V V			
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	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	0.004
(c) TOTAL, SOURCES		0903		0.00	0.0%
USES			0.00	0.00	0.0%
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
A. REVENUES		Accounts of the Control of the Contr			
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.09
2) Federal Revenue		8100-8299	0.00	0.00	0.09
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.09
5) TOTAL, REVENUES			0.00	0.00	0.09
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	0.09
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.09
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, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					- C000000000000000000000000000000000000
FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
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	792		0.00	0.00	0.0%

Description	Function Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,697,555.00	3,697,555.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,697,555.00	3,697,555.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,697,555.00	3,697,555.00	0.0%
2) Ending Balance, June 30 (E + F1e)			3,697,555.00	3,697,555.00	0.0%
Components of Ending Fund Balance a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0,00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance b) Designated Amounts		9740	0.00	0.00	0.0%
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	3,697,555.00	3,697,555.00	0.0%
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

July 1 Budget (Single Adoption) Special Reserve Fund for Other Than Capital Outlay Projects Exhibit: Legally Restricted Balance Detail (Object 9740)

	2008-09	2009-10
Resource Description	Estimated Actuals	Budget
Total, Legally Restricted Balance	0.00	0.00

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Fullerton Elementary Orange County

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

	•				
Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 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	48,440.00	24,300.00	-49.8%
5) TOTAL, REVENUES		2	48,440.00	24,300.00	-49.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
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	0.09
9) TOTAL, EXPENDITURES		About American and American and American	0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			48,440.00	24,300.00	-49.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers				and the state of t	
a) Transfers In		8900-8929	17,515.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	580,000.00	Nev
Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.09
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00
4) TOTAL, OTHER FINANCING SOURCES/USES			17,515.00	(580,000.00)	-3411.49

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

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)	And the second s	MANAGEMENT OF THE STATE OF THE	65,955.00	(555,700.00)	-942.5%
F. FUND BALANCE, RESERVES			1		
1) Beginning Fund Balance a) As of July 1 - Unaudited		9791	0,00	2,406,299.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	2,406,299.00	New
d) Other Restatements		9795	2,340,344.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,340,344.00	2,406,299.00	2.8%
2) Ending Balance, June 30 (E + F1e)			2,406,299.00	1,850,599.00	-23.1%
Components of Ending Fund Balance a) Reserve for					l de la companya de
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance b) Designated Amounts		9740	0.00	0.00	0.0%
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	2,406,299.00	1,850,599.00	-23.1%
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

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

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
G. ASSETS		-			
1) Cash a) in County Treasury		9110	0.00		
Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			0.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			0.00		

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

	COLOR	induction of the second of the	2008-09	2000 40	D
Description	Resource Codes	Object Codes		2009-10 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	48,440.00	24,300.00	-49.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			48,440.00	24,300.00	-49.8%
TOTAL, REVENUES			48,440.00	24,300.00	-49.8%

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

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
INTERFUND TRANSFERS				The state of the s	
INTERFUND TRANSFERS IN			•		
From: General Fund/CSSF		8912	0.00	0.00	0.09
Other Authorized Interfund Transfers In		8919	17,515.00	0.00	-100.09
(a) TOTAL, INTERFUND TRANSFERS IN			17,515.00	0.00	-100.09
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	580,000.00	Ne
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	0.09
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	580,000.00	Nev
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.09
(c) TOTAL, SOURCES		0300	0.00	0.00	
USES	490-1-0		0.00	0.00	0.09
Transfers of Funds from		7051			
Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES		1	0.00	0.00	0.0%

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

A. REVENUES 1) Revenue Limit Sources 2) Federal Revenue 3) Other State Revenue 4) Other Local Revenue 5) TOTAL, REVENUES B. EXPENDITURES (Objects 1000-7999) 1) Instruction 1000-19 2) Instruction - Related Services 2000-29 3) Pupil Services 3000-39 4) Ancillary Services 4000-49 5) Community Services 5000-59 6) Enterprise 6000-69 7) General Administration 7000-79 8) Plant Services 8000-89 9) Other Outgo 9000-99 10) TOTAL, EXPENDITURES C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) D. OTHER FINANCING SOURCES/USES 1) Interfund Transfers a) Transfers In b) Transfers Out	9 9	0.00 0.00 0.00 48,440.00 48,440.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 24,300.00 24,300.00 0.00 0.00 0.00	0.0% -49.8% -49.8% 0.0% 0.0% 0.0%
2) Federal Revenue 3) Other State Revenue 4) Other Local Revenue 5) TOTAL, REVENUES B. EXPENDITURES (Objects 1000-7999) 1) Instruction	8100-8299 8300-8599 8600-8799	0.00 48,440.00 48,440.00 0.00 0.00 0.00 0.00	0.00 0.00 24,300.00 24,300.00 0.00 0.00	0.0% 0.0% -49.8% -49.8% 0.0% 0.0%
3) Other State Revenue 4) Other Local Revenue 5) TOTAL, REVENUES B. EXPENDITURES (Objects 1000-7999) 1) Instruction 1000-19 2) Instruction - Related Services 2000-29 3) Pupil Services 3000-39 4) Ancillary Services 4000-49 5) Community Services 5000-59 6) Enterprise 6000-69 7) General Administration 7000-79 8) Plant Services 8000-89 9) Other Outgo 9000-99 10) TOTAL, EXPENDITURES C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) D. OTHER FINANCING SOURCES/USES 1) Interfund Transfers a) Transfers In	8300-8599 8600-8799	0.00 48,440.00 48,440.00 0.00 0.00 0.00 0.00	0.00 24,300.00 24,300.00 0.00 0.00	-49.8% 0.0% 0.0% 0.0%
4) Other Local Revenue 5) TOTAL, REVENUES B. EXPENDITURES (Objects 1000-7999) 1) Instruction 1000-19 2) Instruction - Related Services 2000-29 3) Pupil Services 3000-39 4) Ancillary Services 4000-49 5) Community Services 5000-59 6) Enterprise 6000-69 7) General Administration 7000-79 8) Plant Services 8000-89 9) Other Outgo 9000-99 10) TOTAL, EXPENDITURES C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) D. OTHER FINANCING SOURCES/USES 1) Interfund Transfers a) Transfers In	8600-8799 99 99	48,440.00 48,440.00 0.00 0.00 0.00 0.00	24,300.00 24,300.00 0.00 0.00	-49.8% -49.8% 0.0% 0.0%
5) TOTAL, REVENUES B. EXPENDITURES (Objects 1000-7999) 1) Instruction 1000-19 2) Instruction - Related Services 2000-29 3) Pupil Services 3000-39 4) Ancillary Services 4000-49 5) Community Services 5000-59 6) Enterprise 6000-69 7) General Administration 7000-79 8) Plant Services 8000-89 9) Other Outgo 9000-99 10) TOTAL, EXPENDITURES C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) D. OTHER FINANCING SOURCES/USES 1) Interfund Transfers a) Transfers In	9 9 9	0.00 0.00 0.00 0.00	24,300.00 0.00 0.00	-49.8% 0.0% 0.0% 0.0%
B. EXPENDITURES (Objects 1000-7999) 1) Instruction 1000-19 2) Instruction - Related Services 2000-29 3) Pupil Services 3000-39 4) Ancillary Services 4000-49 5) Community Services 5000-59 6) Enterprise 6000-69 7) General Administration 7000-79 8) Plant Services 8000-89 9) Other Outgo 9000-99 10) TOTAL, EXPENDITURES C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) D. OTHER FINANCING SOURCES/USES 1) Interfund Transfers a) Transfers In	9 9	0.00 0.00 0.00 0.00	0.00	0.0% 0.0% 0.0%
1) Instruction 1000-19 2) Instruction - Related Services 2000-29 3) Pupil Services 3000-39 4) Ancillary Services 4000-49 5) Community Services 5000-59 6) Enterprise 6000-69 7) General Administration 7000-79 8) Plant Services 8000-89 9) Other Outgo 9000-99 10) TOTAL, EXPENDITURES C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) D. OTHER FINANCING SOURCES/USES 1) Interfund Transfers a) Transfers In	9 9	0.00 0.00 0.00	0.00	0.0% 0.0% 0.0%
2) Instruction - Related Services 3) Pupil Services 4) Ancillary Services 4) Community Services 5) Community Services 6) Enterprise 7) General Administration 7) General Administration 8) Plant Services 9) Other Outgo 10) TOTAL, EXPENDITURES C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) D. OTHER FINANCING SOURCES/USES 1) Interfund Transfers a) Transfers In	9 9	0.00 0.00 0.00	0.00	0.0% 0.0% 0.0%
3) Pupil Services 4) Ancillary Services 5) Community Services 6) Enterprise 7) General Administration 8) Plant Services 9) Other Outgo 10) TOTAL, EXPENDITURES C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) D. OTHER FINANCING SOURCES/USES 1) Interfund Transfers a) Transfers In	9	0.00	0.00	0.0%
4) Ancillary Services 5) Community Services 6) Enterprise 7) General Administration 8) Plant Services 9) Other Outgo 10) TOTAL, EXPENDITURES C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) D. OTHER FINANCING SOURCES/USES 1) Interfund Transfers a) Transfers In	9	0.00	0.00	0.0%
5) Community Services 6) Enterprise 6) Enterprise 7) General Administration 8) Plant Services 9) Other Outgo 10) TOTAL, EXPENDITURES C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) D. OTHER FINANCING SOURCES/USES 1) Interfund Transfers a) Transfers In		0.00		
6) Enterprise 6000-69 7) General Administration 7000-79 8) Plant Services 8000-89 9) Other Outgo 9000-99 10) TOTAL, EXPENDITURES C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) D. OTHER FINANCING SOURCES/USES 1) Interfund Transfers a) Transfers In	9		0.00	0.00
7) General Administration 7000-799 8) Plant Services 8000-899 9) Other Outgo 9000-999 10) TOTAL, EXPENDITURES C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) D. OTHER FINANCING SOURCES/USES 1) Interfund Transfers a) Transfers In		0.00		0.0%
8) Plant Services 9) Other Outgo 9000-999 10) TOTAL, EXPENDITURES C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) D. OTHER FINANCING SOURCES/USES 1) Interfund Transfers a) Transfers In	9	U-100	0.00	0.0%
9) Other Outgo 10) TOTAL, EXPENDITURES C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) D. OTHER FINANCING SOURCES/USES 1) Interfund Transfers a) Transfers In	9	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) D. OTHER FINANCING SOURCES/USES 1) Interfund Transfers a) Transfers In	9	0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) D. OTHER FINANCING SOURCES/USES 1) Interfund Transfers a) Transfers In	Except 9 7600-7699	0.00	0.00	0.0%
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) D. OTHER FINANCING SOURCES/USES 1) Interfund Transfers a) Transfers In		0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES 1) Interfund Transfers a) Transfers In				
Interfund Transfers a) Transfers In		48,440.00	24,300.00	-49.8%
a) Transfers In				
b) Transfers Out	8900-8929	17,515.00	0.00	-100.0%
	7600-7629	0.00	580,000.00	New
Other Sources/Uses a) Sources				
b) Uses	0000 0000	0.00	0.00	0.0%
3) Contributions	8930-8979		0.00	0.0%
Contributions TOTAL, OTHER FINANCING SOURCES/USES	8930-8979 7630-7699 8980-8999	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			65,955.00	(555,700.00)	-942.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	2,406,299.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	2,406,299.00	New
d) Other Restatements		9795	2,340,344.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)		!	2,340,344.00	2,406,299.00	2.8%
2) Ending Balance, June 30 (E + F1e)			2,406,299.00	1,850,599.00	-23.1%
Components of Ending Fund Balance a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance b) Designated Amounts		9740	0.00	0.00	0.0%
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of		0775	0.00	0.00	0.0%
investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	2,406,299.00	1,850,599.00	-23.1%
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

July 1 Budget (Single Adoption) Special Reserve Fund for Postemployment Benefits Exhibit: Legally Restricted Balance Detail (Object 9740)

Fullerton Elementary Orange County

Resource	Description	2008-09 Estimated Actuals	2009-10 Budget
Total, Legall	y Restricted Balance	0.00	0.00

Description	Resource Codes Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
A. REVENUES	No. 1			
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	64,389.00	45,000.00	-30.1%
5) TOTAL, REVENUES		64,389.00	45,000.00	-30.1%
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	85,477.00	2,000.00	-97.7%
5) Services and Other Operating Expenditures	5000-5999	270,622.00	0.00	-100.0%
6) Capital Outlay	6000-6999	2,418,094.00	550,000.00	-77.3 %
Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,089,246.00	900,904.00	-17.3%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES		3,863,439.00	1,452,904.00	-62.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		(3,799,050.00)	(1,407,904.00)	-62.9%
D. OTHER FINANCING SOURCES/USES				
1) Interfund Transfers a) Transfers In	8900-8929	1,263,284.00	473,560.00	-62.5%
b) Transfers Out	7600-7629	343,000.00	233,000.00	-32.1%
Other Sources/Uses a) Sources	8930-8979	799,730.00	450,000.00	-43.7%
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		1,720,014.00	690,560.00	-59.9%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,079,036.00)	(717,344.00)	-65.5%
F. FUND BALANCE, RESERVES			(2,070,000.00)	(117,044.00)	-00.0 /0
Beginning Fund Balance a) As of July 1 - Unaudited		9791	4,459,921.00	2,380,885.00	-46.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,459,921.00	2,380,885.00	-46.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,459,921.00	2,380,885.00	-46.6%
2) Ending Balance, June 30 (E + F1e)			2,380,885.00	1,663,541.00	-30.1%
Components of Ending Fund Balance a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance b) Designated Amounts		9740	0.00	0.00	0.0%
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	2,380,885.00	1,663,541.00	-30.1%
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

ASSETS 1) Cash a) in County Treasury 1) Fair Value Adjustment to Cash in County Treasury b) in Banks	9110 9111 9120	0.00	
a) in County Treasury 1) Fair Value Adjustment to Cash in County Treasury	9111		
1) Fair Value Adjustment to Cash in County Treasury			
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) TOTAL, ASSETS		0.00	
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)		0.00	

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE		A CONTRACTOR OF THE CONTRACTOR	0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					·
Other Local Revenue County and District Taxes		2011			
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.09
Unsecured Roll		8616	0.00	0.00	0.09
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.09
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.09
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		2224			
Leases and Rentals		8631	0.00	0.00	0.0%
		8650	0.00	0.00	0.09
Interest	4	8660	64,389.00	45,000.00	-30.19
Net Increase (Decrease) in the Fair Value of Investmen Other Local Revenue	เจ	8662	0.00	0.00	0.0%
All Other Local Revenue		0000			
		8699	0.00	0.00	0.09
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			64,389.00	45,000.00	-30.19

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

Description	Resource Codes Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
Description CLASSIFIED SALARIES	Resource codes Object codes	Estimated / totalis		
SEASSIFIED SALANIES				
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	28,901.00	2,000.00	-93.1%
Noncapitalized Equipment	4400	56,576.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES		85,477.00	2,000.00	-97.7%
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	0.09
Operations and Housekeeping Services	5500	0.00	0.00	0.09
Rentals, Leases, Repairs, and Noncapitalized Improveme	ents 5600	0.00	0.00	0.09
Transfers of Direct Costs	5710	0.00	0.00	0.09
Transfers of Direct Costs - Interfund	5750	5,669.00	0.00	-100.09

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

Description R	esource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
Professional/Consulting Services and					
Operating Expenditures		5800	264,953.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITU	JRES		270,622.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	20,184.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,598,180.00	100,000.00	-93.7%
Books and Media for New School Libraries					
or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	799,730.00	450,000.00	-43.7%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,418,094.00	550,000.00	-77.3%
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	100,431.00	94,829.00	-5.6%
Other Debt Service - Principal		7439	988,815.00	806,075.00	-18.5%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Co	osts)		1,089,246.00	900,904.00	-17.3%
TOTAL, EXPENDITURES			3,863,439.00	1,452,904.00	-62.4%

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

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	1,263,284.00	473,560.00	-62.5%
(a) TOTAL, INTERFUND TRANSFERS IN			1,263,284.00	473,560.00	-62.5%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7040			
To: Deferred Maintenance Fund		7613	0.00	0.00	0.09
		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	343,000.00	233,000.00	-32.19
(b) TOTAL, INTERFUND TRANSFERS OUT			343,000.00	233,000.00	-32.1%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES		Output			
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	0.09
Other Sources County School Bldg Aid					
Transfers from Funds of		8961	0.00	0.00	0.0%
Lapsed/Reorganized LEAs Long-Term Debt Proceeds Proceeds from Certificates		8965	0.00	0.00	0.0%
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	799,730.00	450,000.00	-43.7%
(c) TOTAL, SOURCES USES			799,730.00	450,000.00	-43.7%
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%
OTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					

Description	Function Codes	Object Codes	2008-09 Estimated Actuals	2009-10 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	64,389.00	45,000.00	-30.1%
5) TOTAL, REVENUES			64,389.00	45,000.00	-30.1%
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		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999	·	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		2,774,193.00	552,000.00	-80.1%
9) Other Outgo	9000-9999	Except 7600-7699	1,089,246.00	900,904.00	-17.3%
10) TOTAL, EXPENDITURES			3,863,439.00	1,452,904.00	-62,4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B10) D. OTHER FINANCING SOURCES/USES			(3,799,050.00)	(1,407,904.00)	-62.9%
Interfund Transfers					
a) Transfers In		8900-8929	1,263,284.00	473,560.00	-62.5%
b) Transfers Out		7600-7629	343,000.00	233,000.00	-32.1%
Other Sources/Uses a) Sources		8930-8979	799,730.00	450,000.00	-43.7%
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			1,720,014.00	690,560.00	-59.9%

Description	Function Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,079,036.00)	(717,344.00)	-65.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,459,921.00	2,380,885.00	-46.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,459,921.00	2,380,885.00	-46.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,459,921.00	2,380,885.00	-46.6%
2) Ending Balance, June 30 (E + F1e)			2,380,885.00	1,663,541.00	-30.1%
Components of Ending Fund Balance a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance b) Designated Amounts		9740	0.00	0.00	0.0%
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	2,380,885.00	1,663,541.00	-30.1%
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

July 1 Budget (Single Adoption) Building Fund Exhibit: Legally Restricted Balance Detail (Object 9740)

	2008-09	2009-10
Resource Description	Estimated Actuals	Budget
Total, Legally Restricted Balance	0.00	0.00

	4 000 000 000 000 000 000 000 000 000 0				
Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 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	277,932.00	174,000.00	-37.4%
5) TOTAL, REVENUES			277,932.00	174,000.00	-37.4%
B. EXPENDITURES	- Control of the Cont	uuusuksa sa s			
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	41,428.00	15,000.00	-63.8%
5) Services and Other Operating Expenditures		5000-5999	14,461.00	9,902.00	-31.5%
6) Capital Outlay		6000-6999	85.00	100,000.00	117547.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	40,263.00	40,263.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			96,237.00	165,165.00	71.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		25-0-10-0-20-0-2-4-4-4-4-4-4-4-4-4-4-4-4-4-4-4	181,695.00	8,835.00	-95.1%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In		8900-8929	37,000.00	37,000.00	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			37,000.00	37,000.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND				Water College	
BALANCE (C + D4)	***************************************		218,695.00	45,835.00	-79.0%
F. FUND BALANCE, RESERVES				Vi Andreas de la constanta de	
Beginning Fund Balance As of July 1 - Unaudited		9791	1,463,858.00	1,682,553.00	14.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,463,858.00	1,682,553.00	14.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		Printed and a second	1,463,858.00	1,682,553.00	14.9%
2) Ending Balance, June 30 (E + F1e)		-	1,682,553.00	1,728,388.00	2.7%
Components of Ending Fund Balance a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance b) Designated Amounts		9740	0.00	0.00	0.0%
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	1,682,553.00	1,728,388.00	2.7%
c) Undesignated Amount		9790	0.00	.,, 2,,000.00	2.170
d) Unappropriated Amount		9790	5.00	0.00	

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
1) Cash a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury	,	9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			0.00		
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		22-12-12-12-12-20-0-12-12-12-12-12-12-12-12-12-12-12-12-12-	0.00		
. FUND EQUITY					
Ending Fund Balance, June 30					
(G10 - H7)		****	0.00		

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other		A CONTRACTOR OF THE CONTRACTOR			
Homeowners' Exemptions		8575	0.00	0.00	0.0
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0
All Other State Revenue		8590	0.00	0.00	0.0
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0
Unsecured Roll		8616	0.00	0.00	0.0
Prior Years' Taxes		8617	0.00	0.00	0.0
Supplemental Taxes		8618	0.00	0.00	0.0
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0
Other		8622	0.00	0.00	0.0
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0
Interest		8660	32,432.00	24,000.00	-26.0
Net Increase (Decrease) in the Fair Value of Investment	s	8662	0.00	0.00	0.0
Fees and Contracts					
Mitigation/Developer Fees		8681	245,500.00	150,000.00	-38.
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.
All Other Transfers In from All Others		8799	0.00	0.00	0.
TOTAL, OTHER LOCAL REVENUE			277,932.00	174,000.00	-37.
FOTAL, REVENUES			277,932.00	174,000.00	-37.

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	14,686.00	5,000.00	-66.0%
Noncapitalized Equipment		4400	26,742.00	10,000.00	-62.6%
TOTAL, BOOKS AND SUPPLIES			41,428.00	15,000.00	-63.8%

Description F	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	3	5600	8,801.00	8,802.00	0.0%
Transfers of Direct Costs		5710	0.00	0,00	0.0%
Transfers of Direct Costs - Interfund		5750	4,160.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	1,500.00	1,100.00	-26.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDIT	URES		14,461.00	9,902.00	-31.5%
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	85.00	100,000.00	117547.1%
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			85.00	100,000.00	117547.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	40,263.00	40,263.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect C	osts)		40,263.00	40,263.00	0.0%
TOTAL, EXPENDITURES			96,237.00	165,165.00	71.6%

Description	Resource Codes Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
NTERFUND TRANSFERS				
INTERFUND TRANSFERS IN				
. Other Authorized Interfund Transfers In	8919	37,000.00	37,000.00	0.0
(a) TOTAL, INTERFUND TRANSFERS IN		37,000.00	37,000.00	0.0
INTERFUND TRANSFERS OUT				
To: State School Building Fund/ County School Facilities Fund	7613	0.00	0.00	0.0
Other Authorized Interfund Transfers Out	7619	0.00	0.00	0.0
(b) TOTAL, INTERFUND TRANSFERS OUT		0.00	0.00	0.0
OTHER SOURCES/USES				
SOURCES				
Proceeds				
Proceeds from Sale/Lease- Purchase of Land/Buildings	8953	0.00	0.00	0.0
Other Sources				
Transfers from Funds of Lapsed/Reorganized LEAs	8965	0.00	0.00	0.0
Long-Term Debt Proceeds				***
Proceeds from Certificates of Participation	8971	0.00	0.00	0.0
Proceeds from Capital Leases	8972	0.00	0.00	0.0
Proceeds from Lease Revenue Bonds	8973	0.00	0.00	0.0
All Other Financing Sources	8979	0.00	0.00	0.0
(c) TOTAL, SOURCES		0.00	0.00	0.0
USES				
Transfers of Funds from Lapsed/Reorganized LEAs	7651	0.00	0.00	0.0
All Other Financing Uses	7699	0.00	0.00	0.0
(d) TOTAL, USES		0.00	0.00	0.0
CONTRIBUTIONS				
Contributions from Unrestricted Revenues	8980	0.00	0.00	0.0
Contributions from Restricted Revenues	8990	0.00	0.00	0.0
(e) TOTAL, CONTRIBUTIONS		0.00	0.00	0.0

Description	Function Codes	Object Codes	2008-09 Estimated Actuals	2009-10 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	277,932.00	174,000.00	-37.49
5) TOTAL, REVENUES	No.		277,932.00	174,000.00	-37.49
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	0.09
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.09
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		55,974.00	124,902.00	123.19
9) Other Outgo	9000-9999	Except 7600-7699	40,263.00	40,263.00	0.09
10) TOTAL, EXPENDITURES			96,237.00	165,165.00	71.69
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER			1		
PINANCING SOURCES AND USES (A5 - B10) O OTHER FINANCING SOURCES/USES			181,695.00	8,835.00	-95.1%
1) Interfund Transfers					
a) Transfers In		8900-8929	37,000.00	37,000.00	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			37,000.00	37,000.00	0.0%

		100000000000000000000000000000000000000			
Description	Function Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			218,695.00	45,835.00	-79.0%
F. FUND BALANCE, RESERVES					A 100 A
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,463,858.00	1,682,553.00	14.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,463,858.00	1,682,553.00	14.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,463,858.00	1,682,553.00	14.9%
2) Ending Balance, June 30 (E + F1e)		}	1,682,553.00	1,728,388.00	2.7%
Components of Ending Fund Balance a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance b) Designated Amounts		9740	0.00	0.00	0.0%
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	1,682,553.00	1,728,388.00	2.7%
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

Fullerton Elementary Orange County

July 1 Budget (Single Adoption) Capital Facilities Fund Exhibit: Legally Restricted Balance Detail (Object 9740)

		2008-09	2009-10
Resource D	escription	Estimated Actuals	Budget
		#Ph/000471000 0000 0000 0000 0000 0000 0000	
Total, Legally Re	estricted Balance	0.00	0.00

Description	Popular Cada	Object Code	2008-09	2009-10	Percent
	Resource 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	386,318.00	25,000.00	-93.5%
5) TOTAL, REVENUES			386,318.00	25,000.00	-93.5%
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	42,356.00	8,100.00	-80.9%
6) Capital Outlay		6000-6999	3.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			42,359.00	8,100.00	-80.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			343,959.00	16,900.00	-95.1%
D. OTHER FINANCING SOURCES/USES			***		
Interfund Transfers a) Transfers In	×	8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	351,161.00	14,583.00	-95.8%
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			(351,161.00)	(14,583.00)	-95.8%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(7,202.00)	2,317.00	-132.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance a) As of July 1 - Unaudited		9791	1,712,912.00	1,705,710.00	-0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,712,912.00	1,705,710.00	-0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		AND CONTRACT	1,712,912.00	1,705,710.00	-0.4%
2) Ending Balance, June 30 (E + F1e)			1,705,710.00	1,708,027.00	0.1%
Components of Ending Fund Balance a) Reserve for Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
. Legally Restricted Balance b) Designated Amounts		9740	0.00	0.00	0.0%
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	1,705,710.00	1,708,027.00	0.1%
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
G. ASSETS		CACCITE CO-1000 CORECCIONE CO INMENINATION DE SECONO PROPRIO DE MILITADO CACACITA DE CACACITA DE CACACITA DE C			en e
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury	,	9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			0.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30					
(G10 - H7)			0.00		

Description	Danassa Oast		2008-09	2009-10	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE				1	
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	n-67-7-7-7-7-7-7-7-7-7-7-7-7-7-7-7-7-7-7		0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue		in a contract of the contract			
Community Redevelopment Funds					
Not Subject to RL Deduction		8625	352,157.00	0.00	-100.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	34,161.00	25,000.00	-26.8%
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			386,318.00	25,000.00	-93.5%
TOTAL, REVENUES			386,318.00	25,000.00	-93.5%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.09
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.09
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00
Other Classified Salaries		2900	0.00	0.00	0.09
TOTAL, CLASSIFIED SALARIES	MANAGE AV.		0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STR\$		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	0.09
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 R	esource Codes Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES				
Subagreements for Services	5100	0.00	0.00	0.0%
Travel and Conferences	5200	0.00	0.00	0.0%
Insurance	5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services	5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	0.00	0.00	0.0%
Transfers of Direct Costs	5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.0%
Professional/Consulting Services and				
Operating Expenditures	5800	42,356.00	8,100.00	-80.9%
Communications	5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITU	URES	42,356.00	8,100.00	-80.9%
CAPITAL OUTLAY				
Land	6100	0.00	0.00	0.0%
Land Improvements	6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200	3.00	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	0.09
Equipment Replacement	6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY		3.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)				
Other Transfers Out				
Transfers of Pass-Through Revenues To Districts or Charter Schools	7211	0.00	0.00	0.0%
To County Offices	7212	0.00	0.00	0.09
To JPAs	7213	0.00	0.00	0.09
All Other Transfers Out to All Others	7299	0.00	0.00	0.00
Debt Service	,			
Debt Service - Interest	7438	0.00	0.00	0.09
Other Debt Service - Principal	7439	0.00	0.00	0.09
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Co		0.00	0.00	0.09
rotal, expenditures		42,359.00	8,100.00	-80

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN		To the second se			
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	351,161.00	14,583.00	-95.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			351,161.00	14,583.00	-95.8%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES		A VAVA COMMENT			
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates					
of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	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)			(351,161.00)	(14,583.00)	-95.8%

Description	Eupation Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
Description A. REVENUES	Function Codes	Object Codes	Laumateu Actuais	Duuget	Difficille
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	386,318.00	25,000.00	-93.5%
5) TOTAL, REVENUES			386,318.00	25,000.00	-93.5%
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		42,359.00	8,100.00	-80.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			42,359.00	8,100.00	-80.9%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			343,959.00	16,900.00	-95.1%
D. OTHER FINANCING SOURCES/USES				<u>uuru uuru en muusuke muuse en tudo koon ein onde dii</u> n king Oka eliminin kaika iliinin maa Siisinin maa sii suuru	
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	351,161.00	14,583.00	-95.8%
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			(351,161.00)	(14,583.00)	-95.8%

Description	Function Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)	1341070000000000000000000000000000000000		(7,202.00)	2,317.00	-132.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,712,912.00	1,705,710.00	-0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,712,912.00	1,705,710.00	-0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,712,912.00	1,705,710.00	-0.4%
2) Ending Balance, June 30 (E + F1e)			1,705,710.00	1,708,027.00	0.1%
Components of Ending Fund Balance a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance b) Designated Amounts		9740	0.00	0.00	0.0%
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	1,705,710.00	1,708,027.00	0.1%
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

Fullerton Elementary Orange County

July 1 Budget (Single Adoption) Special Reserve Fund for Capital Outlay Projects Exhibit: Legally Restricted Balance Detail (Object 9740)

Resource Description	2008-09 Estimated Actuals	2009-10 Budget
Total, Legally Restricted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 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	3,273,703.00	3,273,703.00	0.0%
5) TOTAL, REVENUES			3,273,703.00	3,273,703.00	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	3,123,725.00	3,216,750.00	3.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,123,725.00	3,216,750.00	3.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B9) D. OTHER FINANCING SOURCES/USES			149,978.00	56,953.00	-62.0%
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%
Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			440.070.00	50.050.00	
F. FUND BALANCE, RESERVES			149,978.00	56,953.00	-62.0%
Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,123,527.00	2,273,505.00	7.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,123,527.00	2,273,505.00	7.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,123,527.00	2,273,505.00	7.1%
2) Ending Balance, June 30 (E + F1e)			2,273,505.00	2,330,458.00	2.5%
Components of Ending Fund Balance a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance b) Designated Amounts		9740	0.00	0.00	0.0%
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	2,273,505.00		0.0%
d) Unappropriated Amount		9790		2,330,458.00	

			2008-09	2009-10	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
G. ASSETS					
Cash a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Tre	asury	9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			0.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)		La managara			

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
FEDERAL REVENUE	Resource Codes	Object Codes	Estimateu Actuais	Buuget	Difference
I EDERAL REVENUE					
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE	AMERICAN AND AND AND AND AND AND AND AND AND A		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	3,035,930.00	3,035,930.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	127,094.00	127,094.00	0.0%
Supplemental Taxes		8614	68,416.00	68,416.00	0.0%
Penalties and Interest from Delinquent Non-Revenue					
Limit Taxes		8629	0.00	0.00	0.0%
Interest		8660	42,263.00	42,263.00	0.0%
Net Increase (Decrease) in the Fair Value of Investmen	ts	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			3,273,703.00	3,273,703.00	0.0%
TOTAL, REVENUES			3,273,703.00	3,273,703.00	0.0%

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

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service		Y			
Bond Redemptions		7433	1,155,000.00	1,295,000.00	12.1%
Bond Interest and Other Service Charges		7434	1,968,725.00	1,921,750.00	-2.4%
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)		3,123,725.00	3,216,750.00	3.0%
TOTAL, EXPENDITURES	3		3,123,725.00	3,216,750.00	3.0%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 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%

Description	Function Codes	Object Codes	2008-09 Estimated Actuals	2009-10 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	0.09
3) Other State Revenue		8300-8599	0.00	0.00	0.0
4) Other Local Revenue		8600-8799	3,273,703.00	3,273,703.00	0.0
5) TOTAL, REVENUES			3,273,703.00	3,273,703.00	0.0
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	0.0
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	A CANADA	0.00	0.00	0.0
7) General Administration	7000-7999		0.00	0.00	0.01
8) Plant Services	8000-8999		0.00	0.00	0.0
9) Other Outgo	9000-9999	Except 7600-7699	3,123,725.00	3,216,750.00	3.0
10) TOTAL, EXPENDITURES			3,123,725.00	3,216,750.00	3,0
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)	100°0 C-5		149,978.00	56,953.00	-62.0 ⁴
D. OTHER FINANCING SOURCES/USES					
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	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			149,978.00	56,953.00	-62.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance		- Total Control			
a) As of July 1 - Unaudited		9791	2,123,527.00	2,273,505.00	7.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,123,527.00	2,273,505.00	7.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,123,527.00	2,273,505.00	7.1%
2) Ending Balance, June 30 (E + F1e)		2	2,273,505.00	2,330,458.00	2.5%
Components of Ending Fund Balance a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance b) Designated Amounts		9740	0.00	0.00	0.0%
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	2,273,505.00		
d) Unappropriated Amount		9790		2,330,458.00	

Fullerton Elementary Orange County

July 1 Budget (Single Adoption) Bond Interest and Redemption Fund Exhibit: Legally Restricted Balance Detail (Object 9740)

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Resource	Description	2008-09 Estimated Actuals	2009-10 Budget
Total, Legall	y Restricted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,029,566.00	949,445.00	-7.8%
5) TOTAL, REVENUES			1,029,566.00	949,445.00	- 7.8%
B. EXPENSES		To the state of th			
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	72,713.00	75,468.00	3.8%
3) Employee Benefits		3000-3999	24,527.00	25,446.00	3.7%
4) Books and Supplies		4000-4999	142,245.00	142,740.00	0.3%
5) Services and Other Operating Expenses		5000-5999	1,184,566.00	1,068,027.00	-9.8%
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	W8098600		1,424,051.00	1,311,681.00	-7.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(394,485.00)	(362,236.00)	-8.2%
O. OTHER FINANCING SOURCES/USES					3.270
Interfund Transfers a) Transfers In		8900-8929	277,000.00	200,000.00	-27.8 %
b) Transfers Out		7600-7629	277,000.00	200,000.00	-27.8%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0,00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN					
NET ASSETS (C + D4)			(394,485.00)	(362,236.00)	-8.2%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	1,561,659.00	1,167,174.00	-25.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,561,659.00	1,167,174.00	-25.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			1,561,659.00	1,167,174.00	-25.3%
2) Ending Net Assets, June 30 (E + F1e)			1,167,174.00	804,938.00	-31.0%
Components of Ending Net Assets a) Reserve for				1	
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		· 9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance b) Designated Amounts		9740	0.00	0.00	0.0%
Designated Amounts Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of					0.070
Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	1,167,174.00	804,938.00	-31.0%
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

			r		
Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury	/	9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			0.00		

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
Long-Term Liabilities a) Net OPEB Obligation		9664	0.00		
b) Compensated Absences		9665	0.00		
c) COPs Payable		9666	0.00		
d) Capital Leases Payable		9667	0.00		
e) Lease Revenue Bonds Payable		9668	0.00		
f) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
. NET ASSETS		Andrew Control of the			
Net Assets, June 30		Processing			
(G10 - H7)			0.00		

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
OTHER LOCAL REVENUE				A. C.	
Other Local Revenue					
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	93,808.00	57,400.00	-38.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	834,363.00	808,000.00	-3.2%
All Other Fees and Contracts		8689	101,395.00	84,045.00	-17.1%
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			1,029,566.00	949,445.00	-7.8%
TOTAL, REVENUES			1,029,566.00	949,445.00	-7.8%

			2008-09	2009-10	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	1,500.00	New
Classified Supervisors' and Administrators' Salaries		2300	61,542.00	62,819.00	2.1%
Clerical, Technical and Office Salaries		2400	11,171.00	11,149.00	-0.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES	**************************************		72,713.00	75,468.00	3.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	6,676.00	7,010.00	5.0%
OASDI/Medicare/Alternative		3301-3302	5,133.00	5,262.00	2.5%
Health and Welfare Benefits		3401-3402	9,167.00	9,546.00	4.1%
Unemployment Insurance		3501-3502	216.00	235.00	8.8%
Workers' Compensation		3601-3602	674.00	722.00	7.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	2,661.00	2,671.00	0.4%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			24,527.00	25,446.00	3.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	108,145.00	107,240.00	-0.8%
Noncapitalized Equipment		4400	34,100.00	35,500.00	4.1%
TOTAL, BOOKS AND SUPPLIES			142,245.00	142,740.00	0.3%

		water to the same of the same			
Description F	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	4,080.00	1,080.00	-73.5%
Dues and Memberships		5300	500.00	500.00	0.0%
Insurance		5400-5450	464,325.00	472,202.00	1.7%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	3	5600	1,000.00	1,000.00	0.0%
Transfers of Direct Costs - Interfund		5750	116,481.00	86,965.00	-25.3%
Professional/Consulting Services and Operating Expenditures		5800	596,980.00	504,980.00	-15.4%
Communications		5900	1,200.00	1,300.00	8.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES	S		1,184,566.00	1,068,027.00	-9.8%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			1,424,051.00	1,311,681.00	-7.9%

	- Committee of the Comm				
Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	277,000.00	200,000.00	-27.8%
(a) TOTAL, INTERFUND TRANSFERS IN			277,000.00	200,000.00	-27.8%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	277,000.00	200,000.00	-27.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			277,000.00	200,000.00	-27.8%
OTHER SOURCES/USES					
SOURCES			VV		
Other Sources					
Transfers from Funds of					
Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					0.070
(a - b + c - d)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
A. REVENUES		1000			
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.09
2) Federal Revenue		8100-8299	0.00	0.00	0.09
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,029,566.00	949,445.00	-7.89
5) TOTAL, REVENUES			1,029,566.00	949,445.00	-7.89
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999	200000000000000000000000000000000000000	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	0.09
6) Enterprise	6000-6999	*	1,424,051.00	1,311,681.00	-7.9%
7) General Administration	7000-7999		0.00	0.00	0.09
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			1,424,051.00	1,311,681.00	-7.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER					100 mm
FINANCING SOURCES AND USES (A5 - B10)	The processor and the second s		(394,485.00)	(362,236.00)	-8.2%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers in		8900-8929	277,000.00	200,000.00	-27.8%
b) Transfers Out		7600-7629	277,000.00	200,000.00	-27.8%
2) Other Sources/Uses					61.07
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	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			(394,485.00)	(362,236.00)	-8.2%
F. NET ASSETS					
1) Beginning Net Assets			AND		
a) As of July 1 - Unaudited		9791	1,561,659.00	1,167,174.00	-25.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)		College of the Colleg	1,561,659.00	1,167,174.00	-25.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			1,561,659.00	1,167,174.00	-25.3%
2) Ending Net Assets, June 30 (E + F1e)			1,167,174.00	804,938.00	-31.0%
Components of Ending Net Assets a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0,00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance b) Designated Amounts		9740	0.00	0.00	0.0%
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	1,167,174.00	804,938.00	-31.0%
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
A. REVENUES		««			
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
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			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)	9000010000000000		0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
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			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN					
NET ASSETS (C + D4)			0.00	0.00	0.0%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	2,340,344.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,340,344.00	0.00	-100.0%
d) Other Restatements		9795	(2,340,344.00)	0.00	-100.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			0.00	0.00	0.0%
2) Ending Net Assets, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Net Assets a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of					
Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
G. ASSETS	A server is a review of an access and thick did in this in program access a course		- The second sec		
Cash a) in County Treasury		9110	0.00		
Fair Value Adjustment to Cash in County Treasury	,	9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			0.00		
. LIABILITIES					
1) Accounts Payable ,		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net OPEB Obligation		9664	0.00		
b) Compensated Absences		9665	0,00		
c) COPs Payable		9666	0.00		
d) Capital Leases Payable		9667	0.00		
e) Lease Revenue Bonds Payable		9668	0.00		
f) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
NET ASSETS					
Net Assets, June 30					

A SERVICE OF THE PROPERTY OF T					22.000.00
Description R	esource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					•
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES	Wallahara Jayan un va otto orienta anno anno anno anno anno anno a		0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 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			0.00	0.00	0.078
Transfers of Funds from Lapsed/Reorganized LEAs		7054			
		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%

Description	Function Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
A. REVENUES		11.000			
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	0.00	0.00	0.09
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENSES (Objects 1000-7999)		100000000000000000000000000000000000000			
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	0.09
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	0.09
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			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
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	
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00		0.09
4) TOTAL, OTHER FINANCING SOURCES/USES		0900-0999	0.00	0.00	0.0%

Description	Function Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)	70000000000000000000000000000000000000		0.00	0.00	0.0%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	2,340,344.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,340,344.00	0.00	-100.0%
d) Other Restatements		9795	(2,340,344.00)	0.00	-100.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			0.00	0.00	0.0%
2) Ending Net Assets, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Net Assets a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance b) Designated Amounts		9740	0.00	0,00	0.0%
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

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BOND DESCRIPTION		2008-09 Estimated Actuals	Total
OUTSTANDING BONDED INDEBTEDNESS	July 1	46,545,458.00	46,545,458.00
Bonds from Acquired District	July 1	40,040,400.00	0.00
Bonds Sold	ļ		0.00
Subtotal		46,545,458.00	46,545,458.00
Less: Bonds to Acquiring District		,0,0,0,100,00	0.00
Less: Bonds Redeemed			0.00
OUTSTANDING BONDED INDEBTEDNESS	June 30	46,545,458.00	46,545,458.00
Restricted Balance, July 1	2008-09	2,123,527.00	2,123,527.00
2. Tax Receipts	2008-09	3,233,740.00	3,233,740.00
3. State and Federal Apportionments	2008-09	0.00	0.00
4. Other Designated Revenue	2008-09	42,263.00	42,263.00
5. Subtotal (Sum of lines 1 through 4)		5,399,530.00	5,399,530.00
6. Less: Actual Expenditures or Other Uses	2008-09	3,123,725.00	3,123,725.00
7. Restricted Balance, June 30			
(Line 5 minus 6)	2008-09	2,275,805.00	2,275,805.00
8. Estimated Tax Receipts on the			
Unsecured Roll	2009-10	0.00	0.00
Stimated State and Federal			
Apportionments	2009-10	0.00	0.00
10. Other Estimated Revenue	2009-10	42,263.00	42,263.00
11. Subtotal (Sum of lines 7 through 10)		2,318,068.00	2,318,068.00
12. Amount Budgeted for Expenditures,			
Other Uses, Transfers, and/or Reserve	2009-10	3,216,750.02	3,216,750.02
13. Maximum Amount: District Secured Tax			
Requirements (Line 12 minus 11)	2009-10	898,682.02	898,682.02
14. TAX RATE (For use by County Auditor			
or entry of data secured from auditor)			
a) COMPUTED	2009-10		0.00000
b) LEVIED	2009-10		0.00000

	2008-09 E	Estimated Ac	tuals	2	009-10 Budg	et
Description	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
ELEMENTARY			g		·	
General Education			12,798.32	12,592.15	12,592.15	12,753.86
a. Kindergarten	1,265.97	1,265.97				
b. Grades One through Three	4,132.74	4,132.74				
c. Grades Four through Six	4,258.35	4,258.35				
d. Grades Seven and Eight	3,093.64	3,093.64				
e. Opportunity Schools and Full-day Opportunity Classes						
f. Home and Hospital	3.16	3.16				
g. Community Day School						
2. Special Education						
a. Special Day Class	345.81	345.81	340.54	345.81	345.81	345.81
b. Nonpublic, Nonsectarian Schools (E.C. 56366[a][7])	16.23	16.23	16.23	16.23	16.23	16.23
c. Nonpublic, Nonsectarian Schools - Licensed						
Children's Institution	2.23	2.23	2.23	2.23	2.23	2.23
3. TOTAL, ELEMENTARY	13,118.13	13,118.13	13,157.32	12,956.42	12,956.42	13,118.13
HIGH SCHOOL						
4. General Education						
a. Grades Nine through Twelve						
b. Continuation Education						
c. Opportunity Schools and Full-day Opportunity Classes						
d. Home and Hospital						
e. Community Day School			-			
5. Special Education						
a. Special Day Class						
b. Nonpublic, Nonsectarian Schools (E.C. 56366[a][7])						
c. Nonpublic, Nonsectarian Schools - Licensed						
Children's Institution						
6. TOTAL, HIGH SCHOOL	0.00	0.00	0.00	0.00	0.00	0.00
COUNTY SUPPLEMENT	A CONTRACTOR OF THE CONTRACTOR		adenosee contrata de la contrata de			
7. County Community Schools (E.C.1982[a])						
a. Elementary	45.56	45.56	45.56	45.56	45.56	45.56
b. High School				70.00	10.00	10.00
8. Special Education		 				
a. Special Day Class - Elementary	6.74	6.74	6.74	6.74	6.74	6.74
b. Special Day Class - High School						<u> </u>
c. Nonpublic, Nonsectarian Schools - Elementary						
d. Nonpublic, Nonsectarian Schools - High School						
e. Nonpublic, Nonsectarian Schools - Licensed		 				
Children's Institution - Elementary						
f. Nonpublic, Nonsectarian Schools - Licensed	***************************************	1				
Children's Institution - High School						
9. TOTAL, ADA REPORTED BY		 	1			<u> </u>
COUNTY OFFICES	52.30	52.30	52.30	52.30	52.30	52.30
10. TOTAL, K-12 ADA	32.30	32,30	52.30	J2.30	52.30	52,30
(sum lines 3, 6, and 9)	13,170.43	13,170.43	13,209.62	13,008.72	13,008.72	13,170.43
11. ADA for Necessary Small Schools	13,170.43	10,170.43	13,208.02	10,000.72	10,000.72	13,170.43
also included in lines 3 and 6.						
12. REGIONAL OCCUPATIONAL					6.7	
CENTERS & PROGRAMS			1		1	1

	2008-09 E	stimated Ac	tuals	2009-10 Budget			
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							
15. Students 21 Years or Older and							
Students 19 or Older Not			1				
Continuously Enrolled Since Their			The state of the s				
18th Birthday, Participating in							
Full-Time Independent Study							
16. TOTAL, CLASSES FOR ADULTS							
(sum lines 13 through 15)	0.00	0.00	0.00	0.00	0.00	0.00	
17. Adults in Correctional Facilities							
18. TOTAL, ADA							
(sum lines 10, 12, 16, and 17)	13,170.43	13,170.43	13,209.62	13,008.72	13,008.72	13,170,43	
SUPPLEMENTAL INSTRUCTIONAL HOURS							
19. ELEMENTARY	171,445.00	233,578.00	233,578.00	100,000.00	100,000.00	100,000.00	
20. HIGH SCHOOL							
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS						***************************************	
(sum lines 19 and 20)	171,445.00	233,578.00	233,578.00	100,000.00	100,000.00	100,000.00	
COMMUNITY DAY SCHOOLS - Additional Funds						hamman and an advantage of the same	
22. ELEMENTARY							
a. ADA for 5th & 6th Hours				İ			
b. Pupils Hours for 7th & 8th Hours							
23. HIGH SCHOOL					***************************************		
a. ADA for 5th & 6th Hours							
b. Pupils Hours for 7th & 8th Hours					***************************************		
CHARTER SCHOOLS		,,,	<u> </u>			l	
24. Charter ADA Funded Through the Block Grant							
 a. Charters Sponsored by Unified Districts - Resident 							
(E.C. 47660) (applicable only for unified districts with							
Charter School General Purpose Block Grant Offset							
recorded on line 30 in Form RL)				voltopen			
b. All Other Block Grant Funded Charters							
25. Charter ADA Funded Through the Revenue Limit							
26. TOTAL, CHARTER SCHOOLS ADA							
(sum lines 24a, 24b and 25)	0.00	0.00	0.00	0.00	0.00	0.00	
27. SUPPLEMENTAL INSTRUCTIONAL HOURS	0.00	0.00	0.00	0.00	0.00	0.00	

July 1 Budget (Single Adoption) 2008-09 Estimated Actuals GENERAL FUND

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	E4 000 000 00	301	0.00	303	54,902,923.00	305	2,208,304.00		307	52,694,619.00	309
Salaries	54,902,923.00	301	0.00	303	54,902,923.00	305	2,208,304.00		307	52,694,619.00	309
2000 - Classified Salaries	17,518,568.00	311	6,230.00	313	17,512,338.00	315	2,286,493.00		317	15,225,845.00	319
3000 - Employee Benefits (Excluding 3800)	19,929,177.00	321	731,990.00	323	19,197,187.00	325	857,980.00		327	18,339,207.00	329
4000 - Books, Supplies Equip Replace. (6500)	8,163,902.00	331	(6.00)	333	8,163,908.00	335	3,388,489.00		337	4,775,419.00	339
5000 - Services & 7300 - Indirect Costs	8,602,386.00	341	540.00	343	8,601,846.00	345	3,257,446.00		347	5,344,400.00	349
Constitution of the Consti	**************************************		T	OTAL	108,378,202.00	365		T	OTAL	96,379,490.00	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.

				EDP
PAF	RT II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		No.
1.	Teacher Salaries as Per EC 41011.	1100	46,655,881.00	375
2.	Salaries of Instructional Aides Per EC 41011.	2100	4,738,883.00	380
3.	STRS.	3101 & 3102	3,790,388.00	382
4.	PERS.	3201 & 3202	338,145.00	383
5.	OASDI - Regular, Medicare and Alternative.	3301 & 3302	1,055,353.00	384
6.	Health & Welfare Benefits (EC 41372)			
	(Include Health, Dental, Vision, Pharmaceutical, and			
	Annuity Plans)	3401 & 3402	6,934,867.00	385
7.	Unemployment Insurance.	3501 & 3502	156,712.00	390
8.	Workers' Compensation Insurance.	3601 & 3602	487,610.00	392
9.	OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10.	Other Benefits (EC 22310).	3901 & 3902	0.00	393
11.	SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		64,157,839.00	395
12.	Less: Teacher and Instructional Aide Salaries and			
	Benefits deducted in Column 2.		0.00	
13a	Less: Teacher and Instructional Aide Salaries and			
	Benefits (other than Lottery) deducted in Column 4a (Extracted).		1,125,381.00	396
b	Less: Teacher and Instructional Aide Salaries and			
8	Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
	TOTAL SALARIES AND BENEFITS.		63,032,458.00	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		65.40%	
16.	District is exempt from EC 41372 because it meets the provisions			
	of EC 41374. (If exempt, enter 'X')			

PAI	RT III: DEFICIENCY AMOUNT	
A d	eficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not ex	empt under the
pro	visions of EC 41374.	
1.	Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%
2.	Percentage spent by this district (Part II, Line 15)	65.40%
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).	96,379,490.00
5.	Deficiency Amount (Part III, Line 3 times Line 4)	0.00

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated										X-1	
Salaries	52,835,249.00	301	0.00	303	52,835,249.00	305	1,524,134.00		307	51,311,115.00	309
2000 - Classified Salaries	15,281,295.00	311	0.00	313	15,281,295.00	315	2,078,697.00		317	13,202.598.00	319
3000 - Employee Benefits (Excluding 3800)	19,365,727.00	321	804,291.00	323	18.561,436.00	325	635,940.00		327		329
4000 - Books, Supplies Equip Replace. (6500)	3,739,426.00	331	0.00	333	3,739,426.00	335	460,068.00		337		339
5000 - Services & 7300 - Indirect Costs	7,806,058,00	341	0.00	343	7.806.058.00	345	2.039,187.00		347	5,766,871.00	349
		1		JATC	98,223,464.00		2,009,107.00	Т	OTAL	91,485,438.00	

- 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.

ВΛ	PT II- MINIMI M CLASSDOOM COMPENSATION (Instruction Francisco			EDF
	RT II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		No.
1.	Teacher Salaries as Per EC 41011.	1100	45,511,225.00	375
2.	Salaries of Instructional Aides Per EC 41011.	2100	4,353,683.00	380
3.	STRS	3101 & 3102	3,702,243.00	382
4.	PERS.	3201 & 3202	338,221.00	383
5.	OASDI - Regular, Medicare and Alternative.	3301 & 3302	1,031,877.00	384
6.	Health & Welfare Benefits (EC 41372)			1
	(Include Health, Dental, Vision, Pharmaceutical, and			
	Annuity Plans).	3401 & 3402	7.069.010.00	385
7.	Unemployment Insurance.	3501 & 3502	149,480.00	390
8.	Workers' Compensation Insurance.	3601 & 3602	466,648.00	-1
9.	OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10.	Other Benefits (EC 22310).	3901 & 3902	0.00	393
11.	SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		62,622,387.00	-
12.	Less: Teacher and Instructional Aide Salaries and		02,022,001.00	000
	Benefits deducted in Column 2.		0.00	
13a	Less: Teacher and Instructional Aide Salaries and		0.00	-
	Benefits (other than Lottery) deducted in Column 4a (Extracted).		798.259.00	396
t	Less: Teacher and Instructional Aide Salaries and		190,209.00	390
	Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14.	TOTAL SALARIES AND BENEFITS.		61,824,128,00	397
15.	Percent of Current Cost of Education Expended for Classroom		01,024,120.00	1001
	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.		67,58%	
16.	District is exempt from EC 41372 because it meets the provisions		01.36%	1
	of EC 41374. (If exempt, enter 'X')			

PAF	RT III: DEFICIENCY AMOUNT	
A de	eficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not ex risions of EC 41374.	
1.	Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%
2.	Percentage spent by this district (Part II, Line 15)	67 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).	91.485.438.00
5.	Deficiency Amount (Part III, Line 3 times Line 4)	0.00

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. REVENUES AND OTHER FINANCING S	OURCES				
1. Beginning Balance	9791-9795	0.00	NAME OF THE PROPERTY OF THE PR	285,430.00	285,430.00
2. State Lottery Revenue	8560	1,507,281.00		160,489.00	1,667,770.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
Transfers from Funds of Lapsed/Reorganized Districts Contributions from Unrestricted	8965	0.00		0.00	0.00
Resources (Total must be zero) 6. Total Available	8980	0.00			0.00
(Sum Lines A1 through A5)		1,507,281.00	0.00	445.919.00	1,953,200.00
B. EXPENDITURES AND OTHER FINANC	ING USES			3,1	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
Certificated Salaries	1000-1999	1,507,281.00			1,507,281.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	0.00		445,919.00	445,919.00
a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
 b. Services and Other Operating Expenditures (Resource 6300) 	5000-5999, except 5100, 5710, 5800				
 c. Duplicating Costs for Instructional Materials (Resource 6300) 	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out	7200-7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00	*		0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
Total Expenditures and Other Financir (Sum Lines B1 through B11)	g Uses	1,507,281.00	0.00	445,919.00	1,953,200.00
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979 <i>Z</i>	0.00	0.00	0.00	0.00

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(a)(2) 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.

		Onrestricted				
		2009-10	%		%	
	Object	Budget	Change	2010-11	Change	2011-12
Description	Object Codes	(Form 01) (A)	(Cols. C-A/A) (B)	Projection (C)	(Cols. E-C/C) (D)	Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES) / /		\Z/
(Enter projections for subsequent years 1 and 2 in Columns C and E;						
current year - Column A - is extracted except line A1h) 1. Revenue Limit Sources	2010 2000					
a. Base Revenue Limit per ADA (Form RL, line 4, ID 0024)	8010-8099	64,411,241.00	0.90%	6,177.24	2.40%	6,325.24
b. Revenue Limit ADA (Form RL, line 5b, ID 0033)		13,170.43	-1.62%	12,956.42	-0.33%	12,913.19
c. Total Base Revenue Limit (Line A1a times line A1b, ID 0269)		80,632,533.36	-0.74%	80,034,915.88	2.05%	81,679,025.92
d. Other Revenue Limit (Form RL, lines 6 thru 14) e. Total Revenue Limit Subject to Deficit (Sum lines		191,131.00	-100.00%	0.00	0.00%	0.00
Alc plus Ald, ID 0082)		80,823,664.36	-0.98%	80,034,915.88	2.05%	81,679,025,92
f. Deficit Factor (Form RL, line 16)		0.82033	0.00%	0.82033	0.00%	0.82033
g. Deficited Revenue Limit (Line A1e times line A1f, ID 0284)		66,302,076.58	-0.98%	65,655,042.54	2.05%	67,003,755.33
h. Plus: Other Adjustments (e.g., basic aid, charter schools object 8015, prior year adjustments objects 8019 and 8099)			0.00%		0.0007	
i. Revenue Limit Transfers (Objects 8091 and 8097)		(1,829,458.00)	0.90%	(1,845,893.00)	0.00% 2.40%	(1,890,118.00)
j. Other Adjustments (Form RL, lines 18 thru 20 and line 41)		(61,377.00)	3.89%	(63,765.00)	9.99%	(70,132.00)
k. Total Revenue Limit Sources (Sum lines A1g thru A1j)						
(Must equal line A1) 2. Federal Revenues	0100 0000	64,411,241.58	-1.03%	63,745,384.54	2.04%	65,043,505.33
3. Other State Revenues	8100-8299 8300-8599	198,254.00 9,942,075.00	0.00% 0.41%	198,254.00 9,983,075.00	0.00% 1.11%	198,254.00 10,093,393.00
4. Other Local Revenues	8600-8799	1,163,751.00	-17.19%	963,751.00	0.00%	963,751.00
5. Other Financing Sources	8900-8999	(7,951,029.00)	11.58%	(8,871,798.00)	4.59%	(9,279,051.00)
6. Total (Sum lines A1k thru A5)		67,764,292.58	-2.58%	66,018,666.54	1.52%	67,019,852.33
B. EXPENDITURES AND OTHER FINANCING USES						
(Enter projections for subsequent years 1 and 2 in Columns C and E;						
current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				39,732,280.00		44,054,371.00
b. Step & Column Adjustment				1,030,345.00		1,055,073.00
c. Cost-of-Living Adjustment						
d. Other Adjustments	1000 1000	20 722 200 00	10.0004	3,291,746.00		
e. Total Certificated Salaries (Sum lines B1a thru B1d) 2. Classified Salaries	1000-1999	39,732,280.00	10.88%	44,054,371.00	2.39%	45,109,444.00
a. Base Salaries						
b. Step & Column Adjustment				7,488,495.00		8,170,959.00
c. Cost-of-Living Adjustment				148,110.00		149,606.00
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000 2000	7 400 405 00	2.440	534,354.00		
3. Employee Benefits	2000-2999	7,488,495.00	9.11%	8,170,959.00	1.83%	8,320,565.00
Books and Supplies	3000-3999 4000-4999	13,759,808.00	12.44%	15,471,965.00	0.26%	15,512,466.00
Services and Other Operating Expenditures	5000-5999	1,540,940.00	7.38%	1,654,636.00	0.00%	1,654,636.00
6. Capital Outlay	6000-6999	4,174,136.00	2.56%	4,281,080.00	0.00%	4,281,080.00
	0-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	995,643.00	-5.39%	941,954.00	-39.93%	565,797.00
9. Other Financing Uses	7600-7699	495,977.00	-31.76%	(417,545.00)	0.00%	(417,545.00)
10. Other Adjustments (Explain in Section F below)	7000-7099	493,977.00	80.65%	895,977.00	5.58%	945,977.00
11. Total (Sum lines B1 thru B10)		67,575,393.00	-2.10%	(8,900,000.00)	1,000/	(9,100,000.00)
C. NET INCREASE (DECREASE) IN FUND BALANCE		01,313,393.00	-2.10%	66,153,397.00	1.09%	66,872,420.00
(Line A6 minus line B11)		188,899.58		(134,730.46)		147 422 22
D. FUND BALANCE		100,007.00		(134,730.40)		147,432.33
Poind Balance Net Beginning Fund Balance (Form 01, line F1e)		(200 000 00				
Net Beginning rund Batance (Form 01, time F1e) Ending Fund Balance (Sum lines C and D1)		6,228,939.00		6,417,838.58		6,283,108.12
		6,417,838.58		6,283,108.12		6,430,540.45
3. Components of Ending Fund Balance						
a. Fund Balance Reserves	9710-9740	1,411,000.00		1,411,000.00		1,411,000.00
b. Designated for Economic Uncertainties	9770	3,347,165.00		3,212,435.12		3,359,867.45
c. Fund Balance Designations	9775, 9780	1,659,673.00		1,659,673.00		1,659,673.00
d. Undesignated/Unappropriated Balance	9790	0.00		0.00		0.00
e. Total Components of Ending Fund Balance						
(Line D3e must agree with line D2)		6,417,838.00		6,283,108.12		6,430,540.45

Description	Object Codes	2009-10 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2010-11 Projection (C)	% Change (Cols. E-C/C)	2011-12 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Designated for Economic Uncertainties	9770	3,347,165.00		3,212,435.12		3,359,867.45
b. Undesignated/Unappropriated Amount	9790	0.00		0.00		0.00
(Enter other reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Designated for Economic Uncertainties	9770					0.00
b. Undesignated/Unappropriated Amount	9790			0.00		0.00
3. Total Available Reserves (Sum lines E1 thru E2b)		3,347,165.00		3,212,435.12		3,359,867,45
E ACCUMPTIONS				The second secon	lanansen en e	- description

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

BId B2d: Add back salaries and benefits charged to one time funding from Federal SFSF, Title I ARRA, and IDEA ARRA in 2009/10. B10: Amount needed to reduce from budget to keep 3% reserve.

Description	Object Codes	2009-10 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2010-11 Projection (C)	% Change (Cols. E-C/C) (D)	2011-12 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES (Enter projections for subsequent years 1 and 2 in Columns C and E;						
current year - Column A - is extracted)			and the same of th			AMMARDYC
Revenue Limit Sources	8010-8099	1,829,458.00	0.90%	1,845,893.00	2.40%	1,890,118.00
2. Federal Revenues	8100-8299	7,797,818.00	-32.77%	5,242,117.00	0.00%	5,242,117.00
Other State Revenues Other Local Revenues	8300-8599	4,776,556.00 7,178,026.00	0.79% 0.78%	4,814,163.00	2.10%	4,915,351.00 7,582,010.00
5. Other Financing Sources	8600-8799 8900-8999	8,914,029.00	7.52%	7,234,287.00 9,584,798.00	4.81% 4.25%	9,992,051.00
6. Total (Sum lines A1 thru A5)	0300 0333	30,495,887.00	-5.82%	28,721,258.00	3.13%	29,621,647.00
B. EXPENDITURES AND OTHER FINANCING USES (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) Certificated Salaries a. Base Salaries b. Step & Column Adjustment				13,102,969.00		9,904,223.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(3,198,746.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	13,102,969.00	-24.41%	9,904,223.00	0.00%	9,904,223.00
Classified Salaries a. Base Salaries b. Step & Column Adjustment				7,792,800.00		7,258,446.00
c. Cost-of-Living Adjustment					-	
d. Other Adjustments				(534,354.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,792,800.00	-6.86%	7,258,446.00	0.00%	7,258,446.00
3. Employee Benefits	3000-3999	6,021,067.00	-10.97%	5,360,711.00	0.32%	5,377,642.00
4. Books and Supplies	4000-4999	2,198,486.00	-13.02%	1,912,206,00	0.87%	1,928,798.00
5. Services and Other Operating Expenditures	5000-5999	3,811,832.00	2.49%	3,906,569.00	12.02%	4,375,975.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	518,000.00	2.00%	528,360.00	2.00%	538,928.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	431,976.00	-44.99%	237,635.00	0.00%	237,635.00
9. Other Financing Uses	7600-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		33,877,130.00	-14.08%	29,108,150.00	1.76%	29,621,647.00
C. NET INCREASE (DECREASE) IN FUND BALANCE		(2.201.242.00)		(20 (202 00)		0.00
(Line A6 minus line B11)		(3,381,243.00)		(386,892.00)		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		3,768,135.00	-	386,892.00	-	0,00
Ending Fund Balance (Sum lines C and D1) Components of Ending Fund Balance		386,892.00		0.00	-	0.00
a. Fund Balance Reserves	9710-9740	386,892.00		0.00		0.00
b. Designated for Economic Uncertainties	9770	0.00		0.00		0.00
c. Fund Balance Designations	9775, 9780	0.00		0.00		0.00
d. Undesignated/Unappropriated Balance	9790	0.00		0.00		0.00
e. Total Components of Ending Fund Balance						
(Line D3e must agree with line D2)		386,892.00		0.00		0.00

Description	Object Codes	2009-10 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2010-11 Projection (C)	% Change (Cols. E-C/C) (D)	2011-12 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Designated for Economic Uncertainties	9770					
b. Undesignated/Unappropriated Amount	9790					
(Enter other reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Designated for Economic Uncertainties	9770					100
b. Undesignated/Unappropriated Amount	9790					
3. Total Available Reserves (Sum lines E1 thru E2b)	0)200			La constitue de la constitue d		

F. ASSUMPTIONS
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

B1d and B2d: Reduce salary and benefits charged to one time funding from Federal SFSF, Title I ARRA, and IDEA ARRA from 2009/10.

					1	
Description	Object Codes	2009-10 Budget (Form 01)	% Change (Cols. C-A/A)	2010-11 Projection	% Change (Cols. E-C/C)	2011-12 Projection
A. REVENUES AND OTHER FINANCING SOURCES	Codes	(A)	(B)	(C)	(D)	(E)
(Enter projections for subsequent years 1 and 2 in Columns C and E;						
current year - Column A - is extracted)						
Revenue Limit Sources	8010-8099	66,240,699.00	-0.98%	65 501 277 54	2.050/	// 000 /00 ao
2. Federal Revenues	8100-8299	7,996,072.00	-31.96%	65,591,277.54 5,440,371.00	2.05% 0.00%	66,933,623.33
3. Other State Revenues	8300-8599	14,718,631.00	0.53%	14,797,238.00	1.43%	5,440,371.00 15,008,744.00
4. Other Local Revenues	8600-8799	8,341,777.00	-1.72%	8,198,038.00	4.24%	8,545,761.00
5. Other Financing Sources	8900-8999	963,000.00	-25,96%	713,000.00	0.00%	713,000.00
6. Total (Sum lines A1 thru A5)		98,260,179.58	-3.58%	94,739,924.54	2.01%	96,641,499.33
B. EXPENDITURES AND OTHER FINANCING USES					2.5178	70,041,477.55
(Enter projections for subsequent years 1 and 2 in Columns C and E;						
current year - Column A - is extracted)						
Certificated Salaries						
a. Base Salaries				52,835,249.00		53,958,594.00
b. Step & Column Adjustment	1			1,030,345.00	H	1,055,073.00
c. Cost-of-Living Adjustment				0.00		0,00
d. Other Adjustments			-	93,000.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	52,835,249.00	2.13%	53,958,594.00	1.96%	
2. Classified Salaries		22,033,217,00	2.1376	33,938,394.00	1.90%	55,013,667.00
a. Base Salaries				15 201 205 00		
b. Step & Column Adjustment			-	15,281,295.00	-	15,429,405.00
c. Cost-of-Living Adjustment			-	148,110.00		149,606.00
d. Other Adjustments				0.00	-	0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000 2000	15 201 205 00		0.00		0.00
Total classified salaries (Sum files B2a tilli B2d) Employee Benefits	2000-2999	15,281,295.00	0.97%	15,429,405.00	0.97%	15,579,011.00
Books and Supplies	3000-3999	19,780,875.00	5.32%	20,832,676.00	0.28%	20,890,108.00
1	4000-4999	3,739,426.00	-4.62%	3,566,842.00	0.47%	3,583,434.00
5. Services and Other Operating Expenditures	5000-5999	7,985,968.00	2.53%	8,187,649.00	5.73%	8,657,055.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,513,643.00	-2.86%	1,470,314.00	-24.86%	1,104,725.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(179,910,00)	0.00%	(179,910.00)	0.00%	(179,910.00)
9. Other Financing Uses	7600-7699	495,977.00	80.65%	895,977.00	5.58%	945,977.00
10. Other Adjustments				(8,900,000.00)		(9,100,000.00)
11. Total (Sum lines B1 thru B10)		101,452,523.00	-6.10%	95,261,547.00	1.29%	96,494,067.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						35,121,007.00
(Line A6 minus line B11)		(3,192,343.42)		(521,622.46)		147,432.33
D. FUND BALANCE			-	(021,022.10)		147,432.33
1. Net Beginning Fund Balance (Form 01, line F1e)		9,997,074.00		6,804,730.58		6 202 100 12
2. Ending Fund Balance (Sum lines C and D1)		6,804,730,58	-	6,283,108.12		6,283,108.12 6,430,540.45
3. Components of Ending Fund Balance	Ī	, .,		0,200,100.12	_	0,430,340.43
a. Fund Balance Reserves	9710-9740	1,797,892.00		1,411,000.00	6	1,411.000.00
b. Designated for Economic Uncertainties	9770	3,347,165.00		3,212,435.12	-	3,359,867.45
c. Fund Balance Designations	9775, 9780	1,659,673.00	-	1,659,673.00		1,659,673.00
d. Undesignated/Unappropriated Balance	9790	0.00		0.00		0.00
e. Total Components of Ending Fund Balance						3,00
(Line D3e must agree with line D2)		6,804,730.00		6,283,108.12		6,430,540,45

Description	Object Codes	2009-10 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2010-11 Projection (C)	% Change (Cols. E-C/C) (D)	2011-12 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)	California de la companya de la comp				(D)	E/
1. General Fund						
a. Designated for Economic Uncertainties (Line D3b)	9770	3,347,165.00		3,212,435.12		3,359,867.45
b. Undesignated/Unappropriated Amount (Line D3d)	9790	0.00		0.00		0.00
c. Negative Restricted Ending Balances						
(Negative resources 2000-9999) (Enter projections)	979Z					
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Designated for Economic Uncertainties	9770	0.00		0.00		0.00
b. Undesignated/Unappropriated Amount	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2b)		3,347,165.00		3,212,435.12		3,359,867.45
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c) F. RECOMMENDED RESERVES		3.30%		3,37%		3.48%
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a						
special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation						
the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and answered Yes to excluding special						
education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds						
(Column A: Fund 01, resources 3300-3499 and 6500-6540,						
objects 7211-7213 and 7221-7223; enter projections						
for subsequent years 1 and 2 in Columns C and E)		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d						
(Col. A: Form A, Estimated P-2 ADA column, lines 3, 6, and 25; en	ter projections)	12,956.42		12,830,50		12,684.28
3. Calculating the Reserves						12,001,20
a. Total Expenditures and Other Financing Uses (Line B11)		101,452,523.00		95,261,547.00		96,494,067.00
b. Less: Special Education Pass-through Funds (Line F1b2)		0.00		0.00		0.00
c. Net Expenditures and Other Financing Uses						0.00
(Line F3a, minus line F3b if line F1a is Yes)		101,452,523.00		95,261,547.00		96,494,067.00
d. Reserve Standard Percentage Level						
(Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		3,043,575.69		2,857,846.41		2,894,822.01
f. Reserve Standard - By Amount						
(Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		3,043,575.69		2,857,846,41		2,894,822.01
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Principal Appt. Software Data ID	2008-09 Estimated Actuals	2009-10 Budget
BASE REVENUE LIMIT PER ADA			
Base Revenue Limit per ADA (prior year)	0025	5,557.24	5,872.24
2. Inflation Increase	0041	315.00	250.00
3. All Other Adjustments	0042, 0525		
4. TOTAL, BASE REVENUE LIMIT PER ADA			
(Sum Lines 1 through 3)	0024	5,872.24	6,122.24
REVENUE LIMIT SUBJECT TO DEFICIT			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	5,872.24	6,122.24
b. Revenue Limit ADA	0033	13,209.62	13,170.43
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	77,570,058.95	80,632,533.36
Allowance for Necessary Small School	0489		
7. Gain or Loss from Interdistrict Attendance Agreements	0272		
8. Meals for Needy Pupils	0090	78,271.00	82,438.00
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	105,994.00	108,693.00
14. Less: Class Size Penalties Adjustment	0173		
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines			17.7
5c through 11, plus Line 13, minus Lines 12 and 14)	0082	77,754,323.95	80,823,664.36
DEFICIT CALCULATION		*	
16. Deficit Factor	0281	0.88572	0.82033
17. TOTAL DEFICITED REVENUE LIMIT			
(Line 15 times Line 16)	0284	68,868,559.81	66,302,076.58
OTHER REVENUE LIMIT ITEMS			
18. Unemployment Insurance Revenue	0060	201,821.00	201,821.00
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	472,544.00	472,544.00
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)		(270,723.00)	(270,723.00)
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	68,597,836.81	66,031,353.58

Description	Principal Appt. Software Data ID	2008-09 Estimated Actuals	2009-10 Budget
REVENUE LIMIT - LOCAL SOURCES		-	
25. Property Taxes	0587	31,695,368.00	31,286,780.00
26. Miscellaneous Funds	0588		
27. Community Redevelopment Funds	0589	104,422.00	104,422.00
28. Less: Charter Schools In-lieu Taxes	0595		
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES			
(Sum Lines 25 through 27, minus Line 28)	0126	31,799,790.00	31,391,202.00
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	36,798,046.81	34,640,151.58
OTHER ITEMS			
32. Less: County Office Funds Transfer	0458	271,814.00	263,198.00
33. Core Academic Program	9001	,	
34. California High School Exit Exam	9002		
35. Pupil Promotion and Retention Programs			
(Retained and Recommended for Retention,			
and Low STAR and At Risk of Retention)	9016, 9017		
36. Apprenticeship Funding	9006/0570		
37. Community Day School Additional Funding	9007		
38. Basic Aid "Choice"/Court Ordered Voluntary			
Pupil Transfer	0634, 0629		No.
39. Basic Aid Supplement Charter School Adjustment	0493		
40. All Other Adjustments			
41. TOTAL, OTHER ITEMS			
(Sum Lines 33 through 40, minus Line 32)		(271,814.00)	(263,198.00)
42. TOTAL, STATE AID PORTION OF REVENUE		(211,011.00)	(200,130.00)
LIMIT (Sum Lines 31 and 41)			
(This amount should agree with Object 8011)		36,526,232.81	34,376,953.58
43. Less: Revenue Limit State Apportionment Receipts		00,020,202.01	O+,070,000.00
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT			
(Line 42 minus Line 43)		36,526,232.81	

OTHER NON-REVENUE LIMIT ITEMS			W-000.00
(Should be recorded in Object 8311 beginning in 2007-08)		
45. Core Academic Program	9001	219,085.00	106,784.00
46. California High School Exit Exam	9002	209,694.00	216,319.00
47. Pupil Promotion and Retention Programs			
(Retained and Recommended for Retention,		## ## ## ## ## ## ## ## ## ## ## ## ##	
and Low STAR and At Risk of Retention)	9016, 9017	211,920.00	227,082.00
48. Apprenticeship Funding	9006/0570		,
49. Community Day School Additional Funding	9007		

escription	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
GENERAL FUND				***************************************				
Expenditure Detail Other Sources/Uses Detail	0.00	(146,267.00)	0.00	(151,037.00)	443,000.00	1,035,297.00		
Fund Reconciliation			ļ		443,000.00	1,000,291.00	0.00	0.0
CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail Other Sources/Uses Detail	0.00	0.00	0.00	0.00	0.00	0.00		
Fund Reconciliation					0.00		0.00	0.0
ADULT EDUCATION FUND	0.00	0.00	0.00	0.00				
Expenditure Detail Other Sources/Uses Detail	0.00	0.00	0.00	0.00	0.00	0.00		
Fund Reconciliation							0.00	0.0
CHILD DEVELOPMENT FUND Expenditure Detail	19,957.00	0.00	101,037.00	0.00		İ		
Other Sources/Uses Detail	19,957.00	0.00	101,037.00	0.00	0.00	100,000.00		
Fund Reconciliation							0.00	0.0
CAFETERIA SPECIAL REVENUE FUND Expenditure Detail	0.00	0.00	50,000.00	0.00				
Other Sources/Uses Detail	0.00	0.00	00,000.00	0.00	0.00	0.00		
Fund Reconciliation						_	0.00	0.0
DEFERRED MAINTENANCE FUND Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail	0.00	0,00			68,659.00	0.00		
Fund Reconciliation							0.00	0.0
PUPIL TRANSPORTATION EQUIPMENT FUND Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail		-			0.00	0.00		
Fund Reconciliation SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY						-	0.00	0.
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation SCHOOL BUS EMISSIONS REDUCTION FUND						+	0.00	0.
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation FOUNDATION SPECIAL REVENUE FUND							0.00	0
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00	2.00	
Fund Reconciliation SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS						-	0.00	0
Expenditure Detail								
Other Sources/Uses Detail					17,515.00	0.00	2 00	
Fund Reconciliation BUILDING FUND							0.00	0
Expenditure Detail	5,669.00	0.00						
Other Sources/Uses Detail					1,263,284.00	343,000.00	0.00	0.
Fund Reconciliation CAPITAL FACILITIES FUND							0.00	
Expenditure Detail	4,160.00	0.00						
Other Sources/Uses Detail					37,000.00	0.00	0.00	
Fund Reconciliation STATE SCHOOL BUILDING LEASE/PURCHASE FUND						H	0.00	0
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0,00	0.00	2.00	
Fund Reconciliation COUNTY SCHOOL FACILITIES FUND						ŀ	0.00	0
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00	0.00	
Fund Reconciliation SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS						1	0.00	0
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail Fund Reconciliation					0.00	351,161.00	0.00	C
CAP PROJ FUND FOR BLENDED COMPONENT UNITS							0.00	
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail Fund Reconciliation					0.00	0.00	0.00	(
BOND INTEREST AND REDEMPTION FUND							0.00	
Expenditure Detail								
Other Sources/Uses Detail Fund Reconciliation					0.00	0.00	0.00	(
DEBT SVC FUND FOR BLENDED COMPONENT UNITS						Ì	0.00	
Expenditure Detail								
Other Sources/Uses Detail Fund Reconciliation					0.00	0.00	0.00	(
TAX OVERRIDE FUND						The state of the s	0.00	
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00	0.00	
Fund Reconciliation DEBT SERVICE FUND							0.00	
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00	0.00	
Fund Reconciliation FOUNDATION PERMANENT FUND							0.00	
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation CAFETERIA ENTERPRISE FUND							0.00	
Expenditure Detail	0.00	0.00	0.00	0,00				
Other Sources/Uses Detail					0.00	0.00		
	II .	1	1	I	a i		0.00	
Fund Reconciliation		İ	1		Į .			
Fund Reconciliation CHARTER SCHOOLS ENTERPRISE FUND Expenditure Detail	0.00	0.00	0.00	0.00		İ		

FOR ALL PUNDS									
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	
63 OTHER ENTERPRISE FUND									
Expenditure Detail	0.00	0.00				1			
Other Sources/Uses Detail					0.00	0.00			
Fund Reconciliation							0.00	00,0	
66 WAREHOUSE REVOLVING FUND						1			
Expenditure Detail	0.00	0.00							
Other Sources/Uses Detail					0.00	0.00	0.00	0.00	
Fund Reconciliation					·	ļ	0,00	0.00	
67 SELF-INSURANCE FUND									
Expenditure Detail	116,481.00	0.00			277,000,00	277,000.00			
Other Sources/Uses Detail					277,000.00	217,000.00	0.00	0.00	
Fund Reconciliation							0.00	0.00	
71 RETIREE BENEFIT FUND									
Expenditure Detail					0.00				
Other Sources/Uses Detail					0.00		0.00	0.00	
Fund Reconciliation 73 FOUNDATION PRIVATE-PURPOSE TRUST FUND									
Expenditure Detail	0.00	0.00							
Other Sources/Uses Detail	0.00	0.00			0.00				
Fund Reconciliation							0.00	0.00	
76 WARRANT/PASS-THROUGH FUND									
Expenditure Detail									
Other Sources/Uses Detail									
Fund Reconciliation							0,00	0.00	
95 STUDENT BODY FUND									
Expenditure Detail			l						
Other Sources/Uses Detail							0.00	0.00	
Fund Reconciliation TOTALS	146,267.00	(146,267,00)	151,037,00	(151,037.00)	2,106,458.00	2,106,458.00	0,00	0.00	

Description	Direct Cost	s - Interfund						
	Transfers In 5750	Transfers Out 5750	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
01 GENERAL FUND Expenditure Detail								30,0
Other Sources/Uses Detail	0.00	(108,419.00)	0.00	(179,910.00)		405.077.00		
Fund Reconciliation					963,000.00	495,977.00		
99 CHARTER SCHOOLS SPECIAL REVENUE FUND Expenditure Detail								
Other Sources/Uses Detail	0.00	0.00	0.00	0.00	0.00	0.00		
Fund Reconciliation					0.00	0.00		
1 ADULT EDUCATION FUND Expenditure Detail	0.00							
Other Sources/Uses Detail	0.00	0.00	0.00	0,00	0.00	0.00		
Fund Reconciliation					0.00	0.00		
2 CHILD DEVELOPMENT FUND Expenditure Detail	21,454.00							
Other Sources/Uses Detail	21,454.00	0.00	48,910.00	0.00	0.00	450 000 00		
Fund Reconciliation					0.00	150,000.00		
3 CAFETERIA SPECIAL REVENUE FUND Expenditure Detail	0.00	2.00	40.4.000.00					
Other Sources/Uses Detail	0.00	0.00	131,000.00	0.00	0.00	0.00		
Fund Reconciliation					0.00	0.00		
4 DEFERRED MAINTENANCE FUND Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail	0,00	0.00			0.00	0.00		
Fund Reconciliation					0.00	0.00		
5 PUPIL TRANSPORTATION EQUIPMENT FUND Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail	0.00	0.00			0.00	^ ^		
Fund Reconciliation					0.00	0.00		
7 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation					0.00	0.00		
8 SCHOOL BUS EMISSIONS REDUCTION FUND Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail	0.00	0.00			0.00	0.00		
Fund Reconciliation					0,00	0.00		
9 FOUNDATION SPECIAL REVENUE FUND Expenditure Detail	0.00	2.00						
Other Sources/Uses Detail	0.00	0,00	0.00	0.00				
Fund Reconciliation						0.00		
O SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation					0.00	580,000.00		
1 BUILDING FUND Expenditure Detail								
Other Sources/Uses Detail	0.00	0.00			470 500 00			
Fund Reconciliation					473,560.00	233,000.00		
5 CAPITAL FACILITIES FUND								
Expenditure Detail Other Sources/Uses Detail	0.00	0.00						
Fund Reconciliation					37,000.00	0,00		
STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail Other Sources/Uses Detail	0.00	0.00			1			
Fund Reconciliation					0.00	0.00		
5 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail Other Sources/Uses Detail	0.00	0.00						
Fund Reconciliation					0.00	0.00		
SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail Other Sources/Uses Detail	0,00	0.00						
Fund Reconciliation					0.00	14,583.00		
CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail Other Sources/Uses Detail	0.00	0.00						
Fund Reconciliation		1			0.00	0.00		
BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail Other Sources/Uses Detail								
Fund Reconciliation		I			0.00	0.00		
2 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail Other Sources/Uses Detail								
Fund Reconciliation		I			0.00	0.00		
3 TAX OVERRIDE FUND					***************************************			
Expenditure Detail								
Other Sources/Uses Detail Fund Reconciliation					0.00	0.00		
DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail Fund Reconciliation					0.00	0,00		
FOUNDATION PERMANENT FUND	- Annual Control of the Control of t	Modelera						
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail Fund Reconciliation	-					0.00		
CAFETERIA ENTERPRISE FUND		1						
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail Fund Reconciliation				0.30	0.00	0.00		
2 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail		3,00	0.00	0.00	0.00	0.00		
Fund Reconciliation	L	<u> </u>			0.00	0.00		

July 1 Budget (Single Adoption) 2009-10 Budget SUMMARY OF INTERFUND ACTIVITIES FOR ALL FUNDS

1			FOR ALL FUNL					
Description	Direct Costs Transfers In 5750	s - 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
63 OTHER ENTERPRISE FUND								00.0
Expenditure Detail Other Sources/Uses Detail	0.00	0.00						
Fund Reconciliation					0.00	0.00		
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail	0.00	0.00						
Fund Reconciliation	1				0.00	0.00		
67 SELF-INSURANCE FUND								
Expenditure Detail	86,965.00	0.00						
Other Sources/Uses Detail		V V V			200,000.00	200,000.00		
Fund Reconciliation					200,000.00	200,000.00		
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail Fund Reconciliation					0.00			
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00							
Other Sources/Uses Detail	0.00	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								
TOTALS	108,419.00	(108,419,00)	179,910,00	(179,910,00)	1,673,560.00	1,673,560.00		

2009-10 July 1 Budget (Single Adoption) General Fund School District Criteria and Standards Review

Provide methodology and assumptions us commitments (including cost-of-living adju	ed to estimate ADA, enrollr stments).	ment, revenues, expenditures,	reserves and fund baland	ce, and mul	iiyear
Deviations from the standards must be exp	·	approval of the budget.			
CRITERIA AND STANDARDS				(2)	
CRITERION: Average Daily Attended	dance		0.000		A A A A A A A A A A A A A A A A A A A
STANDARD: Funded average daily previous three fiscal years by more	/ attendance (ADA) has not than the following percenta	t been overestimated in 1) the age levels:	first prior fiscal year OR	in 2) two or	more of the
		Percentage Level	Dis	strict ADA	
		3.0% 2.0% 1.0%	0 301 1,001	to to 1	300 ,000 over
District ADA (Form A, Estimated P-2 A	DA column, lines 3, 6, and 25):	12,956			
District's ADA	Standard Percentage Level:	1.0%			
1A. Calculating the District's ADA Variances					
Fiscal Year	Revenue Limit Original Budget	Estimated/Unaudited Actuals	ADA Variance Level (If Budget is greater		
Third Prior Year (2006-07)	(Use Form RL, Line 5b) 13,480.12	(Form RL, Line 5b) 13,469.92	than Actuals, else N/A) 0.1%		Status
Second Prior Year (2007-08)	13,212.84	13,405.52	0.1% N/A		Met Met
First Prior Year (2008-09)	13,216.48	13,209.62	0.1%		Met
Budget Year (2009-10) (Criterion 4A1, Step 2a)	13,170.43				
1B. Comparison of District ADA to the Stand	lard				Philippin was a supplied to the supplied of th
DATA ENTRY: Enter an explanation if the standar	d is not met.	1,000,000	7,999 (366)		
1a. STANDARD MET - Funded ADA has not b	een overestimated by more than	the standard percentage level for th	e first prior year.		
Explanation: (required if NOT met)				And the second s	
1b. STANDARD MET - Funded ADA has not b	een overestimated by more than	the standard percentage level for tw	o or more of the previous thr	ee years.	
Explanation: (required if NOT met)					

2009-10 July 1 Budget (Single Adoption) General Fund School District Criteria and Standards Review

30 66506 0000000 Form 01CS

2. **CRITERION: Enrollment**

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

	***************************************	Percentage Level	D	District ADA		
		3.0%	0	to	300	
		2.0%	301	to	1,000	
		1.0%	1,001	and	over	
District ADA (Form A, Estimated	P-2 ADA column, lines 3, 6, and 25):	12,956				
District's Enro	Ilment Standard Percentage Level:	1.0%				
0-1-1-0						
Calculating the District's Enrollmen	nt Variances					
A ENTRY: Enter data in the Enrollment,	Control of the contro	the Enrollment, CBEDS Actual, co	olumn for the First Prior Yea	r; all other	data are	
TA ENTRY: Enter data in the Enrollment,	Control of the contro	the Enrollment, CBEDS Actual, co	olumn for the First Prior Yea		data are	
TA ENTRY: Enter data in the Enrollment, acted or calculated.	Control of the contro				data are	
TA ENTRY: Enter data in the Enrollment, racted or calculated. Fiscal Year	Budget, column for all fiscal years and in		Enrollment Variance Lev		data are	
A ENTRY: Enter data in the Enrollment, acted or calculated. Fiscal Year d Prior Year (2006-07)	Budget, column for all fiscal years and in Enrollme	nt	Enrollment Variance Lev			
Fiscal Year d Prior Year (2006-07) ond Prior Year (2007-08)	Budget, column for all fiscal years and in Enrollme Budget	nt CBEDS Actual	Enrollment Variance Lev (If Budget is greater than Actual, else N/A)		Status	
Calculating the District's Enrollment ATA ENTRY: Enter data in the Enrollment, tracted or calculated. Fiscal Year ird Prior Year (2006-07) cond Prior Year (2007-08) st Prior Year (2008-09) dget Year (2009-10)	Budget, column for all fiscal years and in Enrollme Budget 13,382	nt CBEDS Actual 13,613	Enrollment Variance Lev (If Budget is greater than Actual, else N/A) N/A		Status Met	

2B. Comparison of District Enrollment to the Standard

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

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

Explanation: (required if NOT met)	
1b. STANDARD MET - Enrollme	nt 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)	

2009-10 July 1 Budget (Single Adoption) General Fund School District Criteria and Standards Review

30 66506 0000000 Form 01CS

3. CRITERION: ADA to Enrollment

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

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

DATA ENTRY: All data are extracted or calculated.

	P-2 ADA	Enrollment	
	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 (2006-07)	13,166	13,613	96.7%
Second Prior Year (2007-08)	13,164	13,597	96.8%
First Prior Year (2008-09)	13,118	13,458	97.5%
		Historical Average Ratio:	97.0%

District's ADA to Enrollment Standard (historical average ratio plus 0.5%):

97.5%

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

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

Estimated P-2 ADA

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

Enrollment Budget/Projected

		o ,		
Fiscal Year	(Form MYP, Line F2)	(Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2009-10)	12,956	13,308	97.4%	Met
1st Subsequent Year (2010-11)	12,831	13,158	97.5%	Met
2nd Subsequent Year (2011-12)	12,684	13,008	97.5%	Met

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

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

1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the budget and two subsequent fiscal years.

Explanation: (required if NOT met)	Enrollment

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	(2008-09)	(2009-10)	(2010-11)	(2011-12)
a.	Base Revenue Limit (BRL) per ADA				
	(Form RL, Line 4) (Form MYP,	5.070.04	0.400.04	6.177.24	6,325.24
	Unrestricted, Line A1a)	5,872.24	6,122.24	0,177.24	6,323.24
b.	Deficit Factor				
	(Form RL, Line 16) (Form MYP, Unrestricted, Line A1f)	0.88572	0.82033	0.82033	0.82033
_	Funded BRL per ADA	0,88372	0.02033	0,02000	0.02000
C.	(Step 1a times Step 1b)	5,201.16	5,022.26	5,067,38	5,188.78
d.	Prior Year Funded BRL	3,201.10	5,022.20	3,007.00	0,100.70
u,	per ADA		5,201.16	5,022.26	5,067.38
_	Difference		3,201.10	5,022.20	0,001.00
e,			(178.90)	45.12	121.40
	(Step 1c minus Step 1d) Percent Change Due to COLA	<u> </u>	(170.90)	43.12	121.10
f.	· ·		-3.44%	0.90%	2.40%
	(Step 1e divided by Step 1d)	L	-3.44%	0.5078	2.4070
Sten 2	- Change in Population				
a.	Revenue Limit (Funded) ADA				
Ψ.	(Form RL, Line 5b) (Form MYP,				
	Unrestricted, Line A1b)	13,209.62	13,170.43	12,956.42	12,913.19
b.	Prior Year Revenue				
	Limit (Funded) ADA		13,209.62	13,170.43	12,956.42
C,	Difference				
	(Step 2a minus Step 2b)		(39.19)	(214.01)	(43.23)
d.	Percent Change Due to Population				
	(Step 2c divided by Step 2b)		-0.30%	-1.62%	-0.33%
Step 3	- Total Change in Funded COLA and Popul	ation			
	(Step 1f plus Step 2d)		-3.74%	-0.72%	2.07%
		Revenue Limit Standard			
		(Step 3, plus/minus 1%):	-4.74% to -2.74%	-1.72% to .28%	1.07% to 3.07%

4A2. Alternate Revenue Limit Standard - Basic Aid

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

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

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

Prior Year (2008-09)	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
31,799,790.00	31,391,202.00	30,988,782.00	30,988,782.00
	N/A	N/A	N/A
Basic Aid Standard (percent change from			
previous year, plus/minus 1%):	N/A	N/A	N/A

Fullerton Elementary Orange County

2009-10 July 1 Budget (Single Adoption) General Fund School District Criteria and Standards Review

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443 414	executive to come your				
4A3. Alternate Revenue Limit S	tandard - Ne	∌cessary Small School			
DATA ENTRY: All data are extracted	d or calculated	i.		The second secon	
Necessary Small School District F	rojected Rev	enue Limit (applicable if Form F	₹L, Budget column, line 6, is gre	eater than zero, and line 5b, RL ADA,	is zero)
		_	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
(Fund	Nec ed COLA cha	essary Small School Standard ange - Step 1f, plus/minus 1%):	N/A	N/A	N/A
4B. Calculating the District's Pr	ojected Cha	ange in Revenue Limit			
DATA ENTRY: Enter data in the 1st	and 2nd Subs	sequent Year columns for Revenue	e Limit; all other data are extracted	or calculated.	
Barrer of Live	1	Prior Year (2008-09)	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Revenue Limit (Fund 01, Objects 8011, 8020-8089)	· ·	68,326,023.00	65,768,155.00	65,798,465.00	66,621,708.00
	District's Proje	ected Change in Revenue Limit:	-3.74%	0.05%	1.25%
•		Revenue Limit Standard:	-4.74% to -2.74%	-1.72% to .28%	1.07% to 3.07%
		Status:	Met	Met	Met
4C. Comparison of District Revo	enue Limit t	o the Standard		Name of the second seco	
DATA ENTRY: Enter an explanation 1a. STANDARD MET - Projecte	if the standar	60-00	for the budget and two subsequent	t fiscal years.	
Explanation: (required if NOT met)					

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 (2006-07)	63,313,435.45	69,651,013.84	90.9%
Second Prior Year (2007-08)	64,828,776.97	71,245,195.13	91.0%
First Prior Year (2008-09)	64,963,645.00	70,559,648.00	92.1%
		Historical Average Ratio:	91.3%

	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
District's Reserve Standard Percentage			
(Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard			0.070
(historical average ratio, plus/minus the greater			
of 3% or the district's reserve standard percentage):	88.3% to 94.3%	88.3% to 94.3%	88.3% to 94.3%

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

(Resources 0000-1999)
Salaries and Benefits Total Expenditures

Ratio

Fiscal Year		(Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		Status
Budget Year (2009-10)	60,980,583.00	67,079,416.00	90.9%	Met
1st Subsequent Year (2010-11)	67,697,295.00	65,257,420.00	103.7%	Not Met
2nd Subsequent Year (2011-12)	68,942,475.00	65,926,443.00	104.6%	Not Met

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

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

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

Expla	an	ation	:
(required	if	NOT	met)

For the two subsequent years, revenue reductions from the state resulted in a reduction to the general fund's overall expenditures.

6. CRITERION: Other Revenues and Expenditures

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

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

6A. Calculating the District's Other Revenues and Expenditures Standar	rd Percentage Ranges		
DATA ENTRY: All data are extracted or calculated.			
	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
District's Change in Population and Funded COLA			
(Criterion 4A1, Step 3): 2. District's Other Revenues and Expenditures	-3.74%	-0.72%	2.07%
Standard Percentage Range (Line 1, plus/minus 10%):	-13.74% to 6.26%	-10.72% to 9.28%	7 000/ 4- 40 070/
3. District's Other Revenues and Expenditures	10.7 478 60 0.2078	-10.72% to 5.28%	-7.93% to 12.07%
Explanation Percentage Range (Line 1, plus/minus 5%):	-8.74% to 1.26%	-5.72% to 4.28%	-2.93% to 7.07%
B. Calculating the District's Change by Major Object Category and Con	nparison to the Explanation Per	centage Range (Section 6A, L	ine 3)
DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year data for each years. All other data are extracted or calculated. Explanations must be entered for each category if the percent change for any year explanations.			r the two subsequent
Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)		CVO I TOVICUE TOU	Explanation (Varige
irst Prior Year (2008-09)	11,135,043.00		
udget Year (2009-10)	7,996,072.00	-28.19%	Yes
st Subsequent Year (2010-11)	5,440,371.00	-31.96%	Yes
nd Subsequent Year (2011-12)	5,440,371.00	0.00%	No
Categorical revenue. One time Federal ARRA SFSF and Title I fund Categorical revenue. Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3		eta in 2009/10. 2009/10 also nas a	additional reductions to
irst Prior Year (2008-09)			
udget Year (2009-10)	18,381,090.00	10.000/	
it Subsequent Year (2010-11)	14,718,631.00	-19.93%	Yes
nd Subsequent Year (2011-12)	14,797,238.00 15,008,744.00	0.53% 1.43%	No
Explanation: (required if Yes) 2008/09 includes carryover and deferred revel further cuts to other Categorical programs.			No eed 65% in 09/10 as well as
Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line Ad	4)	6.	
irst Prior Year (2008-09)	9,815,975.00		
dget Year (2009-10)	8,341,777.00	-15.02%	Yes
t Subsequent Year (2010-11)	8,198,038.00	-1.72%	No
d Subsequent Year (2011-12)	8,545,761.00	4.24%	No
Explanation: 2008/09 includes cash based donations and re	eimbursements that are not reflected	in subsequent veers	

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

First Prior Year (2008-09) Budget Year (2009-10) 1st Subsequent Year (2010-11) 2nd Subsequent Year (2011-12)

8,161,280.00		
3,739,426.00	-54.18%	Yes
3,566,842.00	-4.62%	No
3,583,434.00	0.47%	No
	3,739,426.00 3,566,842.00 3,583,434.00	3,739,426.00 -54.18% 3,566,842.00 -4.62% 3,583,434.00 0,47%

Explanation: (required if Yes)

2009/10 does not reflect carryover from the previous year. Carryover will be appropriated after the start of the fiscal year. Expenditures in 2009/10 also reflect overal reductions

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

First Prior Year (2008-09)	8,753,423.00		
Budget Year (2009-10)	7,985,968.00	-8.77%	Yes
1st Subsequent Year (2010-11)	8,187,649.00	2.53%	No
2nd Subsequent Year (2011-12)	8,657,055.00	5.73%	No

Explanation: (required if Yes)

2009/10 does not reflect carryover from the previous year. Carryover will be appropriated after the start of the fiscal year. Expenditures in 2009/10 also reflect overal reductions

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

DATA ENTRY: All data are extracted or calculated.

Object Natige / Fiscal Teal	Amount	Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2008-09)	39,332,108.00		
Budget Year (2009-10)	31,056,480.00	-21.04%	Not Met
1st Subsequent Year (2010-11)	28,435,647.00	-8,44%	Met
2nd Subsequent Year (2011-12)	28,994,876.00	1.97%	Met

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

First Prior Year (2008-09)
Budget Year (2009-10)
1st Subsequent Year (2010-11)
2nd Subsequent Year (2011-12)

Object Panga / Figoal Voor

16,914,703.00		
11,725,394.00	-30.68%	Not Met
11,754,491.00	0.25%	Met
12,240,489.00	4.13%	Met

Percent Change

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

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

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

Explanation: Federal Revenue (linked from 6B if NOT met) One time Federal ARRA SFSF and Title I funds are received in 2008/09 and budgetd in 2009/10. 2009/10 also has additional reductions to Categorical revenue.

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

2008/09 includes carryover and deferred revenue from the previous year. The two transportation programs are reduced 65% in 09/10 as well as further cuts to other Categorical programs.

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

2008/09 includes cash based donations and reimbursements that are not reflected in subsequent years.

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

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

2009/10 does not reflect carryover from the previous year. Carryover will be appropriated after the start of the fiscal year. Expenditures in 2009/10 also reflect overal reductions

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

2009/10 does not reflect carryover from the previous year. Carryover will be appropriated after the start of the fiscal year. Expenditures in 2009/10 also reflect overal reductions

CRITERION: Facilities Maintenance

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

7A. Determining the District's Compliance with the Contribution Requirement for EC Section 17584 - Deferred Maintenance NOTE: SBX3 4 (Chapter 12, Statutes of 2009) eliminates the local match requirement for Deferred Maintenance for a five-year period from 2008-09 through 2012-13. Therefore, this section has been inactivated for that period. 7B. Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 as modified by Section 17070.766, effective 2008-09 through 2012-13 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA) NOTE: EC Section 17070.766 reduces the contributions required in EC Section 17070.75 from 3 percent to 1 percent for a five-year period from 2008-09 through 2012-13. Therefore, the calculation in this section has been revised accordingly for that period. DATA ENTRY: Click the appropriate Yes or No button for special education local plan area (SELPA) administrative units (AUs); all other data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable. a. For districts that are the AU of a SELPA, do you choose to exclude revenue that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation? No b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070,75(b)(2)(C) (Fund 01, objects 7211-7213 and 7221-7223 with resources 3300-3499 and 6500-6540) Ongoing and Major Maintenance/Restricted Maintenance Account a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999) 101,452,523.00 b. Less: Pass-through Revenues 1% Required Budgeted Contribution ¹ and Apportionments Minimum Contribution to the Ongoing and Major (Line 1b. if line 1a is Yes) (Line 2c times 1%) Maintenance Account Status c. Net Budgeted Expenditures and Other Financing Uses 101,452,523.00 1.014.525.23 2,153,737.00 Met ¹ Fund 01, Resource 8150, objects 8900-8999 If standard is not met, enter an X in the box that best describes why the minimum required contribution was not made: Mot applicable (district does not participate in the I

	Exempt (due to district does not participate in the Leroy F. Green School Facilities Act of 1998) Exempt (due to district's small size [EC Section 17070.75 (b)(2)(D)]) Other (explanation must be provided)
Explanation: (required if NOT met and Other is marked)	

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

- 1. District's Available Reserves Amount (resources 0000-1999)
 - a. Designated for Economic Uncertainties (Funds 01 and 17, Object 9770)
 - b. Undesignated Amounts (Funds 01 and 17, Object 9790)
 - c. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (effective beginning 2008-09)
 - d. Available Reserves (Lines 1a through 1c)
- 2. 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 Reserves Percentage (Line 1d divided by Line 2c)

Third Prior Year (2006-07)	Second Prior Year (2007-08)	First Prior Year (2008-09)	
10,155,953.07	4,176,824.86	3,773,266.00	
0.00	0.00	0.00	
	The state of the s		
10,155,953.07	4,176,824.86	3,773,266.00	
111,743,092.09	110,488,846.83	112,421,368.00	
		0.00	
111,743,092.09	110,488,846.83	112,421,368.00	
9.1%	3.8%	3.4%	
•			

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

¹Available reserves are the unrestricted reserves in the Designated for Economic Uncertainties and the Undesignated/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.

1.3%

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 (2006-07)	(723,125.76)	75,753,392.65	1.0%	Met
Second Prior Year (2007-08)	6,995.43	72,887,839.06	N/A	Met
First Prior Year (2008-09)	(2,526,985.00)	71,594,945.00	3,5%	Not Met
Budget Year (2009-10) (Information only)	188,899.00	67,575,393.00		

3.0%

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)		

In 2008/09 reflects mid year reductions to state revenue.	

30 66506 0000000 Form 01CS

9. CRITERION: Fund Balance

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

Percentage Level 1	D	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): 12,956

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 (2006-07)	4,839,896.00	9,472,053.55	N/A	Met
Second Prior Year (2007-08)	7,678,468.00	8,748,927.79	N/A	Met
First Prior Year (2008-09)	7,740,429.00	8,755,924,00	N/A	Met
Budget Year (2009-10) (Information only)	6 228 939 00		1373	Wet

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

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

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

1a.	TANDARD 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
	ears.

Explanation:	
(required if NOT met)	

10. CRITERION: Reserves

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

Percentage Level	D	istrict ADA		
5% or \$58,000 (greater of)	0	to	300	~
4% or \$58,000 (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 reserves in the Designated for Economic Uncertainties and the Undesignated/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.

District Estimated P-2 ADA (Criterion 3, Item 3B):	Budget Year (2009-10) 12.956	1st Subsequent Year (2010-11) 12.831	2nd Subsequent Year (2011-12) 12.684
District's Reserve Standard Percentage Level:	3%		
Diotriot o Reserve Otanuaru Fercentage Level.	370	3%	3%

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

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

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

1.	Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No
	If you are the SELPA AU and are excluding special education pass-through funds:	

b. Special Education Pass-through Funds
(Fund 01, resources 3300-3499 and 6500-6540.

_	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
	0.00		
	0.00 1		

10B. Calculating the District's Reserve Standard

objects 7211-7213 and 7221-7223)

a. Enter the name(s) of the SELPA(s):

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.

- Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)
- Less: Special Education Pass-through
 (Line A2b, if Line A1 is Yes)
- Net Expenditures and Other Financing Uses
 (Line B1 minus Line B2)
- 4. Reserve Standard Percentage Level
- Reserve Standard by Percent (Line B3 times Line B4)
- 6. Reserve Standard by Amount (\$58,000 for districts with 0 to 1,000 ADA, else 0)
- District's Reserve Standard (Greater of Line B5 or Line B6)

Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
101,452,523.00	95,261,547.00	96,494,067.00
101,452,523.00	95,261,547.00	96,494,067,00
3%	3%	3%
3,043,575.69	2,857,846.41	2,894,822.01
0.00	0.00	0.00
3,043,575.69	2,857,846.41	2,894,822.01

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.

30 66506 0000000 Form 01CS

10C. Calculating	the District's	Budgeted	Reserve	Amount

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 5 will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

	ated Reserve Amounts tricted resources 0000-1999 except Line 3):	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
1.	General Fund - Designated for Economic Uncertainties		(2010-11)	(2011-12)
	(Fund 01, Object 9770) (Form MYP, Line E1a)	3,347,165.00	3,212,435.12	2 250 007 45
2.	General Fund - Unappropriated Amount	0,047,100.00	3,212,433.12	3,359,867.45
	(Fund 01, Object 9790) (Form MYP, Line E1b)	0.00	0.00	0.00
3.	General Fund - Negative Ending Balances in Restricted Resources	0.00	0.00	0.00
	(Fund 01, Object 979Z, if negative, for each of resources 2000-9999)			
	(Form MYP, Line E1c)	.00	0.00	0.00
4.	Special Reserve Fund - Designated for Economic Uncertainties		0.00	0.00
	(Fund 17, Object 9770) (Form MYP, Line E2a)	0.00		0.00
5.	Special Reserve Fund - Unappropriated Amount			0.00
	(Fund 17, Object 9790) (Form MYP, Line E2b)	0.00	0.00	
6.	District's Budgeted Reserves Amount	5.50	0.00	
	(Lines C1 thru C5)	3,347,165,00	3.212.435.12	2 250 967 45
7.	District's Budgeted Reserves Percentage (Information only)	0,017,100.00	5,212,435.12	3,359,867.45
	(Line 6 divided by Section 10B, Line 3)	3.30%	3.37%	3.48%
	District's Reserve Standard		0.0170	0.4070
	(Section 10B, Line 7):	3,043,575.69	2,857,846.41	2,894,822.01
	(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	0,010,010	2,007,040.41	2,094,022.01
	Status:	Met	Met	Met

10D. Comparison of District Reserves to the Standard

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

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

Explanation:	
(required if NOT met)	

PRINCES OF THE PRINCES	
SUP	PLEMENTAL INFORMATION
DATA	ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.
S1.	Contingent Liabilities
1a.	Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget? No
1b.	If Yes, identify the liabilities and how they may impact the budget:
S2.	Use of One-time Revenues for Ongoing Expenditures
1a.	Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources? Yes
1b.	If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:
	Federal ARRA funds, \$5.8 million, is used to fund on-going positions and to fund Class Size Reduction in 2009/2010. If funding is not available after 2009/2010, positions will be reduced or eliminated.
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:

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.

S5A. Identification of the Di	5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund								
DATA ENTRY: Enter data in the will be extracted, and click the a	Projection column for contribution ppropriate button for item 1d; a	utions, transfers in, and transfers out fo all other data are extracted or calculate	or all fiscal years d.	, except the	First Prior Year and Budget	Year for Contributions, which			
Description / Fiscal Year		Projection	Amount of Ch	ange	Percent Change	Status			
1a. Contributions, Unrest First Prior Year (2008-09)	ricted General Fund (Fund 01	1, Resources 0000-1999, Object 8980	D)						
Budget Year (2009-10)		(9,200,793.00)	(50	7 207 00)	C F0/				
ist Subsequent Year (2010-11)		(8,603,426.00)		7,367.00)	-6.5%	Met			
2nd Subsequent Year (2011-12		(9,584,798.00) (9,992,051.00)		1,372.00	11.4%	Not Met			
End Subsequent real (2011-12	,	(9,992,051.00)	40.	7,253.00	4.2%	Met			
1b. Transfers In, General	Fund *								
First Prior Year (2008-09)	i unu	443,000.00							
Budget Year (2009-10)		963,000.00	520	0,000.00	117.4%	Not Met			
1st Subsequent Year (2010-11)		713.000.00		0,000.00)	-26.0%	Not Met			
2nd Subsequent Year (2011-12	1	713,000.00	(230	0.00	0.0%	Met			
and outboddern roat (2011 12	,	713,000.00		0.00	0.076	Met			
1c. Transfers Out, Genera	al Fund *								
First Prior Year (2008-09)		1,035,297.00							
Budget Year (2009-10)		495,977.00	/530	9,320.00)	-52.1%	Not Met			
1st Subsequent Year (2010-11)		895,977.00		0.000.00	80.6%	Not Met			
2nd Subsequent Year (2011-12)	945,977.00	***************************************	0,000.00	5.6%	Met			
(•	0.10,077.00		7,000.00	0.070	Wiet			
1d. Impact of Capital Proj Do you have any capita		general fund operational budget?			No				
Include transfers used to cove	r operating deficits in either the	e general fund or any other fund.							
SSP Status of the District's	Projected Contributions	Transfers, and Capital Projects							
33D. Status of the District s	Projected Contributions,	Transfers, and Capital Projects	THE PERSON NAMED IN COLUMN TO THE PE						
DATA ENTRY: Enter an explan	ation if Not Met for items 1a-1c	or if Yes for item 1d.							
budget or subsequent t	wo fiscal years. Identify restrict	stricted general fund to restricted gene ed programs and amount of contribution g or eliminating the contribution.	eral fund prograr on for each prog	ns have cha ram and wh	nged by more than the stand ether contributions are ongo	dard for one or more of the ing or one-time in nature.			
Explanation: (required if NOT me	1	IDEA funds reduce Special Education	expenditures in	2009/10.					
NOT MET - The project amount(s) transferred, transfers.	ted transfers in to the general fi by fund, and whether transfers	und have changed by more than the si are ongoing or one-time in nature. If o	tandard for one ongoing, explain	or more of the	ne budget or subsequent two plan, with timelines, for redu	o fiscal years. Identify the ucing or eliminating the			
Explanation: (required if NOT me		insferred from Fund 20 to fund post en	nployment bene	fits paid out	of the General Fund.				

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lc.	NOT MET - The projected transfers out of the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.							
	Explanation: (required if NOT met)	In 2009/10, the General Funds did not make a contribution to the Deferred Maintenance Fund. In 2010/11, the General Fund contributes to the Property and Liability Fund.						
ld.	NO - There are no capital pr	ojects that may impact the general fund operational budget.						
	Project Information:							
	(required if YES)							

S6. Long-term Commitments

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

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

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

S6A. Identification of the Distri	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 applicable long-term	commitments; there are no extractions in	n this section.
Does your district have long (If No, skip item 2 and Sect	g-term (multiye ions S6B and		· res		
If Yes to item 1, list all new other than pensions (OPEB	and existing n); OPEB is dis	nultiyear commitments and required sclosed in item S7A.	annual debt service amounts.	Do not include long-term commmitments	for postemployment benefits
	# of Years	SA	CS Fund and Object Codes Us	sed For:	Principal Balance
Type of Commitment	Remaining	Funding Sources (Revenu	•	ebt Service (Expenditures)	as of July 1, 2009
Capital Leases	4	21/0000/8970			1,769,014
Certificates of Participation	21	01/0000/8011			7,335,000
General Obligation Bonds					7,000,000
Supp Early Retirement Program					
State School Building Loans					
Compensated Absences					
Other Long-term Commitments (do	not include Of	PEB):			
Copiers	2	01/0000/8011			
Energy Management	3	01/0000/8011			53,905
Redevelopment Loan	17	25/0000/8681			660,812
CFD 2000-01	24	District 40			427,706
CFD 2001-01		District 48			1,022,931 16,430,726
					10,430,720
		Prior Year	Budget Year	1at Cuba and Van	0-101
		(2008-09)	-	1st Subsequent Year	2nd Subsequent Year
		Annual Payment	(2009-10)	(2010-11)	(2011-12)
Type of Commitment (continued)		•	Annual Payment	Annual Payment	Annual Payment
		(P & I)	(P & I)	(P & I)	(P & I)
Capital Leases		1,154,222	900,883	494,656	494,656
Certificates of Participation		553,732	570,736	565,918	565,797
General Obligation Bonds					
Supp Early Retirement Program					
State School Building Loans					
Compensated Absences					
Other Long-term Commitments (con	tinued):				
Copiers		210,839	53,905	0	
Energy Management		391,820	370,678	376,036	0
Redevelopment Loan		40,263	40,263	40,263	0
CFD 2000-01		87,069	85,906	84,719	40,263
CFD 2001-01		1,454,274	1,450,066	1,449,464	84,719
Total Annua	al Payments:	3,892,219	3,472,437	3,011,056	1,449,464 2,634,899
Has total annual pa	yment increa	sed over prior year (2008-09)?	No	No	No 2,634,699

S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment
DATA ENTRY: Enter an explanation if Yes.
1a. No - Annual payments for long-term commitments have not increased in one or more of the budget and two subsequent fiscal years.
Explanation: (required if Yes to increase in total annual payments)
S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments
DATA ENTRY: Click the appropriate Yes or No button in item 1; if Yes, an explanation is required in item 2.
1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?
No
2.
No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment annual payments.
Explanation: (required if Yes)

S7. Unfunded Liabilities

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

Estimate the unfunded liability for self-insurance programs such as workers' compensation based on an actuarial valuation, if required, or other method; identify or estimate the

	required contribution; and indicate how the obligation is funded (level of ris			iod, identity of estimate the
S7A.	Identification of the District's Estimated Unfunded Liability for Pos	stemployment Benefits Othe	r than Pensions (OPEB)	
DATA	ENTRY: Click the appropriate button in item 1 and enter data in all other app	olicable items; there are no extra	ctions in this section except the budget ye	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 includ their own benefits: 	ing eligibility criteria and amount	s, if any, that retirees are required to conf	ribute toward
3.	a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method	?	Pay-as-you-go	
	 b. Indicate any accumulated amounts earmarked for OPEB in a self-insura governmental fund 	ance or	Self-Insurance Fund	Governmental Fund 2,406,299
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.	11,9 Actuar		
5.	OPEB Contributions	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
	a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method (may leave blank if valuation is not yet required) b. OPEB amount contributed (includes premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	17,515.00	17,515.00	17,515.00
	c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	868,291.00 868,291.00	868,291.00 868,291.00	868,291.00 868,291.00
	d. Number of retirees receiving OPEB benefits	100	100	100

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S7B.	dentification 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	olicable items; there are no extrac	ctions in this section.	The second secon
1.	Does your district operate any self-insurance programs such as workers' c employee health and welfare, or property and liability? (Do not include OPI covered in Section S7A) (If No, skip items 2-4)	ompensation, EB, which is		
2.	Describe each self-insurance program operated by the district, including d actuarial), and date of the valuation:	etails for each such as level of ris	k retained, funding approach, basis for v	aluation (district's estimate or
	Workers' Compensation is limited to claims,	payments, and temporary disabili	ty. The District also has a self-insured d	ental claims program.
3.	Self-Insurance Liabilities a. Accrued liability for self-insurance programs b. Unfunded liability for self-insurance programs		9,524.00 9,524.00	
4.	Self-Insurance Contributions a. Required contribution (funding) for self-insurance programs	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
	b. Amount contributed (funded) for self-insurance programs	716 363 00	716 262 00	740,000,00

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.

AIA	ENTRY: Enter all applicable data items; the	ere are no extractions in this section.			
		Prior Year (2nd Interim) (2008-09)	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
lumber of certificated (non-management) ull-time-equivalent (FTE) positions		646.1	604.1	604.1	598.
ertifi 1.	cated (Non-management) Salary and Be Are salary and benefit negotiations settle	-	Yes		
		the corresponding public disclosure of filed with the COE, complete question			
	If Yes, and have not be	the corresponding public disclosure ceen filed with the COE, complete que	documents estions 2-5.		
	If No, comp	plete questions 6 and 7.			
legoti 2a.	ations Settled Per Government Code Section 3547.5(a) disclosure board meeting:), date of public			
2b.	Per Government Code Section 3547.5(b by the district superintendent and chief b If Yes, date	-	Yes May 13, 20	108	
3.	Per Government Code Section 3547.5(c) to meet the costs of the agreement? If Yes, date), was a budget revision adopted e of budget revision board adoption:			
4.	Period covered by the agreement:	Begin Date: Jul 0	1, 2007 Er	d Date: Jun 30, 2010]
5.	Salary settlement:	_	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
	Is the cost of salary settlement included in projections (MYPs)?	in the budget and multiyear	Yes	Yes	Yes
	Total cost	One Year Agreement of salary settlement			
	% change	in salary schedule from prior year or			
	Total cost	Multiyear Agreement of salary settlement	384,372	0	
		in salary schedule from prior year r text, such as "Reopener")	0.8%	N/A	N/A
	Intervals of the		o support multiyear salary com	mitmonto:	

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Negoti	ations Not Settled			
6.	Cost of a one percent increase in salary and statutory benefits			
		Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
7.	Amount included for any tentative salary increases	(2000-10)	(2010 11)	
		m 1 11	4.10.1	Out Outres work Veen
O 416	4 4 (A)	Budget Year	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Certifi	cated (Non-management) Health and Welfare (H&W) Benefits	(2009-10)	(2010-11)	(2011-12)
4	Are easter of HRVA/ honefit changes included in the hydget and MVDs2		V	Voo
1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes 6,808,347	Yes 7,216,848	Yes 7,649,858
2.	Total cost of H&W benefits Percent of H&W cost paid by employer	90%	90%	90%
3. 4.	Percent or naw cost paid by employer Percent projected change in H&W cost over prior year	6.0%	6.0%	6.0%
4.	Percent projected change in Havv cost over prior year	0.078	0.076	0.070
Certifi	cated (Non-management) Prior Year Settlements			
	y new costs from prior year settlements included in the budget?	No		
	If Yes, amount of new costs included in the budget and MYPs			
	If Yes, explain the nature of the new costs:			
		Budget Year	1st Subsequent Year	2nd Subsequent Year
O4!E	tested (New years want) Chan and Caluman Adjustments	(2009-10)	(2010-11)	(2011-12)
Certiii	icated (Non-management) Step and Column Adjustments	(2009-10)	(2010-11)	(2011-12)
	And the Complete of the Annual State of the Annual State of State	Yes	Yes	Yes
1. 2.	Are step & column adjustments included in the budget and MYPs? Cost of step & column adjustments	947,322	996,655	1,020,688
3.	Percent change in step & column over prior year	2.4%	2.4%	2.4%
٥.	Percent change in step & column over prior year	2,470	2.770	2.770
		Budget Year	1st Subsequent Year	2nd Subsequent Year
Cartif	icated (Non-management) Attrition (layoffs and retirements)	(2009-10)	(2010-11)	(2011-12)
Certii	icated (Non-management) Attrition (layons and retirements)	(2000 10)	(2010 11)	
	Annual in the budget and MAVDOO	No	No	No
1.	Are savings from attrition included in the budget and MYPs?	NO	NO	NO
2.	Are additional H&W benefits for those laid-off or retired			
<i></i>	employees included in the budget and MYPs?	NI-	Ma	No
		No l	No	NO
Certif	icated (Non-management) - Other	as aire hours of ampleyment leave	of absonos honusos eta):	
LIST O	ther significant contract changes and the cost impact of each change (i.e., class	ss size, nours or employment, leave	of absence, bondses, etc.).	

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DATA ENTRY: Enter all a	applicable data items; the	ere are no extractions in this section	n.					
		Prior Year (2nd Interim) (2008-09)	Budget (2009			1st Subsequent Year (2010-11)		2nd Subsequent Year (2011-12)
Number of classified (nor FTE positions	n-managment)	333.0		305.5			305.5	305
Classified (Non-manage 1. Are salary and b	ement) Salary and Bene enefit negotiations settled If Yes, and have been t	fit Negotiations If for the budget year? The corresponding public disclosure The with the COE, complete questi	e documents ions 2 and 3.	No				
	If Yes, and have not be	the corresponding public disclosure en filed with the COE, complete qu	e documents sestions 2-5.					
	If No, comp	ete questions 6 and 7.						
Negotiations Settled 2a. Per Government board meeting:	Code Section 3547.5(a)	date of public disclosure						
	perintendent and chief bu	was the agreement certified siness official? of Superintendent and CBO certific	cation:					
3. Per Government to meet the costs	of the agreement?	was a budget revision adopted of budget revision board adoption:						
4. Period covered b	y the agreement:	Begin Date:		Е	nd Date:			
5. Salary settlement Is the cost of sala projections (MYP)	ary settlement included in	the budget and multiyear	Budget \((2009-			1st Subsequent Year (2010-11)		2nd Subsequent Year (2011-12)
projections (Wi i F	•	One Year Agreement			L	***************************************		
		salary settlement						
	% change in	salary schedule from prior year						
		Multiyear Agreement salary settlement						
	% change in (may enter t	salary schedule from prior year ext, such as "Reopener")						
	Identify the s	ource of funding that will be used	to support multiy	ear salary com	mitments:			
egotiations Not Settled								
6. Cost of a one per	cent increase in salary a	nd statutory benefits		195,708				
7. Amount included	for any tonte in a set of		Budget \ (2009-	10)		1st Subsequent Year (2010-11)		2nd Subsequent Year (2011-12)
. Amount included	for any tentative salary ir	creases		126,314			0	

Yes 2,467,706 90% 6.0%	Yes 2,615,768 90% 6.0%	Yes 2,920,776 90% 6.0%
2,467,706 90% 6.0%	2,615,768 90%	2,920,776 90%
90%	90%	90%
6.0%		
	0.070	0.076
No		
No		
1		
Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
	(201011)	(2011-12)
Ps? Yes		
122,289	133,126	134,313
0.9%	0.9%	0.9%
Budget Year (2009-10)	1st Subsequent Year	2nd Subsequent Year (2011-12)
	(2570.11)	(2011-12)
No	No	No
No		No
	(2009-10) Yes 122,289 0.9% Budget Year (2009-10)	(2009-10) (2010-11) Yes 122,289 133,126 0.9% 0.9% Budget Year 1st Subsequent Year (2009-10) (2010-11) No No

S8C.	. Cost Analysis of District's Labor A	greements - Management/Superv	isor/Confidential Employees		
DATA	A ENTRY: Enter all applicable data items;	there are no extractions in this section	1.		
		Prior Year (2nd Interim) (2008-09)	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
	per of management, supervisor, and dential FTE positions	68.5	65.9	65.9	65.9
Mana	agement/Supervisor/Confidential				
	y and Benefit Negotiations				
1.	Are salary and benefit negotiations se	ttled for the budget year?	Yes		
	If Yes, c	omplete question 2.	•		
	If No, co	omplete questions 3 and 4.			
		rip the remainder of Section S8C.			
	tiations Settled				
2.	Salary settlement:	Γ-	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
	Is the cost of salary settlement include	ed in the budget and multiyear			
	projections (MYPs)?	st of salary settlement	Yes 0	No	No
	Total do	of or salary settlement	0		
		ge in salary schedule from prior year ter text, such as "Reopener")	N/A		
Nogo	tiations Not Settled				
3.	Cost of a one percent increase in sala	in and statutory benefits			
	Desired the personal meredee in bala	L. Caractery Soliones			
			Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
4.	Amount included for any tentative sala	ary increases			
	gement/Supervisor/Confidential		Budget Year	1st Subsequent Year	2nd Subsequent Year
Healt	h and Welfare (H&W) Benefits	_	(2009-10)	(2010-11)	(2011-12)
1.	Are costs of H&W benefit changes inc	cluded in the budget and MYPs?	Yes	Vas	V
2.	Total cost of H&W benefits		872,415	Yes 924,760	Yes 980,246
3.	Percent of H&W cost paid by employe	эг .	90%	90%	90%
4.	Percent projected change in H&W cos	st over prior year	6.0%	6.0%	6.0%
	gement/Supervisor/Confidential and Column Adjustments		Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
1. 2.	Are step & column adjustements inclu- Cost of step and column adjustments	ded in the budget and MYPs?	Yes	Yes	Yes
3.	Percent change in step & column over	prior year	2.0%	2.0%	2.0%
		. ,			2.070
	gement/Supervisor/Confidential r Benefits (mileage, bonuses, etc.)		Budget Year	1st Subsequent Year	2nd Subsequent Year
Other	Senema (mineage, ponuses, etc.)		(2009-10)	(2010-11)	(2011-12)
1.	Are costs of other benefits included in	the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of other benefits	<u> </u>	73,810	73,810	73,810
3.	Percent change in cost of other benefi	its over prior year	0.0%	0.0%	0.0%

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PERSONAL			
ADD	ITIONAL	FISCAL INDICATORS	
The fo	llowing fiscal lert the revie	indicators are designed to provide additional data for reviewing agencies. A "Yes" answer wing agency to the need for additional review.	to any single indicator does not necessarily suggest a cause for concern, but
ATAC	ENTRY: Clic	ck the appropriate Yes or No button for items A1 through A9 except item A3, which is auto	natically completed based on data in Criterion 2.
A1.	Do cash flo	ow projections show that the district will end the budget year with a ash balance in the general fund?	No
A2.	Is the syste	em of personnel position control independent from the payroll system?	Yes
A3.	Is enrollme enrollment	int decreasing in both the prior fiscal year and budget year? (Data from the budget column of Criterion 2A are used to determine Yes or No)	No
A4.	Are new chenrollment,	narter schools operating in district boundaries that impact the district's either in the prior fiscal year or budget year?	No
A5.	or subsequ	strict entered into a bargaining agreement where any of the budget lent years of the agreement would result in salary increases that ed to exceed the projected state funded cost-of-living adjustment?	No
A6.	Does the d retired emp	istrict provide uncapped (100% employer paid) health benefits for current or oloyees?	No
A7.	Is the distri	ct's financial system independent of the county office system?	No
A8.	Does the di Code Section	istrict have any reports that indicate fiscal distress pursuant to Education on 42127.6(a)? (If Yes, provide copies to the county office of education)	No
A9.	Have there official posi	been personnel changes in the superintendent or chief business tions within the last 12 months?	No
Vhen j	providing con	nments for additional fiscal indicators, please include the item number applicable to each o	comment
•	Co	mments: ptional)	omment.
		-	

End of School District Budget Criteria and Standards Review

Provide methodology and assumptions use commitments (including cost-of-living adjus		ent, revenues, expenditures, re	eserves and fund balan	ce, and	multiyear
Deviations from the standards must be explained and may affect the approval of the budget.					
CRITERIA AND STANDARDS			ANNUAL CONTRACTOR OF THE PROPERTY OF THE PROPE	770020000000000000000000000000000000000	
CRITERION: Average Daily Attend	lance				
STANDARD: Funded average daily previous three fiscal years by more			irst prior fiscal year OR	in 2) two	o or more of the
		Percentage Level	Di	strict AD)A
	and the second s	3.0%	0	to	300
		2.0%	301	to	1,000
		1.0%	1,001	and	over
District ADA (Form A, Estimated P-2 A	DA column, lines 3, 6, and 25):	12,956			
District's ADA	A Standard Percentage Level:	1.0%			
A. Calculating the District's ADA Variances		200000000000000000000000000000000000000			A
Fiscal Year	Revenue Limit (F Original Budget (Use Form RL, Line 5b)	Funded) ADA Estimated/Unaudited Actuals (Form RL, Line 5b)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2006-07)	13,480.12	13,469.92	0.1%		Met
econd Prior Year (2007-08)	13,212.84	13,221.14	N/A		Met
irst Prior Year (2008-09)	13,216.48	13,209.62	0.1%		Met
udget Year (2009-10) (Criterion 4A1, Step 2a)	13,170.43				
B. Comparison of District ADA to the Stan	dard	Service and the service and th			on the second se
DATA ENTRY: Enter an explanation if the standar	rd is not met.				
1a. STANDARD MET - Funded ADA has not be	peen overestimated by more than	the standard percentage level for th	ne first prior year.		•
Explanation: (required if NOT met)					
1b. STANDARD MET - Funded ADA has not	peen overestimated by more than	the standard percentage level for tv	vo or more of the previous t	hree year	S.
Explanation:					
(required if NOT met)					

2.	CR	ITE	RI	OI	N:	En	rol	lme	ent

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	D	istrict AD	A
saves	3.0%	0	to	300
	2.0%	301	to	1,000
	1.0%	1,001	and	over
strict ADA (Form A, Estimated P-2 ADA column, lines 3, 6, and 25):	12,956			
District's Enrollment Standard Percentage Level:	1.0%			
ing the District's Enrollment Variances				

2A. Calcul

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

	Enrollme	nt	Enrollment Variance Level (If Budget is greater	
Fiscal Year	Budget	CBEDS Actual	than Actual, else N/A)	Status
Third Prior Year (2006-07)	13,382	13,613	N/A	Met
Second Prior Year (2007-08)	13,303	13,597	N/A	Met
irst Prior Year (2008-09)	13,576	13,458	0.9%	Met
Budget Year (2009-10)	13,308	***************************************		

2B. Comparison of District Enrollment to the Standard

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

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

(required if NOT met)	
1b. STANDARD MET - Enrollmen	t 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)	

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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%).

A. Calculating the District's ADA to I	Enrollment Standard			
OATA ENTRY: All data are extracted or cal	culated.			
	P-2 ADA	Enrollment		
	Estimated/Unaudited Actuals	CBEDS Actual	Historical Ratio	
Fiscal Year	(Form A, Lines 3, 6, and 25)	(Criterion 2, Item 2A)	of ADA to Enrollment	
hird Prior Year (2006-07)	13,166	13,613	96.7%	
econd Prior Year (2007-08)	13,164	13,597	96.8%	
irst Prior Year (2008-09)	13,118	13,458	97.5%	
		Historical Average Ratio:	97.0%	
District*	's ADA to Enrollment Standard (historic	cal average ratio plus 0.5%):	97.5%	
BB. Calculating the District's Projecte	d Ratio of ADA to Enrollment			
	a ratio of ADA to Emoliment			
	Estimated P-2 ADA			
	Estimated P-2 ADA Budget (Form A, Lines 3, 6, and 25)	Enrollment Budget/Projected	Potio of ADA to Envellment	0
Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines 3, 6, and 25) (Form MYP, Line F2)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Fiscal Year Budget Year (2009-10)	Estimated P-2 ADA Budget (Form A, Lines 3, 6, and 25) (Form MYP, Line F2) 12,956	Enrollment Budget/Projected (Criterion 2, Item 2A) 13,308	97.4%	Met
Fiscal Year Budget Year (2009-10) st Subsequent Year (2010-11)	Estimated P-2 ADA Budget (Form A, Lines 3, 6, and 25) (Form MYP, Line F2)	Enrollment Budget/Projected (Criterion 2, Item 2A)		
Fiscal Year Budget Year (2009-10) Ist Subsequent Year (2010-11) 2nd Subsequent Year (2011-12)	Estimated P-2 ADA Budget (Form A, Lines 3, 6, and 25) (Form MYP, Line F2) 12,956 12,831 12,684	Enrollment Budget/Projected (Criterion 2, Item 2A) 13,308 13,158	97.4% 97.5%	Met Met
Fiscal Year Budget Year (2009-10) Ist Subsequent Year (2010-11) 2nd Subsequent Year (2011-12) Comparison of District ADA to En	Estimated P-2 ADA Budget (Form A, Lines 3, 6, and 25) (Form MYP, Line F2) 12,956 12,831 12,684	Enrollment Budget/Projected (Criterion 2, Item 2A) 13,308 13,158	97.4% 97.5%	Met Met
Fiscal Year Budget Year (2009-10) 1st Subsequent Year (2010-11) 2nd Subsequent Year (2011-12)	Estimated P-2 ADA Budget (Form A, Lines 3, 6, and 25) (Form MYP, Line F2) 12,956 12,831 12,684 rollment Ratio to the Standard	Enrollment Budget/Projected (Criterion 2, Item 2A) 13,308 13,158	97.4% 97.5%	Met Met
Fiscal Year Budget Year (2009-10) 1st Subsequent Year (2010-11) 2nd Subsequent Year (2011-12) BC. Comparison of District ADA to En	Estimated P-2 ADA Budget (Form A, Lines 3, 6, and 25) (Form MYP, Line F2) 12,956 12,831 12,684 rollment Ratio to the Standard	Enrollment Budget/Projected (Criterion 2, Item 2A) 13,308 13,158 13,008	97.4% 97.5% 97.5%	Met Met
Fiscal Year Budget Year (2009-10) Ist Subsequent Year (2010-11) 2nd Subsequent Year (2011-12) BC. Comparison of District ADA to En	Estimated P-2 ADA Budget (Form A, Lines 3, 6, and 25) (Form MYP, Line F2) 12,956 12,831 12,684 rollment Ratio to the Standard	Enrollment Budget/Projected (Criterion 2, Item 2A) 13,308 13,158 13,008	97.4% 97.5% 97.5%	Met Met
Fiscal Year Budget Year (2009-10) st Subsequent Year (2010-11) 2nd Subsequent Year (2011-12) BC. Comparison of District ADA to En DATA ENTRY: Enter an explanation if the s 1a. STANDARD MET - Projected P-2 A	Estimated P-2 ADA Budget (Form A, Lines 3, 6, and 25) (Form MYP, Line F2) 12,956 12,831 12,684 Irollment Ratio to the Standard standard is not met. ADA to enrollment ratio has not exceeded	Enrollment Budget/Projected (Criterion 2, Item 2A) 13,308 13,158 13,008	97.4% 97.5% 97.5%	Met Met
Fiscal Year Budget Year (2009-10) st Subsequent Year (2010-11) and Subsequent Year (2011-12) CC. Comparison of District ADA to En DATA ENTRY: Enter an explanation if the s 1a. STANDARD MET - Projected P-2 A	Estimated P-2 ADA Budget (Form A, Lines 3, 6, and 25) (Form MYP, Line F2) 12,956 12,831 12,684 Irollment Ratio to the Standard standard is not met. ADA to enrollment ratio has not exceeded	Enrollment Budget/Projected (Criterion 2, Item 2A) 13,308 13,158 13,008	97.4% 97.5% 97.5%	Met Met
Fiscal Year Budget Year (2009-10) Ist Subsequent Year (2010-11) Prof Subsequent Year (2011-12) BC. Comparison of District ADA to En DATA ENTRY: Enter an explanation if the s 1a. STANDARD MET - Projected P-2 A Explanation: Enroll	Estimated P-2 ADA Budget (Form A, Lines 3, 6, and 25) (Form MYP, Line F2) 12,956 12,831 12,684 Irollment Ratio to the Standard standard is not met. ADA to enrollment ratio has not exceeded	Enrollment Budget/Projected (Criterion 2, Item 2A) 13,308 13,158 13,008	97.4% 97.5% 97.5%	Met Met
Fiscal Year Budget Year (2009-10) 1st Subsequent Year (2010-11) 2nd Subsequent Year (2011-12) BC. Comparison of District ADA to En DATA ENTRY: Enter an explanation if the s 1a. STANDARD MET - Projected P-2 A Explanation:	Estimated P-2 ADA Budget (Form A, Lines 3, 6, and 25) (Form MYP, Line F2) 12,956 12,831 12,684 Irollment Ratio to the Standard standard is not met. ADA to enrollment ratio has not exceeded	Enrollment Budget/Projected (Criterion 2, Item 2A) 13,308 13,158 13,008	97.4% 97.5% 97.5%	Met Met
Fiscal Year Budget Year (2009-10) 1st Subsequent Year (2010-11) 2nd Subsequent Year (2011-12) BC. Comparison of District ADA to En DATA ENTRY: Enter an explanation if the s 1a. STANDARD MET - Projected P-2 A Explanation:	Estimated P-2 ADA Budget (Form A, Lines 3, 6, and 25) (Form MYP, Line F2) 12,956 12,831 12,684 Irollment Ratio to the Standard standard is not met. ADA to enrollment ratio has not exceeded	Enrollment Budget/Projected (Criterion 2, Item 2A) 13,308 13,158 13,008	97.4% 97.5% 97.5%	Met Met

4. CRITERION: Revenue Limit

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

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

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

4A1. Calculating the District's Revenue Limit Standard

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

Projected Revenue Limit

•	ton Vevenne Fillin	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
Step 1	- Funded COLA	(2008-09)	(2009-10)	(2010-11)	(2011-12)
a.	Base Revenue Limit (BRL) per ADA (Form RL, Line 4) (Form MYP, Unrestricted, Line A1a)	5,872.24	6,122.24	6,177.24	
b.	Deficit Factor	0,012.27	0,122.24	0,177.24	6,325.24
~.	(Form RL, Line 16) (Form MYP, Unrestricted, Line A1f)	0.88572	0.82033	0.82033	0.82033
C.	Funded BRL per ADA	- Carlot and			
	(Step 1a times Step 1b)	5,201.16	5,022.26	5,067.38	5,188.78
d.	Prior Year Funded BRL				
	per ADA		5,201,16	5,022.26	5,067.38
e.	Difference				5,031.100
	(Step 1c minus Step 1d)		(178.90)	45.12	121,40
f.	Percent Change Due to COLA			10,12	121,70
	(Step 1e divided by Step 1d)		-3.44%	0.90%	2.40%
Cton 0	Change in Decelotion				
a.	- Change in Population Revenue Limit (Funded) ADA				
a.	(Form RL, Line 5b) (Form MYP, Unrestricted, Line A1b)	13,209.62	13,170.43	12,956.42	12,913,19
b.	Prior Year Revenue				12,010.10
	Limit (Funded) ADA		13,209.62	13,170.43	12,956.42
C.	Difference			33,173.13	12,000.42
	(Step 2a minus Step 2b)		(39.19)	(214.01)	(43.23)
d.	Percent Change Due to Population			(211.51)	(40.23)
	(Step 2c divided by Step 2b)		-0.30%	-1.62%	-0.33%
Step 3	- Total Change in Funded COLA and Popula	tion			
2.50	(Step 1f plus Step 2d)		-3.74%	-0.72%	0.070/
	(h h ah =a)	Revenue Limit Standard	-0.1770	-0.7270	2.07%
		(Step 3, plus/minus 1%):	-4.74% to -2.74%	-1.72% to .28%	1.07% to 3.07%

4A2. Alternate Revenue Limit Standard - Basic Aid

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

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

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

	Príor Year (2008-09)	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
	31,799,790.00	31,391,202.00	30,988,782.00	30,988,782.00
	Decis Aid Of and ad	N/A	N/A	N/A
	Basic Aid Standard (percent change from			
previou	ıs year, plus/minus 1%):	N/A	N/A	N/A

4A3. Alternate Revenue Limit Standard -	Necessary Small School			
DATA ENTRY: All data are extracted or calculate	ted.			
Necessary Small School District Projected R	tevenue Limit (applicable if Form RL	., Budget column, line 6, is great	ter than zero, and line 5b, RL ADA, i	s zero)
	-	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
	ecessary Small School Standard hange - Step 1f, plus/minus 1%):	N/A	N/A	N/A
4B. Calculating the District's Projected C	hange in Revenue Limit			
DATA ENTRY: Enter data in the 1st and 2nd St	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
Revenue Limit	(2008-09)	(2009-10)	(2010-11)	(2011-12)
(Fund 01, Objects 8011, 8020-8089)	68,326,023.00	65,768,155.00	65,798,465.00	66,621,708,00
District's P	rojected Change in Revenue Limit:	-3.74%	0.05%	1.25%
	Revenue Limit Standard:	-4.74% to -2.74%	-1.72% to .28%	1.07% to 3.07%
	Status:	Met	Met	Met
4C. Comparison of District Revenue Limi	t to the Standard			
DATA ENTRY: Enter an explanation if the stand	dard is not met.			
1a. STANDARD MET - Projected change in	n revenue limit has met the standard fo	or the budget and two subsequent	fiscal years.	
Explanation: (required if NOT met)				

CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year Third Prior Year (2006-07) Second Prior Year (2007-08) First Prior Year (2008-09)

Estimated/Unaudited Actuals - Unrestricted

	(Resources	Ratio		
	Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits	
T	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures	
	63,313,435.45	69,651,013.84	90.9%	
-	64,828,776.97	71,245,195.13	91.0%	
i	64.963.645.00	70 559 648 00	92.1%	

Historical Average Ratio:

	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
District's Reserve Standard Percentage			
(Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard			
(historical average ratio, plus/minus the greater			
of 3% or the district's reserve standard percentage):	88.3% to 94.3%	88.3% to 94.3%	88.3% to 94.3%

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	Tota

Ratio

91.3%

	(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 (2009-10)	60,980,583.00	67,079,416.00	90.9%	Met
1st Subsequent Year (2010-11)	67,697,295.00	65,257,420.00	103.7%	Not Met
2nd Subsequent Year (2011-12)	68,942,475.00	65,926,443.00	104.6%	Not Met

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

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

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:	Fo
required if NOT met)	

or the two subsequent years, revenue reductions from the state resulted in a reduction to the general fund's overall expenditures.

-2.93% to 7.07%

6. CRITERION: Other Revenues and Expenditures

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

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

6A. Calculating the District's Other Revenues and Expenditures Standard Percentage Ranges				
DATA ENTRY: All data are extracted or calculated.				
	Budget Year	1st Subsequent Year	2nd Subsequent Year	
N.	(2009-10)	(2010-11)	(2011-12)	
District's Change in Population and Funded COLA				
(Criterion 4A1, Step 3):	-3.74%	-0.72%	2.07%	
2. District's Other Revenues and Expenditures				
Standard Percentage Range (Line 1, plus/minus 10%):	-13.74% to 6.26%	-10.72% to 9.28%	-7.93% to 12.07%	
3. District's Other Revenues and Expenditures				

-8.74% to 1.26%

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

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

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

Explanation Percentage Range (Line 1, plus/minus 5%):

		Percent Change	Change Is Outside
Object Range / Fiscal Year	Amount	Over Previous Year	Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2008-09)	11,135,043.00		
Budget Year (2009-10)	7,996,072.00	-28.19%	Yes
1st Subsequent Year (2010-11)	5,440,371.00	-31.96%	Yes
2nd Subsequent Year (2011-12)	5,440,371.00	0.00%	No

Explanation: (required if Yes)

One time Federal ARRA SFSF and Title I funds are received in 2008/09 and budgetd in 2009/10. 2009/10 also has additional reductions to Categorical revenue.

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

First Prior Year (2008-09) Budget Year (2009-10) 1st Subsequent Year (2010-11) 2nd Subsequent Year (2011-12)

18,381,090.00		
14,718,631.00	-19.93%	Yes
14,797,238.00	0.53%	No
15,008,744.00	1.43%	No

-5.72% to 4.28%

Explanation: (required if Yes)

2008/09 includes carryover and deferred revenue from the previous year. The two transportation programs are reduced 65% in 09/10 as well as further cuts to other Categorical programs.

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

First Prior Year (2008-09) Budget Year (2009-10) 1st Subsequent Year (2010-11) 2nd Subsequent Year (2011-12)

9,815,975.00		
8,341,777.00	-15.02%	Yes
8,198,038.00	-1.72%	No
8.545.761.00	4.24%	No

Explanation: (required if Yes)

2008/09 includes cash based donations and reimbursements that are not reflected in subsequent years.

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

First Prior Year (2008-09) Budget Year (2009-10) 1st Subsequent Year (2010-11) 2nd Subsequent Year (2011-12)

8,161,280.00	,		
3,739,426.00	-54.18%	Yes	
3,566,842.00	-4.62%	No	
3,583,434.00	0.47%	No	

Explanation: (required if Yes)

2009/10 does not reflect carryover from the previous year. Carryover will be appropriated after the start of the fiscal year. Expenditures in 2009/10 also reflect overal reductions

Status

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

First Prior Year (2008-09) Budget Year (2009-10) 1st Subsequent Year (2010-11) 2nd Subsequent Year (2011-12)

8,753,423.00		
7,985,968.00	-8.77%	Yes
8,187,649.00	2.53%	No
8,657,055.00	5.73%	No

Explanation: (required if Yes) 2009/10 does not reflect carryover from the previous year. Carryover will be appropriated after the start of the fiscal year. Expenditures in 2009/10 also reflect overal reductions

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

DATA ENTRY: All data are extracted or calculated.

Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2008-09)	39,332,108.00		
Budget Year (2009-10)	31,056,480.00	-21.04%	Not Met
1st Subsequent Year (2010-11)	28,435,647.00	-8.44%	Met
2nd Subsequent Year (2011-12)	28,994,876.00	1.97%	Met

Amount

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

First Prior Year (2008-09) Budget Year (2009-10) 1st Subsequent Year (2010-11) 2nd Subsequent Year (2011-12)

Object Range / Fiscal Year

16,914,703.00		
11,725,394.00	-30.68%	Not Met
11,754,491.00	0.25%	Met
12 240 489 00	4.13%	Met

Percent Change

Over Previous Year

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

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

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

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

One time Federal ARRA SFSF and Title I funds are received in 2008/09 and budgetd in 2009/10. 2009/10 also has additional reductions to Categorical revenue.

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

2008/09 includes carryover and deferred revenue from the previous year. The two transportation programs are reduced 65% in 09/10 as well as further cuts to other Categorical programs.

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

2008/09 includes cash based donations and reimbursements that are not reflected in subsequent years.

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

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

2009/10 does not reflect carryover from the previous year. Carryover will be appropriated after the start of the fiscal year. Expenditures in 2009/10 also reflect overal reductions

Explanation: Services and Other Exps (linked from 6B

2009/10 does not reflect carryover from the previous year. Carryover will be appropriated after the start of the fiscal year. Expenditures in 2009/10 also reflect overal reductions

if NOT met)

7. CRITERION: Facilities Maintenance

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

7A. Determining the District's Compliance with the Contribution Requirement for EC Section 17584 - Deferred Maintenance NOTE: SBX3 4 (Chapter 12, Statutes of 2009) eliminates the local match requirement for Deferred Maintenance for a five-year period from 2008-09 through 2012-13. Therefore, this section has been inactivated for that period. 7B. Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 as modified by Section 17070.766, effective 2008-09 through 2012-13 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA) NOTE: EC Section 17070.766 reduces the contributions required in EC Section 17070.75 from 3 percent to 1 percent for a five-year period from 2008-09 through 2012-13. Therefore, the calculation in this section has been revised accordingly for that period. DATA ENTRY: Click the appropriate Yes or No button for special education local plan area (SELPA) administrative units (AUs); all other data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable. a. For districts that are the AU of a SELPA, do you choose to exclude revenue that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation? b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(C) (Fund 01, objects 7211-7213 and 7221-7223 with resources 3300-3499 and 6500-6540) Ongoing and Major Maintenance/Restricted Maintenance Account a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999) 101,452,523,00 b. Less: Pass-through Revenues 1% Required Budgeted Contribution 1 and Apportionments Minimum Contribution to the Ongoing and Major (Line 1b, if line 1a is Yes) (Line 2c times 1%) Maintenance Account Status c. Net Budgeted Expenditures and Other Financing Uses 101,452,523.00 1,014,525.23 2.153.737.00 Met ¹ Fund 01, Resource 8150, objects 8900-8999 If standard is not met, enter an X in the box that best describes why the minimum required contribution was not made: Not applicable (district does not participate in the Leroy F. Green School Facilities Act of 1998) Exempt (due to district's small size [EC Section 17070.75 (b)(2)(D)]) Other (explanation must be provided) Explanation:

(required if NOT met and Other is marked)

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

- 1. District's Available Reserves Amount (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) (effective beginning 2008-09)
 - d. Available Reserves (Lines 1a through 1c)
- 2. 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 Reserves Percentage

(Line 1d divided by Line 2c)

Third Prior Year (2006-07)	1100	
10,155,953.07	4,176,824.86	3,773,266.00
0.00	0.00	0.00
10,155,953.07	4,176,824.86	3,773,266.00
111,743,092.09	110,488,846.83	112,421,368.00
		0.00
111,743,092.09	110,488,846.83	112,421,368.00
9.1%	3.8%	3.4%

District's Deficit Spending Standard Percentage Levels			
(Line 3 times 1/3):	3.0%	1.3%	1.1%

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

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

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2006-07)	(723,125.76)	75,753,392.65	1.0%	Met
Second Prior Year (2007-08)	6,995.43	72,887,839.06	N/A	Met
First Prior Year (2008-09)	(2,526,985.00)	71,594,945,00	3.5%	Not Met
Budget Year (2009-10) (Information only)	188.899.00		3.07,0	THOU MICE

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:	In 2008/09 reflects mid year reductions to state revenue.
(required if NOT met)	

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	D	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):	12,956
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 Fund Beginning Balance ²		Beginning Fund Balance	
	(Form 01, Line F1e, l	(Form 01, Line F1e, Unrestricted Column)		
Fiscal Year	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	Status
Third Prior Year (2006-07)	4,839,896.00	9,472,053.55	N/A	Met
Second Prior Year (2007-08)	7,678,468.00	8,748,927.79	N/A	Met
First Prior Year (2008-09)	7,740,429.00	8,755,924.00	N/A	Met
Budget Year (2009-10) (Information only)	6,228,939.00			

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:	
(no suring of if NIOT are of)	
(required if NOT met)	

10. CRITERION: Reserves

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

Percentage Level	D	istrict ADA	*
5% or \$58,000 (greater of)	0	to	300
4% or \$58,000 (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 reserves in the Designated for Economic Uncertainties and the Undesignated/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 (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
District Estimated P-2 ADA (Criterion 3, Item 3B):	12,956	12,831	12,684
h			
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

1.	Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
2.	If you are the SELPA All and are evoluting special education page through funda-

lf y	ou are the SELPA AU and are excluding	special education	pass-through funds:
	Enter the name(s) of the SELPA(s):		

b.	Special Education Pass-through Funds
	(Fund 01, resources 3300-3499 and 6500-6540,
į.	objects 7211-7213 and 7221-7223)

Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)		
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.

- Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)
- Less: Special Education Pass-through (Line A2b, if Line A1 is Yes)
- Net Expenditures and Other Financing Uses (Line B1 minus Line B2)
- 4. Reserve Standard Percentage Level
- 5. Reserve Standard by Percent (Line B3 times Line B4)
- 6. Reserve Standard by Amount
- (\$58,000 for districts with 0 to 1,000 ADA, else 0)
 7. District's Reserve Standard
 (Greater of Line B5 or Line B6)

Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)	
101,452,523.00	95,261,547.00	96,494,067.00	
101,452,523.00	95,261,547.00	96,494,067.00	
3%	3%	3%	
3,043,575.69	2,857,846.41	2,894,822.01	
0.00	0.00	0.00	
3,043,575.69	2,857,846.41	2,894,822.01	

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.

10C.	Calculating	the District's	Budgeted	Reserve	Amount
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DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 5 will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Designated Reserve Amounts (Unrestricted resources 0000-1999 except Line 3);		Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
1.	General Fund - Designated for Economic Uncertainties			
	(Fund 01, Object 9770) (Form MYP, Line E1a)	3,347,165.00	3,212,435.12	3,359,867.45
2.	General Fund - Unappropriated Amount			
	(Fund 01, Object 9790) (Form MYP, Line E1b)	0.00	0.00	0.00
3.	General Fund - Negative Ending Balances in Restricted Resources			
	(Fund 01, Object 979Z, if negative, for each of resources 2000-9999)			
	(Form MYP, Line E1c)	.00	0.00	0.00
4.	Special Reserve Fund - Designated for Economic Uncertainties	ļ		
	(Fund 17, Object 9770) (Form MYP, Line E2a)	0.00		0.00
5.	Special Reserve Fund - Unappropriated Amount			
	(Fund 17, Object 9790) (Form MYP, Line E2b)	0.00	0.00	
6.	District's Budgeted Reserves Amount			
	(Lines C1 thru C5)	3,347,165.00	3,212,435.12	3,359,867.45
7.	District's Budgeted Reserves Percentage (Information only)			
	(Line 6 divided by Section 10B, Line 3)	3.30%	3.37%	3.48%
	District's Reserve Standard			
(Section 10B, Line 7):		3,043,575.69	2,857,846.41	2,894,822.01
	Status:	Met	Met	Met

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

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

Explanation:	
(required if NOT met)	
, ,	

SUPI	PLEMENTAL INFORMATION
DATA I	ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.
S1.	Contingent Liabilities
1a.	Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?
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:
	Federal ARRA funds, \$5.8 million, is used to fund on-going positions and to fund Class Size Reduction in 2009/2010. If funding is not available after 2009/2010, positions will be reduced or eliminated.
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:

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.

Distric						
S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund						
DATA ENTRY: Enter data in the Projection column for contributions, triwill be extracted, and click the appropriate button for item 1d; all other of	ansfers in, and transfers out fo data are extracted or calculate	or all fiscal years ed.	s, except the	First Prior Year and Budget	t Year for Contributions, which	
Description / Fiscal Year	Projection	Amount of Cl	hange	Percent Change	Status	
1a. Contributions, Unrestricted General Fund (Fund 01, Resou	tros 0000-1999 Object 898	n۱				
First Prior Year (2008-09)	(9,200,793.00)	0)				
Budget Year (2009-10)	(8,603,426.00)	(59)	7,367.00)	-6.5%	Met	
1st Subsequent Year (2010-11)	(9,584,798.00)		1,372.00	11.4%	Not Met	
2nd Subsequent Year (2011-12)	(9,992,051.00)		7,253.00	4.2%	Met	
			.,,	1124/	INCL	
1b. Transfers In, General Fund *						
First Prior Year (2008-09)	443,000.00					
Budget Year (2009-10)	963,000.00	520	0,000.00	117.4%	Not Met	
1st Subsequent Year (2010-11) 2nd Subsequent Year (2011-12)	713,000.00	(25)	0,000.00)	-26.0%	Not Met	
2nd Subsequent Year (2011-12)	713,000.00		0.00	0.0%	Met	
1c. Transfers Out, General Fund *						
First Prior Year (2008-09)	1 005 007 00					
Budget Year (2009-10)	1,035,297.00	/50:			7	
1st Subsequent Year (2010-11)	495,977.00		9,320.00)	-52.1%	Not Met	
2nd Subsequent Year (2011-12)	895,977.00	~~~	0,000.00	80.6%	Not Met	
2.10 0000040011 1001 (2011 12)	945,977.00		0,000.00	5.6%	Met	
1d. Impact of Capital Projects					1	
Do you have any capital projects that may impact the general f	und operational budget?			No		
, , , , , , , , , , , , , , , , , , ,	and operational badget.		L	NO	J	
* Include transfers used to cover operating deficits in either the general	fund or any other fund.					
· · ·	Talla et allej estimi initial					
S5B. Status of the District's Projected Contributions, Transfe	rs, and Capital Projects				MANUAL TO THE RESERVE	
DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes	for item 1d					
- The state of the	nor item ra.					
1a. NOT MET - The projected contributions from the unrestricted of	seneral fund to restricted gene	eral fund program	me have cha	aged by more than the stan	doed for our surrous of the	
budget of subsequent two fiscal years, identify restricted broats	ams and amount of contribution	on for each proc	iram and whe	ther contributions are once	dard for one or more of the	
Explain the district's plan, with timeframes, for reducing or elim	inating the contribution.		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	mor demandations are ongo	ing of one-time in nature.	
Explanation: One time Federal ARRA IDEA full	nds reduce Special Education	expenditures in	2009/10.			
(required if NOT met)	•	•				
					1	
 NOT MET - The projected transfers in to the general fund have amount(s) transferred, by fund, and whether transfers are ongo transfers. 	1b. NOT MET - The projected transfers in to the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timelines, for reducing or eliminating the					
V-1141414						
Explanation: In 2009/10, funds are transferred	Explanation: In 2009/10, funds are transferred from Fund 20 to fund post employment benefits paid out of the General Fund.					
(required if NOT met)	nom runa 20 to tuna post em	ipioyment benef	its paid out o	of the General Fund.		
(required if tvo t tilet)					The state of the s	

Fullerton Elementary Orange County

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1c.	NOT MET - The projected transfers out of the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.			
	Explanation: (required if NOT met)	In 2009/10, the General Funds did not make a contribution to the Deferred Maintenance Fund. In 2010/11, the General Fund contributes to the Property and Liability Fund.		
1d. NO - There are no capital projects that may impact the general fund operational budget.				
	Project Information:			
(required if YES)				

S6. Long-term Commitments

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

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

¹ Include multiyear commitm	ents, multiye	ar debt agreements, and new progra	ams or contracts that result in k	ong-term obligations.	
S6A. Identification of the Distric	t's Long-te	rm Commitments			
DATA ENTRY: Click the appropriate	button in iten	n 1 and enter data in all columns of	item 2 for applicable long-term	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)			/es		
If Yes to item 1, list all new a other than pensions (OPEB)	and existing n ; OPEB is dis	nultiyear commitments and required sclosed in item S7A.	annual debt service amounts.	Do not include long-term commmitments	for postemployment benefits
Type of Commitment	# of Years Remaining	SA Funding Sources (Revent	CS Fund and Object Codes Us	ed For:	Principal Balance as of July 1, 2009
Capital Leases	4	21/0000/8970	Jes) De	Est Service (Experialtares)	
Certificates of Participation	21	01/0000/8011			1,769,014 7,335,000
General Obligation Bonds	21	01/0000/0011			7,335,000
Supp Early Retirement Program					
State School Building Loans					***************************************
Compensated Absences					
•	<u></u>				
Other Long-term Commitments (do n	not include OI	PEB):			
Copiers	2	01/0000/8011			53.905
Energy Management	3	01/0000/8011			660,812
Redevelopment Loan	17	25/0000/8681			427,706
CFD 2000-01	24	District 40			1,022,931
CFD 2001-01		District 48			16,430,726
		1			70,100,120
		Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2008-09)	(2009-10)	(2010-11)	(2011-12)
*		Annual Payment	, ,	` ,	, ,
Type of Commitment (continued)		•	Annual Payment	Annual Payment	Annual Payment
		(P & I)	(P & I)	(P & I)	(P & I)
Capital Leases		1,154,222	900,883	494,656	494,656
Certificates of Participation		553,732	570,736	565,918	565,797
General Obligation Bonds					
Supp Early Retirement Program					
State School Building Loans					
Compensated Absences					
Other Long-term Commitments (conf	tinued):				
Coniora		040.000	PA		
Copiers Energy Management		210,839	53,905	0	0
Energy Management		391,820	370,678	376,036	0
Redevelopment Loan CFD 2000-01		40,263	40,263	40,263	40,263
CFD 2000-01		87,069	85,906	84,719	84,719
Total Annua	I Paymente:	1,454,274 3,892,219	1,450,066	1,449,464	1,449,464
	•	<u> </u>	3,472,437	3,011,056	2,634,899
nas totai aiinuai pay	ment mcrea	ised over prior year (2008-09)?	No	No	No

S6B. Com	66B. Comparison of the District's Annual Payments to Prior Year Annual Payment					
DATA ENTE	RY: Enter an explanation	if Yes.				
1a. No	- Annual payments for lor	ng-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)					
260 Iday	(fig. 4) (D					
oc. ident	ilication of Decreases	to Funding Sources Used to Pay Long-term Commitments				
DATA ENTE	RY: 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.						
	- Funding sources will not	decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment annual payments.				
	Explanation: (required if Yes)					

S7. Unfunded Liabilities

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

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

		approach, c	···	
S7A.	dentification of the District's Estimated Unfunded Liability for Po	stemployment Benefits Othe	er than Pensions (OPEB)	
DATA	ENTRY: Click the appropriate button in item 1 and enter data in all other ap	plicable items; there are no extra	actions in this section except the budget ye	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 include their own benefits:	ling eligibility criteria and amoun	ts, if any, that retirees are required to con	tribute toward
3.	a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method	?	Pay-as-you-go	
	b. Indicate any accumulated amounts earmarked for OPEB in a self-insura governmental fund	ance or	Self-Insurance Fund	Governmental Fund 2,406,299
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.	11,9 Actuar	THE ALL STREET	
5.	OPEB contributions	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
	OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method (may leave blank if valuation is not yet required)	17,515.00	17,515,00	17.515.00
	 D. OPEB amount contributed (includes premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752) 	868 291 00	868 291 00	969 291 00

868,291.00

868,291.00

100

868,291.00

868,291.00

100

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

d. Number of retirees receiving OPEB benefits

868,291.00

868,291.00

100

Identification of the District's Unfunded Liability for Self-Insurance	Programs		
		tions in this section.	
Does your district operate any self-insurance programs such as workers' co employee health and welfare, or property and liability? (Do not include OPE covered in Section S7A) (If No, skip items 2-4)	empensation, B, which is		
Describe each self-insurance program operated by the district, including de actuarial), and date of the valuation:	tails for each such as level of risk	r retained, funding approach, basis for va	luation (district's estimate or
Workers' Compensation is limited to claims, p	payments, and temporary disabilit	ty. The District also has a self-insured de	ntal claims program.
Self-Insurance Liabilities a. Accrued liability for self-insurance programs b. Unfunded liability for self-insurance programs			
Self-Insurance Contributions a. Required contribution (funding) for self-insurance programs	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12) 716,383,00
	ENTRY: Click the appropriate button in item 1 and enter data in all other appl Does your district operate any self-insurance programs such as workers' comployee health and welfare, or property and liability? (Do not include OPE covered in Section S7A) (If No, skip items 2-4) Describe each self-insurance program operated by the district, including deactuarial), and date of the valuation: Workers' Compensation is limited to claims, purpose a Accrued liability for self-insurance programs b. Unfunded liability for self-insurance programs Self-Insurance Contributions	Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section S7A) (If No, skip items 2-4) Describe each self-insurance program operated by the district, including details for each such as level of rist actuarial), and date of the valuation: Workers' Compensation is limited to claims, payments, and temporary disabilities a. Accrued liability for self-insurance programs b. Unfunded liability for self-insurance programs Self-Insurance Contributions a. Required contribution (funding) for self-insurance programs	ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section S7A) (If No, skip items 2-4) Describe each self-insurance program operated by the district, including details for each such as level of risk retained, funding approach, basis for va actuarial), and date of the valuation: Workers' Compensation is limited to claims, payments, and temporary disability. The District also has a self-insured de Self-Insurance Liabilities a. Accrued liability for self-insurance programs 5. Unfunded liability for self-insurance programs 8. Unfunded liability for self-insurance programs 8. Budget Year 1. St Subsequent Year (2009-10) (2010-11) 2. Required contribution (funding) for self-insurance programs

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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.

		eements - Certificated (Non-ma	anagement) Employees			
DATA E	NTRY: Enter all applicable data items; th	ere are no extractions in this section	n.			
		Prior Year (2nd Interim) (2008-09)	Budget Year (2009-10)		1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Number of certificated (non-management) full-time-equivalent (FTE) positions		646.1	604	.1	604.1	
Certifica 1.	ated (Non-management) Salary and Be Are salary and benefit negotiations settle	enefit Negotiations and for the budget year?	Ye	es .		
	If Yes, and have been	the corresponding public disclosure filed with the COE, complete questi	e documents ions 2 and 3.			
	If Yes, and have not b	the corresponding public disclosure een filed with the COE, complete qu	e documents uestions 2-5.			
	If No, com	plete questions 6 and 7.				
Vegotiat	ions Settled					
2a.	Per Government Code Section 3547.5(a disclosure board meeting:), date of public				
2b.	Per Government Code Section 3547.5(b by the district superintendent and chief b If Yes, date), was the agreement certified ousiness official? e of Superintendent and CBO certific	Ye Ye May 13			
3.	Per Government Code Section 3547.5(c to meet the costs of the agreement?), was a budget revision adopted			7	
	If Yes, date	of budget revision board adoption:			-	
4.	Period covered by the agreement:	Begin Date: Jul 0	01, 2007	End Date:	Jun 30, 2010]
5.	Salary settlement:		Budget Year (2009-10)		1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
	ls the cost of salary settlement included i projections (MYPs)?	n the budget and multiyear	Yes		Yes	Yes
		One Year Agreement				
	Total cost of	of salary settlement				
	% change i	in salary schedule from prior year				
		Multiyear Agreement				
	Total cost of	of salary settlement	384,37	2	0	0
		n salary schedule from prior year text, such as "Reopener")	0.8%		N/A	N/A
	Identify the	source of funding that will be used	to support multiyear salary co	ommitments	::	
	- Average and Aver					

c	iations Not Settled			
6.	Cost of a one percent increase in salary and statutory benefits			
		Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
7.	Amount included for any tentative salary increases		(20,011)	(2011-12)
		Budget Year	And Outron (A)	
Certif	icated (Non-management) Health and Welfare (H&W) Benefits	(2009-10)	1st Subsequent Year	2nd Subsequent Year
	(Same of the stat	(2009-10)	(2010-11)	(2011-12)
1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes		
2.	Total cost of H&W benefits	6,808,347	Yes	Yes
3.	Percent of H&W cost paid by employer	90%	7,216,848	7,649,858
4.	Percent projected change in H&W cost over prior year	6.0%	6.0%	90%
	· - •	0.070	0.076	6.0%
Certif	cated (Non-management) Prior Year Settlements			
Are ar	y new costs from prior year settlements included in the budget?	No		
	If Yes, amount of new costs included in the budget and MYPs			
	If Yes, explain the nature of the new costs:			
		Budget Year	1st Subsequent Year	0
Certifi	cated (Non-management) Step and Column Adjustments	(2009-10)	(2010-11)	2nd Subsequent Year
		(2003-10)	(2010-11)	(2011-12)
	1	1	1	
1.	Are step & column adjustments included in the budget and MYPs?	Vec	Vas	
1. 2.	Are step & column adjustments included in the budget and MYPs? Cost of step & column adjustments	Yes 947 322	Yes	Yes
	Cost of step & column adjustments	947,322	996,655	Yes 1,020,688
2.	Are step & column adjustments included in the budget and MYPs? Cost of step & column adjustments Percent change in step & column over prior year			Yes
2. 3.	Cost of step & column adjustments Percent change in step & column over prior year	947,322	996,655	Yes 1,020,688 2.4%
2. 3.	Cost of step & column adjustments Percent change in step & column over prior year	947,322 2.4% Budget Year	996,655 2.4% 1st Subsequent Year	Yes 1,020,688 2.4% 2nd Subsequent Year
2. 3.	Cost of step & column adjustments	947,322	996,655	Yes 1,020,688 2.4%
2. 3.	Cost of step & column adjustments Percent change in step & column over prior year cated (Non-management) Attrition (layoffs and retirements)	947,322 2.4% Budget Year (2009-10)	996,655 2.4% 1st Subsequent Year (2010-11)	Yes 1,020,688 2.4% 2nd Subsequent Year (2011-12)
2. 3. Certifi	Cost of step & column adjustments Percent change in step & column over prior year cated (Non-management) Attrition (layoffs and retirements) Are savings from attrition included in the budget and MYPs?	947,322 2.4% Budget Year	996,655 2.4% 1st Subsequent Year	Yes 1,020,688 2.4% 2nd Subsequent Year
2. 3. Certifi	Cost of step & column adjustments Percent change in step & column over prior year cated (Non-management) Attrition (layoffs and retirements) Are savings from attrition included in the budget and MYPs? Are additional H&W benefits for those laid-off or retired	947,322 2.4% Budget Year (2009-10)	996,655 2.4% 1st Subsequent Year (2010-11)	Yes 1,020,688 2.4% 2nd Subsequent Year (2011-12)
2. 3. Certifi 1.	Cost of step & column adjustments Percent change in step & column over prior year cated (Non-management) Attrition (layoffs and retirements) Are savings from attrition included in the budget and MYPs?	947,322 2.4% Budget Year (2009-10)	996,655 2.4% 1st Subsequent Year (2010-11) No	Yes 1,020,688 2.4% 2nd Subsequent Year (2011-12) No
2. 3. Certifi 1.	Cost of step & column adjustments Percent change in step & column over prior year cated (Non-management) Attrition (layoffs and retirements) Are savings from attrition included in the budget and MYPs? Are additional H&W benefits for those laid-off or retired	947,322 2.4% Budget Year (2009-10)	996,655 2.4% 1st Subsequent Year (2010-11)	Yes 1,020,688 2.4% 2nd Subsequent Year (2011-12)
2. 3. Certifi 1. 2. Certifi	Cost of step & column adjustments Percent change in step & column over prior year cated (Non-management) Attrition (layoffs and retirements) Are savings from attrition included in the budget and MYPs? Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs? cated (Non-management) - Other	947,322 2.4% Budget Year (2009-10) No	996,655 2.4% 1st Subsequent Year (2010-11) No	Yes 1,020,688 2.4% 2nd Subsequent Year (2011-12) No
2. 3. Certifi 1. 2. Certifi	Cost of step & column adjustments Percent change in step & column over prior year cated (Non-management) Attrition (layoffs and retirements) Are savings from attrition included in the budget and MYPs? Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs? cated (Non-management) - Other	947,322 2.4% Budget Year (2009-10) No	996,655 2.4% 1st Subsequent Year (2010-11) No	Yes 1,020,688 2.4% 2nd Subsequent Year (2011-12) No
2. 3. Certifi 1. 2. Certifi	Cost of step & column adjustments Percent change in step & column over prior year cated (Non-management) Attrition (layoffs and retirements) Are savings from attrition included in the budget and MYPs? Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	947,322 2.4% Budget Year (2009-10) No	996,655 2.4% 1st Subsequent Year (2010-11) No	Yes 1,020,688 2.4% 2nd Subsequent Year (2011-12)
2. 3. Certifi 1. 2. Certifi	Cost of step & column adjustments Percent change in step & column over prior year cated (Non-management) Attrition (layoffs and retirements) Are savings from attrition included in the budget and MYPs? Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs? cated (Non-management) - Other	947,322 2.4% Budget Year (2009-10) No	996,655 2.4% 1st Subsequent Year (2010-11) No	Yes 1,020,688 2.4% 2nd Subsequent Year (2011-12) No
2. 3. Certifi 1. 2. Certifi	Cost of step & column adjustments Percent change in step & column over prior year cated (Non-management) Attrition (layoffs and retirements) Are savings from attrition included in the budget and MYPs? Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs? cated (Non-management) - Other	947,322 2.4% Budget Year (2009-10) No	996,655 2.4% 1st Subsequent Year (2010-11) No	Yes 1,020,688 2.4% 2nd Subsequent Year (2011-12)
2. 3. Certifi 1. 2. Certifi	Cost of step & column adjustments Percent change in step & column over prior year cated (Non-management) Attrition (layoffs and retirements) Are savings from attrition included in the budget and MYPs? Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs? cated (Non-management) - Other	947,322 2.4% Budget Year (2009-10) No	996,655 2.4% 1st Subsequent Year (2010-11) No	Yes 1,020,688 2.4% 2nd Subsequent Year (2011-12)
2. 3. Certifi 1. 2. Certifi	Cost of step & column adjustments Percent change in step & column over prior year cated (Non-management) Attrition (layoffs and retirements) Are savings from attrition included in the budget and MYPs? Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs? cated (Non-management) - Other	947,322 2.4% Budget Year (2009-10) No	996,655 2.4% 1st Subsequent Year (2010-11) No	Yes 1,020,688 2.4% 2nd Subsequent Year (2011-12) No
2. 3. Certifi 1. 2. Certifi	Cost of step & column adjustments Percent change in step & column over prior year cated (Non-management) Attrition (layoffs and retirements) Are savings from attrition included in the budget and MYPs? Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs? cated (Non-management) - Other	947,322 2.4% Budget Year (2009-10) No	996,655 2.4% 1st Subsequent Year (2010-11) No	Yes
2. 3. Certifi 1. 2. Certifi	Cost of step & column adjustments Percent change in step & column over prior year cated (Non-management) Attrition (layoffs and retirements) Are savings from attrition included in the budget and MYPs? Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs? cated (Non-management) - Other	947,322 2.4% Budget Year (2009-10) No	996,655 2.4% 1st Subsequent Year (2010-11) No	Yes 1,020,688 2.4% 2nd Subsequent Year (2011-12) No
2. 3. Certifi 1. 2. Certifi	Cost of step & column adjustments Percent change in step & column over prior year cated (Non-management) Attrition (layoffs and retirements) Are savings from attrition included in the budget and MYPs? Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs? cated (Non-management) - Other	947,322 2.4% Budget Year (2009-10) No	996,655 2.4% 1st Subsequent Year (2010-11) No	Yes

38B.	Cost Analysis of District's Labor Ag	reements - Classified (Non-mana	gement) Employees		
ATAC	ENTRY: Enter all applicable data items; t	here are no extractions in this section.			
		Prior Year (2nd Interim) (2008-09)	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Number of classified (non-managment) FTE positions 333.0		305.5		5.5 305.8	
Classi 1.		=			
		d the corresponding public disclosure of the corresponding public disclosure of the coefficient of the coeff			
	If No, com	nplete questions 6 and 7.			
legoti 2a.	iations Settled Per Government Code Section 3547.5(a board meeting:	a), date of public disclosure			
2b.	Per Government Code Section 3547.5(i by the district superintendent and chief If Yes, dat		ution:		
3.	Per Government Code Section 3547.5(to meet the costs of the agreement? If Yes, dat	c), was a budget revision adopted te of budget revision board adoption:			
4.	Period covered by the agreement:	Begin Date:	E	nd Date:	
5.	Salary settlement:		Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
	Is the cost of salary settlement included projections (MYPs)?	in the budget and multiyear			·
	Total cost	One Year Agreement of salary settlement			
	% change	in salary schedule from prior year or Multiyear Agreement			
	Total cost	of salary settlement			
		in salary schedule from prior year rext, such as "Reopener")			
	Identify the	e source of funding that will be used to	support multiyear salary com	mitments:	
egoti	ations Not Settled				
6.	Cost of a one percent increase in salary	and statutory benefits	195,708 Budget Year	1st Subsequent Year	2nd Subsequent Year
		y increases	(2009-10) 126,314	(2010-11)	(2011-12)

Classified (Non-management) Health and Welfare (H&W) Benefits	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Are costs of H&W benefit changes included in the budget and MYPs?	Yes		
2. Total cost of H&W benefits	2,467,706	Yes	Yes
Percent of H&W cost paid by employer	90%	2,615,768	2,920,776
Percent projected change in H&W cost over prior year	6.0%	90%	90%
Classified (Non-management) Prior Year Settlements			
Are any new costs from prior year settlements included in the budget?	NI		
If Yes, amount of new costs included in the budget and MYPs If Yes, explain the nature of the new costs:	No		
Classified (Non-management) Step and Column Adjustments	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Are step & column adjustments included in the budget and MYPs?	Yes		
Cost of step & column adjustments	122,289	133,126	134,313
3. Percent change in step & column over prior year	0.9%	0.9%	0.9%
Classified (Non-management) Attrition (layoffs and retirements)	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Are savings from attrition included in the budget and MYPs?	No	No	No
Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	No	No	No
Classified (Non-management) - Other List other significant contract changes and the cost impact of each change (i.e., hou	rs of employment, leave of absence,	bonuses, etc.):	

S8C.	Cost Analysis of District's Labor Agr	eements - Management/Supervis	or/Confidential Employees			
DATA	A ENTRY: Enter all applicable data items; th	ere are no extractions in this section.				
		Prior Year (2nd Interim) (2008-09)	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)	
Number of management, supervisor, and confidential FTE positions 68.5		68.5	65.9	65.9	65.9	
Mana	gement/Supervisor/Confidential					
Salar	y and Benefit Negotiations					
1.	Are salary and benefit negotiations settle	ed for the budget year?	Yes			
	If Yes, con	nplete question 2.				
	If No, com	plete questions 3 and 4.				
	lf n/a, skip	the remainder of Section S8C.				
	tiations Settled					
2.	Salary settlement:		Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)	
	Is the cost of salary settlement included projections (MYPs)?	in the budget and multiyear	Yes	No	No	
	•	of salary settlement	0	INO	NO	
		in salary schedule from prior year text, such as "Reopener")	N/A			
Mana	kinking Nat Orthod					
Nego	tiations Not Settled Cost of a one percent increase in salary	and statutory banefits				
0.	obstar a one persont more as a making	and statutory policine				
			Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)	
4.	Amount included for any tentative salary	increases				
	gement/Supervisor/Confidential		Budget Year	1st Subsequent Year	2nd Subsequent Year	
пеан	h and Welfare (H&W) Benefits	<u></u>	(2009-10)	(2010-11)	(2011-12)	
1.	Are costs of H&W benefit changes include	ded in the budget and MYPs?	Yes	Yes	Yes	
2.	Total cost of H&W benefits		872,415	924,760	980,246	
3.	Percent of H&W cost paid by employer		90%	90%	90%	
4.	Percent projected change in H&W cost of	over prior year	6.0%	6,0%	6.0%	
	gement/Supervisor/Confidential and Column Adjustments		Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)	
1.	Are step & column adjustements include	d in the budget and MYPs?	Yes	Yes	Yes	
2.	Cost of step and column adjustments		42,188	48,675	49,678	
3.	Percent change in step & column over p	rior year	2.0%	2.0%	2.0%	
Mana	gement/Supervisor/Confidential		Budget Year	1st Subsequent Year	2nd Subsequent Year	
Other	Benefits (mileage, bonuses, etc.)		(2009-10)	(2010-11)	(2011-12)	
1.	Are costs of other benefits included in th	e budget and MYPs?	Yes	Yes	Vac	
2.	Total cost of other benefits		73,810	73,810	Yes 73,810	
3.	Percent change in cost of other benefits	over prior year	0.0%	0.0%	0.0%	
					*	

Fullerton Elementary Orange County

2009-10 July 1 Budget (Single Adoption) General Fund School District Criteria and Standards Review

30 66506 0000000 Form 01CS

ADDITIONAL FISCAL INDICATORS					
The foll may ale	lowing fiscal indicators are designers the reviewing agency to the l	gned to provide additional data for reviewing agencies. A "Yes" answ need for additional review.	ver to any single indicator does not necessarily suggest a cause for concern, but		
ATA I	ENTRY: Click the appropriate Y	es or No button for items A1 through A9 except item A3, which is au	tomatically 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?		No		
A2.	is the system of personnel pos	sition control independent from the payroll system?	Yes		
А3.		th the prior fiscal year and budget year? (Data from the Priterion 2A are used to determine Yes or No)	No		
A4.	Are new charter schools operate enrollment, either in the prior to	ating in district boundaries that impact the district's iscal 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.	7. Is the district's financial system independent of the county office system?		No		
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)		No		
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?		No		
When providing comments for additional fiscal indicators, please include the item number applicable to each comment.					
	Comments: (optional)				
	l				

End of School District Budget Criteria and Standards Review

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July 1 Budget (Single Adoption) 2009-10 Budget Technical Review Checks

Fullerton Elementary

Orange County

Following is a chart of the various types of technical review checks and related requirements:

- F Fatal (Data must be corrected; an explanation is not allowed)
 W/WC Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.

CHECKRESOURCE - (W) - All RESOURCE codes must be valid.

CHECKGOAL - (F) - All GOAL codes must be valid.

CHECKGUNCTION - (F) - All FUNCTION codes must be valid.

CHECKGUNCTION - (F) - All OBJECT codes must be valid.

CHECKOBJECT - (F) - All OBJECT codes must be valid.

CHECKGUNCTION - (F) - All OBJECT codes must be valid.

CHECKGUNCTION - (F) - All OBJECT codes must be valid.

CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED

CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED

CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED

CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 8998, 9791, 9793, and 9795) account code combinations should be valid.

PASSED

CHK-RESOURCExOBJECTB - (0) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - GOAL and FUNCTION account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC.

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, 6500-6540, and 7240, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. PASSED

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (F) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.

PASSED

INTERFD-INDIRECT-FN - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.

PASSED

INTERFD-IN-OUT - (F) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).

PASSED

PERS-REDUCTION - (F) - PERS Reduction Transfer (Object 8092) in the General Fund must equal PERS Reduction, certificated and classified positions (objects 3801-3802) in all funds.

PASSED

RL-TRANSFER - (F) - Revenue Limit Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRAFD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRAFD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund.

PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

BLOCK-GRANT-TRANSFER - (F) - Categorical Education Block Grant Transfers (Object 8995) must net to zero by fund.

PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for resources 3327 and 3328), by

SACS2009 Financial Reporting Software - 2009.1.0 30-66506-0000000-Fullerton Elementary-July 1 Budget (Single Adoption) 2009-10 Budget 7/1/2009 4:39:59 PM

resource. PASSED

EXCESS-DESIGNATIONSA - (F) - Legally restricted and other designation amounts reported in objects 9740 through 9780 should not create a negative undesignated/unappropriated balance (Object 9790) by fund and resource (for all funds except Fund 67).

PASSED

EXCESS-DESIGNATIONSB - (W) - Legally restricted and other designation amounts reported in Fund 67, Self-Insurance Fund, objects 9740 through 9780, with rare exceptions should not create a negative undesignated/unappropriated balance (Object 9790) by resource.

PASSED

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund. PASSED

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.

PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund.

PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance (objects 9700-9789) must be positive individually by resource, by fund.

PASSED

SUPPLEMENTAL CHECKS

RL-CALC - (F) - Revenue Limit Sources (objects 8010-8089) minus Charter Schools General Purpose Entitlement - State Aid (Object 8015) minus Revenue Limit State Aid - Prior Years (Object 8019) should agree with Property Taxes (ID 0587), plus Miscellaneous Funds (ID 0588), plus Community Redevelopment Funds (ID 0589), plus Total State Aid Portion of Revenue Limit (Line 42) in Form RL.

RL-STATE-AID - (F) - RL State Aid - Current Year (Object 8011) should agree with Total State Aid Portion of Revenue Limit calculated in Form RL (Line 42).

PASSED

RL-LOCAL-REVENUES - (F) - The sum of RL Local Revenues (objects 8020-8089) should agree with the sum of Local Revenues (IDs 0587, 0588, and 0589) in Form RL. PASSED

ADA-RL-COMPARISON - (F) - In Form A, Total Revenue Limit - K-12 ADA (Line 10) minus ADA from Necessary Small Schools (Line 11) plus ADA for Block Grant Funded Charters Sponsored by a Unified District, pupils residing in the Unified District (Line 24a), plus ADA for Revenue Limit Funded Charters (Line 25) should agree with the ADA reported in Form RL, Line 5b. PASSED

RL-PERS-REDUCTION - (WC) - The PERS Reduction Transfer (Object 8092) should equal PERS Reduction (ID 0195) minus PERS Safety Adjustment/SFUSD PERS Adjustment (IDs 0205 and 0654) in Form RL (unless Line 31 is zero). PASSED

CS-EXPLANATIONS - (F) - Explanations must be provided in the Criteria and Standards Review (Form 01CS) for all criteria and for supplemental information items S1 through S6 where the standard has not been met or where the status is

Not Met or Yes.

PASSED

CS-YES-NO - (F) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CS) must be answered Yes or No, where applicable, for the form to be complete. PASSED

EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 011) must be opened and saved.

PASSED

RL-SUPP-PROVIDE - (F) - Revenue Limit supplemental data (Form RL) must be provided. PASSED

BUDGET-CERT-PROVIDE - (F) - Budget Certification (Form CB) must be provided.

PASSED

WK-COMP-CERT-PROVIDE - (F) - Workers' Compensation Certification (Form CC) must be provided. PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form A) must be provided.

PASSED

CS-PROVIDE - (F) - The Criteria and Standards Review (Form 01CS) has been provided. PASSED

MYP-PROVIDE - (W) - A Multiyear Projection Worksheet must be provided with your Budget. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.)

PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved.

PASSED

Checks Completed.

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July 1 Budget (Single Adoption) 2008-09 Estimated Actuals Technical Review Checks

Fullerton Elementary

Orange County

Following is a chart of the various types of technical review checks and related requirements:

- F <u>Fatal</u> (Data must be corrected; an explanation is not allowed)
- O Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid. PASSED

CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED

CHECKGOAL - (F) - All GOAL codes must be valid. PASSED

CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED

CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED

CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED

CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.

PASSED

CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED

CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED

CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED

CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 8998, 9791, 9793, and 9795) account code combinations should be valid.

PASSED

CHK-RESOURCExOBJECTB - (0) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED

CHK-RESOURCExOB-8998 - (W) - Categorical Flexibility Transfers (Object 8998) are applicable only to programs specified in Education Code Section 42605 (SBX3 4), Section 15).

PASSED

CHK-GOALxFUNCTION-A - (F) - GOAL and FUNCTION account code combinations (all

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goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC.

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, 6500-6540, and 7240, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. PASSED

PY-EFB=CY-BFB - (F) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791).

PASSED

PY-EFB=CY-BFB-RES - (F) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource.

PASSED

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (F) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.

PASSED

INTERFD-INDIRECT - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.

PASSED

INTERFD-INDIRECT-FN - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.

PASSED

DUE-FROM=DUE-TO - (F) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610). $\underline{ PASSED}$

PERS-REDUCTION - (F) - PERS Reduction Transfer (Object 8092) in the General Fund must equal PERS Reduction, certificated and classified positions (objects 3801-3802) in all funds.

PASSED

RL-TRANSFER - (F) - Revenue Limit Transfers (objects 8091 and 8099) must net to zero, individually.

PASSED

INTRAFD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund.

PASSED

INTRAFD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.

PASSED

INTRAFD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function.

PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund.

PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990)

must net to zero by fund.

PASSED

BLOCK-GRANT-TRANSFER - (F) - Categorical Education Block Grant Transfers (Object 8995) must net to zero by fund.

PASSED

RESTR-BAL-TRANSFER - (F) - Transfers of Restricted Balances (Object 8997) must net to zero. PASSED

CAT-TRANSFER - (F) - Categorical Flexibility Transfers (Object 8998) must net to zero.

PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).

PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for resources 3327 and 3328), by resource.

PASSED

EXCESS-DESIGNATIONSA - (F) - Legally restricted and other designation amounts reported in objects 9740 through 9780 should not create a negative undesignated/unappropriated balance (Object 9790) by fund and resource (for all funds except Fund 67).

PASSED

EXCESS-DESIGNATIONSB - (W) - Legally restricted and other designation amounts reported in Fund 67, Self-Insurance Fund, objects 9740 through 9780, with rare exceptions should not create a negative undesignated/unappropriated balance (Object 9790) by resource.

PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund.

PASSED

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund. PASSED

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.

PASSED

AR-AP-POSITIVE - (W) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund.

PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance (objects 9700-9789) must be positive individually by resource, by fund.

PASSED

SUPPLEMENTAL CHECKS

RL-CALC - (F) - Revenue Limit Sources (objects 8010-8089) minus Charter Schools General Purpose Entitlement - State Aid (Object 8015) minus Revenue Limit State Aid - Prior Years (Object 8019) should agree with Property Taxes (ID 0587), plus Miscellaneous Funds (ID 0588), plus Community Redevelopment Funds (ID 0589), plus Total State Aid Portion of Revenue Limit (Line 42) in Form RL.

RL-STATE-AID - (F) - RL State Aid - Current Year (Object 8011) should agree with Total State Aid Portion of Revenue Limit calculated in Form RL (Line 42).

PASSED

RL-LOCAL-REVENUES - (F) - The sum of RL Local Revenues (objects 8020-8089) should agree with the sum of Local Revenues (IDs 0587, 0588, and 0589) in Form RL. PASSED

ADA-RL-COMPARISON - (F) - In Form A, Total Revenue Limit - K-12 ADA (Line 10) minus ADA from Necessary Small Schools (Line 11) plus ADA for Block Grant Funded Charters Sponsored by a Unified District, pupils residing in the Unified District (Line 24a), plus ADA for Revenue Limit Funded Charters (Line 25) should agree with the ADA reported in Form RL, Line 5b.

PASSED

RL-PERS-REDUCTION - (WC) - The PERS Reduction Transfer (Object 8092) should equal PERS Reduction (ID 0195) minus PERS Safety Adjustment/SFUSD PERS Adjustment (IDs 0205 and 0654) in Form RL (unless Line 31 is zero). PASSED

ASSET-ACCUM-DEPR-NEG - (F) - In Form ASSET, accumulated depreciation for governmental and business-type activities must be zero or negative. PASSED

DEBT-ACTIVITY - (0) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt.

PASSED

EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 011) must be opened and saved.

PASSED

RL-SUPP-PROVIDE - (F) - Revenue Limit supplemental data (Form RL) must be provided. PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form A) must be provided.

PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.