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lace: Fullerton School District Date: June 28, 2011 Time: 05:30 PM
Date: June 28, 2011
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## Criteria and Standards Review Summary

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

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

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

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

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

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

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ANN	UAL CERTIFICATION REGARDING SELF-INSURED	WORKERS' COMPENSATION CLAIMS	
insur to the gove	red for workers' compensation claims, the superintence governing board of the school district regarding the	ndividually or as a member of a joint powers agency, is self- dent of the school district annually shall provide information estimated accrued but unfunded cost of those claims. The intendent of schools the amount of money, if any, that it has is.	
To th	ne County Superintendent of Schools:	-	
( <u>X</u> )	Our district is self-insured for workers' compensation Section 42141(a):	claims as defined in Education Code	
	Total liabilities actuarially determined: Less: Amount of total liabilities reserved in budget: Estimated accrued but unfunded liabilities:	\$ <u>1,513,960.00</u> \$ <u>1,513,960.00</u> \$ <u>0.00</u>	
()	This school district is self-insured for workers' compethrough a JPA, and offers the following information:	ensation claims	
()	This school district is not self-insured for workers' co	mpensation claims.	
Signed		Date of Meeting: Jun 28, 2011	
	Clerk/Secretary of the Governing Board (Original signature required)		
	For additional information on this certification, please	contact:	60000000000000000000000000000000000000
Name:	Gary Cardinale, Ed.D.		
Title:	Asst. Superintendent Business Services		
Telephone:	714-447-7412		

gary\_cardinale@fsd.k12.ca.us

E-mail:

G = General Ledger Data; S = Supplemental Data

_		Data Supp	
Form	Description	2010-11	2011-12
		Estimated Actuals	Budget
01	General Fund/County School Service Fund	GS	GS
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund		
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund	G	G
15	Pupil Transportation Equipment Fund		***************************************
17	Special Reserve Fund for Other Than Capital Outlay Projects	G	G
18	School Bus Emissions Reduction Fund		······································
19	Foundation Special Revenue Fund		***************************************
20	Special Reserve Fund for Postemployment Benefits	G	G
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund	· · · · · · · · · · · · · · · · · · ·	
35	County School Facilities Fund		
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units	G	G
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
3د	Tax Override Fund		······································
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		······································
62	Charter Schools Enterprise Fund		***************************************
63	Other Enterprise Fund		······································
66	Warehouse Revolving Fund		<del></del>
67	Self-Insurance Fund	G	G
7.1	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		······································
95	Student Body Fund		
51A	Analysis of Bonded Indebtedness	S	<u></u>
53A	Analysis of Restricted Levies		
76A	Changes in Assets and Liabilities (Warrant/Pass-Through)		······································
95A	Changes in Assets and Liabilities (Student Body)		
Α	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets		
CASH	Cashflow Worksheet		S
CB	Budget Certification		S
CC	Workers' Compensation Certification	<del>ar (mag, mad dydyd gydding tag, yy llyy raen a Mad Plays (1.16.11 - 1.24.16.16.11)</del>	S
CEA	Current Expense Formula/Minimum Classroom Comp Actuals	G	
CEB	Current Expense Formula/Minimum Classroom Comp Budget		G
CHG	Change Order Form	·	
DEBT	Schedule of Long-Term Liabilities	#4####################################	

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	G = General Ledger Data; S = Supplemental Data		5 *
ĺ		Data Supp	
Form	Description	2010-11	2011-12
		Estimated	Budget
		Actuals	
ICR	Indirect Cost Rate Worksheet	G	
L	Lottery Report	G	······
MYP	Multiyear Projections - General Fund		GS
NCMOE	No Child Left Behind Maintenance of Effort	G ·	
RL	Revenue Limit Summary	S	S
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		
SIAA	Summary of Interfund Activities - Actuals	G	
SIAB	Summary of Interfund Activities - Budget		G
01CS	Criteria and Standards Review	GS	GS

Orange County				ditures by Object					
2			2010	-11 Estimated Actua	ls		2011-12 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
REVENUES				Address				`	
)									
Revenue Limit Sources		8010-8099	64,962,485.00	1,949,146.00	66,911,631.00	65,767,780.00	1,949,426.00	67,717,206.00	1.2%
2) Federal Revenue		8100-8299	156,298.00	10,087,363,00	10,243,661.00	156,298.00	7,988,693.00	8,144,991.00	-20.5%
3) Other State Revenue		8300-8599	10,066,690.00	5,745,591.00	15,812,281.00	10,187,631.00	5,554,076.00	15,741,707.00	-0.4%
4) Other Local Revenue		8600-8799	1,074,533.00	8,369,022.00	9,443,555.00	483,160.00	7,164,293.00	7,647,453.00	-19.0%
5) TOTAL, REVENUES			76,260,006.00	26,151,122,00	102,411,128.00	76,594,869.00	22,656,488.00	99,251,357.00	-3.1%
B. EXPENDITURES				• •			definition in the second		
1) Certificated Salaries		1000-1999	38,339,745.00	10,586,563.00	48,926,308.00	39,602,872.00	12,172,769.00	51,775,641.00	5.8%
2) Classified Salaries		2000-2999	7,821,511.00	7,559,118.00	15,380,629.00	8,063,586.00	7,635,281.00	15,698,867.00	2.1%
3) Employee Benefits	7.4	3000-3999	14,198,081.00	6,317,865.00	20,515,946,00	15,984,212.00	6,576,866.00	22,561,078.00	10.0%
4) Books and Supplies		4000-4999	2,001,115.00	4,247,220.00	6,248,335.00	2,036,834.00	1,581,960.00	3,618,794.00	-42.1%
5) Services and Other Operating Expenditures		5000-5999	4,589,294.00	4,228,861.00	8,818,155.00	4,367,974.00	3,229,563.00	7,597,537.00	-13.8%
6) Capital Outlay		6000-6999	0.00	00.0	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	941,955,00	748,150.00	1,690,105.00	565,798.00	809.731.00	1,375,629.00	-18.6%
8) Other Outgo - Transfers of Indirect Costs	8.5	7300-7399	(719,834.00)	573,970.00	(145,864.00)	(588,361.00)	361,277.00	(227,084.00)	55.7%
9) TOTAL, EXPENDITURES			67,171,867.00	34,261,747.00	101,433,614.00	70,032,915.00	32,367,447.00	102,400,362.00	1.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)			9,088,139.00	(8,110,625,00)	977,514,00	6,561,954.00	(9,710,959.00)	(3,149,005.00)	-422.1%
D. OTHER FINANCING SOURCES/USES									
Interfund Transfers     a) Transfers In		8900-8929	33,000.00	0.00	33,000.00	1,674,000.00	0.00	1,674,000.00	4972.7%
b) Transfers Out		7600-7629	1,130,469.00	0.00	1,130,469.00	257,160.00	0.00	257,160.00	-77.3%
2) Other Sources/Uses	1.0		****	-					
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	(7,386,414,00)	7,386,414.00	0.00	(9,710,959.00)	9,710,959.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/US	<u>=8</u>		(8,483,883.00)	7,386,414.00	(1,097,469.00)	(8,294,119.00)	9,710,959.00	1,416,840.00	-229.1%

Change County		\$	Expe	enditures by Object					
			20	10-11 Estimated Actu	ials		2011-12 Budget		
					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)	Colum C & F
YET INCREASE (DECREASE) IN FUND			<u> </u>	1		1			
LANCE (C + D4)			604,256.00	(724,211.00)	(119,955.00)	(1,732,165.00)	0.00	(1,732,165.00)	1344.0
UND BALANCE, RESERVES			111	T a second					
Beginning Fund Balance					-	0.00			
a) As of July 1 - Unaudited		9791	12,777,091.00	2,216,724.00	14,993,815.00	13,381,347,00	1,492,513.00	14,873,860,00	+0.8
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)			12,777,091.00	2,216,724.00		13,381,347.00	1,492,513.00	14,873,860.00	-0.8
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)		3133	12,777,091.00	2,216,724.00	1	13,381,347.00	1,492,513.00	14,873,860.00	
				1,492.513.00		11,649,182.00	1,492,513.00	13,141,695.00	1
2) Ending Balance, June 30 (E + F1e)			13,381,347.00	1,492.513.00	14,873,860.00	11,045,102.00	1,452,513.00	13,141,093.00	
Components of Ending Fund Balance (Actual	s)								11(3)
a) Reserve for Revolving Cash		9711	50,000.00	0.00	50,000.00				
Stores		9712	140,000.00	0.00	1				
		9713		0.00			1		
Prepaid Expenditures			1,479,000.00	1					
All Others		9719	0.00						
General Reserve		9730	0.00	0.00		2000000	1,000		
Legally Restricted Balance		9740	0.00	821,313.00	821,313.00				
b) Designated Amounts									
Designated for Economic Uncertainties		9770	8,767,761.00	0.00	8,767,761,00	100			
Designated for the Unrealized Gains of Inv	estments		200	0.00	0.00				
and Cash in County Treasury		9775	0.00		· ·		10000000		
Other Designations Reserve for FTE's	0000	9780 9780	2,944,586.00 450,000.00	671,200.00	3,615,786.00 450,000.00				
Supplementary Retirement Plan	0000	9780	1,774,492.00		1,774,492.00				2
Saturday School Attendance Central 099		9780	17.864.00		17,864.00				
School Based Coord Program 304	. 0000	9780	66,910.00		66,910.00				
Peer Assistance Review 306 PE Teacher Incentive Grant 341	0000 0000	~9780 9780	20,329.00 20,433.00		20,329.00				.77
Community Based English Tutor 343	0000	9780	7.662.00		7,662.00				
School Safety 352	0000	9780	35,430,00		35,430.00				
Teacher Credentialing 355 Instructional Materials K-8 380	0000	9780 9780	15,079.00 330,773.00		15,079.00 330,773.00				
Candidate Subsidy Reimb 518	0000	9780	3,621.00		3,621.00				
Saturday School Attendance Sites 099	0000	9780	137,476.00		137,476.00				
School Site Labs 102	0000	9780	64,517.00	0.445.00	64,517.00	-			
Sports Program 074 Bob Fisler Memorial Fund 075	9010 9010	9780 9780		2,145.00 166,510.00	2.145.00 166,510.00				
School Site Grants 077	9010	9780	TO COMPANY OF COMMENT OF COMPANY	25.00	25.00				
PTA Grant 078	9010	9780	600000000000000000000000000000000000000	70.00	70.00				
Foundation Support 094 Beckman Science Grant 095	9010 9010	9780 9780		33,230.00 61,257.00	33,230.00 61,257.00				A-100
Friday Night Live 107	9010	9780		1,419.00	1,419.00				
School Site Donation Budgets 116	9010	9780		205,655.00	205,655.00				
Phelps Foundation 119 Californía Technical Assistance 320	9010 9010	9780 9780	**************************************	21,545.00 2,070.00	21,545.00 2,070.00	-	and a second	100	
Fine Arts 416	9010	9780	<del> </del>	89,682.00	89,682.00				
Technology Donations 442	9010	9780	(44-14-14-14-14-14-14-14-14-14-14-14-14-1	87,592.00	87,592.00				100
c) Undesignated Amount		9790	0.00	0.00	0.00				
d) Unappropriated Amount	A	9790							
6									
Components of Ending Fund Balance (Budge a) Nonspendable	st <i>)</i>						Ž.		
Revolving Cash		9711				50,000.00	0.00	50,000.00	
Stores		9712	3000			140,000.00	0.00	140,000.00	2
Prepaid Expenditures		9713				1,479,000.00	0.00	1,479,000.00	
All Others		9719				0.00	0.00	0.00	
b) Restricted		9740				0.00	1,492,513.00	1,492,513.00	1000
c) Committed		V.40				1		11.15310.10.00	1
Stabilization Arrangements		9750		000000000000000000000000000000000000000		0.00	0.00	0,00	)
Other Commitments		9760				0.00	0.00	0.00	395355
d) Assigned						1			
		oren				2 000 4E0 00	0.00	6,900,456.00	
Other Assignments 2011/12 Reserve State Budget	0000	9780 9780				6,900,456.00 4,399,000.00	u.00	6,900,456.00 4,399,000.00	1
Reserve for FTE's	0000	9780				450,000.00		450,000.00	18
	0000	9780				1,331,362.00		1,331,362.00	-1888
Supplementary Retirement Plan		9780	66.2095/990966225/25/55/5-7-05-1-		57000155515036554500	17,864.00		17,864.00	-1886
Saturday School Attendance Central 09	6 . 0000		K. S.			66 010 00	M252823535555555555555	66 910 00	2. 7. 7. 7. 7. 7.
		9780 9780			recovery e.g. in	66.910.00 20,329.00		66,910.00 20,329.00	
Saturday School Attendance Central 08 School Based Coord Program 304 Peer Assistance Review 306 PE Teacher Incentive Grant 341	9 0000 0000 0000	9780 9780 9780				20,329.00 20,433.00		20,329.00 20,433.00	
Saturday School Attendance Central 08 School Based Coord Program 304 Peer Assistance Review 306	9 0000 0000	9780 9780				20,329.00	N	20,329.00	

Page 2

				motores by Object	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~				····
			` 201	0-11 Estimated Actu	als		2011-12 Budget	·····	
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Instructional Materials K+8 380	0000	9780			the second	330,773.00		<b>33</b> 0,773. <b>0</b> 0	
Candidate Subsidy Reimb 518	0000	9780				3,621.00		3,621.00	
Saturday School Attendance 099	0000	9780				137,476.00		137,476.00	
School Site Labs 102	0000	9780	6.000 Person			64,517.00	P15-12-12-12-12-12-12-12-12-12-12-12-12-12-	64,517.00	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	- 200 - 200			0.00	0.00	0.00	
Unassigned/Unappropriated Amount	No.	9790	1000			3,079,726.00	0.00	3,079,726.00	(a)

			Expen	ditures by Object					
			2010	-11 Estimated Actua	ls .		2011-12 Budget		
Description F	tesource Godes	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
~4ssets									
Dash				4					<b>V</b>
a) in County Treasury		9110	0.00	0.00	0.00				
Fair Value Adjustment to Cash in County Tr	easury	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	00.0				
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			7						
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	······································		5.00	V.00	9.00				
Ending Fund Balance, June 30				1	and the same of th				
(G10 - H7)			0.00	0.00	0.00				

			201	0-11 Estimated Actua	ls		2011-12 Budget		
Description i	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
SVENUE LIMIT SOURCES					79/	\	<u> </u>		
1									
cipal Apportionment state Aid - Current Year		8011	35,449,546.00	0.00	35,449,546.00	36,201,399.00	0.00	36,201,399.00	2.1
Charter Schools General Purpose Entitlement - Sta	ate Aid	8015	0.00	0.00	0.00	0.00	0.00	0.00	0.0
State Aid - Prior Years		8019	(80,367.00)	0.00	(80,367.00)	0.00	0.00	0.00	-100.0
Tax Relief Subventions		4010	100,001,001	U.G.	(60,507,507)				100.
Homeowners' Exemptions		8021	251,263,00	0.00	251,263.00	251,263.00	0.00	251,263.00	0.0
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Other Subventions/In-Lieu Taxes		8029	0,00	0.00	0.00	0.00	0.00	0.00	0.
County & District Taxes Secured Roll Taxes		8041	27,927,419,00	0.00	27,927,419.00	27,927,419.00	0.00	27,927,419.00	0.0
Unsecured Roll Taxes		8042	1,172,915.00	0.00	1,172,915.00	1,172,915.00	0.00	1,172,915.00	0.
Prior Years' Taxes		8043	911,825.00	0.00	911,825.00	911,825.00	0.00	911,825.00	0.0
Supplemental Taxes		8044	617,606.00	0.00	617,606.00	617,606.00	0.00	617,606.00	0.0
Education Revenue Augmentation									
Fund (ERAF)		8045	263,052.00	0.00	263,052.00	263,052.00	0.00	263,052.00	0.0
Supplemental Educational Revenue				100000000000000000000000000000000000000					
Augmentation Fund (SERAF)		8046	0.00	0.00	0.00				
Community Redevelopment Funds (SB 617/699/1992)		8047	168,922.00	0.00	168,922.00	168,922.00	0.00	168,922.00	0.0
Penalties and Interest from					enveronment of the state of the		340000000000000000000000000000000000000		
Delinquent Taxes		8048	0.00	0,00	0.00	0.00	0.00	0.00	0.0
Miscellaneous Funds (EC 41604)				1200					
Royalties and Bonuses		8081	0.00	0.00.0	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			66,682,181.00	0.00	66,682,181.00	67,514,401,00	0.00	67,514,401.00	1.
Revenue Limit Transfers									
Inrestricted Revenue Limit									
ansfers - Current Year	0000	8091	(1,949,146,00)		(1,949,146.00)	(1,949,426.00)		(1,949,426.00)	0.0
ontinuation Education ADA Transfer	2200	8091		0.00	0.00	40.00	0.00	0.00	0.0
Community Day Schools Transfer	2430	8091		0.00	0.00	37773333	0.00	0.00	0,
Special Education ADA Transfer	6500	8091		1,949,146,00	1,949,146.00		1,949,426.00	1,949,426.00	0.
All Other Revenue Limit									
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	00,0	0.
PERS Reduction Transfer		8092	229,450.00	0.00	229,450.00	202,805.00	0.00	202,805.00	-11.
Transfers to Charter Schools in Lieu of Property Ta	exes	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	minimber		64,962,485.00	1,949,146.00	66,911,631.00	65,767,780.00	1,949,426.00	67,717,206.00	1.
FEDERAL REVENUE				000000000000000000000000000000000000000					
Maintenance and Operations		8110	0.00	0.00	0.00		0.00	0.00	
			0.00	0.00	0.00	0.00	0.00		
Special Education Entitlement		8181	0.00	3,577,283.00	3,577,283.00	0.00	2,434,919,00	2,434,919.00	
Special Education Discretionary Grants		8182	0.00	406,095.00	406,095.00	0.00	236,373.00	236,373.00	
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	1
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0,00	0.00	
Wildlife Reserve Funds		8280	0.00	0.00	0.00	Ī	0.00	0.00	
FEMA		8281	0.00	0.00	0.00	0.00	0.00	00.00	i .
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0,00	0
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.
. Galla Godino	3000-3299, 4000-	OEGI	4.00	5.00	0.00	5.00	0.00	0,00	1
NCLB/IASA (incl. ARRA)	4139, 4201-4215, 4610, 5510	8290		5,545,676.00	5,545,676.00		4,967,147.00	4,967,147.00	-10
	, 0010	5,70		<u> </u>	0,0-10,010.00	1	100,111,100	31993,174,000	1
Vocational and Applied Technology Education	3500-3699	8290		0.00	0.00		0.00	0.00	0.
€ and Drug Free Schools	3700-3799	8290		26,280.00	26,280,00		0.00	0.00	
r Federal Revenue (incl. ARRA)	All Other	8290	156,298.00	532,029.00	688,327,00	156,298.00	350,254.00	506,552.00	
· · · ·		- 6	The second secon	1			and the second s		

-			Expen	ditures by Object					
			2010	-11 Estimated Actua	ls		2011-12 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
OTHER STATE REVENUE		1.1							
er State Apportionments							and the second		
Community Day School Additional Funding Current Year	2430	8311		0.00	0.00	9.33	0.00	0.00	0.0%
Prior Years	2430	8319		0.00	0.00		0.00	0.00	0.0%
ROC/P Entitlement Current Year	6355-6360	8311		0.00	0.00		0.00	0.00	0.0%
					0.00		0.00	0.00	0.09
Prior Years	6355-6360	8319		0,00	0.00	50.5	0.00	0.00	0,07
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	0.09
Home-to-School Transportation	7230	8311		400,306.00	400,306.00		401,415.00	401,415.00	0.3%
Economic Impact Aid	7090-7091	8311		2,201,942.00	2,201,942,00		2,006,564.00	2,006,564.00	-8.99
Spec. Ed. Transportation	7240	8311	3000	597,661.00	597,661.00		599,315.00	599,315.00	0.39
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.09
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0,00	0.00	0.00	0.00	0.09
Year Round School Incentive		8425	0.00	0.00	0,00	0.00	0.00	0.00	0.09
Class Size Reduction, K-3		8434	3,414,592.00	0,00	3,414,592.00	3,000,000.00	0.00	3,000,000.00	-12.19
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Mandated Costs Reimbursements		8550	679,801.00	0,00	679,801.00	0.00	0.00	0.00	-100,09
Lottery - Unrestricted and Instructional Materials		8560	1,581,232.00	286,487.00	1,867,719.00	1,532,908.00	241,675.00	1,774,583.00	-5.09
Tax Relief Subventions Restricted Levies - Other						2.00			
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Other Subventions/in-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0,00	0.00	0.00	0.09
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.09
Drug/Alcohol/Tobacco Funds	6650-6690	8590		0,00	0.00		0.00	0.00	0.0
salthy Start	6240	8590		0.00	0.00		0.00	0,00	0.0
ass Size Reduction	6200	8590		0.00	0.00		0.00	0.00	0.0
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0
Quality Education Investment Act	7400	8590		465,402.00	465,402.00		510,402.00	510,402.00	9.79
All Other State Revenue	All Other	8590	4,391,065.00	1,793,793.00	6,184,858.00	5,654,723.00	1,794,705.00	7,449,428.00	
TOTAL, OTHER STATE REVENUE			10,066,690.00	5,745,591.00	15,812,281.00	10,187,631.00	5,554,076.00	15,741,707.00	-0.4

Properties   Pro				2010	-11 Estimated Actual	S	2011-12 Budget			
## LOCAL REVENUE ## LOC	)escrintion	Resource Codes	Object Codes			col. A+B			col. D + E	% Diff Colum C & F
Late I Revenue County and Carter's Teases  County and Cart				- <b>Y</b> Y						
Courty and Descript Taxos	7				-					
Security Role   6815   600   0.00										
Unable					TAXABLE PARTY OF THE PARTY OF T			411		
Prove Very Topics   6817   6.66   0.00   0.0					1		(A. 1887) (1887) (1887)			0.
Separate Notice   Separate Notice Notic							0.8565, 2.852, 3.87			0.
No.Pub Marker Taxes										0
Parcel Flaves			8618	0.00	0.00	0.00	0.00	0.00	0.00	0
Chemunity Redevelopment Funds   1000   100			8621	0.00	0.00	0.00	0.00	0.00	0.00	
Community Restrictiognant Fronts   Sept   0.00								:		
Not Subports Office NewColors   Persolates and Immeriate Intom   Delinquent Non-Revenue   100			OOLL				6:00			
Desiroque Non-Revenue			8625	0.00	0.00	0.00	6.00	0.00	0.00	
Institution   Sept		•								
Sales   Company   Compan			9620	0.00	0.00	0.00	20.00	0.00	0.00	0
Sele of Flourisem/Supplies         8631         4,000.00         0.00         4,600.00         0.00			0023	8.00	0.00	0.00	0.00	0.00	0.00	ļ
Sele of Publications			8631	4,500.00	0.00	4,500.00	3,000.00	0.00	3,000.00	-33
Food Service Sales   8634   0.00   0.	Sale of Publications		8632		T			0.00	0.00	
All Other Sales	Food Service Sales		8634						0.00	
Leases and Rentatis 8650 59,000,00 0.00 58,000,00 94,000.00 0.00 54,000.00 0.00 54,000.00 0.00 54,000.00 0.00 54,000.00 0.00 54,000.00 0.00 58,000.00 0.00 58,000.00 0.00 58,000.00 0.00 58,000.00 0.00 58,000.00 0.00 58,000.00 0.00 58,000.00 0.00 58,000.00 0.00 58,000.00 0.00 0.00 0.00 0.00 0.00 0.00 0	All Other Sales		8639		:			a management of the contract o	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
Interest 8860 161780.00 0.00 161.760.00 80,000.00 0.00 80,000.00 0.00 80,000.00 0.00		į.						.,		-1
Net Increase (Cocresse) in the Fair Value of Investments 6862 68,350,00 0.00 88,350,00 0.00 0.00 0.00 0.00 0.00 0.00 0.00										-50
Free and Contracts			3000	101,750.00	0.00	101,750,00	80,000.00	0.00		
Adult Education Fees   6671   0,00   0,00   0.00			8662	68,350.00	0.00	68,350.00	0.00	0.00	0.00	-100
Non-Resident Students 8572 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	Fees and Contracts					777				
Transportation Fees From Individuals 7230, 7240 8677 0.00 65,100.00 60,000 66,000.00 86,000.00 12,000 0.00 0.00 0.00 0.00 0.00 0.00 0.00	Adult Education Fees		8671	0.00	0.00	0.00	0.00	0:00	0.00	1
Transportation Services 7230, 7240 8677 0.00 6,8,976.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	ļ (
Terrapency Services	Transportation Fees From Individuals		8675	0.00	65,100.00	65,100.00	0.00	66,000.00	66,000.00	1 1
Mighation/Developer Fees   8681   0,00   0	Transportation Services	7230, 7240	8677		0.00	0.00		0.00	0.00	ļ!
All Other Fees and Contracts 8689 0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,	nteragency Services	All Other	8677	0.00	68,976.00	68,976.00	0.00	12,622.00	12,622.00	-8
Other Local Revenue	htigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	
Plus: Misc Funds Non-Revenue	All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	!
Limit (50%) Adjustment   8691   0.00   0.0							-			
Pass-Through Revenues From Local Sources   8697   0.00			0001	0.00	0.00	0.00	0.00	o-m	0.00	
All Other Local Revenue			5031	0.00	0.00	0.00	0.00	0.00		
Tuition 8710 0.00 210,000.00 210,000.00 0.00 210,000 210,000.00 210,000.00 210,000.00 210,000.00 210,000.00 210,000.00 210,000.00 210,000.00 210,000.00 210,000.00 210,000.00 210,000 210,000.00 210,000.00 210,000.00 210,000.00 210,000.00 210,000 210,000.			8697	0.00	0.00	0.00	0.00	0.00	0.00	
All Other Transfers In 8781-8783 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	All Other Local Revenue		8699	780,933.00	1,513,324.00	2,294,257.00	346,160.00	447,677.00	793,837.00	-6
Transfers of Apportionments   Special Education SELPA Transfers   From Districts or Charter Schools   6500   8791   0.00   0.0	<b>Fuition</b>		8710	0.00	210,000.00	210,000.00	0.00	210,000.00	210,000.00	
Special Education SELPA Transfers   From Districts or Charter Schools   6500   8791   0.00	All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	/ ÷ 0.00	
From Districts or Charter Schools         6500         8791         0.00	Fransfers of Apportionments					mades consecre 1999 1984 1986 1986 1986 1986 1986 1986 1986 1986				
From County Offices         6500         8792         6,511,622.00         6,511,622.00         6,427,994.00         6,427,994.00           From JPAs         6500         8793         0.00         0.00         0.00         0.00           ROC/IP Transfers         From Districts or Charter Schools         6360         8791         0.00         0.00         0.00         0.00           From County Offices         6360         8792         0.00         0.00         0.00         0.00         0.00           From JPAs         6360         8793         0.00         0.00         0.00         0.00         0.00           Other Transfers of Apportionments         From Districts or Charter Schools         All Other         8791         0.00										
From JPAs         6500         8793         0,00         0,00         0,00         0,00         0,00           ROC/P Transfers From Districts or Charter Schools         6360         8791         0,00				200			31 3 10 10 10 10 10 10 10 10 10 10 10 10 10			
ROC/P Transfers         From Districts or Charter Schools         6360         8791         0,00         0,0										
From Districts or Charter Schools         6360         8791         0,00		6500	8793		0.00	0.00		0.00	0.00	
From County Offices         6360         8792         0.00 </td <td></td> <td>6360</td> <td>8701</td> <td></td> <td>0.00</td> <td>0.00</td> <td></td> <td>0.00</td> <td>0.00</td> <td></td>		6360	8701		0.00	0.00		0.00	0.00	
From JPAs         6360         8793         0.00         0.00         0.00         0.00         0.00           Other Transfers of Apportionments From Districts or Charter Schools         All Other         8791         0.00										
Other Transfers of Apportionments         All Other         8791         0.00	•				1					1
From Districts or Charter Schools         All Other         8791         0.00		<b>4360</b>	0190		0,00	0:00		0.00	0.00	1
From County Offices         All Other         8792         0.00         0		All Other	8791	0,00	0.00	0.00	0.00	0.00	0.00	
From JPAs         All Other         8793         0.00										
All Other Transfers In from All Others 8799 0.00 0.00 0.00 0.00 0.00 0.00					i					T
				1,074,533.00	8,369,022.00	9,443,555.00		7,164,293.00	7,647,453.00	

		2010	-11 Estimated Actua	ls	KKE-11 (11 (11 (11 (11 (11 (11 (11 (11 (11	2011-12 Budget		<u></u>
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
THE SALARIES		XX .						
			and California					
dificated Teachers' Salaries	1100	34,079,481.00	7,987,665.00	42,067,146.00	34,658,619.00	10,041,759.00	44,700,378.00	6.39
Certificated Pupil Support Salaries	1200	329,593.00	1,439,341.00	1,768,934,00	799,575.00	1,065,166.00	1,864,741.00	5.49
Certificated Supervisors' and Administrators' Salaries	1300	3,854,217.00	1,140,550.00	4,994,767.00	4,068,974.00	1,065,844.00	5,134,818.00	2.85
Other Certificated Salaries	1900	76,454.00	19,007.00	95,461.00	75,704.00	0.00	75,704.00	-20.79
TOTAL, CERTIFICATED SALARIES		38,339,745.00	10,586,563.00	48,926,308.00	39,602,872.00	12,172,769.00	61,775,641.00	5.8
CLASSIFIED SALARIES						'		
Classified instructional Salaries	2100	159,628,00	4,229,519.00	4,389,147,00	184,625,00	4,292,723.00	4,477,348.00	2.0
Classified Support Salaries	2200	3,267,770.00	1,962,134.00	5,229,904.00	3,394,566.00	1,918,595.00	5,313,161,00	1.6
Classified Supervisors' and Administrators' Salaries	2300	578,499.00	596,485.00	1,174,984.00	586,681.00	717,388.00	1,304,069.00	11.0
Clerical, Technical and Office Salaries	2400	3,515,643.00	740,415.00	4,256,058.00	3,551,777.00	681,863.00	4,233,640.00	-0,5
Other Classified Salaries	2900	299,971.00	30,565.00	330,536.00	345,937.00	24,712.00	370,649.00	12,1
TOTAL, CLASSIFIED SALARIES		7,821,511.00	7,559,118.00	15,380,629.00	8,063,586.00	7,635,281.00	15,698,867.00	2.11
EMPLOYEE BENEFITS				,				
STRS	3101-3102	3,107,438.00	894,999.00	4,002,437.00	3,248,783.00	1,007,780.00	4,256,563.00	6.3
PERS	3201-3202	670,224.00	718,107,00	1,388,331.00	791,623.00	809,247.00	1,600,870.00	15.3
OASDI/Medicare/Alternative	3301-3302	1,148,971.00	784,226.00	1,933,197.00	1,187,020.00	773,882.00	1,960,902.00	1.4
Health and Welfare Benefits	3401-3402	7,764,179.00	2,753,034.00	10,517,213.00	8,163,989.00	3,078,048.00	11,242,037.00	6,9
Unemployment insurance	3501-3502	331,449.00	140,520.00	471,969.00	743,725.00	308,477.00	1,052,202.00	122.9
Workers' Compensation	3601-3602	433,783.00	180,772.00	614,555.00	578,980.00	234,727.00	813,707.00	32.4
OPEB, Allocated	3701-3702	718,722.00	273,056.00	991,778.00	782,748.00	265,937.00	1,048,685.00	1
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00	0,00	00,0	0.0
PERS Reduction	3801-3802	15,314.00	152,655.00	167,969.00	59,348.00	98,768.00	158,116.00	-5.9
Other Employee Benefits	3901-3902	8,001.00	420,496.00	428,497.00	427,996.00	0.00	427,996.00	-0.1
TOTAL, EMPLOYEE BENEFITS		14,198,081.00	6,317,865.00	20,515,946.00	15,984,212.00	6,576,866.00	22,561,078.00	10.0
POOKS AND SUPPLIES		:						
) <u></u>				and the same of th	or management	MALE AND A		
roved Textbooks and Core Curricula Materials	4100	373,699.00	276,487.00	650,186.00	550,000.00	200,000.00	750,000.00	15.4
Books and Other Reference Materials	4200	0.00	3,321.00	3,321.00	2,000.00	6,942.00	8,942.00	
Materials and Supplies	4300	1,354,940.00	3,036,006.00	4,390,946.00	1,347,734.00	1,275,073.00	2,622,807.00	-40.3
Noncapitalized Equipment	4400	272,476.00	931,406,00	1,203,882.00	137,100.00	99,945.00	237,045.00	1
Food	4700	0.00	0.00	0.00	0,00	0.00	0.00	
TOTAL BOOKS AND SUPPLIES		2,001,115.00	4,247,220.00	6,248,335.00	2,036,834.00	1,581,960.00	3,618,794.00	-42,1
SERVICES AND OTHER OPERATING EXPENDITURES					THE STATE OF THE S	***************************************		
Subagreements for Services	5100	41,711.00	1,984,043.00	2,025,754.00	75,195.00	1,101,762.00	1,176,957.00	
Travel and Conferences	5200	139,319.00	192,747.00	332,066.00	167,120.00	188,313.00	355,433.00	
Dues and Memberships	5300	35,858.00	17,803.00	53,661.00	40,410.00	2,577.00	42,987.00	
insurance	5400 - 5450	1,012,550.00	0.00	1,012,550.00	514,698.00	28,771.00	543,469.00	-46.3
Operations and Housekeeping Services	5500	1,921,728.00	0.00	1,921,728.00	1,961,753.00	0.00	1,961,753.00	2.1
Rentals, Leases, Repairs, and Noncapitalized improvements	5600	155,334.00	186,612.00	341,946.00	150,225.00	122,217.00	272,442.00	-20.3
Transfers of Direct Costs	5710	60,954.00	(60,954.00)	00.0	26,964.00	(26,964.00)	0.00	0.0
Transfers of Direct Costs - Interfund	5750	(125,552,00)	(23,558.00)	(149,110.00)	(71,351.00)	(18,781.00)	(90,132.00)	-39.6
Professional/Consulting Services and Operating Expenditures	5800	1,162,046.00	1,899,627.00	3,061,673.00	1,301,633.00	1,800,569.00	3,102,202.00	1,3
Communications	5900	1,162,046.00	32,541.00	217,887.00	201,327.00	31,099.00	232,426.00	
TOTAL, SERVICES AND OTHER	Q900	UU.GPC,CGI	52,041,00	217,007,00	201,021.00	01,000.00	202,950.00	1
OPERATING EXPENDITURES		4,589,294.00	4,228,861.00	8,818,155.00	4,367,974.00	3,229,563.00	7,597,537.00	-13.8

				11 Estimated Actual	s		2011-12 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
TAL OUTLAY			-	-			· .		
			*					,	
vid		6100	0.00	0.00	0.00	0.00	. 0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0,00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0,00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indire	act Costs)								
Tuition Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	. 0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools	s	7141	0.00	212,593.00	212,593.00	0.00	156,329.00	156,329.00	-26.5%
Payments to County Offices		7142	0.00	535,557.00	535,557.00	0.00	653,402.00	653,402.00	22.09
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0,00	1
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.09
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.09
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Special Education SELPA Transfers of Apporti	ionments 6500	7221		0.00	0.00		0.00	0.00	0.09
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.09
To JPAs	6500	7223		0,00	0.00	1.00	0.00	0.00	0.09
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	00,0		0.00	0.00	0.05
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.09
) JPAs	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	0.0
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.09
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Debt Service Debt Service - Interest		7438	348,789.00	0.00	348,789.00	325,798.00	0.00	325,798,00	-6.69
Other Debt Service - Principal		7439	593,166.00	0.00	593,166.00	240,000.00	0.00	240,000.00	
TOTAL, OTHER OUTGO (excluding Transfers	of Indirect Costs)		941,955.00	748,150.00	1,690,105.00	565,798.00	809,731.00	1,375,529.00	-18.69
OTHER OUTGO - TRANSFERS OF INDIRECT		**************************************	7.117747137	AMALANTA			* .	Accessed to the second	
Transfers of Indirect Costs		7310	(573,970.00)	573,970.00	0.00	(361,277.00)	361,277.00	0.00	0.05
Transfers of Indirect Costs - Interfund		7350	(145,864.00)	0.00	(145,864.00)	(227,084.00)	0.00	(227,084.00	55.79
TOTAL, OTHER OUTGO - TRANSFERS OF IN	NDIRECT COSTS		(719,834.00)	573,970.00	(145,864.00)	(588,361.00)	361,277.00	(227,084.00	55.79
TOTAL, EXPENDITURES		nenego mojego ja bedakki mkekakki	67,171,867.00	34,261,747.00	101,433,614.00	70,032,915.00	32,367,447.00	102,400,362.00	1.09

			Larpo	nditures by Object				'	
			201	0-11 Estimated Actua	als		2011-12 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
MITERFUND TRANSFERS				(=)			<b>)</b>		
RFUND TRANSFERS IN									
							-		
From: Special Reserve Fund		8912	0.00	0.00	0.00	1,641,000.00	0.00	1,641,000.00	New
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers in		8919	33,000.00	0.00	33,000.00	33,000.00	0.00	33,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			33,000.00	0,00	33,000.00	1,674,000.00	0.00	1,674,000.00	4972.7%
INTERFUND TRANSFERS OUT	**************************************		***	and the state of t		-			
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	679,801.00	0.00	679,801.00	0.00	0.00	0.00	-100.0%
To: State School Building Fund/				A 11 MARCO					
County School Facilities Fund		7613	0.00	0.00	0,00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund	4	7616	0.00	0.00	0.00	0.00	0.00	0,00	0.0%
Other Authorized Interfund Transfers Out		7619	450,668.00	0.00	450,668.00	257,160.00	0.00	257,160.00	-42.9%
(b) TOTAL, INTERFUND TRANSFERS OUT		THE PROPERTY OF THE PARTY OF TH	1,130,469.00	0.00	1,130,469.00	257,160.00	0.00	257,160.00	-77.3%
OTHER SOURCES/USES			de de la dec			and an analysis and a same and a			
SOURCES						And in constanting			
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds			c						
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0,00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates  1 Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
oceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES		Marin	0.00	0.00	0.00	0.00	0.00	0.00	0,0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0,00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00		0.00	0.00	1
CONTRIBUTIONS				the special control of					
Contributions from Unrestricted Revenues		8980	(7,075,811.00)	7,075,811.00	0.00	(9,400,356.00)	9,400,356.00	0.00	0.0%
Contributions from Restricted Revenues		8990	(310,603.00)	310,603.00	0.00	(310,603.00)	310,603.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(7,386,414.00)	7,386,414.00	0.00	(9,710,959.00)	9,710,959.00	0,00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES				7,386,414.00	(1,097,469.00)	The state of the s	9,710,959.00	1,416,840.00	

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		2010-11	2011-12
Resource	Description	Estimated Actuals	Budget
5640	Medi-Cal Billing Option	84,748.00	84,748.00
6286	English Language Acquisition Program, Teacher Training & Student	32,733.00	32,733.00
6300	Lottery: Instructional Materials	257,966.00	257,966.00
7090	Economic Impact Aid (EIA)	386,169.00	386,169.00
7400	Quality Education Investment Act	46,556.00	46,556.00
9010	Other Restricted Local	13,141.00	684,341.00
Total, Restric	cted Balance	821,313.00	1,492,513.00

		Lancard Control of Con	0040 44	0044.40	D4
Description R	esource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.09
2) Federal Revenue		8100-8299	16,760.00	0.00	-100.09
3) Other State Revenue		8300-8599	1,455,075.00	1,322,940.00	-9.1
4) Other Local Revenue		8600-8799	1,656,063.00	1,654,826.00	-0.1
5) TOTAL, REVENUES	kaleurus korikoan essi suorus airenno nota orosa sistema essa salasta orosa.		3,127,898.00	2,977,766.00	-4.8
B. EXPENDITURES	-	-			
1) Certificated Salaries		1000-1999	331,365.00	321,026.00	-3.1
2) Classified Salaries		2000-2999	1,658,259.00	1,625,854.00	-2.0
3) Employee Benefits		3000-3999	573,785.00	578,990.00	0.9
4) Books and Supplies		4000-4999	355,625.00	290,391.00	-18.3
5) Services and Other Operating Expenditures		5000-5999	129,330.00	60,827.00	-53.0
6) Capital Outlay		6000-6999	0.00	0.00	0.0
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0
8) Other Outgo - Transfers of Indirect Costs		7300-7399	95,021.00	98,098.00	3.2
9) TOTAL, EXPENDITURES			3,143,385.00	2,975,186.00	-5.4
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER		,			
FINANCING SOURCES AND USES (A5 - B9)	Total Marie Control Co		(15,487.00)	2,580.00	-116.7
O. 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		1000-1020	0.00	0.00	<u> </u>
a) Sources		8930-8979	0.00	0.00	0.0
b) Uses		7630-7699	0.00	0.00	0.0
3) Contributions		8980-8999	9:00	0.00	0.0
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0

			004044	2044 42	Danas **
escription	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(15,487,00)	2,580.00	-116.79
FUND BALANCE, RESERVES					
Beginning Fund Balance     As of July 1 - Unaudited		9791	240,764.00	225,277.00	-6.49
b) Audit Adjustments	*	9793	0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)			240,764.00	225,277.00	-6.4
d) Other Restatements		9795	0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)			240,764.00	225,277.00	-6.4
2) Ending Balance, June 30 (E + F1e)			225,277.00	227,857.00	1.1
Components of Ending Fund Balance (Actuals) a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		97:19	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts     Designated for Economic Uncertainties	· *	9770	0.00		
Designated for the Unrealized Gains of					
Investments and Cash in County Treasury		9775	0.00		No.
Other Designations		9780	225,277.00		
c) Undesignated Amount		9790	0.00		,
d) Unappropriated Amount		9790		<del></del>	
Components of Ending Fund Balance (Budget)  a) Nonspendable					
Revolving Cash		9711	_	0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others	÷	9719		0.00	
b) Restricted		9740	_	0.00	
c) Committed Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments	*	9780		227,857.00	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789		-0.00	
Unassigned/Unappropriated Amount		J. <b>J</b> .			

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
Cash     a) in County Treasury		9110	0.00		
Fair Value Adjustment to Cash in County Tre	easury	9111	0.00	•	
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400	0.00		
10) TOTAL, ASSETS			0.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds	1. 	9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			· ·
7) TOTAL, LIABILITIES		-71.000m/y landsyngalaydawino0755,000000000.0000	0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			0.00		

				,	
Description Re	esource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
FEDERAL REVENUE			٠.		
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)		8290	16,760.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE	- 1-		16,760.00	0.00	-100.0%
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 66	055, 6056, 6105	8590	801,676.00	772,928.00	-3.6%
All Other State Revenue	All Other	8590	653,399.00	550,012.00	-15.8%
TOTAL, OTHER STATE REVENUE	<del></del>		1,455,075.00	1,322,940.00	-9.1%
OTHER LOCAL REVENUE					
Other Local Revenue			-		
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	4,094.00	3,000.00	-26.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	(86.00)	0.00	-100.0%
Fees and Contracts			-		
Child Development Parent Fees		8673	1,652,055.00	1,651,826.00	0.0%
Interagency Services		8677	0.00	0.00	0.09
All Other Fees and Contracts		8689	0.00	0.00	0.09
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.09
All Other Transfers in from All Others		8799	0.00	0.00	0.09
TOTAL, OTHER LOCAL REVENUE	-		1,656,063.00	1.654,826.00	-0.19
TOTAL, REVENUES			3,127,898.00	2,977,766.00	-4.89

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	331,365.00	321,026.00	-3.1%
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	***************************************	···	331,365.00	321,026.00	-3.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	1,361,826.00	1,319,311.00	-3.1%
Classified Support Salaries		2200	11,642.00	10,500.00	-9.8%
Classified Supervisors' and Administrators' Salaries		2300	185,353.00	168,900.00	-8.9%
Clerical, Technical and Office Salaries		2400	99,438.00	127,143.00	27.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,658,259.00	1,625,854.00	-2.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	31,207.00	32,704.00	4.8%
PERS	* * * * * * * * * * * * * * * * * * * *	3201-3202	123,477.00	146,482.00	18.6%
OASDI/Medicare/Alternative		3301-3302	147,098.00	124,430.00	-15.4%
Health and Welfare Benefits		3401-3402	193,485.00	188,698.00	-2.5%
Unemployment insurance		3501-3502	15,145.00	31,193.00	106.09
Workers' Compensation		3601-3602	19,470.00	23,694.00	21.7%
OPEB, Allocated		3701-3702	5,900.00	8,212.00	39.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	38,003.00	23,577.00	-38.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			573,785.00	578,990.00	0.9%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.09
Books and Other Reference Materials		4200	0.00	0.00	0.09
Materials and Supplies		4300	311,228.00	<b>1</b> 51,962.00	-51.29
Noncapitalized Equipment		4400	44,397.00	138,429.00	211.89
) <b>Food</b>		4700	0.00	0.00	0.09
TOTAL, BOOKS AND SUPPLIES			355,625.00	290,391.00	-18.39

Description R	esource Codes Obj	ect Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES			and the second s		
Subagreements for Services		5100	0.00	0.00	0.09
Travel and Conferences		5200	35,687.00	20,111.00	-43.69
Dues and Memberships		5300	75.00	900.00	1100.0
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 Improvements		5600	1,200.00	1,100.00	-8.3
Transfers of Direct Costs		5710	0.00	0.00	0.0
Transfers of Direct Costs - Interfund		5750	68,693.00	12,700.00	-81.5
Professional/Consulting Services and Operating Expenditures		5800	10,025.00	11,520.00	14.9
Communications		5900	13,650.00	14,496.00	6.2
TOTAL, SERVICES AND OTHER OPERATING EXPENDITION	URES		129,330.00	60,827.00	-53.0
APITAL OUTLAY				***	
Land		6100	0.00	0.00	0.0
Land Improvements	t	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	2001-10-00-00-00-00-00-00-00-00-00-00-00-		0.00	0.00	0.0
OTHER OUTGO (excluding Transfers of Indirect Costs)				**************************************	
Other Transfers Out				***************************************	
All Other Transfers Out to All Others		7299	0.00	0.00	0.0
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0
Other Debt Service - Principal		7439	0.00	0.00	0.0
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Co	osts)		0.00	0.00	0.0
THER OUTGO - TRANSFERS OF INDIRECT COSTS			ALL AMBRODISM STATE AND ALL AN	Park and the second sec	
Transfers of Indirect Costs - Interfund		7350	95,021.00	98,098.00	3.
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT CO	OSTS		95,021.00	98,098.00	3.:
TOTAL, EXPENDITURES			3,143,385.00	2,975,186.00	-5

			2010-11	2011-12	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
NTERFUND TRANSFERS					
INTERFUND TRANSFERS IN	*	-			
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0,00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN		·	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619 <sup>-</sup>	0.00	0.00	0.09
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.09
OTHER SOURCES/USES					
SOURCES				TOTAL OF THE STATE	
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.09
Long-Term Debt Proceeds Proceeds from Certificates					
of Participation	r. r	8971	0.00	0.00	0.09
Proceeds from Capital Leases		8972	0.00	0.00	0.09
All Other Financing Sources		8979	0.00	0.00	0.00
(c) TOTAL, SOURCES			0.00	0.00	0.09
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.09
All Other Financing Uses		7699	0.00	0.00	0.0
(d) TOTAL, USES			0.00	0.00	0.09
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.05
Contributions from Restricted Revenues		8990	0.00	0.00	0.0
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0
FOTAL, OTHER FINANCING SOURCES/USES					

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

Fullerton Elementary Orange County 30 66506 0000000 Form 12

			2010-11	2011-12
Resource	Description	·	Estimated Actuals	Budget
		,		
				1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
Total, Restri	cted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					•
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.09
2) Federal Revenue		8100-8299	2,897,057.00	3,008,779.00	3.99
3) Other State Revenue		8300-8599	193,993.00	220,332.00	13.6
4) Other Local Revenue		8600-8799	1,321,756.00	1,359,179.00	2.8
5) TOTAL, REVENUES			4,412,806.00	4,588,290.00	4.0
B. EXPENDITURES			inches de la constante de la c		
			COORDINATE OF THE PROPERTY OF		
1) Certificated Salaries		1000-1999	0.00	0.00	. 0.0
2) Classified Salaries		2000-2999	1,524,624.00	1,472,227.00	-3.4
3) Employee Benefits		3000-3999	631,990.00	708,615.00	12.1
4) Books and Supplies		4000-4999	1,778,062.00	1,716,570.00	-3.5
5) Services and Other Operating Expenditures		5000-5999	180,607.00	198,434.00	9.9
6) Capital Outlay		6000-6999	208,500.00	240,000.00	15.1
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	50,843.00	128,986.00	153.7
9) TOTAL, EXPENDITURES			4,374,626.00	4,464,832.00	2.1
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B9)  O. OTHER FINANCING SOURCES/USES		<del>rap (plate) an many necessity in a specific of an initial contains an</del> experience.	38,180.00	123,458.00	223.4
1) Interfund Transfers			-	Access of the second se	
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		0000 5055	*		
a) Sources		8930-8979	0.00	0.00	0.6
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.

			· ·	er jele och er fille er jele och er jele o	
Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
. NET INCREASE (DECREASE) IN FUND					,
BALANCE (C + D4)	erinkerte kenningsbeden gleicheide der geseine ering oppositier		38,180.00	123,458.00	223.4
F. FUND BALANCE, RESERVES		-			
Beginning Fund Balance     As of July 1 - Unaudited	8	9791	980,232.00	1.018,412.00	3.9
b) Audit Adjustments		9793	0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)		9193			3,9
	· ,		980,232.00	1,018,412.00	
d) Other Restatements		9795	0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)			980,232.00	1,018,412.00	3.9
2) Ending Balance, June 30 (E + F1e)			1,018,412.00	1,141,870.00	12.
Components of Ending Fund Balance (Actuals) a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		Same Same
Legally Restricted Balance		9740	0.00		
b) Designated Amounts Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of		9110	0.00		
Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	1,018,412.00		
c) Undesignated Amount		9790	0.00		
			6.00		
d) Unappropriated Amount Components of Ending Fund Balance (Budget)		9790			
a) Nonspendable Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed		<i>314</i> 0		0.00	
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned			100		
Other Assignments		9780		1,141,870.00	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount	1900 - Carlos Carlos (1900 - 1900 - 1900 - 1900 - 1900 - 1900 - 1900 - 1900 - 1900 - 1900 - 1900 - 1900 - 1900 1900 - Carlos (1900 - 1900 - 1900 - 1900 - 1900 - 1900 - 1900 - 1900 - 1900 - 1900 - 1900 - 1900 - 1900 - 1900	9789		0.00	

				•	-
Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash		9110	0.00		
a) in County Treasury					
Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00	٠	
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		
		9340	0.00		
8) Other Current Assets					
9) Fixed Assets		9400	0.00		
10) TOTAL, ASSETS			0.00		
1. LIABILITIES				·	
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640		,	
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES	·		0.00		
I. FUND EQUITY			The state of the s	*	
Ending Fund Balance, June 30					
(G10 - H7)			0.00		

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
REVENUE LIMIT SOURCES			`		
Revenue Limit Transfers			-	-	
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.09
TOTAL, REVENUE LIMIT SOURCES			0.00	0.00	0.09
FEDERAL REVENUE					
Child Nutrition Programs		8220	2,897,057.00	3,008,779.00	3.99
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.09
TOTAL, FEDERAL REVENUE	·	·	2,897,057.00	3,008,779.00	3.9
OTHER STATE REVENUE					
Child Nutrition Programs		8520	193,993.00	220,332.00	13.6
All Other State Revenue		8590	0.00	0.00	0.0
TOTAL, OTHER STATE REVENUE			193,993.00	220,332.00	13.6
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0
Food Service Sales		8634	1,304,661.00	1,343,584,00	3.0
Leases and Rentals		8650	0.00	0.00	0.0
Interest		8660	6,900.00	5,400.00	-21.7
Net Increase (Decrease) in the Fair Value of Investmen	nts	8662	0.00	0.00	0.0
Fees and Contracts	.1				
Interagency Services		8677	0.00	0.00	0.0
Other Local Revenue					•
All Other Local Revenue		8699	10,195.00	10,195.00	0.0
TOTAL, OTHER LOCAL REVENUE			1,321,756.00	1,359,179.00	2.8
TOTAL, REVENUES			4,412,806.00	4,588,290.00	4.(

Description R	tesource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES		*		-	
Classified Support Salaries		2200	1,345,658.00	1,300,527.00	-3.4%
Classified Supervisors' and Administrators' Salaries		2300	171,700.00	171,700.00	0.0%
Clerical, Technical and Office Salaries		2400	7,266.00	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,524,624.00	1,472,227.00	-3.4%
EMPLOYEE BENEFITS			W. (A. A. A	and a second sec	
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	123,599.00	167,834.00	35.8%
OASDI/Medicare/Alternative		3301-3302	112,075.00	113,625.00	1.4%
Health and Welfare Benefits		3401-3402	299,790.00	314,779.00	5.0%
Unemployment Insurance		3501-3502	9,018.00	23,703.00	162.89
Workers' Compensation	* .	3601-3602	14,500.00	17,667.00	21.89
OPEB, Allocated		3701-3702	51,980.00	50,940,00	-2.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	21,028.00	20,067.00	-4.69
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			631,990.00	708,615.00	12.19
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	171,030.00	175,070.00	2.49
Noncapitalized Equipment		4400	3,750.00	3,000.00	-20.09
Food		4700	1,603,282.00	1,538,500.00	-4.09
TOTAL, BOOKS AND SUPPLIES	· .		1,778,062.00	1,716,570.00	-3.5%

		and the second s	2010-11	2044 42	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	2011-12 Budget	Difference
SERVICES AND OTHER OPERATING EXPENDITURES	\$	ATT. COLUMN			
Subagreements for Services		5100	29,600.00	32,400.00	9.5
Travel and Conferences		<b>520</b> 0	8,500.00	10,500.00	23.59
Dues and Memberships		5300	0.00	0.00	0.0
Insurance		5400-5450	2,083.00	2,145.00	3.09
Operations and Housekeeping Services		5500	55,000.00	55,000.00	0.0
Rentals, Leases, Repairs, and Noncapitalized Improvement	nents	5600	61,500.00	77,500.00	26.0
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	17,924.00	14,889.00	-16.9
Communications		5900	6,000.00	6,000.00	0.0
TOTAL, SERVICES AND OTHER OPERATING EXPEN	NDITURES		180,607.00	198,434.00	9.9
CAPITAL OUTLAY		Acceptance (		-	
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0
Equipment		6400	66,000.00	70,000.00	6.1
Equipment Replacement		6500	142,500.00	170,000.00	19.3
TOTAL, CAPITAL OUTLAY			208,500.00	240,000.00	15.1
OTHER OUTGO (excluding Transfers of Indirect Cost	ts)			N. P. C.	
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 Indire	ect Costs)		0.00	0.00	0.0
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			ACCOPAGNAMENT		
Transfers of Indirect Costs - Interfund		7350	50,843.00	128,986.00	153.7
TOTAL, OTHER OUTGO - TRANSFERS OF INDIREC	T COSTS		50,843.00	128,986.00	153.7
TOTAL, EXPENDITURES			4,374,626.00	4,464,832.00	2.1

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
MIERFORD IRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.09
(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 OU	T		0.00	0.00	0.0
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0
All Other Financing Sources		8979	0.00	0.00	0.0
(c) TOTAL, SOURCES			0.00	0.00	0.0
USES				,	
Transfers of Funds from					
Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0
All Other Financing Uses		7699	0.00	0.00	0.0
(d) TOTAL, USES			0.00	0.00	0.0
CONTRIBUTIONS					in the second se
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0
Contributions from Restricted Revenues		8990	0.00	0.00	0.0
Transfers of Restricted Balances		8997	0.00	0.00	0.0
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.1
TOTAL, OTHER FINANCING SOURCES/US (a - b + c - d + e)	SES, A COMMON AND A		0.00	0.00	0.0

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

30 66506 0000000 Form 13

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

Description 1	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.09
2) Federal Revenue		8100-8299	0.00	0.00	0.09
3) Other State Revenue		8300-8599	490,710.00	440,000.00	-10.39
4) Other Local Revenue		8600-8799	13,943.00	20,000.00	43,49
5) TOTAL, REVENUES		and the state of t	504,653.00	460,000.00	-8.89
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	0.09
4) Books and Supplies		4000-4999	26,275.00	30,000.00	14.29
5) Services and Other Operating Expenditures		5000-5999	181,528.00	410,000.00	125.99
6) Capital Outlay		6000-6999	2,857.00	20,000.00	600.09
7) Other Outgo (excluding Transfers of Indirect		7100-7299,			
Costs)		7400-7499	0.00	0.00	0.0
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0
9) TOTAL, EXPENDITURES			210,660.00	460,000.00	118.49
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			293,993.00	0.00	-100.09
D. OTHER FINANCING SOURCES/USES			-		
1) Interfund Transfers			,		
a) Transfers in		8900-8929	0.00	0.00	0.0
b) Transfers Out		7600-7629	0.00	0.00	0.0
2) Other Sources/Uses			reconnectment of the second of		
a) Sources		8930-8979	0.00	0.00	0.0
b) Uses		7630-7699	0.00	0.00	0.0
3) Contributions		8980-8999	0.00	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0

		(100°1000)		
			Action and the second action and the second action and the second action and the second action action and the second action acti	
	Object Contact	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
Description Resource Codes	Object Codes	Caminatan Armaia	Dudget	Dilletence
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		293,993.00	0.00	-100.0%
F. FUND BALANCE, RESERVES				
Beginning Fund Balance     As of July 1 - Unaudited	9791	2,256,950.00	2,550,943.00	13.0%
b) Audit Adjustments	9793	. 0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)		2,256,950.00	2,550,943.00	13.0%
d) Other Restatements	9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		2,256,950.00	2,550,943.00	13.0%
2) Ending Balance, June 30 (E + F1e)		2,550,943.00	2,550,943.00	0.0%
Components of Ending Fund Balance (Actuals)				
a) Reserve for Revolving Cash	9711	0.00		
Stores	9712	0.00		
Prepaid Expenditures	9713	0.00	75 .63	
All Others	9719	0.00		
General Reserve	9730	0.00		
Legally Restricted Balance	9740	0.00		
b) Designated Amounts     Designated for Economic Uncertainties	9770	0.00		
Designated for the Unrealized Gains of				
Investments and Cash in County Treasury	9775	0.00		
Other Designations	9780	2,550,943.00		
c) Undesignated Amount	9790	0.00	(3.2.5%) (3.2.5%)	
d) Unappropriated Amount	9790			and the state of t
Components of Ending Fund Balance (Budget) a) Nonspendable				
Revolving Cash	9711		0.00	
Stores	9712		0.00	
Prepaid Expenditures	9713		0,00	
All Others	9719		0.00	
b) Restricted	9740		0.00	
c) Committed Stabilization Arrangements	9750		0.00	
Other Commitments	9760		0.00	
d) Assigned Other Assignments	9780		2,550,943.00	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties	9789		0.00	
Unassigned/Unappropriated Amount	9790	1	0.00	

		2010-11	2011-12	Percent
escription Resource Co	odes Object Codes		Budget	Difference
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	M	
e) collections awaiting deposit	9140	0.00		
2) Investments	9150	0.00		
3) Accounts Receivable	9200	0.00		
4) Due from Grantor Government	9290	0.00		
5) Due from Other Funds	9310	0.00		
6) Stores	9320	0.00		
7) Prepaid Expenditures	9330	0.00		
8) Other Current Assets	9340	0.00		
9) Fixed Assets	9400	0.00		
10) TOTAL, ASSETS		0.00		
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				Sign 2.5

	Market Committee	DOTESTA DE LA CONTRACTION DEL CONTRACTION DE LA			
Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
OTHER STATE REVENUE					
				area and a second	
All Other State Revenue		8590	490,710.00	440,000.00	-10.3%
TOTAL, OTHER STATE REVENUE			490,710.00	440,000.00	-10.3%
OTHER LOCAL REVENUE					
Other Local Revenue			-		
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
interest		8660	15,500.00	20,000.00	29.0%
Net Increase (Decrease) in the Fair Value of	f Investments	8662	(1,557.00)	0.00	-100.0%
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		-	13,943.00	20,000.00	43.4%
TOTAL, REVENUES			504,653.00	460,000.00	-8.8%

					anno en anno de la companya de la c
Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
CLASSIFIED SALARIES				-	
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS			e .		
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	26,275.00	30,000.00	14.2%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES		'	26,275.00	30,000.00	14.2%

Description Resou	rce Codes Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES		,		
Subagreements for Services	5100	0.00	0.00	0.0%
Travel and Conferences	5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	174,017.00	410,000.00	135.6%
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	7,511.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES	5	181,528.00	410,000.00	125.9%
CAPITAL OUTLAY				
Land Improvements	6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200	2,857.00	20,000.00	600.0%
Equipment	6400	0.00	0.00	0.0%
Equipment Replacement	6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY		2,857.00	20,000.00	600.0%
THER OUTGO (excluding Transfers of Indirect Costs)				
Debt Service		en e	V///	
Debt Service - Interest	7438	0.00	0.00	0.0%
Other Debt Service - Principal	7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		0.00	0.00	0.0%
TOTAL, EXPENDITURES	,	210,660.00	460,000.00	118.4%

			2010-11	2011-12	Percent
<u>Description</u> R	esource Codes	Object Codes	Estimated Actuals	Budget	Difference
INTERFUND TRANSFERS			-	and the second s	
INTERFUND TRANSFERS IN				Value of the second sec	
				4444	
From: General, Special Reserve, & Building Funds	4	8915	0.00	0.00	0.09
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0
(a) TOTAL, INTERFUND TRANSFERS IN		***************************************	0.00	0.00	0.0
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.09
(b) TOTAL, INTERFUND TRANSFERS OUT		. , , , ,	0.00	0.00	0.0
OTHER SOURCES/USES			0.00	0.00	<u> </u>
SOURCES			0.000		
Other Sources			,	***************************************	•
Transfers from Funds of		ŕ		de contracto de la contracto d	
Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0
Long-Term Debt Proceeds				· ·	
Proceeds from Capital Leases		8972	0.00	0.00	. 0.0
All Other Financing Sources		8979	0.00	0.00	0.0
(c) TOTAL, SOURCES		***	0.00	0.00	0.0
USES	and the second s			e de la companya de l	
Transfers of Funds from Lapsed/Reorganized LEAs	salin in the salin	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	U.U
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0
Contributions from Restricted Revenues		8990	0.00	0.00	0.0
Transfers of Restricted Balances		8997	0.00	0.00	0.0
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0
TOTAL OTHER SIMANONIO COMPANY				on children and the chi	
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0

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

Fullerton Elementary Orange County

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

			2010-11	2011-12	Percent
Description	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	(4,300.00)	0.00	-100.0
5) TOTAL, REVENUES			(4,300.00)	0.00	-100.0
3. 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	0.1
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER				·	•
FINANCING SOURCES AND USES (A5 - B9)			(4,300.00)	0,00	-100.0
D. OTHER FINANCING SOURCES/USES	•		·		
Interfund Transfers     a) Transfers in		8900-8929	679,801.00	0.00	-100.0
b) Transfers Out		7600-7629	0.00	761,000.00	N
2) Other Sources/Uses			-	`	
a) Sources		8930-8979	0.00	0.00	<u>0.</u>
b) Uses		7630-7699	0.00	0.00	0.
3) Contributions		8980-8999	0.00	0.00	0.
4) TOTAL, OTHER FINANCING SOURCES/USES			679,801.00	(761,000.00)	-211.

Description Resource Codes			1	
	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
. NET INCREASE (DECREASE) IN FUND				
BALANCE (C + D4)	**************************************	675,501.00	(761,000.00)	-212.7
FUND BALANCE, RESERVES	÷		0.000	
1) Beginning Fund Balance	·			
a) As of July 1 - Unaudited	9791	3,697,555.00	4,373,056.00	18.3
b) Audit Adjustments	9793	0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)		3,697,555.00	4,373,056.00	18.3
d) Other Restatements	9795	0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)		3,697,555.00	4,373,056.00	18.3
2) Ending Balance, June 30 (E + F1e)		4,373,056.00	3,612,056.00	-17.4
Components of Ending Fund Balance (Actuals)				
a) Reserve for				
Revolving Cash	9711	0.00		
Stores	9712	0.00		
Prepaid Expenditures	9713	0.00		
All Others	9719	0.00		
General Reserve	9730	0.00		
Legally Restricted Balance	9740	0.00		
b) Designated Amounts     Designated for Economic Uncertainties	9770	0.00		
Designated for the Unrealized Gains of		Contraction of the Contraction o		
Investments and Cash in County Treasury	9775	0.00		
Other Designations	9780	4,373,056.00		
c) Undesignated Amount	9790	0.00		23 (250) Sept.
d) Unappropriated Amount	9790			ART SA
Components of Ending Fund Balance (Budget)	MANAGEMENT CONTRACTOR OF THE PROPERTY OF THE P			
Nonspendable     Revolving Cash	9711		0.00	
Stores	9712		0.00	
Prepaid Expenditures	9713		0.00	
All Others	9719		*0.00	
b) Restricted	9740		0.00	
	3140		0.00	
c) Committed Stabilization Arrangements	9750		0.00	
Other Commitments	9760		0.00	
d) Assigned				
Other Assignments	9780		3,612,056.00	
e) Unassigned/Unappropriated	0700			
Reserve for Economic Uncertainties  Unassigned/Unappropriated Amount	9789 9790		0.00	

Description   Resource Codes   Description   Estimated Actuals   Estimated Actuals   Difference						
1) Cash a) in County Treasury 1) Fair Value Adjustment to Cash in County Treasury 9111 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 e) collections awaiting deposit 9140 0.00 2) Investments 9150 0.00 3) Accounts Receivable 9200 0.00 4) Due from Grantor Government 9290 0.00 5) Due from Other Funds 9310 0.00 6) Stores 9320 0.00 7) Prepaid Expenditures 9330 0.00 8) Other Current Assets 9340 0.00 9) Fixed Assets 9400 0.00 10) TOTAL, ASSETS 1) Accounts Payable 9500 0.00 10) TOTAL, ASSETS 9610 0.00 10) Up to Grantor Governments 9590 0.00 3) Due to Grantor Governments 9590 0.00 4) Current Loans 9640 6) Deferred Revenue	Description	Resource Codes	Object Codes			
a) in County Treasury 1) Fair Value Adjustment to Cash in County Treasury 9111 0.00 b) in Banks 9120 0.00 c) in Revolving Fund 9130 0.00 d) with Fiscal Agent 9135 0.00 e) collections awaiting deposit 9140 0.00 2) Investments 9150 0.00 3) Accounts Receivable 9200 0.00 4) Due from Grantor Government 9290 0.00 5) Due from Other Funds 9310 0.00 6) Stores 9320 0.00 7) Prepaid Expenditures 9330 0.00 8) Other Current Assets 9340 0.00 9) Fixed Assets 9400 0.00 10) TOTAL, ASSETS 0.00 H. LIABILITIES 1) Accounts Payable 9500 0.00 2) Due to Grantor Governments 9590 0.00 3) Due to Other Funds 9610 0.00 4) Current Loans 9640 6) Deferred Revenue 9650 0.00	§		_			
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 0.00 10) TOTAL, ASSETS 0.00 H. LIABILITIES 1) Accounts Payable 9500 0.00 2) Due to Grantor Governments 9590 0.00 3) Due to Other Funds 9610 0.00 4) Current Loans 9640 5) Deferred Revenue 9650 0.00			9110	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 0.90 6) Stores 9320 0.00 6) Stores 9320 0.00 7) Prepaid Expenditures 9330 0.00 8) Other Current Assets 9340 0.00 9) Fixed Assets 9400 0.00 10) TOTAL, ASSETS 0.00  H. LIABILITIES 1) Accounts Payable 9500 0.00 2) Due to Grantor Governments 9590 0.00 3) Due to Other Funds 9610 0.00 4) Current Loans 9640 5) Deferred Revenue 9650 0.00	Blackford	sury	9111	0.00		
d) with Fiscal Agent 9135 0.00 e) collections awaiting deposit 9140 0.00 2) Investments 9150 0.00 3) Accounts Receivable 9200 0.00 4) Due from Grantor Government 9290 0.00 5) Due from Other Funds 9310 0.00 6) Stores 9320 0.00 7) Prepaid Expenditures 9330 0.00 8) Other Current Assets 9340 0.00 9) Fixed Assets 9400 0.00 10) TOTAL, ASSETS 0.00 H. LIABILITIES 1) Accounts Payable 9500 0.00 2) Due to Grantor Governments 9590 0.00 3) Due to Other Funds 9610 0.00 4) Current Loans 9640 5) Deferred Revenue 9660 0.00	b) in Banks		9120	0.00		•
e) collections awaiting deposit 9140 0.00 2) Investments 9150 0.00 3) Accounts Receivable 9200 0.00 4) Due from Grantor Government 9290 0.00 5) Due from Other Funds 9310 0.00 6) Stores 9320 0.00 7) Prepaid Expenditures 9330 0.00 8) Other Current Assets 9340 0.00 9) Fixed Assets 9400 0.00 10) TOTAL, ASSETS 0.00 H. LIABILITIES 1) Accounts Payable 9500 0.00 2) Due to Grantor Governments 9590 0.00 3) Due to Other Funds 9610 0.00 4) Current Loans 9640 5) Deferred Revenue 9650 0.00	c) in Revolving Fund		9130	0.00		
2) Investments	d) with Fiscal Agent		9135	0.00		
3) Accounts Receivable 9200 0.00 4) Due from Grantor Government 9290 0.00 5) Due from Other Funds 9310 0.00 6) Stores 9320 0.00 7) Prepaid Expenditures 9330 0.00 8) Other Current Assets 9340 0.00 9) Fixed Assets 9400 0.00 10) TOTAL, ASSETS 0.00 H. LIABILITIES 1) Accounts Payable 9500 0.00 2) Due to Grantor Governments 9590 0.00 3) Due to Other Funds 9610 0.00 4) Current Loans 9640 5) Deferred Revenue 9650 0.00	e) collections awaiting deposit		9140	0.00		
4) Due from Grantor Government 9290 0.00 5) Due from Other Funds 9310 0.00 6) Stores 9320 0.00 7) Prepaid Expenditures 9330 0.00 8) Other Current Assets 9340 0.00 9) Fixed Assets 9400 0.00 10) TOTAL, ASSETS 0.00 H. LIABILITIES 1) Accounts Payable 9500 0.00 2) Due to Grantor Governments 9590 0.00 3) Due to Other Funds 9610 0.00 4) Current Loans 9640 5) Deferred Revenue 9650 0.00	2) Investments		9150	0.00		
5) Due from Other Funds       9310       0.00         6) Stores       9320       0.00         7) Prepaid Expenditures       9330       0.00         8) Other Current Assets       9340       0.00         9) Fixed Assets       9400       0.00         10) TOTAL, ASSETS       0.00         H. LIABILITIES       0.00         1) Accounts Payable       9500       0.00         2) Due to Grantor Governments       9590       0.00         3) Due to Other Funds       9610       0.00         4) Current Loans       9640       0.00         5) Deferred Revenue       9650       0.00	3) Accounts Receivable		9200	0.00		
6) Stores 9320 0.00 7) Prepaid Expenditures 9330 0.00 8) Other Current Assets 9340 0.00 9) Fixed Assets 9400 0.00 10) TOTAL, ASSETS 0.00 H. LIABILITIES 1) Accounts Payable 9500 0.00 2) Due to Grantor Governments 9590 0.00 3) Due to Other Funds 9610 0.00 4) Current Loans 9640 5) Deferred Revenue 9650 0.00	4) Due from Grantor Government		9290	0.00		
7) Prepaid Expenditures 9330 0.00 8) Other Current Assets 9340 0.00 9) Fixed Assets 9400 0.00 10) TOTAL, ASSETS 0.00  H. LIABILITIES 1) Accounts Payable 9500 0.00 2) Due to Grantor Governments 9590 0.00 3) Due to Other Funds 9610 0.00 4) Current Loans 9640 5) Deferred Revenue 9650 0.00	5) Due from Other Funds		9310	0.00		
8) Other Current Assets 9340 0.00 9) Fixed Assets 9400 0.00 10) TOTAL, ASSETS 0.00 H. LIABILITIES 1) Accounts Payable 9500 0.00 2) Due to Grantor Governments 9590 0.00 3) Due to Other Funds 9610 0.00 4) Current Loans 9640 5) Deferred Revenue 9650 0.00	6) Stores		9320	0.00		
9) Fixed Assets 9400 0.00  10) TOTAL, ASSETS 0.00  H. LIABILITIES  1) Accounts Payable 9500 0.00  2) Due to Grantor Governments 9590 0.00  3) Due to Other Funds 9610 0.00  4) Current Loans 9640  5) Deferred Revenue 9650 0.00	7) Prepaid Expenditures		9330	0.00		
10) TOTAL, ASSETS 0.00  H. LIABILITIES  1) Accounts Payable 9500 0.00  2) Due to Grantor Governments 9590 0.00  3) Due to Other Funds 9610 0.00  4) Current Loans 9640  5) Deferred Revenue 9650 0.00	8) Other Current Assets		9340	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	9) Fixed Assets		9400	0.00		
1) Accounts Payable       9500       0.00         2) Due to Grantor Governments       9590       0.00         3) Due to Other Funds       9610       0.00         4) Current Loans       9640       0.00         5) Deferred Revenue       9650       0.00	10) TOTAL, ASSETS			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	H. LIABILITIES					
3) Due to Other Funds 9610 0.00 4) Current Loans 9640 5) Deferred Revenue 9650 0.00	1) Accounts Payable		9500	0.00		
4) Current Loans 9640 5) Deferred Revenue 9650 0.00	2) Due to Grantor Governments		9590	0.00		
5) Deferred Revenue 9650 0.00	3) Due to Other Funds		9610	0.00	•	
	4) Current Loans		9640		- Articles	
6) Long-Term Liabilities 9660	5) Deferred Revenue		9650	0.00		
1	6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES 0.00	7) TOTAL, LIABILITIES	and the second s		0.00		
I. FUND EQUITY	I. FUND EQUITY			<b>S</b>		
Ending Fund Balance, June 30 (G10 - H7) 0.00				0.00		

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
OTHER LOCAL REVENUE				,	
Other Local Revenue					
Sales					0.00
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	<b>3</b>	8662	(4,300.00)	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			(4,300.00)	0.00	-100.0%
TOTAL, REVENUES			(4,300.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
NTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	679,801.00	0.00	-100.0
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0
(a) TOTAL, INTERFUND TRANSFERS IN			679,801.00	0.00	-100.09
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	761,000.00	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	0.0
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	761,000.00	Ne
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0
(c) TOTAL, SOURCES			0.00	0.00	0.0
USES					
Transfers of Funds from					
Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0
(d) TOTAL, USES	**************************************	···	0.00	. 0.00	0.0
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d)			679,801.00	(761,000.00)	-211.9

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

			2010-11	2011-12	
Resource Description		ikkikikipitein mid manimili integra opi mid manimili integra opi mid manimili manimi	Estimated Actuals	Budget	
Total, Restri	icted Balance		0.00	0.00	

		2010-11	2011-12	Percent
escription Resource Code	s Object Codes	Estimated Actuals	Budget	Difference
. 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	12,000.00	9,000,00	-25.0
5) TOTAL, REVENUES		12,000.00	9,000.00	<b>-25</b> .0
B. EXPENDITURES	<b>`.</b>			
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.
5) Services and Other Operating Expenditures	5000-5999	₹0.00	0.00	0.
6) Capital Outlay	6000-6999	0.00	0.00	0.1
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	0.4
9) TOTAL, EXPENDITURES		0.00	-0.00	0.
EXCESS (DEFICIENCY) OF REVENUES	•			
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		12,000.00	9,000,00	-25.(
O. OTHER FINANCING SOURCES/USES			· · · · · · · · · · · · · · · · · · ·	
1) Interfund Transfers	2022 2022	-	,	
a) Transfers In	8900-8929	0.00	0.00	-0.
b) Transfers Out	7600-7629	0.00	580,000.00	<u>N</u>
2) Other Sources/Uses a) Sources	8930-8979	0.00	0.00	0.
b) Uses	7630-7699	0.00	0.00	0.
3) Contributions	8980-8999	0.00	0.00	0.
4) TOTAL, OTHER FINANCING SOURCES/USES		0,00	(580,000.00)	. 1

escription Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
NET INCREASE (DEGREASE) IN FUND BALANCE (C + D4)		12,000.00	(571,000.00)	-4858.3
FUND BALANCE, RESERVES				
Beginning Fund Balance     As of July 1 - Unaudited	9791	1,846,445.00	1,858,445.00	0.6
b) Audit Adjustments	9793	0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)	,	1,846,445.00	1,858,445.00	0.6
d) Other Restatements	9795	0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)		1,846,445.00	1,858,445.00	0.6
2) Ending Balance, June 30 (E + F1e)		1,858,445.00	1.287,445.00	-30.7
Components of Ending Fund Balance (Actuals) a) Reserve for				
Revolving Cash	9711	<u>0.00</u> -		
Stores	9712	0.00		2.00
Prepaid Expenditures	9713	0.00		
All Others	9719	0.00		
General Reserve	9730	0.00		
Legally Restricted Balance	9740	0.00		
b) Designated Amounts     Designated for Economic Uncertainties	9770	0.00		
Designated for the Unrealized Gains of				
Investments and Cash in County Treasury	9775	0.00		
Other Designations	9780	1,858,445.00	And the second s	
c) Undesignated Amount	9790	0.00		
d) Unappropriated Amount	9790			
Components of Ending Fund Balance (Budget) a) Nonspendable				
Revolving Cash	9711		0.00	
Stores	9712	and the second	0.00	
Prepaid Expenditures	9713		0.00	
All Others	9719		0.00	
b) Restricted	9740		0.00	
c) Committed Stabilization Arrangements	9750	to the second	0.00	
Other Commitments	9760		0.00	
d) Assigned	. <b></b>		0.00	
Other Assignments	9780		1,287,445.00	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties	9789		0.00	
			\$ -	

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

Description Resource Codes	s Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
	Object Godes	Louiseu Avudis	BALLAN OF	5711507 (4110)
G. ASSETS 1) Cash				
a) in County Treasury	9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury	9111	0.00		
b) in Banks	9120	0.00		
c) in Revolving Fund	9130	0.00		
d) with Fiscal Agent	9135	0.00		
e) collections awaiting deposit	9140	0.00		
2) Investments	9150	0.00		
3) Accounts Receivable	9200	0.00		
4) Due from Grantor Government	9290	0.00		
5) Due from Other Funds	9310	0.00		
6) Stores	9320	0.00		
7) Prepaid Expenditures	9330	0.00		
8) Other Current Assets	9340	0.00	-	
9) Fixed Assets	9400	0.00		
10) TOTAL, ASSETS		0.00		
H. LIABILITIES				
1) Accounts Payable	9500	0.00		
2) Due to Grantor Governments	9590	0.00		
3) Due to Other Funds	9610	0.00		
4) Current Loans	9640			
5) Deferred Revenue	9650	0.00		
6) Long-Term Liabilities	9660	9937		
7) TOTAL, LIABILITIES		0.00		
I. FUND EQUITY			**CONTROL CONTROL CONT	
Ending Fund Balance, June 30 (G10 - H7)		0.00		

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

					,
Description Re	source Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue			,		
interest		8660	12,000.00	9,000.00	-25,0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0,00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			12,000.00	9,000.00	-25.0%
TOTAL, REVENUES			12,000,00	9,000,00	-25.0%

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

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
Description	Resource Codes	Object Codes	ESUMATEU ACTUAIS	Dudet	Unierence
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF	<i>3</i>	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	580,000.00	Nev
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	0.09
(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	0.0%
(c) TOTAL, SOURCES		0300	0.00	0.00	0.0%
USES			0.00	0.00	0.07
Transfers of Funds from					
Lapsed/Reorganized LEAs		7651	0.00	0.00	0.09
(d) TOTAL, USES			0.00	0.00	0.09
TOTAL, OTHER FINANCING SOURCES/USES			- Company	-	
(a - b + c - d)			0.00	(580,000.00)	Nev

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

٠.		4.0	1.14	The state of the s	100	2010-11	2011-12	٠.
	Resource	Description			*	Estimated Actuals	Budget	:
	**							
	T-1-1 D1-1	and an all Physics are a second						~~
	i otal, Restri	cted Balance				0.00	<u> </u>	.00

			n-adversaries .		
Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
					9 - 0.52 167
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	6,820.00	7,500.00	10.0
5) TOTAL, REVENUES		·	6,820.00	7,500.00	10.0
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	896.00	2,500.00	179.
5) Services and Other Operating Expenditures		5000-5999	172.00	0.00	-100.
6) Capital Outlay		6000-6999	371,319.00	435,000.00	17.
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	635,348.00	536,285.00	-15.
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.
9) TOTAL, EXPENDITURES			1,007,735.00	973,785.00	-3.
: EXCESS (DEFICIENCY) OF REVENUES				- Committee of the Comm	
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,000,915.00)	(966,285.00)	-3.
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers				energian	
a) Transfers in		8900-8929	459,174.00	326,854.00	-28.
b) Transfers Out		7600-7629	33,000.00	33,000.00	<u>. 0.</u>
2) Other Sources/Uses		<u>ያሷ</u> ያስ. የሰፖስ	340 000 00	385,000.00	20.
a) Sources		8930-8979	319,000.00		
b) Uses		7630-7699	0.00	0.00	0.
3) Contributions		8980-8999	0.00	0.00	0.
4) TOTAL, OTHER FINANCING SOURCES/USE	ES		745,174,00	678,854.00	

	5			. And the second	
Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(255,741.00)	(287,431.00)	12:4
FUND BALANCE, RESERVES				-	
Beginning Fund Balance     As of July 1 - Unaudited		9791	1,824,320.00	1,568,579.00	-14.0
b) Audit Adjustments		9793	0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)			1,824,320.00	1,568,579.00	-14.0
d) Other Restatements		9795	0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)			1,824,320.00	1,568,579.00	-14.0
2) Ending Balance, June 30 (E + F1e)			1,568,579.00	1,281,148.00	-18.3
Components of Ending Fund Balance (Actuals)			\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \		
a) Reserve for Revolving Cash		9711	0.00		
Stores		9712	0.55 (0.50)		
			0.00	and the second	10 (10 m)
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		370
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00	Alam de partir de la companya de la La companya de la co	
b) Designated Amounts     Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	1,568,579.00		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount	gantaneenswagaanapagaMatepa ay pyteen järesidesidesidepise	9790	100 Carry 330 700		,
Components of Ending Fund Balance (Budget) a) Nonspendable					
Revolving Cash		9711	-	0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719	120	0.00	
b) Restricted		9740		0.00	
c) Committed Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned Other Assignments		9780		1,281,148.00	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties	3 T	9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

			2010-11	2011-12	Percent
Description	Resource Codes	Object Codes		Budget	Difference
G. ASSETS					
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	3.0	4	
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 Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
FEDERAL REVENUE				
FEMA	8281	0.00	0.00	0.0
Other Federal Revenue (incl. ARRA)	8290	0.00	0.00	0.09
TOTAL, FEDERAL REVENUE	6290			
OTHER STATE REVENUE		0.00	0.00	0.09
Tax Relief Subventions Restricted Levies - Other		AND THE PROPERTY OF THE PROPER	·	
Homeowners' Exemptions	8575	0.00	0.00	0.0
Other Subventions/In-Lieu				
Taxes	8576	0.00	0.00	0.0
All Other State Revenue	8590	0.00	0.00	0.0
TOTAL, OTHER STATE REVENUE		0.00	0.00	0.0
OTHER LOCAL REVENUE				
Other Local Revenue County and District Taxes				
Other Restricted Levies Secured Roll	8615	0.00	0.00	0.0
Unsecured Roll	8616	0.00	0.00	0.0
Prior Years' Taxes	8617	0.00	0.00	0.0
Supplemental Taxes	8618	0.00	0.00	0.0
Non-Ad Valorem Taxes			·	
Parcel Taxes	8621	0.00	0.00	0.0
Other	8622	0.00	0.00	0.0
Community Redevelopment Funds Not Subject to RL Deduction	8625	0.00	0.00	0.0
Penalties and Interest from				
Delinquent Non-Revenue Limit Taxes	8629	0.00	0.00	0.0
Sales				
Sale of Equipment/Supplies	8631	0.00	0.00	0.0
Leases and Rentals	8650	0.00	0.00	0.0
Interest	8660	10,000.00	7,500.00	-25.0
Net Increase (Decrease) in the Fair Value of Investments	8662	(3,180.00)	0.00	-100.0
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		6,820.00	7,500.00	10.0
OTAL, REVENUES		6,820.00	7,500.00	10.0

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
CLASSIFIED SALARIES				HARAMO MANAMPA	
				The second secon	
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				40,000	
STRS		3101-3102	0.00	0.00	0.0%
PERS	A S	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	0.09
Unemployment insurance		3501-3502	0.00	0.00	0.09
Workers' Compensation		3601-3602	0.00	0.00	0.09
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	* 0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.09
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.09
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.09
Materials and Supplies		4300	896.00	2,500.00	179.09
Noncapitalized Equipment		4400	0.00	0.00	0.09
TOTAL, BOOKS AND SUPPLIES	**************************************		- 896.00	2,500.00	179.09
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.09
Travel and Conferences		5200	0.00	0.00	0.09
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 Improvement	s	5600	0.00	0.00	0.09
Transfers of Direct Costs		5710	0.00	0.00	0.09
Transfers of Direct Costs - Interfund		5750	172.00	0.00	-100.09

Description Re	source Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
Professional/Consulting Services and					
Operating Expenditures		5800	0.00	0.00	0.09
Communications		5900	0.00	0.00	0.0'
TOTAL, SERVICES AND OTHER OPERATING EXPENDITU	RES		172.00	0.00	-100.0
CAPITAL OUTLAY			·		
Land		6100	0.00	0.00	0.0
Land Improvements		6170	0.00	0.00	0.0
Buildings and Improvements of Buildings		6200	52,319.00	50,000.00	-4.4
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0
Equipment		6400	319,000.00	385,000.00	20.7
Equipment Replacement		6500	0.00	0.00	0.0
TOTAL, CAPITAL OUTLAY	diamental and the second		371,319.00	435,000.00	17.1
OTHER OUTGO (excluding Transfers of Indirect Costs)		and many in the design of the			
Other Transfers Out		- Indiana in the second		es con la constante de la cons	
All Other Transfers Out to All Others		7299	0.00	0.00	0.0
Debt Service		·	*		
Repayment of State School Building Fund		ekvendizione v		disserving and the second and the se	
Aid - Proceeds from Bonds		7435	0.00	0.00	0.0
Debt Service - Interest		7438	95,214.00	52,580.00	-44.8
Other Debt Service - Principal	¥	7439	540,134.00	483,705.00	-10.4
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Cos	its)		635,348.00	536,285.00	-15.6
			W. A.	vivor	
TOTAL, EXPENDITURES	·		1,007,735.00	973,785.00	-3.49

/ Description R	tesource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS			***************************************		
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	459,174.00	326,854.00	-28.89
(a) TOTAL, INTERFUND TRANSFERS IN	**************************************		459,174.00	326,854.00	-28.89
INTERFUND TRANSFERS OUT					
			To the state of th		
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.09
To: Deferred Maintenance Fund		7615	0.00	0.00	0.09
Other Authorized Interfund Transfers Out		7619	33,000.00	33,000.00	0.0
(b) TOTAL, INTERFUND TRANSFERS OUT			33,000.00	33,000.00	0.09

		The state of the s	2010-11	2011-12	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
OTHER SOURCES/USES		T and a second s			
sources			-		
Proceeds Proceeds from Sale of Bonds		8951	0.00	0.00	0.0
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0
Other Sources County School Bldg Aid		8961	0.00	0.00	0.0
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00		
Proceeds from Capital Leases		8971	0.00	0.00	0.0
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0
All Other Financing Sources		8979	319,000.00	385,000.00	20.7
(c) TOTAL, SOURCES			319,000.00	385,000.00	20.7
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
OTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			745,174.00	678,854.00	-8.9

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

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

	%, - #		2010-11	2011-12	Percent
Description	Resource Codes	Object Codes		Budget	Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0
2) Federal Revenue		8100-8299	0.00	0.00	0.0
3) Other State Revenue		8300-8599	0.00	0.00	0.0
4) Other Local Revenue		8600-8799	69,562.00	58,000.00	-16.6
5) TOTAL, REVENUES			69,562.00	58,000.00	~16.6
3. EXPENDITURES		•		ak kirka manayaya sa manaya	
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	15,275.00	0.00	-100.0
5) Services and Other Operating Expenditures		5000-5999	115,372.00	14,302.00	-87.6
6) Capital Outlay		6000-6999	503,401.00	156,277.00	-69.0
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	31,461.00	N
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0
9) TOTAL, EXPENDITURES		CO	634,048.00	202,040.00	-68. <sup>-</sup>
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER			-	discontinuos de la constantinuo	
FINANCING SOURCES AND USES (A5 - B9)	<del>ika matani na min</del> angan matangan	CONTRACTOR OF THE STATE OF THE	(564,486.00)	(144,040.00)	-74.5
D. OTHER FINANCING SOURCES/USES			,		
Interfund Transfers     a) Transfers In		8900-8929	0.00	31,000.00	N
b) Transfers Out		7600-7629	0.00	0.00	0.
2) Other Sources/Uses				and the second s	
a) Sources		8930-8979	0.00	0.00	0.
b) Uses		7630-7699	0.00	0.00	<u> </u>
3) Contributions		8980-8999	0.00	0.00	.0.
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	31,000.00	

Description Resource (	Codes Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
	odes Oner Cones	Latinated Actuals		Difference and a second
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		(564,486.00)	(113,040.00)	-80.0%
F. FUND BALANCE, RESERVES				
Beginning Fund Balance     a) As of July 1 - Unaudited	9791	1,629,198.00	1,064,712.00	-34.6%
b) Audit Adjustments	9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)		1,629,198.00	1,064,712.00	-34.6%
d) Other Restatements	9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		1,629,198.00	1,064,712.00	-34.6%
2) Ending Balance, June 30 (E + F1e)		1,064,712.00	951,672.00	-10.6%
Components of Ending Fund Balance (Actuals)				200 H. C.
a) Reserve for Revolving Cash	0744	o no		
- · · · · · · · · · · · · · · · · · · ·	9711	0.00		
Stores	9712	0.00		
Prepaid Expenditures	9713	0.00	er Calabara (1997)	
All Others	9719	0.00		
General Reserve	9730	0.00		
Legally Restricted Balance	9740	0.00		and the second second
b) Designated Amounts  Designated for Economic Uncertainties	9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775	0.00		
Other Designations	9780	1,064,712.00		
c) Undesignated Amount	9790	0.00		
d) Unappropriated Amount	9790		100	
Components of Ending Fund Balance (Budget)  a) Nonspendable				
Revolving Cash	9711	1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1	0.00	
Stores	9712		0.00	
Prepaid Expenditures	9713		0.00	
All Others	9719		0.00	
b) Restricted	9740		0.00	
c) Committed Stabilization Arrangements	9750		0.00	
Other Commitments	9760		0.00	
d) Assigned Other Assignments	9780		951,672.00	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties	9789	11	0.00	
Unassigned/Unappropriated Amounts	9790		0.00	

1	VOCTOC BETTS SEE STATE OF THE CONTROL OF THE CONTRO			
Description Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
G. ASSETS				
1) Cash a) in County Treasury	9110	0.00		
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		

		a demonstration	2010-11	2011-12	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
OTHER STATE REVENUE			repolition for the second state of the second	20.00	
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.09
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.09
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.09
OTHER LOCAL REVENUE				0.00	<u> </u>
Other Local Revenue County and District Taxes					
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	0.09
Supplemental Taxes		8618	0.00	0.00	0.09
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.09
Other		8622	0.00	. 0.00	0.09
Community Redevelopment Funds Not Subject to RL Deduction		8625	0,00	0.00	0.09
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		0000	9 99	0.00	
Sales		8629	0.00	0.00	0.09
Sale of Equipment/Supplies		8631	0.00	0.00	0.09
Interest		8660	11,000.00	8,000.00	-27.39
Net Increase (Decrease) in the Fair Value of Investments		8662	(1,438.00)	0.00	-100.09
Fees and Contracts			nechanistated and	and the second s	
Mitigation/Developer Fees		8681	60,000.00	50,000.00	-16.79
Other Local Revenue			alamandar yayi -		
All Other Local Revenue		8699	0.00	0.00	0.0
All Other Transfers in from All Others		8799	0.00	0.00	0.09
TOTAL, OTHER LOCAL REVENUE	· · · · · · · · · · · · · · · · · · ·	······································	69,562.00	58,000.00	-16.69
TOTAL, REVENUES			69,562.00	58,000.00	-16.69

		004044	2044 40	Paris
Description Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
CERTIFICATED SALARIES			an externition on or of direct	
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	0.09
Workers' Compensation	3601-3602	0.00	0.00	0.09
OPEB, Allocated	3701-3702	0.00	0.00	0.0%
OPEB, Active Employees	3751-3752	0.00	0.00	0.09
PERS Reduction	3801-3802	0.00	0.00	0.0%
Other Employee Benefits	3901-3902	0.00	0.00	0.09
TOTAL, EMPLOYEE BENEFITS		0.00	0.00	0.09
BOOKS AND SUPPLIES				The second secon
Approved Textbooks and Core Curricula Materials	4100	0.00	0.00	0.09
Books and Other Reference Materials	4200	0.00	0.00	0.09
Materials and Supplies	4300	11,821.00	0.00	-100.09
Noncapitalized Equipment	4400	3,454.00	0.00	-100.09
TOTAL, BOOKS AND SUPPLIES		15,275.00	0.00	-100.0%

Description   Resource	· Codes Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
	Codes Object Codes	Estimated Actuals	Buuget	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	8,800.00	8,802.00	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	106,572.00	5,500.00	-94.8%
Communications	5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		115,372.00	14,302.00	-87.6%
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	503,401.00	156,277.00	-69.0%
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0.00	0.00	0.0%
Equipment	6400	0.00	0.00	0.0%
Equipment Replacement	6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY		503,401.00	156,277,00	-69.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)				
Other Transfers Out				
All Other Transfers Out to All Others	7299	0.00	0.00	0.0%
Debt Service				
Debt Service - Interest	7438	0.00	0.00	0.0%
Other Debt Service - Principal	7439	0.00	31,461.00	Nev Nev
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		0.00	31,461.00	Nev
TOTAL, EXPENDITURES		634,048.00	202,040.00	-68.19

escription Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
TERFUND TRANSFERS	Juleot Oodes	Lamrated Actuals	Dudget	Diretailce
TEM OND TRANSPERS			Property and Prope	
NTERFUND TRANSFERS IN				
Other Authorized Interfund Transfers In	8919	0.00	31,000.00	ı
a) TOTAL, INTERFUND TRANSFERS IN	0010			
NTERFUND TRANSFERS OUT	·····	0.00	31,000.00	
			***************************************	
To: State School Building Fund/ County School Facilities Fund				
	7613	0.00	0.00	
Other Authorized Interfund Transfers Out	7619	0.00	0.00	
b) TOTAL, INTERFUND TRANSFERS OUT		0.00	0.00	
THER SOURCES/USES			a vender provide man control	
OURCES			The office control for the con	
Proceeds			TH 1 \$1.000000	
Proceeds from Sale/Lease- Purchase of Land/Buildings	0000		000000	
	8953	0.00	0.00	
Other Sources Transfers from Funds of			e de la companie de l	
Lapsed/Reorganized LEAs	8965	0.00	0.00	(
Long-Term Debt Proceeds Proceeds from Certificates			delination of the control of the con	
of Participation	8971	0.00	0.00	
Proceeds from Capital Leases	8972	0.00	0.00	(
Proceeds from Lease Revenue Bonds	8973	0.00	0.00	C
All Other Financing Sources	8979	0.00	0.00	. (
c) TOTAL, SOURCES		0.00	0.00	C
SES				
Transfers of Funds from Lapsed/Reorganized LEAs	7651	0.00	0.00	. (
All Other Financing Uses	7699	0.00	0.00	. (
1) TOTAL, USES		0.00	0.00	(
ONTRIBUTIONS			0.00	
Sandibudian Gan Hannidat, 175				
Contributions from Unrestricted Revenues	8980	0.00	0.00	<u>)</u>
Contributions from Restricted Revenues	8990	0.00	0.00	0
a) TOTAL, CONTRIBUTIONS		0.00	0.00	0
TAL, OTHER FINANCING SOURCES/USES				

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

		2010-11	2011-12	
Resource	Description	Estimated Actuals	Budget	
Total Roctri	icted Balance	2.20	0.00	
i Olai, Nesti	icleu balance	0.00	0.00	

					-
Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	234,064.00	10,800.00	-95.4%
5) TOTAL, REVENUES			234,064.00	10,800.00	-95.4%
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	3,341.00	5,400.00	61.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,341.00	5,400.00	61.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER			. Y	en pubble/commencer productive commencer productive	
FINANCING SOURCES AND USES (A5 - B9)			230,723.00	5,400.00	-97.7%
D. OTHER FINANCING SOURCES/USES			Managara de Articologo de Arti	PANAMANANA	
1) Interfund Transfers		,	Wilder of the Control		
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	8,506.00	400,694.00	4610.7%
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	Α.	8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		,	(8,506,00)	(400,694.00)	4610.7%

				·	
Description R	esource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			222,217.00	(395,294.00)	-277.99
F. FUND BALANCE, RESERVES				4	
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,918,225.00	2,140,442.00	11.69
b) Audit Adjustments		9793	0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)			1,918,225.00	2,140,442.00	11.69
d) Other Restatements		9795	0.00	0.00	0.09
e) Adjusted Beginning Balance (F1c + F1d)			1,918,225.00	2,140,442.00	11.69
2) Ending Balance, June 30 (E + F1e)			2,140,442.00	1,745,148.00	-18.5%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	2,140,442.00		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount	Salat e	9790			
Components of Ending Fund Balance (Budget) a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others	v	9719	and the second	0.00	
b) Restricted		9740	10.00	0.00	
c) Committed Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned		-1.00		·	
Other Assignments		9780		1,745,148.00	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount	100 mg (100 mg)	9790		0.00	

		•	2010-11	2011-12	Percent
Description	Resource Codes	Object Codes		Budget	Difference
G. ASSETS					
Cash     a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in Cou	unty Treasury	9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		1
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			rs.
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		

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Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)		8290	0,00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE	•				
Other Local Revenue					
Community Redevelopment Funds Not Subject to RL Deduction		8625	221,198.00	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	15,000.00	10,800.00	-28.0%
Net Increase (Decrease) in the Fair Value of Investm	ents	8662	(2,134.00)	0.00	-100.0%
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			234,064.00	10,800.00	-95.4%
TOTAL, REVENUES			234,064.00	10,800.00	-95.4%

	<del></del>	TATALO (CAMADA AMARIA AMARIA AMARIA AND COMPANIA AMARIA AMARIA AMARIA AMARIA AMARIA AMARIA AMARIA AMARIA AMARIA		
Description Resource Co	odes Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
CLASSIFIED SALARIES			, .	
	·			
Classified Support Salaries	2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries	2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries	2400	0.00	0.00	0.0%
Other Classified Salaries	2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES		0.00	0.00	0.0%
EMPLOYEE BENEFITS		-		
			-	
STRS	3101-3102	0.00	0.00	0.0%
PERS	3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative	3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits	3401-3402	0.00	0.00	0.0%
Unemployment Insurance	3501-3502	0.00	0.00	0.0%
Workers' Compensation	3601-3602	0.00	0.00	0.0%
OPEB, Allocated	3701-3702	0.00	0.00	0.0%
OPEB, Active Employees	3751-3752	0.00	0.00	0.0%
PERS Reduction	3801-3802	0.00	0.00	0.0%
Other Employee Benefits	3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS	40-41	0.00	0.00	0.0%
BOOKS AND SUPPLIES				
	,	5.000		
Books and Other Reference Materials	4200	0.00	0.00	0.0%
Materials and Supplies	4300	0.00	0.00	0.0%
Noncapitalized Equipment	4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES		0.00	0.00	0.0%

Description Resource Coc	les Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
	des Object Codes	Estimated Actuals	budget	Dilletence
SERVICES AND OTHER OPERATING EXPENDITURES			- www.	
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	****			24.0
Operating Expenditures	5800	3,341.00	5,400.00	61.6
Communications	5900	0.00	0.00	0.0
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES	······································	3,341.00	5,400.00	61.6
CAPITAL OUTLAY				
Land	6100	0.00	0.00	0.0
Land Improvements	6170	0.00	0.00	0.0
Buildings and Improvements of Buildings	6200	0.00	0.00	0.0
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0.00	0.00	0.0
Equipment	6400	0.00	0.00	0.1
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			Thomas telebane	
Transfers of Pass-Through Revenues To Districts or Charter Schools	7211	0.00	0.00	0.
To County Offices	7212	0,00	0.00	0,
To JPAs	7213	0.00	0.00	0.
All Other Transfers Out to All Others	7299	0.00	0.00	0.
Debt Service			- The state of the	
Debt Service - Interest	7438	0.00	0.00	0.
Other Debt Service - Principal	7439	0.00	0.00	0.
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		0.00	0.00	. 0.
CALLET OF THE COSTS (Exceeding Transfers on Incilient Costs)	Director of the committee of the committ	0.00	0.00	3'
TOTAL, EXPENDITURES		3,341.00	5,400.00	61.

		***************************************	rittillijainintoopiuusinimmin <mark>atti tinooru</mark> tuurimi vuon olekuultuultaan <mark>em</mark>	angulating makatan daya kapan karan kalan kapan mangular mangunakan dan dan dalam daya da kaban yang da kaban y Tanggar kapan dan dan dan dan dan dan dan dan dan d	ektrainpoliterressette vegegisetes esterre edutor offficialist este filologi
Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS		reconcentration			
	*		and the second s	t transmission	
INTERFUND TRANSFERS IN		***************************************			· S
From: General Fund/CSSF		8912	0.00	0.00	0.0%
FIONI. General Fullo/CSSF		0912	0.00	0.00	0.076
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	300,000.00	New
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	8,506.00	100,694.00	1083.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			8,506.00	400,694.00	4610.7%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES		-		v	
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	0.09
(c) TOTAL, SOURCES	· ·		0.00	0.00	0.0%
USES				-	
Transferred Court					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.09
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.09
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	:0.00	0.09
(e) TOTAL, CONTRIBUTIONS	· .		0.00	0.00	0.09
FOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			(8,506.00)	(400,694.00)	4610.79

Fullerton Elementary Orange County

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

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

		-			
Description R	esource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.09
2) Federal Revenue		8100-8299	0.00	0.00	0.09
3) Other State Revenue		8300-8599	0.00	0.00	0.09
4) Other Local Revenue		8600-8799	976,297.00	1,002,173.00	2.79
5) TOTAL, REVENUES			976,297.00	1,002,173.00	2.79
B. EXPENDITURES					
1) Certificated Salaries		1000 1000	0.00	200	200
Classified Salaries		1000-1999	0.00	0.00	0.09
		2000-2999	0.00	0.00	0.09
3) Employee Benefits		3000-3999	0.00	0.00	0.09
4) Books and Supplies		4000-4999	0.00	0.00	0.09
5) Services and Other Operating Expenditures		5000-5999	358,262.00	354,811.00	-1.09
6) Capital Outlay		6000-6999	0.00	0.00	0.09
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	718,853.00	720,299.00	0.29
8) Other Outgo - Transfers of Indirect Costs		7300-7399	.0.00	0.00	0.0
9) TOTAL, EXPENDITURES			1,077,115.00	1,075,110.00	-0.25
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER		-			
FINANCING SOURCES AND USES (A5 - B9)		***************************************	(100,818.00)	(72,937.00)	-27.79
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers     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	44,830.00	32,000.00	-28.6
3) Contributions		8980-8999	0.00	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES			(44,830.00)	(32,000.00)	-28.69

				***************************************	
Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
. NET INCREASE (DECREASE) IN FUND					
BALANCE (C + D4)			(145,648.00)	(104,937.00)	-28.0
FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,514,415.00	1,368,767.00	-9.6
b) Audit Adjustments		9793	0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)			1,514,415.00	1,368,767.00	-9.6
d) Other Restatements		9795	0,00	0.00	.0.
e) Adjusted Beginning Balance (F1c + F1d)			1,514,415.00	1,368,767.00	-9.6
2) Ending Balance, June 30 (E + F1e)			1,368,767.00	1,263,830.00	-7.
Components of Ending Fund Balance (Actuals)					
Reserve for     Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts     Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of					
Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	1,368,767.00	Olem Transport	
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)  a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		1,263,830.00	
c) Committed		•			
Stabilization Arrangements		9750		0.00	
Other Commitments	* 1	9760		0.00	
d) Assigned Other Assignments		9780		0.00	
e) Unassigned/Unappropriated		-· - <del>·</del> ·		<u> </u>	
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount	* ************************************	9790		0.00	

			2010-11	2011-12	Percent
Description	Resource Code	es Object Codes		2011-12 Budget	Difference
G. ASSETS					
Cash     a) in County Treasury		9110	0.00		
Fair Value Adjustment to Cas	h 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	And the second s	9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES		r kirikati sooni isooli suurus suurus aakit ohiku siryen ja maakast soot ast	0.00		
I. FUND EQUITY			ALL STATEMENT OF THE ST		
Ending Fund Balance, June 30 (G10 - H7)			0.00		

)			2010-11	2011-12	Percent
Description Res	source Codes	Object Codes	Estimated Actuals	Budget	Difference
FEDERAL REVENUE				-	
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE		-		***************************************	
Tax Relief Subventions Restricted Levies - Other		Ta Aye ye ye galan ciki masooo			
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	00.0	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	885,000.00	885,000.00	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	0.09/
Sales	*	0029	0.00	0.00	0.0%
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	130.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(22.00)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers in from All Others		8799	91,189.00	117,173.00	28.5%
TOTAL, OTHER LOCAL REVENUE			976,297.00	1,002,173.00	2.7%
OTAL, REVENUES	· · · · · · · · · · · · · · · · · · ·		976,297.00	1,002,173.00	2.7%

1		2010-11	2011-12	Percent
Description Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
CLASSIFIED SALARIES			·	
	et de la composition della com		organical Assistants	· [7]
Classified Support Salaries	2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries	2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries	2400	0.00	0.00	0.0%
Other Classified Salaries	2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES	***************************************	0.00	0.00	0.0%
EMPLOYEE BENEFITS				
STRS	3101-3102	0.00	0.00	0.0%
PERS	3201-3202	0,00	0.00	0.0%
OASDI/Medicare/Alternative	3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits	3401-3402	0.00	0.00	0.0%
Unemployment Insurance	3501-3502	0.00	0.00	0.0%
Workers' Compensation	3601-3602	0.00	0.00	0.0%
OPEB, Allocated	3701-3702	0.00	0.00	0.0%
OPEB, Active Employees	3751-3752	0.00	0.00	0.0%
PERS Reduction	3801-3802	0.00	0.00	0.0%
Other Employee Benefits	3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		0.00	0.00	0.0%
BOOKS AND SUPPLIES				
Books and Other Reference Materials	4200	0.00	0.00	0.0%
Materials and Supplies	4300	0.00	0.00	0.0%
Noncapitalized Equipment	4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES		0.00	0.00	0.0%
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%
ransfers of Direct Costs - Interfund	5750	0.00	0.00	0.0%

Description R	tesource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
Professional/Consulting Services and					
Operating Expenditures		5800	358,262.00	354,811.00	-1.09
Communications		5900	0.00	0.00	0.0
TOTAL, SERVICES AND OTHER OPERATING EXPENDIT	URES		358,262.00	354,811.00	-1.0
CAPITAL OUTLAY			,		
Land		6100	0.00	0.00	0.0
Land Improvements		6170	0.00	0.00	0.0
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0
Books and Media for New School Libraries					
or Major Expansion of School Libraries		6300	0.00	0.00	0.0
Equipment		6400	0.00	0.00	0.0
Equipment Replacement		6500	0.00	0.00	0.0
TOTAL, CAPITAL OUTLAY			0,00	0.00	0.0
OTHER OUTGO (excluding Transfers of Indirect Costs)				аконымунич	
Other Transfers Out					
Transfers of Pass-Through Revenues				Company of the Compan	
To Districts or Charter Schools		7211	0.00	0.00	0,0
To County Offices		7212	0.00	0.00	0.0
To JPAs		7213	0.00	0.00	0.0
All Other Transfers Out to All Others		7299	0.00	0.00	0.0
Debt Service				n. (d. d. d	
Repayment of State School Building Fund				***************************************	
Aid - Proceeds from Bonds		7435	0.00	0.00	′ ប៉.
Debt Service - Interest		7438	521,705.00	510,727.00	-2.
Other Debt Service - Principal		7439	197,148.00	209,572.00	6.3
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Co	osts)	····	718,853.00	720,299.00	0.2
				unificonomic de la constante d	
OTAL, EXPENDITURES			1,077,115.00	1,075,110.00	-0.

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/			·		
County School Facilities Fund		7613	0.00	0.00	0.0%
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%

			2010-11	2011-12	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
OTHER SOURCES/USES		Activation		and the same of th	
		La companya di sancia			
SOURCES		Militarene			
				***	
Proceeds Proceeds from Sale of Bonds		8951	0.00	0.00	0.09
11000000 ITOM Odde of Bortas		0351	0.00	0,00	3.0.
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.09
Transfers from Funds of Lepsed/Reorganized LEAs		8965	0.00	0.00	0.09
Long-Term Debt Proceeds	<u>.</u>	0303	0.00	0.00	0.0
Proceeds from Certificates					
of Participation		8971	0.00	0.00	0.00
Proceeds from Capital Leases	**	8972	0.00	0.00	0.0
1 recodes from Capital Leases		0312	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	0.09
(c) TOTAL, SOURCES			0.00	0.00	0.09
USES					
					·
Transfers of Funds from					
Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0
All Other Financing Uses		7699	44,830.00	32,000.00	-28.6
(d) TOTAL, USES			44,830.00	32,000.00	-28.6°
(d) 101AL, 00L3	t land and the state of the sta	***************************************	44,630.00	32,000.00	-20.0
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0
Contributions from Restricted Revenues	18.	anna	n na	6.66	AA
Commodions non restricted revenues		8990	0.00	0.00	0.01
(e) TOTAL, CONTRIBUTIONS	<del>Districts to the Company Hills and the Hills are an</del>		0.00	00,0	0.0
TOTAL, OTHER FINANCING SOURCES/USES					
(a-b+c-d+e)			(44,830.00)	(32,000.00)	-28.6

Fullerton Elementary Orange County

#### July 1 Budget (Single Adoption) Capital Project Fund for Blended Component Units Exhibit: Restricted Balance Detail

Resource	Description	2010-11 Estimated Actuals	2011-12 Budget
9010	Other Restricted Local	0.00	1,263,830.00
Total, Restr	icted Balance	0.00	1,263,830.00

escription	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
. 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.
4) Other Local Revenue		8600-8799	3,458,794.00	3,538,447.00	2.
5) TOTAL, REVENUES			3,458,794.00	3,538,447.00	2.
EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.
2) Classified Salaries		2000-2999	0.00	0.00	.0
3) Employee Benefits		3000-3999	0.00	0.00	0
4) Books and Supplies		4000-4999	0.00	0.00	0
5) Services and Other Operating Expenditures	•	5000-5999	0.00	0.00	0
6) Capital Outlay		6000-6999	0.00	0.00	0
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	3,308,182.00	3,408,000.00	3
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	<u></u>
9) TOTAL, EXPENDITURES	and the state of t		3,308,182.00	3,408,000.00	3
EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		***************************************	150,612,00	130,447.00	-13
OTHER FINANCING SOURCES/USES				order non-litter broken	
1) Interfund Transfers			and the state of t	annen si sinteri di Africa	
a) Transfers In		8900-8929	0.00	0.00	0
b) Transfers Out		7600-7629	0.00	0.00	0
Other Sources/Uses    a) Sources		8930-8979	0.00	0.00	
b) Uses		7630-7699	0.00	0.00	0
3) Contributions		8980-8999	0.00	0.00	°0
4) TOTAL, OTHER FINANCING SOURCES/USES		0900-0988	0.00	0.00	0

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND	396, C 4 4 4 5 9 0 0 4 4 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1				
BALANCE (C + D4)			150,612.00	130,447.00	-13.49
F. FUND BALANCE, RESERVES					
Beginning Fund Balance     As of July 1 - Unaudited		9791	2,371,941.00	2,522,553.00	6.39
b) Audit Adjustments		9793	0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)			2,371,941.00	2,522,553.00	6.3
d) Other Restatements		9795	0.00	0.00	0.0
·		9130			
e) Adjusted Beginning Balance (F1c + F1d)			2,371,941.00	2,522,553.00	6.3
2) Ending Balance, June 30 (E + F1e)			2,522,553.00	2,653,000.00	5.2
Components of Ending Fund Balance (Actuals)					
a) Reserve for     Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
		3740	U.GU		
b) Designated Amounts  Designated for Economic Uncertainties		9770	0.00		er i galan
Designated for the Unrealized Gains of			Control Contro		
Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	2,522,553.00	grant or	
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)  a) Nonspendable		*			
Revolving Cash		9711		0.00	
Stores	:	9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719	.22	0.00	
b) Restricted		9740		0.00	
c) Committed Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					11.00
Other Assignments	*	9780		2,653,000.00	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790	7	0.00	

	·			TO A AND CONTROL OF THE STATE O	
Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
G. ASSETS				W 20 to 20 t	
Cash     a) in County Treasury		9110	0.00		
Fair Value Adjustment to Cash in Coun	h. Francus	9111	0.00		
b) in Banks	ty sreasory				
		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			1,2,
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES		NANANNA orona agaz ingi na aga da aga aga makanna ningin	0.00		
I. FUND EQUITY			nantananani ilai		
Ending Fund Balance, June 30			- Application of the Control of the		
(G10 - H7)		anninkantalee manaavintalee ee ee ee ee ee	0.00		

		-	· .		
Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
FEDERAL REVENUE				COLOR	
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE				no me i novi panis vali	
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	3,349,425.00	3,526,344.00	5.3%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	68,745.00	0.00	-100.0%
Supplemental Taxes		8614	28,521.00	0.00	-100.0%
Penalties and Interest from Delinguent Non-Revenue			4		
Limit Taxes		8629	0.00	0.00	0.09
Interest		8660	12,103.00	12,103.00	0.09
Net Increase (Decrease) in the Fair Vi	alue of Investments	8662	0.00	0.00	0.09
Other Local Revenue			Contraction of the Contraction o		
All Other Local Revenue		8699	0.00	0.00	0.09
All Other Transfers in from All Other	rs	8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,458,794.00	3,538,447.00	2.3%
TOTAL, REVENUES			3,458,794.00	3,538,447.00	2.3%

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

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of	of Indirect Costs)	-		***************************************	
Debt Service		conceptibilities	WHITHVALLERE		
Bond Redemptions		7433	1,440,000.00	1,600,000.00	11.1%
Bond Interest and Other Service Charges		7434	1,868,182.00	1,808,000.00	-3.2%
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 Tra	ansfers of Indirect Costs)		3,308,182.00	3,408,000.00	3.0%
TOTAL, EXPENDITURES			3,308,182.00	3,408,000.00	3.0%

		Address reconstruction and the factor of the control of the contro		
Description Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS				
INTERFUND TRANSFERS IN				
Other Authorized Interfund Transfers In	8919	0.00	0.00	0.0%
	6919			
(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%
	1099			
(d) TOTAL, USES	*-*···································	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES				
(a - b + c - d)		0.00	0.00	0.0%

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

Fullerton Elementary Orange County

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

Description Re	source Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
. 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	1,730,902.00	1,456,204.00	-15.9
5) TOTAL, REVENUES		5555 51.55	1,730,902.00	1,456,204.00	-15.9
EXPENSES		\$20.0000han.000000000000000000000000000000	1,700,002.00		
. EXPERIOLS			-	The second secon	
1) Certificated Salaries		1000-1999	0.00	0.00	0.0
2) Classified Salaries		2000-2999	75,055.00	75,531.00	0.6
3) Employee Benefits		3000-3999	26,175.00	21,167.00	-19.1
4) Books and Supplies		4000-4999	209,733.00	210,144.00	0.2
5) Services and Other Operating Expenses		5000-5999	1,451,944.00	1,215,902.00	-16.3
6) Depreciation		6000-6999	0.00	0.00	0.0
7) Other Outgo (excluding Transfers of Indirect		7100-7299,			
Costs)		7400-7499	0.00	0.00	0.0
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0
9) TOTAL, EXPENSES	West was a free of the contract of the contrac		1,762,907.00	1,522,744.00	-13.6
EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(32,005.00)	(66,540.00)	107.9
OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In	· ·	8900-8929	0.00	0.00	0.0
b) Transfers Out		7600-7629	0.00	0.00	0.0
2) Other Sources/Uses					~
a) Sources		8930-8979	0.00	0.00	0.9
b) Uses		7630-7699	0.00	0.00	0.:
3) Contributions		8980-8999	0.00	0.00	0.0
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.

				i Syfali Zapan ya nini fi da maya ki ya da ƙirki ka ya ma na ni kin da ƙira ya ma ya ƙir ƙara 2 ay ƙirki ƙirk
Description Resource	ce Codes Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)		(32,005,00)	(66,540.00)	107.9%
F. NET ASSETS				4.7
Beginning Net Assets     a) As of July 1 - Unaudited	9791	1,584,827.00	1,552,822.00	-2.0%
b) Audit Adjustments	9793	. 0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)		1,584,827.00	1,552,822.00	-2.0%
d) Other Restatements	9795	0:00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)		1,584,827.00	1,552,822.00	-2.0%
2) Ending Net Assets, June 30 (E + F1e)		1,552,822.00	1,486,282.00	-4.3%
Components of Ending Net Assets (Actuals) a) Reserve for				
Revolving Cash	9711	0.00		
Stores	9712	0.00		
Prepaid Expenditures	9713	0.00		
All Others	9719	₹0.00		
General Reserve	9730	0.00		. 1668 m (1977)
Legally Restricted Balance b) Designated Amounts	9740	₹0.00		
Designated for Economic Uncertainties	9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775	0.00		
Other Designations	9780	1,552,822.00		
c) Undesignated Amount	9790	0.00	(Personal	
d) Unappropriated Amount	9790		4	
Components of Ending Net Assets (Budget) a) Capital Assets, Net of Related Debt	9796		0.00	
b) Restricted Net Assets	9797		0.00	
c) Unrestricted Net Assets	9790		1,486,282.00	

)			2010-11	2011-12	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
G. ASSETS  1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in Co	ounty 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		4
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	e	
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Imp	rovements	9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		,
g) Accumulated Depreciation - Equipmen	nt	9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			0.00		

				***************************************	
Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
H. LIABILITIES				**************************************	
1) Accounts Payable	the state of the s	9500	0.00	à	
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		,
6) Long-Term Liabilities					
a) Net OPEB Obligation		9664	0.00		
b) Compensated Absences		9665	0.00		
c) COPs Payable		9666	0.00		
d) Capital Leases Payable		9667	0.00		•
e) Lease Revenue Bonds Payable		9668	0.00		
f) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0:00		
I. NET ASSETS					
Net Assets, June 30			**************************************		
/ (G10 - H7)			0.00		

Description		Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
OTHER LOCAL REVENUE			-		,	•
Other Local Revenue						
Sales						
Sale of Equipment/Supplies			8631	. 0.00	0.00	0.0%
Interest			8660	23,360.00	23,360.00	0.0%
Net Increase (Decrease) in the F	air Value of Investment	\$	8662	(3,596.00)	0.00	-100.0%
Fees and Contracts						
In-District Premiums/						
Contributions			8674	1,634,894.00	1,365,504.00	-16.5%
All Other Fees and Contracts			8689	76,244.00	67,340.00	-11.7%
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 REVENU	E			1,730,902.00	1,456,204.00	-15.9%
TOTAL, REVENUES				1,730,902.00	1,456,204.00	-15.9%

		**************************************			
Description R	esource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent 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		1000	0.00	0.00	0.0%
CLASSIFIED SALARIES			. 0.00	0.00	0.0%
				-	% <sup>1</sup>
Classified Support Salaries		2200	1,500.00	1,500,00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	62,197.00	62,673.00	0.8%
Clerical, Technical and Office Salaries		2400	11,358.00	11,358.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			75,055.00	75,531.00	0.6%
EMPLOYEE BENEFITS			`	-	
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	7,176.00	7,220.00	0.6%
OASDI/Medicare/Alternative		3301-3302	5,187.00	4,439.00	-14.4%
Health and Welfare Benefits		3401-3402	10,118.00	6,642.00	-34.4%
Unemployment Insurance		3501-3502	536.00	1,036.00	93.3%
Workers' Compensation		3601-3602	708.00	785.00	10.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801~3802	2,450.00	1,045.00	-57.3%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			26,175.00	21,167.00	-19.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0,00	0.00	0.0%
Materials and Supplies		4300	100,999.00	96,410.00	-4.5%
Noncapitalized Equipment		4400	108,734.00	113,734.00	4.6%
TOTAL, BOOKS AND SUPPLIES			209,733.00	210,144.00	0.2%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES		TO A CANADA			
Subagreements for Services		5100	0.00	0.00	0.0
Travel and Conferences		5200	1,170.00	1,320.00	12.8
Dues and Memberships		5300	0.00	500.00	Ne Ne
Insurance		5400-5450	509,855.00	538,000.00	5.5
Operations and Housekeeping Services		5500	0.00	0.00	0.0
Rentals, Leases, Repairs, and Noncapitalized Improv	ements	5600	415.00	1,000.00	141.(
Transfers of Direct Costs - Interfund		5750	80,245.00	77,432.00	-3.5
Professional/Consulting Services and Operating Expenditures		5800	858,959.00	596,350.00	-30.6
Communications		5900	1,300.00	1,300.00	0.0
TOTAL, SERVICES AND OTHER OPERATING EXP	ENSES		1,451,944.00	1,215,902.00	-16.3
EPRECIATION		inspecial	WOODWARD		
Depreciation Expense		6900	0.00	0.00	0.0
TOTAL, DEPRECIATION			0.00	0.00	0.0
OTAL, EXPENSES			1, <b>76</b> 2,907.00	1,522,744,00	-13,6

		·	-	
Description Resource	ce Codes Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS				,
INTERFUND TRANSFERS IN				
Other Authorized Interfund Transfers In	8919	0.00	0.00	0.09
(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				
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	<b>765</b> 1	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	<b>0.0</b> *

July 1 Budget (Single Adoption) Self-insurance Fund Exhibit: Restricted Balance Detail

Fullerton Elementary Orange County

			2010-11	2011-12
Resource	Description		Estimated Actuals	Budget
		• *		
Total, Restri	cted Balance		0.00	0.00

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	·		
	O-Administration of the Control of t	2010-11	
		Estimated	
BOND DESCRIPTION		Actuals	Total
OUTSTANDING BONDED INDEBTEDNESS	July 1	44,095,458.00	44,095,458.00
Bonds from Acquired District			0.00
Bonds Sold	-	0.00	0.00
Subtotal		44,095,458.00	44,095,458.00
Less: Bonds to Acquiring District			0.00
Less: Bonds Redeemed		1,440,000.05	1,440,000.05
OUTSTANDING BONDED INDEBTEDNESS	June 30	42,655,457.95	42,655,457.95
Restricted Balance, July 1	2010-11	2,371,941.00	2,371,941.00
2. Tax Receipts	2010-11	3,446,691.00	3,446,691.00
State and Federal Apportionments	2010-11	0.00	0.00
4. Other Designated Revenue	2010-11	12,103.00	12,103.00
5. Subtotal (Sum of lines 1 through 4)		5,830,735.00	5,830,735.00
6. Less: Actual Expenditures or Other Uses	2010-11	3,308,182.00	3,308,182.00
7. Restricted Balance, June 30			
(Line 5 minus 6)	2010-11	2,522,553.00	2,522,553.00
8. Estimated Tax Receipts on the	-		
Unsecured Roll	2011-12	0.00	0.00
Estimated State and Federal		,	
Apportionments	2011-12	0.00	0.00
10. Other Estimated Revenue	2011-12	12,103.00	12,103.00
11. Subtotal (Sum of lines 7 through 10)		2,534,656.00	2,534,656.00
12. Amount Budgeted for Expenditures,			
Other Uses, Transfers, and/or Reserve	2011-12	6,061,000.03	6,061,000.03
13. Maximum Amount: District Secured Tax			
Requirements (Line 12 minus 11)	2011-12	3,526,344.03	3,526,344.03
14. TAX RATE (For use by County Auditor			
or entry of data secured from auditor)			
a) COMPUTED	2011-12		0.00000
b) LEVIED	2011-12		0.00000

	2010-11 E	stimated Ac	tuals	20	)11-12 Budg	et
cription	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limi ADA
ELEMENTARY	Control of the Contro					
1. General Education			12,889.66	12,889.66	12,889.66	12,889.66
a. Kindergarten	1,389.29	1,389.29				
b. Grades One through Three	4,203,58	4,203,58		7.5		
c. Grades Four through Six	4,364.82	4,364.82				
d. Grades Seven and Eight	2,930.25	2,930.25				
e. Opportunity Schools and Full-Day Opportunity Classes		1	10000			
f. Home and Hospital	1.72	1.72				
g. Community Day School		The state of the s			3.0	
2. Special Education						
a. Special Day Class	376.01	376.01	376.01	376.01	376.01	376.01
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	13.60	13.60	<del></del>	13.60	13.60	~ <del></del>
c. Nonpublic, Nonsectarian Schools - Licensed		70.00	10.00			
Children's Institutions				•		
3. TOTAL, ELEMENTARY	13,279.27	13,279.27	13,279.27	13,279.27	13,279.27	13,279.27
HIGH SCHOOL	10,210.21	10,210.21	10,270.21	10,270.27	10,2,0,2,	
General Education						
a. Grades Nine through Twelve						
b. Continuation Education						
c. Opportunity Schools and Full-Day Opportunity Classes			_	100 14,000		
d. Home and Hospital			-			
e. Community Day School			-			
Special Education						
a. Special Day Class	***					
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])						
c. Nonpublic, Nonsectarian Schools - Licensed						
Children's Institutions			<del>  _</del>	~ ~ ~	0.00	
6. TOTAL, HIGH SCHOOL	0.00	0.00	0.00	0.00	0.00	0.00
COUNTY SUPPLEMENT	**************************************	ή			ı	T
County Community Schools (EC 1982[a])			44.00			140
a. Elementary	44.87	44.87	44.87	44.87	44.87	44.8
b. High School	-			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		
8. Special Education						
a. Special Day Class - Elementary	6.31	6.31	6.31	6.31	6.31	6.3
b. Special Day Class - High School				· · · · · · · · · · · · · · · · · · ·		:
c. Nonpublic, Nonsectarian Schools - Elementary						
d. Nonpublic, Nonsectarian Schools - High School						
e. Nonpublic, Nonsectanan Schools - Licensed	in the second	Add de la constant de				
Children's Institutions - Elementary						
f. Nonpublic, Nonsectarian Schools - Licensed	30.00 m	-				
Children's Institutions - High School						
9. TOTAL, ADA REPORTED BY	and the second					
COUNTY OFFICES	51.18	51.18	51.18	51.18	51.18	51.1
10. TOTAL, K-12 ADA	Ĭ					· ·
(sum lines 3, 6, and 9)	13,330.45	13,330.45	13,330.45	13,330.45	13,330.45	13,330.4
11. ADA for Necessary Small Schools						
also included in lines 3 and 6.						
12. REGIONAL OCCUPATIONAL						
CENTERS & PROGRAMS*						

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	2010-11 E	stimated Ac	tuals	.20	011-12 Budg	et
cription	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
ULASSES FOR ADULTS						
13. Concurrently Enrolled Secondary Students*						100
14. Adults Enrolled, State Apportioned*						
15. Students 21 Years or Older and						
Students 19 or Older Not						
Continuously Enrolled Since Their			1.0	1		
18th Birthday, Participating in						
Full-Time Independent Study*						
16. TOTAL, CLASSES FOR ADULTS						
(sum lines 13 through 15)	7 - 3 - 3					
17. Adults in Correctional Facilities						
18. TOTAL, ADA		and the second				
(sum lines 10, 12, 16, and 17)	13,330.45	13,330.45	13,330.45	13,330.45	13,330.45	13,330.45
SUPPLEMENTAL INSTRUCTIONAL HOURS						
19. ELEMENTARY*						
20. HIGH SCHOOL*						
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS						100
(sum lines 19 and 20)						
COMMUNITY DAY SCHOOLS - Additional Funds		<del>,</del>			,	<del></del>
22. ELEMENTARY						- Control of the Cont
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						1
23. HIGH SCHOOL		***************************************				
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
CHARTER SCHOOLS		T	·			,
24. Charter ADA Funded Through the Block Grant		Processand				1
a. Charters Sponsored by Unified Districts - Resident		and the second				
(EC 47660) (applicable only for unified districts with		ACCESSAGE AND AC			open contract of the contract	
Charter School General Purpose Block Grant Offset					***************************************	
recorded on line 30 in Form RL)		<b> </b>				ļ
b. All Other Block Grant Funded Charters		ļ				<del> </del>
25. Charter ADA Funded Through the Revenue Limit	·	<u> </u>	<u> </u>		ļ	<u> </u>
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*						

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

July 1 Budget (c.m.gle Adoption) 2011-12 Budget Cashflow Worksheet

Fullerton Elementary Orange County

30 66506 0000000 Form CASH

	Object	July	August	September	October	November	December
ESTIMATES THROUGH THE MONTH	JUNE						
A. BEGINNING CASH	9110	14,873,860.00	15,541,122.00	14,477,827.00	12,751,466.00	8,303,643.00	8,950,630.00
B. RECEIPTS							
Revenue Limit Sources	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	1	6	00 020 000	204 430 00	1 155 007 00	12 485 009 00
Property Taxes	8020-8018	1,550,510.00	20,547.00	834,078.00	707,138,00	1,130,037.00	13, 103, 390.00
Principal Apportionment	8010-8019			4,163,161.00		3,258,126.00	3,258,126.00
Miscellaneous Funds	8080-8099						
Federal Revenue	8100-8299		8,266.00	236.00	2,375,054.00	54,112.00	39,582.00
Other State Revenue	8300-8599	149,263.00	62,877.00	176,347.00	942,540.00	3,258,969.00	1,515,616.00
Other Local Revenue	8600-8799	8,520.00	317,539.00	238,273.00	329,442.00	106,153.00	298,922.00
Interfund Transfers In	8910-8929	1,674,000.00					
All Other Financing Sources	8930-8979				65.		
Other Receipts/Non-Revenue						169,098.00	933,438.00
TOTAL RECEIPTS		3,382,293.00	409,229.00	5,432,395.00	3,854,175.00	8,003,295.00	19,211,682.00
C. DISBURSEMENTS	**************************************						
Certificated Salaries	1000-1999	196,894.00	587,168.00	4,754,632.00	4,867,163.00	4,895,961.00	184,421.00
Classified Salaries	2000-2999	784.00	766,905.00	880,643.00	1,423,342.00	1,482,241.00	1,462,773.00
Employee Benefits	3000-3999	1,262,193.00	2,879,157.00	1,441,121.00	1,580,740.00	1,583,435.00	1,045,089.00
Books, Supplies and Services	4000-5999	320,810.00	639,178.00	666,397.00	523,082.00	521,753.00	760,692.00
Capital Outlay	6000-6599						
Other Outgo	7000-7499			61,664.00	11,984.00	20,677.00	117,101.00
Interfund Transfers Out	7600-7629	257,160.00				***************************************	manusing manusipal/Ad Calpha Assassa distribution or province and advantage of the control of th
All Other Financing Uses	7630-7699						enamental of the abstract of the state of th
Other Disbursements/				-			
Non Expenditures		- 1			00 400 001 0	00 100 00	0 570 075
IOIAL DISBURSEMENTS	***************************************	2,037,841.00	4,872,408.00	7,004,407,00	0,400,311.00	00.100,400,0	2,010,010,0
D. PRIOR YEAR IKANSACTIONS	9200	2 724 824 00	1 465 991 00	(328.410.00)	863.315.00	(48,208.00)	13,267.00
Accounts Davable	9500	3 402 014 00	(1 933 893 00)	(974,111,00)	759,002.00	(1,195,967.00)	47,760.00
TOTAL PRIOR YEAR					The state of the s	Andre a control of the control of th	ANAMARA MANAMANA NA MANAMANA NA MANAMANA NA MANAMANA
TRANSACTIONS		(677,190.00)	3,399,884.00	645,701.00	104,313.00	1,147,759.00	(34,493.00)
E. NET INCREASE/DECREASE				1		6	1
(B-C+D)	***************************************	667,262.00	(1,063,295.00)	(1,726,361.00)	(4,447,823.00)	646,987.00	15,607,113.00
F. ENDING CASH (A + E)		15,541,122.00	14,477,827.00	12,751,466.00	8,303,643.00	8,950,630.00	24,557,743.00
G ENDING CASH PLUS ACCRIMIS							
Management and the Control of the Co					AND	WANTED TO THE	

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

			July 1	July 1 Budget (Smyle Adoption)	ption)				30 88508 000000
Fullenon Elementary Orange County		in in the state of		Cashflow Worksheet				), in complete the	Form CASH
	Object	January	February	March	April	May	June	Accruals	TOTAL
ESTIMATES THROUGH THE MONTH OF	JUNE		The property of the property o						
A. BEGINNING CASH		24,557,743.00	27,034,113.00	21,054,663.00	15,115,170.00	22,226,110.00	15,491,562.00		
B. RECEIPTS									
Revenue Limit Sources	0200 0020	1 240 205 00	20 004 00	4 506 780 00	40 474 838 00	(FO 884 OO)	304 000 00	743 156 00	31 313 000 001
Property laxes	8020-8079	1,310,303.00	70,091.00	1,500,000	1 076 506 00	600 643 00	204,909.00	13 405 378 00	36 201 399 00
Miscellanaous Funds	8080-8019	00.100,102,0	30,71		0.00000	20.01.00	and an individual control of the con	202,805.00	202,805.00
Federal Revenue	8100-8299	786.826.00	597,175,00	1,150,640.00	730,238.00	106,414.00	879,755.00	1,416,393.00	8,144,991.00
Other State Revenue	8300-8599	965,179.00	1,044,386.00	1,702,740.00	605,741.00	1,371,719.00	1,667,954.00	2,278,376.00	15,741,707.00
Other Local Revenue	8600-8799	2,861,360.00	132,082.00	128,438.00	2,443,351.00	76,925.00	293,051.00	413,397.00	7,647,453.00
Interfund Transfers In	8910-8929							00.0	1,674,000.00
All Other Financing Sources	8930-8979					ALL THE REAL PROPERTY OF THE PERTY OF THE PE		0.00	0.00
Other Receipts/Non-Revenue		41,132.00	82,264.00	10,264.00	41,132.00	41,132.00	(1,388,271.00)	69,811.00	0.00
TOTAL RECEIPTS		15,196,159.00	2,241,710.00	4,498,862.00	16,271,594.00	2,137,249.00	1,757,398.00	18,529,316.00	100,925,357.00
C. DISBURSEMENTS									7 ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) (
Certificated Salaries	1000-1999	9,520,206.00	4,983,543.00	5,064,012.00	5,046,177.00	5,045,592.00	5,056,873.00	532,995.00	50,735,637.00
Classified Salaries	2000-2999	1,209,170.00	1,320,574.00	1,517,034.00	1,370,089.00	1,370,253.00	1,904,723.00	742,038.00	15,450,569.00
Employee Benefits	3000-3999	1,969,647.00	1,567,518.00	1,608,093.00	1,582,555.00	1,582,515.00	1,769,312.00	2,457,888.00	22,329,263.00
Books, Supplies and Services	4000-5999	622,335.00	678,140.00	774,882.00	433,662.00	1,119,485.00	1,194,931.00	2,960,148.00	11,215,495.00
Capital Outlay	6000-6599			-	-			0.00	00.00
Other Outgo	7000-7499	(23,323.00)	81,167.00		58,550.00	46,840.00	387,352.00	386,433.00	1,148,445.00
Interfund Transfers Out	7600-7629					White the state of		0.00	257,160.00
All Other Financing Uses	7630-7699			VALUE OF THE PROPERTY OF THE P				00.0	0.00
Other Disbursements/	6534533400					-		000	000
TOTAL DISBURSEMENTS	wy comody)	13,298,035.00	8.630.942.00	8,964,021.00	8,491,033.00	9,164,685.00	10,313,191.00	7,079,502.00	101,136,569.00
D. PRIOR YEAR TRANSACTIONS			MANAGEMENT OF THE PROPERTY OF					000 000	(00 h 0 h 10)
Accounts Receivable	9200	(197,452.00)	21,421.00	(887,618.00)	(398,266.00)	335,328.00	(1,041,682.00)	(2,900,157,000)	(3/1,04/.00)
Accounts Payable	9500	(775,698.00)	(388,361.00)	586,716.00	271,355.00	42,440.00	1,989,085.00	(2,207,989.00)	(3/7,647.00)
TOTAL PRIOR YEAR								1	4
TRANSACTIONS		578,246.00	409,782.00	(1,474,334.00)	(669,621.00)	292,888.00	(3,030,767.00)	(692, 168.00)	0.00
E. NET INCREASE/DECREASE (B - C + D)	<b>B</b> OOTS OF THE STATE OF THE STA	2.476.370.00	(5,979,450.00)	(5,939,493.00)	7,110,940.00	(6,734,548.00)	(11,586,560.00)	10,757,646.00	(211,212.00)
F. ENDING CASH (A + E)		27,034,113.00	21,054,863.00	15,115,170.00	22,226,110.00	15,491,562.00	3,905,002.00		
S INTEGOOD STITE TO NOT STILL		SE SE			2.2				14.662.648.00
G. ENDING CASH, PLOS ACCAUALS	***************************************								

# July 1 Budget (Single Adoption) 2010-11 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.
- Certificated	40 000 000 00	004									
Salaries	48,926,308.00	301	0.00	303	48,926,308.00	305	1,602,718.00	·	307	47,323,590.00	309
2000 - Classified Salaries	15,380,629.00	311	0.00	313	15,380,629.00	315	1,958,131.00		317	13,422,498.00	319
3000 - Employee Benefits (Excluding 3800)	20,347,977,00	321	991,778.00	323	19,356,199.00	325	639,521.00		327	18,716,678.00	329
4000 - Books, Supplies Equip Replace. (6500)	6,248,335.00	331	0.00	333	6,248,335.00	335	964,302.00		337	5,284,033.00	339
5000 - Services & 7300 - Indirect Costs	8,672,291.00	341	0.00	343	8,672,291.00	345	2,539,113.00		347	6,133,178.00	349
			T	OTAL	98,583,762.00	365		1	OTAL	90,879,977.00	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.

PAR	T II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1.	Teacher Salaries as Per EC 41011	1100	42.042.995.00	a to the same of
2.	Salaries of Instructional Aides Per EC 41011	2100	4,389,147.00	380
3.	STRS	3101 & 3102	3.395.625.00	4
4.	PERS.	3201 & 3202	419,133.00	1
5.	OASDI - Regular, Medicare and Alternative.	3301 & 3302	999.082.00	1
6.	Health & Welfare Benefits (EC 41372)			
paranes.	(Include Health, Dental, Vision, Pharmaceutical, and			
	Annuity Plans)	3401 & 3402	7.313.673.00	385
V.,	Unemployment insurance	3501 & 3502	341,045.00	390
8.	Workers' Compensation Insurance.	3601 & 3602	442,378,00	392
9.	OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	1 .
10.	Other Benefits (EC 22310).	3901 & 3902	420,497.00	393
:11.	SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		59,763,575.00	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).		769,208.00	396
b.	Less: Teacher and Instructional Aide Salaries and			
	Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14.	TOTAL SALARIES AND BENEFITS		58,994,367.00	397
15.	Percent of Current Cost of Education Expended for Classroom			
	Compensation (EDP 397 divided by EDP 369) Line 15 must			
	equal or exceed 60% for elementary, 55% for unified and 50%			
	for high school districts to avoid penalty under provisions of EC 41372.		64.91%	
16.	District is exempt from EC 41372 because it meets the provisions	i i i i i i i i i i i i i i i i i i i		
-	of EC 41374 (If exempt, enter 'X')	,		1

DA	PT	1111 -	DE	EIC	IEN	rv	ABATA	TIAIT

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

-	GOOD OF EO TIOPS		
1.	Minimum percentage required (60% elementary, 55% unified, 50% high)	60,00%	
2.	Percentage spent by this district (Part II, Line 15)	64.91%	
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).	90,879,977.00	
5.	Deficiency Amount (Part III, Line 3 times Line 4)	0.00	
			unindical

				. 4							
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.
- Certificated				-	and the second s					nen mariante de la companya de la c	
Salaries	51,775,641.00	301	0.00	303	51,775,641,00	305	1,532,908.00	***************************************	307	50,242,733.00	309
2000 - Classified Salaries	15,698,867.00	311	0.00	313	15,698,867.00	315	2,038,233,00		317	13,660,634.00	319
3000 - Employee Benefits (Excluding 3800)	22,402,962,00	321	1.048.685.00	323	21,354,277,00	325	711,450.00		327	20.642.827.00	
4000 - Books, Supplies Equip Replace, (6500)	3.618,794.00	331	0.00	333		335	535,570.00		337	3.083.224.00	
5000 - Services & 7300 - Indirect Costs	7,370,453,00	1			7,370,453.00	345	1,824,351,00	·	347	5,546,102.00	1
TOTAL PROGRAMMENT AND THE		***************************************		OTAL		<del></del>	1,027,001,00	*	TOTAL		

- 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.

PAR	T II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDI No.
1.	Teacher Salaries as Per EC 41011	1100	44,663,078.00	-
2.	Salanes of Instructional Aides Per EC 41011	2100	4.477.348.00	4
<b>}</b> .	STRS	3101 & 3102	3,646,238.00	-1
١.	PERS	3201 & 3202	465,963.00	4
	OASDI - Regular, Medicare and Alternative.	3301 & 3302	1.008,680.00	-
	Health & Welfare Benefits (EC 41372)	000. 0.0002	1,000,000.00	100
	(Include Health, Dental, Vision, Pharmaceutical, and			
	Annuity Plans)	3401 & 3402	7.827.680.00	385
	Unemployment Insurance	3501 & 3502	770,317.00	~
	Workers' Compensation Insurance	3601 & 3602	599,108.00	~
	OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	1 00
),	Other Benefits (EC 22310)		420,496,00	393
١.	SUBTOTAL Salanes and Benefits (Sum Lines 1 - 10)		63.878.908.00	•
	Less: Teacher and Instructional Aide Salaries and		40,0,0,000.00	1
	Benefits deducted in Column 2		0.00	
За.	Less: Teacher and Instructional Aide Salaries and	, , , , , , , , , , , , , , , , , , , ,		1
	Benefits (other than Lottery) deducted in Column 4a (Extracted).		761.514.00	396
b.	Less: Teacher and Instructional Aide Salaries and	Γ	, , , , , , , , , , , , , , , , , , , ,	1 000
	Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
4.	TOTAL SALARIES AND BENEFITS		63,117,394.00	397
5,	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%			Salary Salary
	for high school districts to avoid penalty under provisions of EC 41372.	, , , , , , <b>, , , , , , , , , , , , , </b>	67.74%	
3.	District is exempt from EC 41372 because it meets the provisions		***************************************	1
	of EC 41374. (If exempt, enter 'X')			

### **PART III: DEFICIENCY AMOUNT**

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

1.	Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%
2.	Percentage spent by this district (Part II, Line 15)	67.74%
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).	93,175,520,00
5.	Deficiency Amount (Part III, Line 3 times Line 4)	0,00
		DELL'AREST ANTICO DE L'ARCHE DE L

Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL	YEAR				
Adjusted Beginning Fund Balance	9791-9795	0.00		177,988.00	177,988.00
State Lottery Revenue	8560	1,581,232.00		286,487.00	1,867,719.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
Transfers from Funds of     Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted					
Resources (Total must be zero)	8980	0.00	name of the second of the seco		0.00
6. Total Available					
(Sum Lines A1 through A5)		1,581,232.00	0.00	464,475.00	2,045,707.00
B. EXPENDITURES AND OTHER FINANCH	IG USES				
Certificated Salaries	1000-1999	1,581,232.00			1,581,232.00
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		206,509.00	206,509.00
<ol><li>a. Services and Other Operating Expenditures (Resource 1100)</li></ol>	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800	17.44.6 20.00 cm			
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
Tuition     Interagency Transfers Out     a. To Other Districts, County	7100-7199	0.00			0.00
Offices, and Charter Schools b. To JPAs and All Others	7211,7212,7221, 7222,7281,7282 7213,7223,	0.00			0.0
	7283,7299	0.00			0.0
Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.0
11. All Other Financing Uses	7630-7699	0.00			0.0
12. Total Expenditures and Other Financin	g Uses				نام د د ستان بسیار رسان
(Sum Lines B1 through B11)		1,581,232.00	0.00	206,509.00	1,787,741.0
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	0.00	0.00	257.966.00	257.966.0

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.

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

	***************************************	Unrestricted		olaninekkonaduunkki inidamatuu (j. 2008)		
		2011-12	%		. %	2016
	Object	Budget (Form 01)	Change (Cols. C-A/A)	2012-13 Projection	Change (Cols. E-C/C)	2013-14 Projection
Description	Codes	(A)	(B)	(C)	(D)	(E)
A. REVENUES AND OTHER FINANCING SOURCES		-1				
Enter projections for subsequent years 1 and 2 in Columns C and E;						
current year - Column A - is extracted except line AIh)	9010 9000					
Revenue Limit Sources     Base Revenue Limit per ADA (Form RL, line 4, ID 0024)	8010-8099	65,767,780.00 6,249.68	3,20%	6,449.67	2.70%	6,623.81
b. Revenue Limit ADA (Form RL, line 5b, ID 0033)		13,330.45	0.00%	13,330.45	-0.36%	13,282,43
c. Total Base Revenue Limit (Line Ala times line Alb, ID 0269)		83,311,046.76	3.20%	85,977,003.45	2.33%	87,980,292.66
d. Other Revenue Limit (Form RL, lines 6 thru 14) e. Total Revenue Limit Subject to Deficit (Sum lines		0,00	0.00%	0.00	0.00%	
Alc plus Ald, ID 0082)		83,311,046.76	3.20%	85,977,003.45	2.33%	87,980,292.66
f. Deficit Factor (Form RL, line 16)	-	0.80246	0.00%	0.80246	0.00%	0,8024
g. Deficited Revenue Limit (Line Ale times line Alf, ID 0284)		66,853,782.58	3.20%	68,993,106.19	2.33%	70,600,665.65
<ul> <li>h. Plus: Other Adjustments (e.g., basic aid, charter schools object 8015, prior year adjustments objects 8019 and 8099)</li> </ul>	,		0.00%		0.00%	
i. Revenue Limit Transfers (Objects 8091 and 8097)		(1,949,426.00)	0,00%	(1,949,426.00)	0.00%	(1,949,426.00
j. Other Adjustments (Form RL, lines 18 thru 20 and line 41)		863,423.00	0.00%	863,423.00	0.00%	863,423.00
k. Total Revenue Limit Sources (Sum lines A1g thru A1j)						
(Must equal line A1) 2. Federal Revenues	8100-8299	65,767,779.58 156,298.00	3.25% 0.00%	67,907,103.19 156,298.00	2.37%	69,514,662.65 156,298.00
3. Other State Revenues	8300-8599	10,187,631.00	2.00%	10,391,384.00	2.00%	10,599,211.00
4. Other Local Revenues	8600-8799	483,160,00	0.00%	483,160.00	0.00%	483,160.00
5. Other Financing Sources	8900-8999	(8,036,959.00)	T	(9,097,959.00)	0.00%	(9,097,959.00
6. Total (Sum lines A1k thru A5)	**************************************	68,557,909.58	1.87%	69,839,986.19	2.60%	71,655,372.65
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				39,602,872.00		44,986,819.0
b. Step & Column Adjustment				1,232,177.00		1,264,645.0
c. Cost-of-Living Adjustment		7.7		1,2,2,1,7.00		*,*************************************
d. Other Adjustments				4,151,770,00		
c. Total Certificated Salaries (Sum lines Bla thru Bld)	1000-1999	39,602,872.00	13.59%	44,986,819.00	2.81%	46,251,464.0
2. Classified Salaries						
a. Base Salaries				8,063,586.00		8,676,913.0
b. Step & Column Adjustment		100		120,312.00		121,326.0
c. Cost-of-Living Adjustment	:					
d. Other Adjustments				493,015.00		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	8,063,586.00	7.61%	8,676,913.00	1.40%	8,798,239.0
3. Employee Benefits	3000-3999	15,984,212.00	8.91%	17,408,913.00	5.07%	18,291,396.0
4. Books and Supplies	4000-4999	2,036,834.00	2.00%	2,077,571.00	2.00%	2,119,122.0
5. Services and Other Operating Expenditures	5000-5999	4,367,974.00	1.98%	4,454,481.00	2.00%	4,543,570.0
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.0
	0-7299, 7400-7499	565,798.00	0.00%	565,798.00	0.00%	565,798.0
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(588,361.00)	<del></del>	<del></del>	·	(588,361.0
9. Other Financing Uses	7600-7699	257,160.00	0.00%	<del></del>	0.00%	257,160.0
10. Other Adjustments (Explain in Section F below)				(11,804,209.00)	- <del></del>	(12,555,124.0
11. Total (Sum lines B1 thru B10)		70,290,075.00	-6.05%	66,035,085.00	2.50%	67,683,264.0
C. NET INCREASE (DECREASE) IN FUND BALANCE			4			
(Line A6 minus line B11)	***************************************	(1,732,165.42)		3,804,901.19		3,972,108.6
D. FUND BALANCE					100	
1. Not Beginning Fund Balance (Form 01, line F1e)		13,381,347.00		11,649,181.58		15,454,082.7
2. Ending Fund Balance (Sum lines C and D1)		11,649,181.58		15,454,082.77		19,426,191.4
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	1,669,000.00	1,00	1,669,000.00		1,669,000.0
b. Restricted	9740			1 2 2 2		
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	6,900,456.00		10,856,326.00		14,812,196.0
e. Unassigned/Unappropriated			197			
1. Reserve for Economic Uncertainties	9789	0.00				aprimental a CVV contrata de la contrata del contrata del contrata de la contrata del contrata de la contrata de la contrata del contrata de la contrata del contrata de la contrata del contrata de la contrata de la contrata del contrata del contrata del contrata de la contrata de la contrata de la contrat
2. Unassigned/Unappropriated	9790	3,079,726.00		2,928,756.77		2,944,995.4
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)	·	11,649,182.00		15,454,082.77		19,426,191.4

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Object Description Codes	2011-12 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
E. AVAILABLE RESERVES	· .				
1. General Fund					N.
a. Stabilization Arrangements 9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties 9789	0.00		0.00		0.00
c. Unassigned/Unappropriated 9790 (Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)	3,079,726.00		2,928,756.77		2,944,995.4
2. Special Reserve Fund - Noncapital Outlay (Fund 17)					
a. Stabilization Arrangements 9750		5.0		224	
b. Reserve for Economic Uncertainties 9789					
c. Unassigned/Unappropriated 9790			***************************************		
3. Total Available Reserves (Sum lines El a thru E2c)	3,079,726.00		2,928,756.77		2,944,995,4
C LOST BATTONIO					production of the second of th

### 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: This adjustment includes 1.921 million in ARRA Education Jobs money and .593 million in Professional Development carryover money to pay salaries in the restricted category in 2011-12; to be returned to the unrestricted category in 2012-13. It also includes 1.637 million in one-time salary reductions to reduce salaries in 2011-12 returned to normal in 2012-13.

B2d: This adjustment of .493 million is for one-time salary reductions to reduce salaries in 2011-12 returned to normal in 2012-13.

B2d: This adjustment of A93 million is for one-time salary reductions to reduce salaries in 2011-12 returned to normal in 2012-13.

B10: This adjustment represents the amount of additional revenue or expenditure reductions needed to provide the minimum 3% reserve for economic uncertainties. The components of ending fund balance includes an assigned reserve for \$330/ADA in 2011-12, \$660/ADA in 2012-13, and \$990/ADA in 2013-14 for the compounding effect if flat funding does not occur and the District loses \$330/ADA.

	Haraka Maraka					
		2011-12	%		%	
		Budget	Change	2012-13	Change	2013-14
	Object	(Form 01)	(Cols. C-A/A)	Projection	(Cols. E-C/C)	Projection
Description	Codes	(A)	(B)	(C)	(D)	(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)  1. Revenue Limit Sources	8010-8099	1.949.426.00	2 2004	2 014 000 00	2 700(	20001200
2. Federal Revenues	8100-8299	7,988,693.00	3.20% -30.58%	2,011,808.00 5,545,397.00	2.70%	2,066,126.00 5,545,397.00
3. Other State Revenues	8300-8599	5,554,076.00	2.00%	5,665,157.00	2.00%	5,778,460.00
4. Other Local Revenues	8600-8799	7,164,293.00	0.00%	7,164,293.00	3.04%	7,382,305.00
5. Other Financing Sources	8900-8999	9,710,959.00	0.00%	9,710,959.00	0.00%	9,710,959.00
6. Total (Sum lines A1 thru A5)		32,367,447.00	-7.01%	30,097,614,00	1.28%	30,483,247,00
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)						
1. Certificated Salaries		4				
a. Base Salaries				10 100 010 00		
b. Step & Column Adjustment				12,172,769.00	-	10,047,960.00
c. Cost-of-Living Adjustment				389,560,00		100,478.00
					L	
d. Other Adjustments	*****	44.45.		(2,514,369.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)  2. Classified Salaries	1000-1999	12,172,769.00	-17.46%	10,047,960.00	1.00%	10,148,438.00
a. Base Salaries				7,635,281.00	-	7,733,527.00
b. Step & Column Adjustment				98,246.00	_	<del>, , , , , , , , , , , , , , , , , , , </del>
c. Cost-of-Living Adjustment						
d. Other Adjustments						
c. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,635,281.00	1.29%	7,733,527.00	0.00%	7,733,527.00
3. Employee Benefits	3000-3999	6,576,866.00	-5.16%	6,237,366.00	3.00%	6,424,366.00
4. Books and Supplies	4000-4999	1,581,960.00	96,35%	3,106,112.00	-47.01%	1,645,871.00
5. Services and Other Operating Expenditures	5000-5999	3,229,563.00	2.00%	3,294,154.00	2.00%	3,360,037.00
6. Capital Outlay	6000-6999	0,00	0.00%	0.00	0.00%	0.00
	100-7299, 7400-7499	809,731.00	0.00%	809,731.00	0.00%	809,731.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	361,277.00	0.00%	361,277.00	0.00%	361,277.00
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)	William Committee Committe	32,367,447.00	-2.40%	31,590,127.00	-3.50%	30,483,247.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		0.00		(1,492,513.00)		0.00
D. FUND BALANCE						
Net Beginning Fund Balance (Form 01, line F1e)	·	1,492,513.00		1,492,513.00		0.00
2. Ending Fund Balance (Sum lines C and D1)	. *	1,492,513.00		0.00		0.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00			- L	
b. Restricted	9740	1,492,513.00			40.00	
c. Committed	No.					
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					74
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	00.0		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		1,492,513.00		0.00		0.00

Object Description Codes	2011-12 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
E. AVAILABLE RESERVES					
1. General Fund					
a. Stabilization Arrangements 9750					
b. Reserve for Economic Uncertainties 9789					
c. Unassigned/Unappropriated 9790					
(Enter 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. Stabilization Arrangements 9750					
b. Reserve for Economic Uncertainties 9789					
c. Unassigned/Unappropriated 9790					
3. Total Available Reserves (Sum lines E1a thru E2c)				1000000	3.32
E ACCUMPTIONS					

#### 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: In 2011-12, the ARRA Education Jobs and the Professional Development Block Grant carryover monies were used for salaries in the restricted category and returned to the unrestricted General Fund in 2012-13.

			-	<del>rimina kaka kaka kaka ka ka ka ka ka ka ka ka</del>		
		2011-12	%		%	
		Budget	Change	2012-13	Change	2013-14
Description	Object Codes	(Form 01) (A)	(Cols. C-A/A) (B)	Projection	(Cols. E-C/C) (D)	Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES	COGES	(A)	(B)	(C)	(1)	(E)
(Enter projections for subsequent years 1 and 2 in Columns C and E;						
current year - Column A - is extracted)				:		:
1. Revenue Limit Sources	8010-8099	67,717,206.00	3.25%	69,918,911.19	2.38%	71,580,788.65
2. Federal Revenues	8100-8299	8,144,991.00	-30.00%	5,701.695.00	0.00%	5,701,695.00
3. Other State Revenues	8300-8599	15,741,707.00	2.00%	16,056,541.00	2.00%	16,377,671.00
4. Other Local Revenues	8600-8799	7,647,453.00	0.00%	7,647,453.00	2.85%	7,865,465.00
5. Other Financing Sources	8900-8999	1,674,000.00	-63.38%	613,000.00	0.00%	613,000.00
6. Total (Sum lines A1 thru A5)	·	100,925,356.58	-0.98%	99,937,600.19	2.20%	102,138,619.65
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				51,775,641.00		55,034,779.00
b. Step & Column Adjustment				1,621,737.00		1,365,123.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				1,637,401.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	51,775,641.00	6.29%	55,034,779.00	2.48%	56,399,902.00
2. Classified Salaries	1.0					
a. Base Salaries	4.			15,698,867.00		16,410,440.00
b. Step & Column Adjustment				218,558.00		121,326.00
c. Cost-of-Living Adjustment		100		0.00		0.00
d. Other Adjustments		7.0		493,015.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	15,698,867.00	4.53%	16,410,440.00	0.74%	16,531,766.00
3. Employee Benefits	3000-3999	22,561,078.00	4.81%	23,646,279.00	4.52%	24,715,762.00
4. Books and Supplies	4000-4999	3,618,794.00	43.24%	5,183,683.00	-27.37%	3,764,993.00
5. Services and Other Operating Expenditures	5000-5999	7,597,537.00	1.99%	7,748,635.00	2.00%	7,903,607.00
6. Capital Outlay	6000-6999	0.00	0.00%		<del></del>	7,903,007,00
			0.00%	0.00	0.00%	
8. Other Outgo - Transfers of Indirect Costs	00-7299, 7400-7499	1,375,529.00		1,375,529.00	0.00%	1,375,529.00
§	7300-7399	(227,084.00)	0.00%	(227,084.00)	0.00%	(227,084.00)
9. Other Financing Uses	7600-7699	257,160.00	0.00%	257,160.00	0.00%	257,160.00
10. Other Adjustments				(11,804,209.00)		(12,555,124.00)
11. Total (Sum lines B1 thru B10)		102,657,522.00	-4.90%	97,625,212.00	0.55%	98,166,511.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						100
(Line A6 minus line B11)	**************************************	(1,732,165,42)		2,312,388.19		3,972,108.65
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line Fle)		14,873,860.00	15,24	13,141,694.58		15,454,082.77
2. Ending Fund Balance (Sum lines C and D1)	•	13,141,694.58		15,454,082.77		19,426,191.42
3. Components of Ending Fund Balance	0710 0710	1.660.000.00				- مستقمين و
a. Nonspendable b. Restricted	9710-9719	1,669,000.00		1,669,000.00		1,669,000.00
e. Committed	9740	1,492,513.00		0.00		0.00
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	6,900,456.00		10,856,326.00		14,812,196.00
e. Unassigned/Unappropriated		21/. 22/.22/09				133.577.4.575.5
1. Reserve for Economic Uncertainties	9789	0,00		0.00		0.00
2. Unassigned/Unappropriated	9790	3,079,726.00		2,928,756.77		2,944,995.42
f. Total Components of Ending Fund Balance				enanger in Same i Annue for in		ang managan ang kapanan an
(Line D3f must agree with line D2)		13,141,695.00		15,454,082.77		19,426,191.42

Object Description Codes	2011-12 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols, E-C/C) (D)	2013-14 Projection (E)
E. AVAILABLE RESERVES		(2)		15/	
1. General Fund		100			
a. Stabilization Arrangements 9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties 9789	0.00		0.00		0.00
c. Unassigned/Unappropriated 9790	3,079,726.00		2,928,756.77		2,944,995.42
d. Negative Restricted Ending Balances					
(Negative resources 2000-9999) (Enter projections) 979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)			*		
a. Stabilization Arrangements 9750	0.00		0,00		0.0
b. Reserve for Economic Uncertainties 9789	0.00	and the state of	0.00		0.0
c. Unassigned/Unappropriated 9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)	3,079,726.00		2,928,756.77		2,944,995.42
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)	3.00%		3.00%	<u> </u>	3.00
RECOMMENDED RESERVES					
1. Special Education Pass-through Exclusions	7.0				
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					\$ a.
b. If you are the SELPA AU and are excluding special					
education pass-through funds:  1. Enter the name(s) of the SELPA(s):			Edward St.		
				r	
Special education pass-through funds					e e e
(Column A: Fund 10, 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		. 0.00		0.0
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; enter projections)	13,279.27		13,231.25		13,231.2
Calculating the Reserves     a. Expenditures and Other Financing Uses (Line B11)	102,657,522.00	and the second	97,625,212.00		98,166,511.0
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)	0.00		0.00	100	0.0
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)	102,657,522.00		97,625,212.00		98,166,511.0
d. Reserve Standard Percentage Level	1995571999509		2.302.2.12.00		
(Refer to Form 01CS, Criterion 10 for calculation details)	3%		3%		3
e. Reserve Standard - By Percent (Line F3c times F3d)	3,079,725.66		2,928,756,36		2,944,995,3
	3,079,723.00		2,928,730,36		4,344,995.3
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)	0.00		0.00	1	0.0
	0,00				<del></del>
g. Reserve Standard (Greater of Line F3e or F3f)	3,079,725.66		2,928,756.36		2,944,995,3

a) Revenue Limit COLA %	2011-12	2012-13	2013-14
3) Nevertine Ettiti OOLA 78	·····	3.20%	2.70%
Other Adjustments	-\$330 per ADA ongoing (temporary taxes expire)	-\$660 oer ADA ongoing (temporary taxes expire)	-\$990 per ADA ongoing (temporary taxes expire
2) COLA on Major Categoricals	0.00%	3.20%	2.70%
3) COLA on Special Education	0.00%	3.20%	2.70%
4) Deficit Factor	19.754%	19.754%	19.754%
5) Revenue Limit Funded ADA	13,330.45	13,330.45	13,282.43
6) P-2 ADA (excluding County ADA) Growth / (Decline) compared to prior year	13,279.27	13,231.25 (48.02)	13,231.2 0.0
		(40.02)	0.00
7) District Total Enrollment	13,661,00	13,611,00	13,611,0
Growth/(Decline) compared to prior year	0.00	(50.00)	0.00
8) Lottery Funding per ADA			
Unrestricted Restricted	\$111.00	\$110.00	\$108.79
restricted	\$17.50	\$17.20	\$17.2
9) Salary Increase Included in Budget			
Certificated - % with effective date	0%	0%	0%
Classified - % with effective date	0%	0%	09
Mgmt/Conf./Supervisory - % with eff. date	0%	0%	09
0) Step & Column Adjustments	Amount / % Included in MYP?	Amount / % Included in MYP?	Amount / % Included in MYP
Certificated	\$1,162,279 / 2.7% Y	\$1,195,727 / 2.7% Y	\$1,228,012 / 2.7% Y
Classified	\$ 102,291 / .9% Y	\$ 103,212 / .9% Y	\$ 104,141/ .9% Y
Management / Confidential / Supervisory	\$53,072 / .5% Y	\$53,550 / .5% Y	\$53,818 / .5% Y
I) H&W Employee Benefit Increase / (Decrease)	Amount / % Included in MYP?	Amount / % Included in MYP?	Amount / % Included in MYP
Certificated	\$410,390 / 6% Y	\$435,013 / 6% Y	\$461,113 / 6% Y
Classified	\$158,853 / 6% Y	\$168,385 / 6% Y	\$178,488 / 6% Y
Management / Confidential / Supervisory	\$ 56,855 / 6% Y	\$ 60,266 / 6% Y	\$ 63,882 / 6% Y
2) Class Size Reduction (CSR)			
Option 1 (Yes/No) & Grade Levels implemented	Yes. All of Grade 1 & 2, partial K & 3	Yes. All of Grade 1 & 2, partial K & 3	Yes. All of Grade 1 & 2, partial K & 3
Option 2 (Yes/No)	Yes, Kindergarten	Yes. Kindergarten	Yes, Kindergarten
3) Transfer in from Other Funds			
Specify Fund and Amount	Fd 17 / \$761,000		
	Fd 20 / \$580,000	Fd 20 / \$580,000	Fd 20 / \$580,00
	Fd 21 / \$33,000	Fd 21 / \$33,000	Fd 21 / \$33,00
	Fd 40 / \$300,000		
Additions//Reductions) in Staff	Fd 40 / \$300,000	Z Z	
Additions/(Reductions) in Staff  Certificated Positions Amount & FTEs - Unres  Certificated Positions Amount & FTEs - Rest.	0.00	0.00	0.0
Certificated Positions Amount & FTEs - Unres			0.0
Certificated Positions Amount & FTEs - Unres Certificated Positions Amount & FTEs - Rest.	0.00	0.00 0.00	0.0 0.0 0.0
Certificated Positions Amount & FTEs - Unres Certificated Positions Amount & FTEs - Rest. Classified Positions Amount & FTEs - Unres Classified Positions Amount & FTEs - Rest.	0.00 0.00 0.00	0.00 0.00 0.00	0.0 0.0 0.0
Certificated Positions Amount & FTEs - Unres Certificated Positions Amount & FTEs - Rest. Classified Positions Amount & FTEs - Unres Classified Positions Amount & FTEs - Rest.  5) FTEs (General Fund) Certificated	0.00 0.00 0.00	0.00 0.00 0.00	0.0 0.0 0.0 0.0
Certificated Positions Amount & FTEs - Unres Certificated Positions Amount & FTEs - Rest. Classified Positions Amount & FTEs - Unres Classified Positions Amount & FTEs - Rest.  5) FTEs (General Fund) Certificated Classified	0.00 0.00 0.00 0.00 576.78	0.00 0.00 0.00 0.00	0.0 0.0 0.0 0.0
Certificated Positions Amount & FTEs - Unres Certificated Positions Amount & FTEs - Rest. Classified Positions Amount & FTEs - Unres Classified Positions Amount & FTEs - Rest.  5) FTEs (General Fund) Certificated Classified Management - Certificated	0.00 0.00 0.00 0.00 0.00 576.78 314.72 51.75	0.00 0.00 0.00 0.00 0.00 576.78 314.72 51.75	0.0 0.0 0.0 0.0 576.78 314.72 51.76
Certificated Positions Amount & FTEs - Unres Certificated Positions Amount & FTEs - Rest. Classified Positions Amount & FTEs - Unres Classified Positions Amount & FTEs - Rest.  5) FTEs (General Fund) Certificated Classified	0.00 0.00 0.00 0.00 576.78	0.00 0.00 0.00 0.00 576.78 314.72	0.0 0.0 0.0 0.0 576.78 314.72 51.76
Certificated Positions Amount & FTEs - Rest. Classified Positions Amount & FTEs - Unres Classified Positions Amount & FTEs - Rest.  5) FTEs (General Fund) Certificated Classified Management - Certificated Management - Classified  General Fund Only	0.00 0.00 0.00 0.00 0.00 576.78 314.72 51.75	0.00 0.00 0.00 0.00 0.00 576.78 314.72 51.75	0.0 0.0 0.0 0.0 576.78 314.72 51.76
Certificated Positions Amount & FTEs - Unres Certificated Positions Amount & FTEs - Rest. Classified Positions Amount & FTEs - Unres Classified Positions Amount & FTEs - Rest.  5) FTEs (General Fund) Certificated Classified Management - Certificated Management - Classified  6) General Fund Only Unrestricted Reserves Amount	0.00 0.00 0.00 0.00 0.00 576.78 314.72 51.75	0.00 0.00 0.00 0.00 0.00 576.78 314.72 51.75	0.0 0.0 0.0 0.0 576.78 314.72 51.76
Certificated Positions Amount & FTEs - Unres Certificated Positions Amount & FTEs - Rest. Classified Positions Amount & FTEs - Unres Classified Positions Amount & FTEs - Unres Classified Positions Amount & FTEs - Rest.  5) FTEs (General Fund) Certificated Classified Management - Certificated Management - Classified  General Fund Only Unrestricted Reserves Amount Unrestricted Reserves %	0.00 0.00 0.00 0.00 0.00 576.78 314.72 51.75	0.00 0.00 0.00 0.00 0.00 576.78 314.72 51.75	0.0 0.0 0.0 0.0 576.78 314.72 51.76
Certificated Positions Amount & FTEs - Unres Certificated Positions Amount & FTEs - Rest. Classified Positions Amount & FTEs - Unres Classified Positions Amount & FTEs - Unres Classified Positions Amount & FTEs - Rest.  5) FTEs (General Fund) Certificated Classified Management - Certificated Management - Classified  6) General Fund Only Unrestricted Reserves Amount Unrestricted Reserves % Unrestricted Reserves Amount Designated	0.00 0.00 0.00 0.00 576.78 314.72 51.75 19.69	0.00 0.00 0.00 0.00 576.78 314.72 51.75 19.69	0.0 0.0 0.0 0.0 576.78 314.72 51.76 19.68
Certificated Positions Amount & FTEs - Unres Certificated Positions Amount & FTEs - Rest. Classified Positions Amount & FTEs - Unres Classified Positions Amount & FTEs - Unres Classified Positions Amount & FTEs - Rest.  FTEs (General Fund) Certificated Classified Management - Certificated Management - Classified  General Fund Only Unrestricted Reserves Amount Unrestricted Reserves % Unrestricted Reserves Amount Designated for Econ Uncertain (DEU) Object 9770	0.00 0.00 0.00 0.00 576.78 314.72 51.75 19.69	0.00 0.00 0.00 0.00 576.78 314.72 51.75 19.69	0.0 0.0 0.0 0.0 576.78 314.72 51.78 19.69
Certificated Positions Amount & FTEs - Unres Certificated Positions Amount & FTEs - Rest. Classified Positions Amount & FTEs - Unres Classified Positions Amount & FTEs - Unres Classified Positions Amount & FTEs - Rest.  FTEs (General Fund) Certificated Classified Management - Certificated Management - Classified  General Fund Only Unrestricted Reserves Amount Unrestricted Reserves % Unrestricted Reserves Amount Designated	0.00 0.00 0.00 0.00 576.78 314.72 51.75 19.69	0.00 0.00 0.00 0.00 576.78 314.72 51.75 19.69	0.0 0.0 0.0 0.0 576.78 314.72 51.78 19.69
Certificated Positions Amount & FTEs - Unres Certificated Positions Amount & FTEs - Rest. Classified Positions Amount & FTEs - Unres Classified Positions Amount & FTEs - Unres Classified Positions Amount & FTEs - Rest.  FTEs (General Fund) Certificated Classified Management - Certificated Management - Classified  General Fund Only Unrestricted Reserves Amount Unrestricted Reserves % Unrestricted Reserves Amount Designated for Econ Uncertain (DEU) Object 9770 Unrestricted Reserves % Designated DEU  Budget Reductions	0.00 0.00 0.00 0.00 576.78 314.72 51.75 19.69	0.00 0.00 0.00 0.00 576.78 314.72 51.75 19.69	0.0 0.0 0.0 0.0 576.78 314.72 51.78 19.68
Certificated Positions Amount & FTEs - Unres Certificated Positions Amount & FTEs - Rest. Classified Positions Amount & FTEs - Unres Classified Positions Amount & FTEs - Unres Classified Positions Amount & FTEs - Rest.  FTEs (General Fund) Certificated Classified Management - Certificated Management - Classified  General Fund Only Unrestricted Reserves Amount Unrestricted Reserves % Unrestricted Reserves Mount Designated for Econ Uncertain (DEU) Object 9770 Unrestricted Reserves % Designated DEU  Budget Reductions One time budget reductions (\$ amount-Salary Reduction)	0.00 0.00 0.00 0.00 576.78 314.72 51.75 19.69 \$3,079,726 3.00%	0.00 0.00 0.00 0.00 576.78 314.72 51.75 19.69	0.0 0.0 0.0 0.0 576.78 314.72 51.75 19.69
Certificated Positions Amount & FTEs - Unres Certificated Positions Amount & FTEs - Rest. Classified Positions Amount & FTEs - Unres Classified Positions Amount & FTEs - Unres Classified Positions Amount & FTEs - Rest.  FTEs (General Fund) Certificated Classified Management - Certificated Management - Classified  General Fund Only Unrestricted Reserves Amount Unrestricted Reserves % Unrestricted Reserves Amount Designated for Econ Uncertain (DEU) Object 9770 Unrestricted Reserves % Designated DEU	0.00 0.00 0.00 0.00 576.78 314.72 51.75 19.69 \$3,079,726 3.00%	0.00 0.00 0.00 0.00 0.00 576.78 314.72 51.75 19.69	

	Principal		
	Appt.	0040.44	0044.40
Description	Software Data ID	2010-11 Estimated Actuals	2011-12 Budget
BASE REVENUE LIMIT PER ADA	Data ID	ESUIIIateu Actuals	Dudžer
Base Revenue Limit per ADA (prior year)	0025	6,122.24	6,098.24
2. Inflation Increase	0025	(24.00)	137.00
2. Illiation filoroase	0042, 0525,	(24.00)	107.00
3. All Other Adjustments	0042, 0525,	14.12	14.44
4. TOTAL, BASE REVENUE LIMIT PER ADA	0710	17.14.	
(Sum Lines 1 through 3)	0024	6,112.36	6,249.68
REVENUE LIMIT SUBJECT TO DEFICIT		0,112.001	0,2,0.00
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	6,112.36	6,249.68
b. Revenue Limit ADA	0033	13,330.45	13,330.45
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	81,480,509.36	83,311,046.76
6. Allowance for Necessary Small School	0489		
7. Gain or Loss from Interdistrict Attendance Agreements	0272		
8. Meals for Needy Pupils	0090		
9. Special Revenue Limit Adjustments	0274		
10. One-time Equalization Adjustments	0275		<del>-</del>
11. Miscellaneous Revenue Limit Adjustments	0276, 0659		
12. Less: All Charter District Revenue Limit Adjustment	0217		
13. Beginning Teacher Salary Incentive Funding	0552		
14. Less: Class Size Penalties Adjustment	0173		
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines			
5c through 11, plus Line 13, minus Lines 12 and 14)	0082	81,480,509.36	83,311,046.76
DEFICIT CALCULATION			anne de la companya d
16. Deficit Factor	0281	0.82037	0.80246
17. TOTAL DEFICITED REVENUE LIMIT			
(Line 15 times Line 16)	0284	66,844,165.46	66,853,782.58
OTHER REVENUE LIMIT ITEMS			
18. Unemployment Insurance Revenue	0060	402,466.00	1,118,092.00
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	229,450.00	202,805.00
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)		, 173,016.00	915,287.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	67,017,181.46	67,769,069.58

	***************************************	T	**************************************
	Principal Appt. Software	2010-11	2011-12
Description	Data ID	Estimated Actuals	Budget
REVENUE LIMIT - LOCAL SOURCES			
25. Property Taxes	0587, 0660	31,144,080.00	31,144,080.00
26. Miscellaneous Funds	0588		
27. Community Redevelopment Funds	0589	168,922.00	168,922.00
28. Less: Charter Schools In-lieu Taxes	0595		
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES	100		
(Sum Lines 25 through 27, minus Line 28)	0126	31,313,002.00	31,313,002.00
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	35,704,179.46	36,456,067.58
OTHER ITEMS			·
32. Less: County Office Funds Transfer	0458	254,633.00	254,669.00
33. Core Academic Program	9001		
34. California High School Exit Exam	9002		A STATE OF THE STA
35. Pupil Promotion and Retention Programs	-		
(Retained and Recommended for Retention,			
and Low STAR and At Risk of Retention)	9016, 9017		
36. Apprenticeship Funding	0570		
37. Community Day School Additional Funding	3103, 9007		
38. Basic Aid "Choice"/Court Ordered Voluntary		***************************************	
Pupil Transfer	0634, 0629		
39. Basic Aid Supplement Charter School Adjustment	9018		
40. All Other Adjustments	***		
41. TOTAL, OTHER ITEMS			•
(Sum Lines 33 through 40, minus Line 32)	Mar. Mas.	(254,633.00)	(254,669.00)
42. TOTAL, STATE AID PORTION OF REVENUE	and the second		
LIMIT (Sum Lines 31 and 41)			
(This amount should agree with Object 8011)	***	35,449,546.46	36,201,398.58
43. Less: Revenue Limit State Apportionment Receipts	*** ***		
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT			
(Line 42 minus Line 43)	*** ***	35,449,546.46	

OTHER NON-REVENUE LIMIT ITEMS			
45. Core Academic Program	9001	62,660.00	92,173.00
46. California High School Exit Exam	9002	171,997.00	230,425.00
47. Pupil Promotion and Retention Programs (Retained and Recommended for Retention,		and the second s	
and Low STAR and At Risk of Retention)	9016, 9017	166,105.00	222,859.00
48. Apprenticeship Funding	0570		
49. Community Day School Additional Funding	3103, 9007		

Desi	ription	Direct Costs Transfers in 5750	Interfund Transfers Out 5750	indirect Cost Transfers in 7350	s - Interfund Transfers Out 7350	Interfund Transfers in 8908-8929	Interfund Transfers Out 7606-7629	Due From Other Funds 9310	Due To Other Funds 9610
-	ENERAL FUND	0.00	(149,110,00)	0.00	(145,864.00)				
_	Other Sources/Uses Detail	0.00	(143,110,00)	0.00	(143,664,00)	33,000.00	1.130,469.00		
	und Reconciliation HARTER SCHOOLS SPECIAL REVENUE FUND			·			<b> </b>	0.00	. 0,
. 8	xpenditure Detail	0.00	0.00	0.00	0.00				
	Other Sources/Uses Detail and Reconciliation				·	0.00	0.00	0.00	0.
10 S	PECIAL EDUCATION PASS-THROUGH FUND								
	xpenditure Detail Other Sources/Uses Detail					200			
F	und Reconciliation								
	DULT EDUCATION FUND expenditure Detail	0.00	0.00	0.00	0.00			No.	
(	Other Sources/Uses Detail			4.00		0.00	0.00	Promise	
	und Reconciliation HILD DEVELOPMENT FUND		8.75					0.00	0
f	xpenditure Detail	68,693.00	0.00	95.021.00	0.00			9	
	Other Sources/Uses Detail and Reconciliation	97-MOODE				0.00	0.00	0.00	. 0
3 C	AFETERIA SPECIAL REVENUE FUND							9.00	
	xpenditure Detail Other Sources/Uses Detail	0.00	0.00	50,843.00	0.00	0.00	0.00		
	und Reconciliation						0.00	0.00	
	EFERRED MAINTENANCE FUND  Expenditure Detail	0.00	0.00			or and a second		and the state of t	
(	Other Sources/Uses Detail	- ×	0.00			0.00	0.00		
	und Reconciliation UPIL TRANSPORTATION EQUIPMENT FUND		Transcription :	177				0.00	
	xpenditure Detail	0.00	0.00	1.5		dominables			
	Other Sources/Uses Detail and Reconciliation					0.00	0.00	0.00	
BF	ECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY							0.00	استخب سنيسنه سيسا
	expenditure Detail Other Sources/Uses Detail					679,801.00	0.00		
í	und Reconciliation					073,001.00	0.00	0.00	,
	CHOOL BUS EMISSIONS REDUCTION FUND Expenditure Detail	0.00	0.00						
	Other Sources/Uses Detail	0.00	0.00			0.00	0.00	:	
	und Reconciliation							0.00	
	DUNDATION SPECIAL REVENUE FUND Expenditure Detail	0.00	0.00	0.00	0.00				
4	Other Sources/Uses Detail						0.00		
	und Reconciliation  ECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS							0.00	
إيه	xpenditure Detail					and the same of th			
	Other Sources/Uses Detail fund Reconciliation					0.00	0.00	0.00	
	UILDING FUND		the second					0.00	
	expenditure Detail Other Sources/Uses Detail	172.00	0.00			450 474 00	22 222 22		
	fund Reconciliation		Part of the second			459,174.00	33,000.00	0.00	
	APITAL FACILITIES FUND								
	expenditure Detail Other Sources/Uses Detail	0.00	0.00			0.00	0.00		
	und Reconciliation							0.00	·
	FATE SCHOOL BUILDING LEASE/PURCHASE FUND Expenditure Detail	0.00	0.00						
- 1	Other Sources/Uses Detail	2193	1			0.00	0.00		
	und Reconciliation DUNTY SCHOOL FACILITIES FUND							0.00	
	Expenditure Detail	0.00	0.00						e de la companya de
	Other Sources/Uses Detail					0.00	0.00	0.00	
	Fund Reconciliation ECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS	100	12					0,00	
1	Expenditure Detail	0.00	0.00				0 500 00		
	Other Sources/Uses Detail Fund Reconciliation					0.00	8,506,00	0,00	
C	AP PROJ FUND FOR BLENDED COMPONENT UNITS		legio see	20.00			-	:	
	Expenditure Detail Other Sources/Uses Detail	0.00	0.00			0.00	0.00		
- 1	und Reconciliation					9.00	3,00	0.00	
	OND INTEREST AND REDEMPTION FUND Expenditure Detail				0.00				
-	Other Sources/Uses Detail					0.00	0.00		
	Fund Reconciliation  EBT SVC FUND FOR BLENDED COMPONENT UNITS	-5-F						0.00	
	Expenditure Detail								
	Other Sources/Uses Detail Fund Reconciliation					0.00	0.00	0.00	
1	AX OVERRIDE FUND					*		9.00	
	Expenditure Detail Other Sources/Uses Detail		227	100			0.00		
	und Reconciliation	10.00				0.00	0.00	0.00	
	EBT SERVICE FUND								
	Expenditure Detail Other Sources/Uses Detail					0.00	0.00		
	und Reconciliation		I a			0.00	0.00	0.00	
F	OUNDATION PERMANENT FUND Expenditure Detail	0.00	0.00	0.00	200				
		0.00	<u> </u>	0.00	0,00		0.00		
	Other Sources/Uses Detail	15-34	1	1	1		0.00		
	Fund Reconciliation		Land to				0.00	0.00	
		0.00	0.00	0.00	0.00		0.00	0.00	

	_	**************************************	······································	-		***************************************		***************************************
Description	Direct Costs Transfers in 5750	Interfund Transfers Out 5750	Indirect Cost Transfers In 7350	s - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
CHARTER SCHOOLS ENTERPRISE FUND						***************************************		
Expenditure Detail	0.00	0,00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation		A					0.00	0.00
63 OTHER ENTERPRISE FUND	1					ĺ		
Expenditure Detail	0.00	0.00						
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							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	80,245.00	. 0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND		·						
Expenditure Detail	0.00	0.00	14000477			200		
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND							. '	
Expenditure Detail	and the second second							the second of the
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND				100000			1.	
Expenditure Detail						100		
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.0
TOTALS	149,110,00	(149,110,00)	145.864.00	(145.864.00)	1,171,975.00	1,171,975,00	0.00	0.00

Page				FOR ALL FUND	S				
SECRETARY   STATE	Description	Transfers in	Transfers Out	Transfers in	Transfers Out	Transfors in	Transfers Out	Other Funds	Other Funds
Cheen Agency   Company	GENERAL FUND		***************************************					20.0	
Find Rescuestion Control Con		0.00	(90,132.00)	0.00	(227,084.00)	4 674 000 00	257 150 00		
Description	Fund Reconciliation					1,014,000.00	201,100.00		
Other Social Management   100   10		0.00	0.00	0.00	0.00				east to
10   PECAL EXCANDED ASSEMBLICATION FUND   100	Other Sources/Uses Detail	1.00	<u> </u>	<b>9.00</b>	0,00	0.00	0.00		
December 1									
Find Separation Pull Description Pull De	Expenditure Detail								
11 ALATE ESCAPTION RAD   100									
Development	11 ADULT EDUCATION FUND								
End Secretarion Date Other Source (1997) Comprome Train Comprome C		0,00	0.00	0.00	0.00	0.00	0.00		
Deposition Total   Over Second-Americal   O	Fund Reconciliation					0.00	0.00		100
Comparison Delay   Comparison		12 700 00	0.00	DO 000 00	0.00				
10 Aut Francischer (1997) 11 Aut Francischer (1997) 12 Filt Transport (1997) 13 Filt Transport (1997) 14 Aut Francischer (1997) 15 Filt Transport (1997) 16 Aut Francischer (1997) 16 Aut Francischer (1997) 17 Aut Francischer (1997) 18 Filt Transport (1997) 18 Filt		12,700.00	0.00	90,090,00	0.00	0.00	0.00		
Schedulin Deal   0.00									
Description Control		0.00	0.00	128.986.00	0.00				
10 DEFERRED MANTENANCE PLACE   Document	Other Sources/Uses Detail			120,000,120	V.00	0.00	0.00		
Expending Data									
Fund Recordation Other Source-Lises Detail Fund Recordation In Str. Other Source-Lises Detail Fund Recordation In Str. Other Detail Detail Fund Record	Expenditure Detail	0.00	0.00					÷	
15 P. PUET TAMASPORTATION REQUIREMENT PURD   1,00   0,00					7.7	0.00	0.00		
Direct Sources Lies Death	15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Full Recordation  Particle Record For Original Trians Control (2014)  Deer Sources Less Deals   0.00		0.00	0.00			0.00	0.00		
Expenditure Detail	Fund Reconciliation					00.0	00,0		
Direct Sources Lister Detail									
Faul Reconsistion Code (1) REPORT OF FUND (1) RECONSTRUCTION FUND (1) RECONSTR						0.00	761.000.00		
Expenditure Detail									
Other Sources Lises Detail		0.00	0.00						
19 FOUNATION SPECIAL REVINUE FILAD	Other Sources/Uses Detail	1				0.00	0,00	1.00	
Description									
Fund Recordisation   SPECIAL HEISENSFE NAN CORP POSTERIA CONSIST BINEFITS   Expenditure Detail   Fund Recordisation   Fund Recordisatio	Expenditure Detail	0.00	0.00	0.00	0.00	4.5			
19 SECULA MERIAN FLAD FOR POTESTED COVERAT BENEFITS							0.00		
Direct Sources Uses Detail									
Fund Reconciliation							### ### ##		
Expenditure Detail			:			0.00	580,000,00		
Other SourcesUses Detail		0.00							
Fund Reconcilation   Capture Detail		0.00	0.00	40.4		326.854.00	33 000.00		
Expenditure Detail						322,007,000		1	
Other Sources/Uses Detail		0.00	0.00						
30 STATE SCHOOL, BUILDNIS EASE-PURCHASE FUND   Expenditure Detail   0.00   0.	Other Sources/Uses Detail		0.00	100		31,000.00	0.00		
Expenditure Detail	•								
Fund Reconcilation  Expenditure Detail  Other SourcesUses Detail Fund Reconcilation  Other SourcesUses Detail F	Expenditure Detail	0.00	0.00						
SS COUNTY'S CHOOL FACILITIES FUND						0,00	0.00		Section 1
Other Sources/Less Detail Fund Reconcilation A0 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS Expenditure Detail Other Sources/Less Detail Fund Reconcilation A10 CAP PROJ FUND FOR BLENDED COMPONENT UNITS Expenditure Detail Other Sources/Less Detail Fund Reconcilation A10 CAP PROJ FUND FOR BLENDED COMPONENT UNITS Expenditure Detail Other Sources/Less Detail Fund Reconcilation A10 CAP ROJ FUND FOR BLENDED COMPONENT UNITS Expenditure Detail Other Sources/Less Detail Fund Reconcilation A17 CAP CAPITAL AND REDEMPTION FUND Expenditure Detail Other Sources/Less Detail Fund Reconcilation A17 CAP CAPITAL AND REDEMPTION FUND Expenditure Detail Other Sources/Less Detail Fund Reconcilation A17 CAP CAPITAL AND REDEMPTION FUND Expenditure Detail Other Sources/Less Detail Fund Reconcilation A17 CAP CAPITAL AND REDEMPTION FUND Expenditure Detail Other Sources/Less Detail Fund Reconcilation A18 CAPITAL AND REDEMPTION FUND Expenditure Detail Other Sources/Less Detail Fund Reconcilation A18 CAPITAL AND REDEMPTION FUND Expenditure Detail Other Sources/Less Detail Fund Reconcilation A28 Expenditure Detail Other Sources/Less Detail Fund Reconcilation A29 Expenditure Detail A20 Expenditure Detail A20 Expenditure Detail A20 Expe									
Fund Reconcilation		0.00	0.00						-
Expenditure Detail						0,00	0.00		
Other Sources/Uses Detail Fund Reconcilation  49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS Expenditure Detail Other Sources/Uses Detail Fund Reconcilation  51 BOND INTEREST AND REDEMPTION FUND Expenditure Detail Other Sources/Uses Detail Fund Reconcilation  52 DEST SEC FUND FOR BLENDED COMPONENT UNITS Expenditure Detail Other Sources/Uses Detail Fund Reconcilation  53 TAX OVERRIDE FUND Expenditure Detail Other Sources/Uses Detail Fund Reconcilation  55 EST SERVICE FUND Expenditure Detail Other Sources/Uses Detail Fund Reconcilation  56 DEST SERVICE FUND Expenditure Detail Other Sources/Uses Detail Fund Reconcilation  57 FOUNDATION PERMANENT FUND Expenditure Detail Other Sources/Uses Detail Fund Reconcilation  58 FOUNDATION PERMANENT FUND Expenditure Detail Other Sources/Uses Detail Fund Reconcilation  58 FOUNDATION PERMANENT FUND Expenditure Detail Other Sources/Uses Detail Fund Reconcilation  58 FOUNDATION PERMANENT FUND Expenditure Detail Other Sources/Uses Detail Fund Reconcilation  74 FUNDATION PERMANENT FUND Expenditure Detail Other Sources/Uses Detail Fund Reconcilation 74 FUNDATION PERMANENT FUND Expenditure Detail Other Sources/Uses Detail Fund Reconcilation Other Sources/Uses Detail Fund Reconcilation Other Sources/Uses Detail Other Sour	40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS		, <u></u>		15/25			186	
Fund Reconcilation 49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS Expendrure Detail Other Sources/Uses Detail Fund Reconcilation 51 BIOND INTEREST AND REDEMPTION FUND Expenditure Detail Other Sources/Uses Detail Fund Reconcilation 52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS Expenditure Detail Other Sources/Uses Detail Fund Reconcilation 53 TAX OVERRIDE FUND Expenditure Detail Other Sources/Uses Detail Fund Reconcilation 55 TAX OVERRIDE FUND Expenditure Detail Other Sources/Uses Detail Fund Reconcilation 56 DEBT SFR/ICE FUND Expenditure Detail Other Sources/Uses Detail Fund Reconcilation 57 FOUNDATION PERMANENT FUND Expenditure Detail Other Sources/Uses Detail Fund Reconcilation 58 FOUNDATION PERMANENT FUND Expenditure Detail Other Sources/Uses Detail Fund Reconcilation 79 FOUNDATION PERMANENT FUND Expenditure Detail Other Sources/Uses Detail Fund Reconcilation 70 FOUNDATION PERMANENT FUND Expenditure Detail Other Sources/Uses Detail Fund Reconcilation 70 FOUNDATION PERMANENT FUND Expenditure Detail Other Sources/Uses Detail Fund Reconcilation 70 FOUNDATION PERMANENT FUND Expenditure Detail Other Sources/Uses Detail Fund Reconcilation 70 FOUNDATION PERMANENT FUND Expenditure Detail Other Sources/Uses Detail Fund Reconcilation 70 FOUNDATION PERMANENT FUND Expenditure Detail Other Sources/Uses Detail Fund Reconcilation 70 FOUNDATION PERMANENT FUND Expenditure Detail Other Sources/Uses Detail Fund Reconcilation 70 FOUNDATION PERMANENT FUND Expenditure Detail Other Sources/Uses Detail Fund Reconcilation 70 FOUNDATION PERMANENT FUND Expenditure Detail Other Sources/Uses Detail Fund Reconcilation 70 FOUNDATION PERMANENT FUND Expenditure Detail Other Sources/Uses Detail		0.00	0.00		5	0.00	ላበስ ድዕላ በበል	1,000	
Expenditure Detail						0.00	490,004,00	1	
Other Sources/Uses Detail   0,00   0,00		0.00	0.00						
SOND INTEREST AND REDEMPTION FUND   Expenditure Detail   0.00   0.00   0.00	Other Sources/Uses Detail	5.00	0.00			0.00	0.00		
Expenditure Detail Other Sources/Uses Detail Other Sources/Uses Detail Fund Reconciliation 52 DERT SVC FUND FOR BLENDED COMPONENT UNIT'S Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 53 TAX OVERRIDE FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 56 DEBT SERVICE FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 57 FOUNDATION PERMANENT FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation Other Sources/Uses Detail Other Sources/Uses Detail Fund Reconciliation Fund R									100
Fund Reconciliation   Substitute   Detail	Expenditure Detail								
SZ DEBT SVC FUND FOR BLENDED COMPONENT UNITS   Expenditure Detail   0.00   0.00				3		0.00	0.00		1.5
Expenditure Detail Other Sources/Uses Detail Other Sources/Uses Detail Fund Reconciliation 53 TAX OVERRIDE FUND Expenditure Detail Other Sources/Uses Detail					100				
Fund Reconciliation  53 TAX OVERRIDE FUND  Expenditure Detail Other Sources/Uses Detail Fund Reconciliation  56 DEBT SERVICE FUND  Expenditure Detail Other Sources/Uses Detail Other Sources/Uses Detail Other Sources/Uses Detail Fund Reconciliation  57 FOUNDATION PERMANENT FUND  Expenditure Detail Other Sources/Uses Detail Fund Reconciliation  7AFETERIA ENTERPRISE FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation  7AFETERIA ENTERPRISE FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation  7AFETERIA ENTERPRISE FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation Fund R	Expenditure Detail				of East State				
53 TAX OVERRIDE FUND   Expenditure Detail   0.00   0.00						0.00	0.00		
Other Sources/Uses Detail Fund Reconciliation 56 DEBT SERVICE FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 57 FOUNDATION PERMANENT FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 7AFETERIA ENTERPRISE FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 7AFETERIA ENTERPRISE FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 7AFETERIA ENTERPRISE FUND Expenditure Detail Other Sources/Uses Detail	53 TAX OVERRIDE FUND				36.36				
Fund Reconciliation						0.00	0.00		1.5
Expenditure Detail	Fund Reconciliation	11.00				0.00	0.00	1	
Other Sources/Uses Detail 0.00 0.00 0.00						:			
Fund Reconciliation						0.00	0.00		
Expenditure Detail	Fund Reconciliation					5.50		1	
Other Sources/Uses Detail 0,000 Fund Reconciliation 2 2AFETERIA ENTERPRISE FUND Expenditure Detail 0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,		0.00	0.00	nnn	0.00				
2/AFETERIA ENTERPRISE FUND           Expenditure Detail         0.00         0.00         0.00           Other Sources/Uses Detail         0.00         0.00         0.00	Other Sources/Uses Detail		<b>3.00</b>	0.00	0.00		0.00		
Expenditure Detail   0,00									
	Expenditure Detail	0.00	0.00	0.00	0.00				
						0.00	0.00		100

Pescription	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
CHARTER SCHOOLS ENTERPRISE FUND		PACIFIC TO THE PACIFIC				***************************************		
Expenditure Detail	0.00	0.00	0.00	0.00				
✓ Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
3 OTHER ENTERPRISE FUND		1 C						1000
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail				35.4	0.00	. 0.00		100
Fund Reconciliation								
6 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								1334
SELF-INSURANCE FUND							4.0	1.00
Expenditure Detail	77,432.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								1325
RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								200
FOUNDATION PRIVATE-PURPOSE TRUST FUND					*			
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
WARRANT/PASS-THROUGH FUND								
Expenditure Detail	250							100
Other Sources/Uses Detail							77.0	
Fund Reconciliation			555					
STUDENT BODY FUND								
Expenditure Detail								100
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	90,132.00	(90.132.00)	227,084.00	(227,084.00)	2,031,854.00	2,031,854.00		

mmitments (including cost-of-living adj	sed to estimate ADA, enrollmustments).	ent, revenues, expenditures, re	eserves and fund balance, and	multiyear
eviations from the standards must be e	xplained and may affect the a	pproval of the budget.		•
RITERIA AND STANDARDS				
1. CRITERION: Average Daily Atter	ndance			
STANDARD: Funded average da previous three fiscal years by mor	ily attendance (ADA) has not e than the following percentag	been overestimated in 1) the fige levels:	îrst prior fiscal year OR in 2) tw	o or more of the
		Percentage Level	District Al	DA
*		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):	13,279		
District's Al	DA Standard Percentage Level:	1.0%		
A. Calculating the District's ADA Variance	ØS			
Fiscal Year	Original Budget (Use Form RL, Line 5b)	Estimated/Unaudited Actuals (Form RL, Line 5b)	(If Budget is greater	
hird Prior Year (2008-09)			than Actuals, else N/A)	Status
	13,216.48	13,209.60	0.1%	Met
cond Prior Year (2009-10)	13,170,43	13,209.60 13,276.86	0.1% N/A	Met Met
cond Prior Year (2009-10) )t Prior Year (2010-11)	13,170.43 13,264.46	13,209.60	0.1%	Met
cond Prior Year (2009-10) ht Prior Year (2010-11) dget Year (2011-12) (Criterion 4A1, Step 2a)	13,170.43 13,264.46 13,330.45	13,209.60 13,276.86	0.1% N/A	Met Met
cond Prior Year (2009-10) st Prior Year (2010-11) dget Year (2011-12) (Criterion 4A1, Step 2a)	13,170.43 13,264.46 13,330.45	13,209.60 13,276.86	0.1% N/A	Met Met
cond Prior Year (2009-10) It Prior Year (2010-11) Iget Year (2011-12) (Criterion 4A1, Step 2a) Comparison of District ADA to the Sta	13,170.43 13,264.46 13,330.45	13,209.60 13,276.86	0.1% N/A	Met Met
cond Prior Year (2009-10)  It Prior Year (2010-11)  It Prior Year (2011-11)  It Prior Year (2011-12) (Criterion 4A1, Step 2a)  It Comparison of District ADA to the Sta	13,170.43 13,264.46 13,330.45 Indard	13,209.60   13,276.86   13,330.45	0.1% N/A N/A	Met Met
cond Prior Year (2009-10)  It Prior Year (2010-11)  It Prior Year (2011-11)  It Prior Year (2011-12) (Criterion 4A1, Step 2a)  It Comparison of District ADA to the Sta	13,170.43 13,264.46 13,330.45 Indard	13,209.60   13,276.86   13,330.45	0.1% N/A N/A	Met Met
cond Prior Year (2009-10) It Prior Year (2010-11) Idget Year (2011-12) (Criterion 4A1, Step 2a)  B. Comparison of District ADA to the Sta  ATA ENTRY: Enter an explanation if the stand  1a. STANDARD MET - Funded ADA has no	13,170.43 13,264.46 13,330.45 Indard	13,209.60   13,276.86   13,330.45	0.1% N/A N/A	Met Met
cond Prior Year (2009-10) It Prior Year (2010-11) Idget Year (2011-12) (Criterion 4A1, Step 2a) Comparison of District ADA to the Sta TA ENTRY: Enter an explanation if the stand Ia. STANDARD MET - Funded ADA has no	13,170.43 13,264.46 13,330.45 Indard	13,209.60   13,276.86   13,330.45	0.1% N/A N/A	Met Met
cond Prior Year (2009-10) It Prior Year (2010-11) Idget Year (2011-12) (Criterion 4A1, Step 2a) Comparison of District ADA to the Sta TA ENTRY: Enter an explanation if the stand a. STANDARD MET - Funded ADA has no	13,170.43 13,264.46 13,330.45 Indard	13,209.60   13,276.86   13,330.45	0.1% N/A N/A	Met Met
cond Prior Year (2009-10) It Prior Year (2010-11) Idget Year (2011-12) (Criterion 4A1, Step 2a) Comparison of District ADA to the Sta TA ENTRY: Enter an explanation if the stand Ia. STANDARD MET - Funded ADA has no	13,170.43 13,264.46 13,330.45 Indard	13,209.60   13,276.86   13,330.45	0.1% N/A N/A	Met Met
cond Prior Year (2009-10) It Prior Year (2010-11) Idget Year (2011-12) (Criterion 4A1, Step 2a) I. Comparison of District ADA to the Sta I.TA ENTRY: Enter an explanation if the stand I.a. STANDARD MET - Funded ADA has no  Explanation: (required if NOT met)	13,170.43 13,264.46 13,330.45  Indard  lard is not met. It been overestimated by more than	13,209.60   13,276.86   13,330.45   13,45   14,45   15	0.1% N/A N/A	Met Met Met
cond Prior Year (2009-10) It Prior Year (2010-11) It Prior Year (2010-11) It Prior Year (2011-12) (Criterion 4A1, Step 2a) It Comparison of District ADA to the Standard ENTRY: Enter an explanation if the standard ENTRY: Enter an explanation if the standard Explanation:  (required if NOT met)	13,170.43 13,264.46 13,330.45  Indard  lard is not met. It been overestimated by more than	13,209.60   13,276.86   13,330.45   13,45   14,45   15	0.1% N/A N/A	Met Met Met
econd Prior Year (2009-10) It Prior Year (2010-11) Idget Year (2011-12) (Criterion 4A1, Step 2a)  B. Comparison of District ADA to the State  ATA ENTRY: Enter an explanation if the stand  1a. STANDARD MET - Funded ADA has no  Explanation:  (required if NOT met)  1b. STANDARD MET - Funded ADA has no	13,170.43 13,264.46 13,330.45  Indard  lard is not met. It been overestimated by more than	13,209.60   13,276.86   13,330.45   13,45   14,45   15	0.1% N/A N/A	Met Met Met
cond Prior Year (2009-10) It Prior Year (2010-11) It Prior Year (2010-11) It Prior Year (2011-12) (Criterion 4A1, Step 2a) It Comparison of District ADA to the Standard ENTRY: Enter an explanation if the standard ENTRY: Enter an explanation if the standard Explanation:  (required if NOT met)	13,170.43 13,264.46 13,330.45  Indard  lard is not met. It been overestimated by more than	13,209.60   13,276.86   13,330.45   13,45   14,45   15	0.1% N/A N/A	Met Met Met
econd Prior Year (2009-10) It Prior Year (2010-11) Idget Year (2011-12) (Criterion 4A1, Step 2a) B. Comparison of District ADA to the State ATA ENTRY: Enter an explanation if the stand 1a. STANDARD MET - Funded ADA has no  Explanation:  (required if NOT met)  1b. STANDARD MET - Funded ADA has no  Explanation:  (required if NOT met)	13,170.43 13,264.46 13,330.45  Indard  lard is not met. It been overestimated by more than	13,209.60   13,276.86   13,330.45   13,45   14,45   15	0.1% N/A N/A	Met Met Met
cond Prior Year (2009-10) It Prior Year (2010-11) Idget Year (2011-12) (Criterion 4A1, Step 2a)  Comparison of District ADA to the Sta  TA ENTRY: Enter an explanation if the stand Ia. STANDARD MET - Funded ADA has no  Explanation: (required if NOT met)  b. STANDARD MET - Funded ADA has no  Explanation: (required if NOT met)	13,170.43 13,264.46 13,330.45  Indard  lard is not met. It been overestimated by more than	13,209.60   13,276.86   13,330.45   13,45   14,45   15	0.1% N/A N/A	Met Met Met
econd Prior Year (2009-10)  It Prior Year (2010-11)  Idget Year (2011-12) (Criterion 4A1, Step 2a)  B. Comparison of District ADA to the Sta  ATA ENTRY: Enter an explanation if the stand  1a. STANDARD MET - Funded ADA has no  Explanation:  (required if NOT met)  1b. STANDARD MET - Funded ADA has no  Explanation:	13,170.43 13,264.46 13,330.45  Indard  lard is not met. It been overestimated by more than	13,209.60   13,276.86   13,330.45   13,45   14,45   15	0.1% N/A N/A	Met Met Met

by more than the following	, po. 00. 1.030 1010.0							
			Percentage Level		Di	strict AD	)A	inamana di i
			3.0%		0	to	300	
			2.0%		301	to	1,000	
		en in de la companya di seriesa d Seriesa di seriesa di s	1.0%		1,001	and	over	
District ADA (Form A, Estin	nated P-2 ADA column	, fines 3, 6, and 25):	13,279					
				,				
District's	Enrollment Standard	Percentage Level:	1.0%					
Calculating the District's Enro	Ilmost Varianaa			***************************************	and the second s	TESTE CENTRAL PROGRAMMENT CONTRA		
. Calculating the District's Enjo	mineur Agusticez				***************************************		alian and the same of the same	
TA ENTRY: Enter data in the Enrolin racted or calculated.	ment, Budget, column i	for all fiscal years and in t	he Enrollment, CBEDS Actual, o	column for the Fire Enrollment V			r data are	
TA ENTRY: Enter data in the Enrollr tracted or calculated.  Fiscal Year	nent, Budget, column i	for all fiscal years and in t Enrollmer Budget		Enrollment V (If Budget	ariance Lev		r data are	Status
Fiscal Year ird Prior Year (2008-09)	ment, Budget, column f	Enrollmer	nt CBEDS Actual 13,458	Enroilment V (If Budget than Actua	ariance Lev		r data are	Status Met
Fiscal Year ird Prior Year (2008-09) cond Prior Year (2009-10)	nent, Budget, column f	Enrollmer Budget 13,576 13,617	nt CBEDS Actual 13,458 13,616	Enrollment V (If Budget than Actua 0.9	'ariance Lev l is greater al, else N/A) 9% 0%		r data are	Met Met
Fiscal Year rd Prior Year (2008-09) cond Prior Year (2009-10) st Prior Year (2010-11)	nent, Budget, column f	Enrollmer Budget 13,576 13,617 13,617	nt CBEDS Actual 13,458	Enrollment V (If Budget than Actua 0.9	fariance Lev t is greater al, else N/A) 9%		r data are	Met
Fiscal Year ird Prior Year (2008-09) cond Prior Year (2009-10) st Prior Year (2010-11)	nent, Budget, column f	Enrollmer Budget 13,576 13,617	nt CBEDS Actual 13,458 13,616	Enrollment V (If Budget than Actua 0.9	'ariance Lev l is greater al, else N/A) 9% 0%		r data are	Met Met
Fiscal Year ird Prior Year (2008-09) cond Prior Year (2009-10) st Prior Year (2010-11) dget Year (2011-12)  Comparison of District Enrolle		Enrollmer Budget 13,576 13,617 13,617 13,661	nt CBEDS Actual 13,458 13,616	Enrollment V (If Budget than Actua 0.9	'ariance Lev l is greater al, else N/A) 9% 0%		r data are	Met Met
Fiscal Year ird Prior Year (2008-09) cond Prior Year (2009-10) st Prior Year (2010-11) dget Year (2011-12) . Comparison of District Enrollr	ment to the Standar	Enrollmer Budget  13,576 13,617 13,617 13,661	nt CBEDS Actual 13,458 13,616	Enrollment V (If Budget than Actua 0.9	'ariance Lev l is greater al, else N/A) 9% 0%		r data are	Met Met
Fiscal Year ird Prior Year (2008-09) cond Prior Year (2009-10) st Prior Year (2010-11) dget Year (2011-12)	ment to the Standar	Enrollmer Budget  13,576 13,617 13,617 13,661	nt CBEDS Actual 13,458 13,616	Enrollment V (If Budget than Actua 0.9	'ariance Lev l is greater al, else N/A) 9% 0%		r data are	Met Met
Fiscal Year ird Prior Year (2008-09) cond Prior Year (2009-10) st Prior Year (2010-11) dget Year (2011-12) Comparison of District Enrolle Can be a compared to the comparison of the com	ment to the Standar	Enrollmer  Budget  13,576  13,617  13,617  13,661  d	CBEDS Actual  13,458  13,616  13,661	Enrollment V (If Budget than Actua 0.9 0.0 N	'ariance Lev l is greater al, else N/A) 9% 0%		r data are	Met Met
Fiscal Year ind Prior Year (2008-09) cond Prior Year (2009-10) st Prior Year (2010-11) dget Year (2011-12)  Comparison of District Enroller TA ENTRY: Enter an explanation if t	ment to the Standar	Enrollmer  Budget  13,576  13,617  13,617  13,661  d	CBEDS Actual  13,458  13,616  13,661	Enrollment V (If Budget than Actua 0.9 0.0 N	'ariance Lev l is greater al, else N/A) 9% 0%		r data are	Met Met
Fiscal Year rd Prior Year (2008-09) cond Prior Year (2009-10) st Prior Year (2010-11) dget Year (2011-12)  Comparison of District Enrolle TA ENTRY: Enter an explanation if tal.	ment to the Standar	Enrollmer  Budget  13,576  13,617  13,617  13,661  d	CBEDS Actual  13,458  13,616  13,661	Enrollment V (If Budget than Actua 0.9 0.0 N	'ariance Lev l is greater al, else N/A) 9% 0%		r data are	Met Met
Fiscal Year ird Prior Year (2008-09) cond Prior Year (2009-10) st Prior Year (2010-11) dget Year (2011-12) . Comparison of District Enrolle TA ENTRY: Enter an explanation if t a. STANDARD MET - Enrollment	ment to the Standar	Enrollmer  Budget  13,576  13,617  13,617  13,661  d	CBEDS Actual  13,458  13,616  13,661	Enrollment V (If Budget than Actua 0.9 0.0 N	'ariance Lev l is greater al, else N/A) 9% 0%		r data are	Met Met
Fiscal Year ird Prior Year (2008-09) cond Prior Year (2009-10) st Prior Year (2010-11) dget Year (2011-12)  Comparison of District Enrolle TA ENTRY: Enter an explanation if t	ment to the Standar	Enrollmer  Budget  13,576  13,617  13,617  13,661  d	CBEDS Actual  13,458  13,616  13,661	Enrollment V (If Budget than Actua 0.9 0.0 N	'ariance Lev l is greater al, else N/A) 9% 0%		r data are	Met Met

Explanation: (required if NOT met)

3.	CRIT	<b>ERION:</b>	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 (2008-09) 13,123 13,458 97.5% Second Prior Year (2009-10) 13,232 13,616 97.2% First Prior Year (2010-11) 13,279 13,661 97.2% Historical Average Ratio: 97.3% District's ADA to Enrollment Standard (historical average ratio plus 0.5%): 97.8% 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.

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 Enrollment
(Form A, Lines 3, 6, and 25) Budget/Projected

(Control of the Control of the

	 ( or it is anisos of of and ro)	Duagentiojected		
Fiscal Year	 (Form MYP, Line F2)	(Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2011-12)	13,279	13,661	97.2%	Met
1st Subsequent Year (2012-13)	 13,231	13,611	97.2%	Met
2nd Subsequent Year (2013-14)	 13,231	13,611	97.2%	Met

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

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

ia. 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)		

### 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**

Step 1	- Funded COLA	Prior Year (2010-11)	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
a.	Base Revenue Limit (BRL) per ADA				
	(Form RL, Line 4) (Form MYP,				
_	Unrestricted, Line A1a)	6,112.36	6,249.68	6,449.67	6,623.81
b.	Deficit Factor			· · · · · · · · · · · · · · · · · · ·	
	(Form RL, Line 16) (Form MYP,				
	Unrestricted, Line A1f)	0.82037	0.80246	0.80246	0.80246
c.	Funded BRL per ADA				and the second s
	(Step 1a times Step 1b)	5,014.40	5,015,12	5,175.60	5,315.34
ď.	Prior Year Funded BRL	la de la companya de			and the same of th
	per ADA		5,014,40	5,015.12	5,175.60
e.	Difference				1
	(Step 1c minus Step 1d)		0.72	160.48	139.74
f.	Percent Change Due to COLA				
	(Step 1e divided by Step 1d)		0.01%	3.20%	2.70%
эр 2	- Change in Population				
<i>)</i> .	Revenue Limit (Funded) ADA				
	(Form RL, Line 5b) (Form MYP,				
	Unrestricted, Line A1b)	13,330.45	13,330.45	13,330.45	13,282.43
b.	Prior Year Revenue Limit (Funded) ADA		13.330,45	13,330.45	13,330.45
c.	Difference	<b></b>		10,000.40	
	(Step 2a minus Step 2b)		0,00	0.00	(48.02)
d.	Percent Change Due to Population			0.00	(70.02)
2	(Step 2c divided by Step 2b) .		0.00%	0.00%	-0.36%
Step 3	- Total Change in Funded COLA and Popu	ulation			
	(Step 1f plus Step 2d)		0.01%	3.20%	2,34%
		Revenue Limit Standard		332777	4.52470
		(Step 3, plus/minus 1%):	99% to 1.01%	2.20% to 4.20%	1.34% to 3.34%
		(stab s' binguiuna 130):	-,89% to 1.01%	Z,20% tO 4.20%	1.34% to 3.34%

### 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)

previous year, plus/minus 1%)

NIA

N/A

2nd Subsequent Year

(2013-14)

N/A

N/A

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

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4A3. Alternate Revenue Limit Standard - Nec	essary Small School			
TA ENTRY: All data are extracted or calculated.				
Necessary Small School District Projected Rever	nue Limit (applicable if Form RL	Budget column, line 6, is great	ter than zero, and line 5b, RL ADA, is	s zero)
		Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
	sary Small School Standard ge - Step 1f, plus/minus 1%):	N/A	N/A	N/A
4B. Calculating the District's Projected Chan	ge in Revenue Limit			
DATA ENTRY: Enter data in the 1st and 2nd Subset	quent Year columns for Revenue L Prior Year (2010-11)	imit; all other data are extracted of Budget Year (2011-12)	or calculated.  1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Revenue Limit (Fund 01, Objects 8011, 8020-8089)	66,762,548.00	67,514,401.00	69,716,106.00	71,377,984.0
District's Project	ted Change in Revenue Limit:  Revenue Limit Standard:	1.13% 99% to 1.01%	3.26% 2.20% to 4.20%	2.38% 1.34% to 3.34%
	Status:	Not Met	Met	Met
4C. Comparison of District Revenue Limit to	the Standard			
DATA ENTRY: Enter an explanation if the standard	is not met.			
STANDARD NOT MET - Projected change projection(s) exceed the standard(s) and a	in revenue limit is outside the stan description of the methods and ass	dard in one or more of the budge sumptions used in projecting reve	t or two subsequent fiscal years. Provi nue limit.	de reasons why the
Explanation: The increase (required if NOT met)	s due to the significant increase in	the Unemployment Insurance Re	evenue.	

### **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.

Third Prior Year (2008-09)

First Prior Year (2010-11)

Second Prior Year (2009-10)

#### Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)

Ratio Salaries and Benefits of Unrestricted Salaries and Benefits Total Expenditures (Form 01, Objects 1000-3999) (Form 01, Objects 1000-7499) to Total Unrestricted Expenditures 65,119,091.10 70,760,283.86 92.0% 59,846,420.90 64,605,784.43 92.6% 60,359,337.00 67,171,867.00 89.9%

91.5%

	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
District's Reserve Standard Percentage			
(Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard		:	
(historical average ratio, plus/minus the greater			
of 3% or the district's reserve standard percentage):	88.5% to 94.5%	88.5% to 94.5%	88.5% to 94.5%

Historical Average Ratio:

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

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

#### Budget - Unrestricted (Resources 0000-1999)

Salaries and Benefits

**Total Expenditures** Ratio

	(Form off, Objects 1000-3999)	(Form 01, Objects 1000-7499)	or Unrestricted Salaries and Benefits	
Fiscal Year	(Form MYP, Lines B1-B3)	(Form MYP, Lines B1-B8, B10)	to Total Unrestricted Expenditures	Status
Budget Year (2011-12)	63,650,670.00	70,032,915.00	90.9%	Met
1st Subsequent Year (2012-13)	71,072,645.00	65,777,925.00	108.0%	Not Met
2nd Subsequent Year (2013-14)	73,341,099.00	67,426,104.00	108.8%	Not Met

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

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

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

Explanation: (required if NOT met) 2012-13: Includes 3.036 million in salaries and benefits paid from restricted resources in 2011-12 moved back to unrestricted. Additional resources or budget reductions will be required in 2012-13 and 2013-14 to maintain the required 3% reserve.

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### 6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
District's Change in Population and Funded COLA			
(Criterion 4A1, Step 3);	0.01%	3.20%	2.34%
2. District's Other Revenues and Expenditures			
Standard Percentage Range (Line 1, plus/minus 10%):	-9.99% to 10.01%	-6.80% to 13.20%	-7.66% to 12.34%
3. District's Other Revenues and Expenditures			
Explanation Percentage Range (Line 1, plus/minus 5%):	-4.99% to 5.01%	-1.80% to 8.20%	-2.66% to 7.34%

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

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

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

Object Range / Fiscal Year	Amount	Over Previous Year	Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2	)		
First Prior Year (2010-11)	10,243,661.00		
Budget Year (2011-12)	8,144,991.00	-20.49%	Yes
1st Subsequent Year (2012-13)	5,701,695.00	-30.00%	Yes
2nd Subsequent Year (2013-14)	5,701,695.00	0.00%	No

Explanation: (required if Yes) 2011-12: Drop due to use of Title I and IDEA ARRA funds used in 2010-11, not available in 2011-12: 2012-13: Drop due to use of ARRA Education jobs dollars used in 2011-12, not available in 2012-13.

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

First Prior Year (2010-11) Budget Year (2011-12) 1st Subsequent Year (2012-13) 2nd Subsequent Year (2013-14)

15,812,281.00	4	
15,741,707.00	-0.45%	No
16,056,541.00	2.00%	No
16,377,671.00	2.00%	No

Percent Change

Explanation: (required if Yes)

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

First Prior Year (2010-11) Budget Year (2011-12) 1st Subsequent Year (2012-13) 2nd Subsequent Year (2013-14)

9,443,555.00		
7,647,453.00	-19.02%	Yes
7,647,453.00	0,00%	No
7,865,465.00	2.85%	No

Explanation: (required if Yes)

Drop from 2010-11 to 2011-12 is due to local donations budgeted on a cash basis when received.

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

First Prior Year (2010-11) Budget Year (2011-12) 1st Subsequent Year (2012-13) 2nd Subsequent Year (2013-14)

	6,248,335.00		
	3,618,794.00	-42.08%	Yes
-	5,183,683.00	43,24%	Yes
	3,764,993.00	-27.37%	Yes

Explanation: (required if Yes)

2011-12: Reduction is due to donation money not budgeted until received, primarily used in books and supplies. 2012-13: Inflated to use the restricted balance carryover assuming the balances would be used to purchase books and supplies. This also caused the drop in 2013-14 resulting from use of the balance.

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

t Prior Year (2010-11) dget Year (2011-12) 1st Subsequent Year (2012-13) 2nd Subsequent Year (2013-14)

8,818,155.00		
7,597,537.00	-13.84%	Yes
7,748,635.00	1.99%	No .
7,903,607.00	2.00%	No -

Explanation: (required if Yes)

The district reduced the budget for contracted services with non public schools for services to be provided by District programs. Also, reduced anticipated expense for insurance.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year Amount Over Previous Year Status Total Federal, Other State, and Other Local Revenue (Criterion 6B) First Prior Year (2010-11) 35,499,497.00 Budget Year (2011-12) 31.534.151.00 -11.17% Not Met 1st Subsequent Year (2012-13) 29,405,689,00 -6.75% Met 2nd Subsequent Year (2013-14) 29,944,831.00 1.83% Met

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

First Prior Year (2010-11) Budget Year (2011-12) 1st Subsequent Year (2012-13) 2nd Subsequent Year (2013-14)

15,066,490.00		
11,216,331.00	-25.55%	Not Met
12,932,318.00	15.30%	Not Met
11,668,600.00	-9.77%	Not 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) 2011-12: Drop due to use of Title I and IDEA ARRA funds used in 2010-11, not available in 2011-12. 2012-13: Drop due to use of ARRA Education jobs dollars used in 2011-12, not available in 2012-13.

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

if NOT met)

Explanation:

Drop from 2010-11 to 2011-12 is due to local donations budgeted on a cash basis when received.

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

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)

2011-12: Reduction is due to donation money not budgeted until received, primarily used in books and supplies. 2012-13: Inflated to use the restricted balance carryover assuming the balances would be used to purchase books and supplies. This also caused the drop in 2013-14 resulting from use of the balance.

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

The district reduced the budget for contracted services with non public schools for services to be provided by District programs. Also, reduced anticipated expense for insurance.

7. CRITERION: Facilities Maintenance

			n de la companya de l		
STANDARD: Confirm that sections 17584 (Deferred	t the annu Maintena	al contribution for facilities mance) and 17070.75 (Ongoing	aintenance funding is not le and Major Maintenance/Re	ss than the amounts required pu stricted Maintenance Account),	rsuant to Education Code if applicable.
'A. Determining the District's Co	mpliance v	vith the Contribution Requirem	nent for EC Section 17584 - I	Deferred Maintenance	
section has been inactivated fi	or that pend			five-year period from 2008-09 through	
B. Determining the District's Co hrough 2012-13 - Ongoing and M	mpliance v lajor Maint	vith the Contribution Requiren enance/Restricted Maintenand	nent for EC Section 17070.7 ce Account (OMMA/RMA)	5 as modified by Section 17070.7	86, effective 2008-09
NOTE: EC Section 17070.766 reduce calculation in this section has	s the contrit been revise	outions required in EC Section 170 decordingly for that period.	70.75 from 3 percent to 1 percen	t for a five-year period from 2008-09 th	rough 2012-13. Therefore, the
DATA ENTRY: Click the appropriate Y net, enter an X in the appropriate box	es or No bu and enter a	tton for special education local plan n explanation, if applicable.	area (SELPA) administrative un	nits (AUs); all other data are extracted	or calculated. If standard is not
the SELPA from the OMMA	VRMA requi	A, do you choose to exclude revenured minimum contribution calculation	on?		
(Fund 10, objects 7211-721  2. Ongoing and Major Mainten	3 and 7221	-7223 with resources 3300-3499 ar	d 6500-6540)		0.00
a. Budgeted Expenditures     and Other Financing Uses     (Form 01, objects 1000-79!     b. Plus: Pass-through Revenuand Apportionments     (Line 1b, if line 1a is No)		102,657,522.00	1% Required Minimum Contribution (Line 2c times 1%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	3	102,657,522.00	1,026,575.22	2,074,307.00	Met
If standard is not met, enter an X in th	e box that b	est describes why the minimum red Not applicable (district does not p Exempt (due to district's small siz Other (explanation must be provi	quired contribution was not made participate in the Leroy F. Green ze [EC Section 17070.75 (b)(2)(E	School Facilities Act of 1998)	<b>)0-8999</b>
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 reserves as a percentage of total expenditures and other financing uses in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

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

Third Prior Year (2008-09)	Second Prior Year (2009-10)	First Prior Year (2010-11)
1,808,230.98	6,402,487.86	8,767,761.00
0.00	0,00	0.00
0,00	0.00	0,00
1,808,230.98	6,402,487.86	8,767,761.00
108,324,945.74	99,709,503.09	102,564,083.00
		0.00
108,324,945.74	99,709,503.09	102,564,083.00
1.7%	6.4%	8.5%

			the state of the s	
District's Deficit Spending Standard Percentage Levels		· .		1
(Line 3 times 1/3):	0.6%	2.1%	2.8%	]

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

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

### 8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

	Net Change in	Total Unrestricted Expenditures	Deficit Spending Level	
	Unrestricted Fund Balance	and Other Financing Uses	(If Net Change in Unrestricted Fund	
Fiscal Year	(Form 01, Section E)	(Form 01, Objects 1000-7999)	Balance is negative, else N/A)	Status
Third Prior Year (2008-09)	1,895,618.10	71,850,989.54	N/A	Met
Second Prior Year (2009-10)	2,125,547.68	65,119,044.77	N/A	Met
First Prior Year (2010-11)	604,256.00	68,302,336.00	N/A	Met
Budget Year (2011-12) (Information only)	(1,732,165.00)	70,290,075.00		

### 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)		346.4	

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<ol><li>CRITERION: Fund Balance</li></ol>	ce
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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	

<sup>&</sup>lt;sup>1</sup> 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): 13,279

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.

13,381,347.00

Unrestricted General Fund Beginning Balance 2 Beginning Fund Balance (Form 01, Line F1e, Unrestricted Column) Variance Level Original Budget Estimated/Unaudited Actuals (If overestimated, else N/A) Status 7,740,429.00 8,755,924.28 N/A Met 6,228,939.00 10,651,543.26 N/A Met Met 9.242.613.00 12,777,091.00 N/A

Third Prior Year (2008-09) Second Prior Year (2009-10) First Prior Year (2010-11) Budget Year (2011-12) (Information only)

Fiscal Year

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

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

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

Explanation:		
(required if NOT met)		

<sup>&</sup>lt;sup>2</sup> Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

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10.	CPF	TED	IOM.	Rese	20100

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

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

<sup>&</sup>lt;sup>a</sup> A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
District Estimated P-2 ADA (Criterion 3, Item 3B):	13,279	13,231	13,231
			4 4 4 4
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):

Do you choose to exclude from the		

No	

/2.	If you are the SELPA AU and are excluding	g special education pass-through funds:
	<ul> <li>a. Enter the name(s) of the SELPA(s):</li> </ul>	

		3.5
b,	Special Education Pass-through Funds	

Budget Year (2011-12)		osequent Ye 2012-13)	ar	2nd Subs (20)	equent Y 13-14)	ear
-		-			:	
0.00			0.00			0.00

### 10B. Calculating the District's Reserve Standard

objects 7211-7213 and 7221-7223)

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.

- Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)
- Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)
- Total Expenditures and Other Financing Uses
   (Line B1 plus Line B2)
- 4. Reserve Standard Percentage Level
- 5. Reserve Standard by Percent (Line B3 times Line B4)
- Reserve Standard by Amount (\$60,000 for districts with 0 to 1,000 ADA, else 0)
- District's Reserve Standard (Greater of Line B5 or Line B6)

	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
<u> </u>	102,657,522.00	97,625,212.00	98,166,511.00
	0.00	0.00	0.00
	102,657,522.00	97,625,212.00	98,166,511.00
ļ	3%	3%	3%
	3,079,725.66	2,928,756.36	2,944,995.33
	0.00	0.00	0.00
	3,079,725.66	2,928,756.36	2,944,995.33

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

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Calculating			

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

Reserve Amounts Unrestricted resources 0000-1999 except Line 4);	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
General Fund - Stabilization Arrangements	(2011-12)	(2012-13)	(2013-14)
(Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties			
(Fund 01, Object 9789) (Form MYP, Line E1b)	0.00		
General Fund - Unassigned/Unappropriated Amount			
(Fund 01, Object 9790) (Form MYP, Line E1c)	3,079,726.00	2,928,756.77	2,944,995.42
General Fund - Negative Ending Balances in Restricted Resources			
(Fund 01, Object 979Z, if negative, for each of resources 2000-9999)			4.2.2
(Form MYP, Line E1d)	0.00	0.00	0.00
Special Reserve Fund - Stabilization Arrangements	-		
(Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
Special Reserve Fund - Reserve for Economic Uncertainties			
(Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
Special Reserve Fund - Unassigned/Unappropriated Amount			
(Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
District's Budgeted Reserve Amount			
(Lines C1 thru C7)	3,079,726.00	2,928,756.77	2,944,995.42
District's Budgeted Reserve Percentage (Information only)			
(Line 8 divided by Section 10B, Line 3)	3.00%	3.00%	3.00%
District's Reserve Standard			
(Section 10B, Line 7):	3,079,725.66	2,928,756.36	2,944,995.33
Status:	Met	Met	Met

### 10D. Comparison of District Reserve Amount to the Standard

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

la.	STANDARD MET	<ul> <li>Projected available</li> </ul>	reserves h	ave met the	standard for the	budget and	t two subsequent fis	cal vears.

Explanation:	
(required if NOT met)	

	<u>PLEMENTAL INFORM</u>	MATION		anida karinga karanga	and the second		
. E	NTRY: Click the appropriate	es or No button for items S1 through S4. Enter an explanation for each Yes answer.					
	Contingent Liabilities						
	Does your district have any ke state compliance reviews) the	nown or contingent liabilities (e.g., financial or program audits, litigation, at may impact the budget?		No			
	If Yes, identify the liabilities a	nd how they may impact the budget:					
	Use of One-time Rever	ues for Ongoing Expenditures		a la comunitat y en comunitat de la comunitat			
		ing general fund expenditures in the budget in excess of one percent of itures that are funded with one-time resources?		Yes			
	If Yes, identify the expenditu	res and explain how the one-time resources will be replaced to continue funding the on	going expen	ditures in t	ne following	fiscal years:	
		2011-12: \$2.443 million in Federal ARRA Education Jobs funds is used to fund ongoin expenditures return to the unrestricted General Fund.	ng salary and	i benefit ex	penditures.	2012-13: 1	hese
			· .				
	Use of Ongoing Reven	ues for One-time Expenditures					
	Does your district have large general fund revenues?	non-recurring general fund expenditures that are funded with ongoing		No			
	If Yes, identify the expenditu	1988   1874   1874   1874   1874   1874   1874   1874   1874   1874   1874   1874   1874   1874   1874   1874 1888   1874   1874   1874   1874   1874   1874   1874   1874   1874   1874   1874   1874   1874   1874   1874	* * * * * * * * * * * * * * * * * * *				
				: .			
	Contingent Revenues						eg, ″
		cted revenues for the budget year or either of the two subsequent fiscal years by the local government, special legislation, or other definitive act erves)?	. [	Yes			
						in the second	
	If Yes, identify any of these i	evenues that are dedicated for ongoing expenses and explain how the revenues will be	e replaced o	r expenditu	res reduced		

#### 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.

-10.0% to +10.0% District's Contributions and Transfers Standard: or -\$20,000 to +\$20,000

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

DATA ENTRY: Enter data in the Projection column for contributions, transfers in, and transfers out for all fiscal years, except the First Prior Year and Budget Year for Contributions, which

Description / Fiscal Year		Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund	(Fund 01 Resourc	es 0000-1999. Object 8980	n		
irst Prior Year (2010-11)	. (	(7.075,811.00)	•		
Budget Year (2011-12)		(9.400,356.00)	2,324,545.00	32.9%	Not Met
st Subsequent Year (2012-13)		(9,400,356.00)	0.00	0.0%	Met
nd Subsequent Year (2013-14)		(9,400,356.00)	0.00	0.0%	Met
1b. Transfers In, General Fund * irst Prior Year (2010-11)		33,000.00			
udget Year (2011-12)		1,674,000.00	1,641,000.00	4972.7%	Not Met
st Subsequent Year (2012-13)		613,000.00	(1,061,000,00)	-63,4%	Not Met
nd Subsequent Year (2013-14)		613,000.00	0.00	0.0%	Met
1c. Transfers Out. General Fund *					
irst Prior Year (2010-11)		1,130,469.00			

Subsequent Year (2012-13)	
J Subsequent Year (2013-14)	

Impact of Capital Projects

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

257,160.00	0.00	0.0%	Met
257,160.00	0.00	0.0%	Met
		pt	

No

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

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

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

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

Explanation: (required if NOT met) 2010-11: The contribution to Special Education from the unrestricted General Fund was reduced from the use of ARRA IDEA funds. In 2011-12 the contribution was returned to normal.

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

Explanation: (required if NOT met) 2011-12: Included one-time transfers of \$.761 million from the Special Reserve Fund Other Than Capital Outlay amd \$.300 million from the Special Reserve Fund for Capital Outlay Projects. For 2012-13 and 2013-14, the transfer from the Special Reserve Fund for Post Employment Benefits continues

Fullerton Elementary Orange County

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

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NO - There are no capital projects that may impact the general fund operational budget.  Project Information: (required if YES)	Explanation: (required if NOT met)	2010-11: Includes a one-time trans laptop computers is reduced due to			reserve fund and the	remaining transfer fo	r purcha
Project Information:		4.1					
	NO - There are no capital p	rojects that may impact the general fu	und operational budget.	-			
	Project Information						
	•						
			***************************************				
				<u></u>			

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### S6. Long-term Commitments

Identify all existing and new multiyear commitments<sup>1</sup> and their annual required payments for the budget year and two subsequent fiscal years.

110000

Explain how any increase in	annual paym	ents will be funded. Also explain how	any decrease to funding source	ces used to pay long-term commitments	will be replaced.
<sup>1</sup> Include multiyear commitm	nents, multiye	ar debt agreements, and new progra	ms or contracts that result in lo	ng-term obligations.	
S6A. Identification of the Distri	ct's Long-te	rm Commitments			
DATA ENTRY: Click the appropriate	e button in iter	n 1 and enter data in all columns of i	tem 2 for applicable long-term of	commitments; there are no extractions in	this section.
Does your district have long     (If No, skip item 2 and Sect			es		
<ol><li>If Yes to item 1, list all new other than pensions (OPEE)</li></ol>	and existing n i); OPEB is dis	nultiyear commitments and required sclosed in item S7A.	annual debt service amounts. C	Do not include long-term commmitments	for postemployment benefits
Type of Commitment	# of Years Remaining	SA0 Funding Sources (Revenu	CS Fund and Object Codes Use es) Det	ed For: bt Service (Expenditures)	Principal Balance as of July 1, 2011
Capital Leases	3	21-8919 (from General Fund)	21-7438 and 21-7	7439	835,383
Certificates of Participation	18	01-8011	01-7438 and 01-7	7439	6,670,000
General Obligation Bonds					
Supp Early Retirement Program					
State School Building Loans					
Compensated Absences		l .			
Other Leve town Committee ante (de		nen.			
Other Long-term Commitments (do Redevelopment Loan			10r 7400		440,441
CFD 2000-01	14	25-8681 District 40	25-7439		1.035.000
CFD 2000-01	21	District 48	District 40 District 48		16,755,000
GI D 2001-01		District 40	District 40		10,733,000
	-				
	-				
91.71.	<u> </u>	<del>4</del>			
		Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2010-11)	(2011-12)	(2012-13)	(2013-14)
1			,	• •	Annual Payment
and of Committee and Joseph and		Annual Payment	Annual Payment	Annual Payment	•
ype of Commitment (continued)	· · · · · · · · · · · · · · · · · · ·	(P&I)	(P&I)	(P&I)	(P & I)
Capital Leases		635,348	536,280	259,328	118,636
Certificates of Participation		565,917	565,797	569,997	568,267
General Obligation Bonds					-
Supp Early Retirement Program					
State School Building Loans					
Compensated Absences		Landing to the state of the sta			
Other Lang term Commitments (se	Viena and ta				
Other Long-term Commitments (co	nunueu).		04.400	04.400	24 100
Redevelopment Loan CFD 2000-01		0	31,460	31,460	31,460
CFD 2000-01 CFD 2001-01	<del></del>	84,719	88,384	86,899	85,376 1,448,081
GI D 2001*01	<del></del>	1,449,464	1,447,386	1,448,654	1,440,001
	······································				
Total Anni	ial Payments:	2,735,448	2,669,307	2,396,338	2,251,820
		ased over prior year (2010-11)?	No 2,000,000	No 2,000,000	No No
rias total dillingi h	whereast are seen as	ason over brior year (en in. 11)	NU		INV

1.794944811

R Comparison of the Distric	ct's Annual Payments to Prior Year Annual Payment	
DATA ENTRY: Enter an explanation		
1a. No - Annual payments for l	ong-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)		
DATA ENTRY: Click the appropriat	es to Funding Sources Used to Pay Long-term Commitments e Yes or No button in item 1; if Yes, an explanation is required in item 2.	
Will funding sources used to	to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	
	No	
No - Funding sources will r	ot 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)		- - -

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

### 97. Unfunded Liabilities

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

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

S7A.	Identification of the Distric	t's Estimated Unfunded Liability for Pos	temolovmen	t Benefits Other	than Pensions (OPEB)		
		button in item 1 and enter data in all other app			200	he budget year data	on line 5b.
1.	Does your district provide pothan pensions (OPEB)? (If N	• • • • • • • • • • • • • • • • • • •		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 character own benefits:	steristics of the district's OPEB program includi	ng eligibility cr	iteria and amounts,	if any, that retirees are req	uired to contribute to	ward
:			***************************************				
3.	a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?				Pay-as-you-go		
	b. Indicate any accumulated governmental fund	amounts earmarked for OPEB in a self-insurar	nce or		Self-Insurance Fu	nd G	overnmental Fund 1,266,000
4.	OPEB Liabilities						
	OPEB actuarial accrued liability (AAL)     DOPEB unfunded actuarial accrued liability (UAAL)     C. Are AAL and UAAL based on the district's estimate or an actuarial valuation?				7,044.00		
2				Actuarial			
	d. If based on an actuarial va	aluation, indicate the date of the OPEB valuation	n	Jul 01, 200	<u> </u>		

### 6. OPEB Contributions

- OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method
- DPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)
- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)
- d. Number of retirees receiving OPEB benefits

	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
-	0.00	 0.00	0.00
	1,107,837.00	1,107,837.00	1,107,837,00
	1,107,837.00	1,107,837.00	1,107,837.00
	135	135	135

₹ <b>B</b> . I	dentification of the District's Unfunded Liability for Self-Insurance Pro	ograms		
ΑTA	ENTRY: Click the appropriate button in item 1 and enter data in all other applicab	le items; there are no extract	tions in this section.	
1.	Does your district operate any self-insurance programs such as workers' compe employee health and welfare, or property and liability? (Do not include OPEB, w covered in Section S7A) (If No, skip items 2-4)			
2.	Describe each self-insurance program operated by the district, including details actuarial), and date of the valuation:	for each such as level of risk	k retained, funding approach, basis for	valuation (district's estimate or
	Worker's Compensation is limited to claims, paym	nents and temporary disabiliti	ies. The Districal also has a self-insure	ed dental claims program.
3.	Self-Insurance Liabilities a. Accrued liability for self-insurance programs b. Unfunded liability for self-insurance programs		3,960.00 3,960.00	
4.	Self-Insurance Contributions	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
	a. Required contribution (funding) for self-insurance programs	0.00	0.00	0.00

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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.

a.p.r.oz ş	governing board and superintendent.				
8A. Cost Analysis of District's Labor A	greements - Certificated (Non-m	anagement) Employees			
ATA ENTRY: Enter all applicable data items	; there are no extractions in this section	on.			
	Prior Year (2nd Interim) (2010-11)	Budget Year (2011-12)		1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
umber of certificated (non-management) Il-time-equivalent (FTE) positions	572.3		76.8	576.	576.8
ertificated (Non-management) Salary and  1. Are salary and benefit negotiations se			No	The second section 1	
	and the corresponding public disclosur sen filed with the COE, complete ques				
	and the corresponding public disclosur to been filed with the COE, complete q				
If No, id	lentify the unsettled negotiations include	ding any prior year unsettle	ed negotiations	and then complete questions	6 and 7.
Negotia	tions are open for 2011-12; awaiting e	enactment of the State Bud	lget. No increa	ses are anticipated	And the state of t
Per Government Code Section 3547. to meet the costs of the agreement?	date of Superintendent and CBO certif				
4. Period covered by the agreement:	Begin Date:		End Date:		<b>_</b>
5. Salary settlement:		Budget Year (2011-12)		1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Is the cost of salary settlement includ projections (MYPs)?	ed in the budget and multiyear				
Total co	One Year Agreement ost of salary settlement				
% chan	ge in salary schedule from prior year or				
Total co	Multiyear Agreement ost of salary settlement				
	ige in salary schedule from prior year nter text, such as "Reopener")				
Identify	the source of funding that will be used	d to support multiyear sala	ry commitments	3:	

Negotiations Not Settled

6.	Cost of a one percent increase in salary and statutory benefits	464,000		
		Dudget Vany	4-t Cubacaupat Vans	2nd Subsequent Year
		Budget Year	1st Subsequent Year	(2013-14)
7.	Amount included for any tentative salary schedule increases	(2011-12)	(2012-13)	0
٠.	Amount included for any tentative saidly schedule increases	<u> </u>	<u> </u>	
		Budget Year	1st Subsequent Year	2nd Subsequent Year
Certifi	cated (Non-management) Health and Welfare (H&W) Benefits	(2011-12)	(2012-13)	(2013-14)
			·	
1.	Are costs of HSW hampit shapped instituted in this hudgest exist \$W/DeG			
	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	7,334,605	7,769,518	8,230,631
3.	Percent of H&W cost paid by employer	90.0%	90.0%	90.0%
4.	Percent projected change in H&W cost over prior year	6.0%	6.0%	6.0%
O	The state of the s			
	cated (Non-management) Prior Year Settlements			
Are an	y new costs from prior year settlements included in the budget?  If Yes, amount of new costs included in the budget and MYPs	No No		
	If Yes, explain the nature of the new costs:			
	The state of the s			
		Budget Year	1st Subsequent Year	2nd Subsequent Year
Certifi	cated (Non-management) Step and Column Adjustments	(2011-12)	(2012-13)	(2013-14)
			and the same of th	
1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	1,162,279	1,195,727	1,228,012
3.	Percent change in step & column over prior year	2.7%	2.7%	2.7%
		Budget Year	1st Subsequent Year	2nd Subsequent Year
ેરાtifi	cated (Non-management) Attrition (layoffs and retirements)	(2011-12)	(2012-13)	(2013-14)
}		·		
~1.	Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
2.	Are additional H&W benefits for those laid-off or retired			
	employees included in the budget and MYPs?	Yes	Yes	Yes
م سفاد:	cated (Non-management) - Other			
	ner significant contract changes and the cost impact of each change (i.e., clas	s size hours of employment leave	of sheence horuses etc.):	
	to organization and analogous and the south impact of datas situation (no., size)	o size, notice of cirpleymone, leave	s of absolute, bolladou, otoly.	
	**************************************			
	secretarion de la companya del companya de la companya de la companya del companya de la companya del la companya de la compan			
				······································
			<u> </u>	······································
		***************************************		

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S8B. (	Cost Analysis of District's	Labor Agre	ements - Classified (Non-ma	inagement) Employees		
ra ·	ENTRY: Enter all applicable da	ata items; the	ere are no extractions in this secti	on.		
			Prior Year (2nd Interim) (2010-11)	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
	er of classified (non-managme ositions	nt)	314.0	314.7	31	4.7 314.7
Classi 1.	fied (Non-management) Sala Are salary and benefit negot	lations settle		No stions 2 and 3.		
٠		If Yes, and have not be	the corresponding public disclosuren filed with the COE, complete	ire documents questions 2-5.		
		If No, identi	fy the unsettled negotiations inclu	ding any prior year unsettled neg	otiations and then complete question	s 6 and 7.
		Negotiation	s are open for 2011-12; awaiting	enactment of the State Budget. I	No increases are anticipated.	
Negoti 2a.	ations Settled Per Government Code Secti board meeting:	on 3547.5(a)	, date of public disclosure			
2b.	Per Government Code Secti by the district superintenden	t and chief b	, was the agreement certified usiness official? of Superintendent and CBO cert	ification:		
3.	Per Government Code Secti to meet the costs of the agre	ement?	, was a budget revision adopted of budget revision board adoptio	n:		
4.	Period covered by the agree	ment:	Begin Date:		nd Date:	
5.	Salary settlement:			Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
	is the cost of salary settleme projections (MYPs)?	nt included i	n the budget and multiyear		(20.12.10)	
		Total cost of	One Year Agreement f salary settlement			
			n salary schedule from prior year or Multiyear Agreement f salary settlement			
			n salary schedule from prior year text, such as "Reopener")			
		Identify the	source of funding that will be use	d to support multiyear salary com	mitments:	
<u>Ve</u> goti	ations Not Settled					
6.	Cost of a one percent increa	se in salary	and statutory benefits	169,000		
	Amount included for any ten	fathur malam.	The second second	Budget Year (2011-12) 0	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)

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			Budget Year	1st Subsequent Year	2nd Subsequent Year
~~'assi	fied (Non-management) Hea	alth and Welfare (H&W) Benefits	(2011-12)	(2012-13)	(2013-14)
) .					
_1.	Are costs of H&W benefit of	nanges included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits		2,790,258	2,958,643	3,137,131
3.	Percent of H&W cost paid b	y employer	90.0%	90.0%	90.0%
4.	Percent projected change in	H&W cost over prior year	6.0%	6.0%	6.0%
		i di katalan da katalan ing Kabupatèn Biranggaran Biranggaran Biranggaran Biranggaran Biranggaran Biranggaran			
Classi	fied (Non-management) Pric	or Year Settlements			
Are an	y new costs from prior year se	ettlements included in the budget?	No		
		included in the budget and MYPs			
	If Yes, explain the nature of	the new costs:	****		
			-		
		A Section of the sect			
					7
			Budget Year	1st Subsequent Year	2nd Subsequent Year
Classi	ified (Non-management) Ste	p and Column Adjustments	(2011-12)	(2012-13)	(2013-14)
1.	Are step & column adjustme	ents included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjus	stments	102,291	103,312	104,141
- 3.	Percent change in step & co	olumn over prior year	0.9%	0.9%	0.9%
			Budget Year	1st Subsequent Year	2nd Subsequent Year
Classi	ified (Non-management) Att	rition (layoffs and retirements)	(2011-12)	(2012-13)	(2013-14)
1.	Are savings from attrition in	cluded in the budget and MYPs?	Yes	Yes	Yes
					······
2.	Are additional H&W benefit		· .		
	employees included in the b	oudget and MYPs?	Yes	Yes	Yes
		그러분 하고요 그가는 그리고의 목소를 받는다.	· 1		
	ified (Non-management) - O				
oti	her significant contract change	es and the cost impact of each change (i.e., hour	s of employment, leave of absenc	e, bonuses, etc.):	
	•				

S8C.	Cost Analysis of District's Labor	Agreements - Management/Supervis	sor/Confidential Employees		
TA	ENTRY: Enter all applicable data item	s; there are no extractions in this section.			
e and a		Prior Year (2nd Interim) (2010-11)	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
	er of management, supervisor, and ential FTE positions	70.7	71.4	71.4	71.4
Management/Supervisor/Confidential Salary and Benefit Negotiations  1. Are salary and benefit negotiations settled for the budget year?  If Yes, complete question 2.		n/a			
	If No,	identify the unsettled negotiations includin	g any prior year unsettled negotia	itions and then complete questions 3 a	nd 4.
	Pendi	ng enactment of the State Budget; salary i	reductions may be implemented.		
		skip the remainder of Section S8C.			
Negot 2.	iations Settled Salary settlement:		Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
	% cha	cost of salary settlement  inge in salary schedule from prior year enter text, such as "Reopener")			
Negot	iations Not Settled				
3.	Cost of a one percent increase in s	alary and statutory benefits	84,000		
4.	Amount included for any tentative s	alary schedule increases	Budget Year (2011-12) 0	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
	gement/Supervisor/Confidential h and Welfare (H&W) Benefits		Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
1. 2. 3. 4.	Are costs of H&W benefit changes Total cost of H&W benefits Percent of H&W cost paid by empk Percent projected change in H&W of	oyer	Yes 1,117,274 90.0% 6.0%	Yes 1,177,540 90.0% 6.0%	Yes 1,241,422 90.0% 6.0%
	gement/Supervisor/Confidential and Column Adjustments		Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
1. 2. 3.	Are step & column adjustements in Cost of step and column adjustmer Percent change in step & column o	nts	Yes 53,072 0.5%	Yes 53,550	Yes 53,818 0.5%
	gement/Supervisor/Confidential r Benefits (mileage, bonuses, etc.)		Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
1. 2.	Are costs of other benefits included Total cost of other benefits		No	No	No

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ADD	ITIONAL FISCAL IN	DICATORS		
fol	lowing fiscal indicators are deart the reviewing agency to t	lesigned to provide additional data for reviewing agencies. A "Yes" answ he need for additional review.	er to any single indicator does not necessarily sug	gest a cause for concern, but
DATA	ENTRY: Click the appropriat	te Yes 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 s	how that the district will end the budget year with a he general fund?	No	
A2.	Is the system of personnel	position control independent from the payroll system?	Yes	
A3.		n both the prior fiscal year and budget year? (Data from the of Criterion 2A are used to determine Yes or No)	No	•
	A	and the first dealers to the second of the s		
A4.		perating in district boundaries that impact the district's ior fiscal year or budget year?	No	
A5.	or subsequent years of the	to a bargaining agreement where any of the budget e agreement would result in salary increases that e projected state funded cost-of-living adjustment?	No	
A6.	Does the district provide uretired employees?	ncapped (100% employer paid) health benefits for current or	No	
<b>)7.</b>	Is the district's financial sy	stem 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 personne official positions within the	el changes in the superintendent or chief business last 12 months?	Yes	
When	providing comments for add	iltional fiscal indicators, please include the item number applicable to eac	ch comment	
vviidii	Comments: (optional)	A9: There is a change in the chief business official position effective appointed Susn C. Hume to fill this position July 1, 2011.		30, 2011 and the Board has
End	of School District	Budget Criteria and Standards Review		

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## July 1 Budget (Single Adoption) 2010-11 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 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.

PASSED

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

PASSED

CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. 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.

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-RESOURCE\*OBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 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-GOALMFUNCTION-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-GOAL\*\*FUNCTION-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

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

DUE-FROM=DUE-TO - (F) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610). 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

RESTR-BAL-TRANSFER - (F) - Transfers of Restricted Balances (Object 8997) 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).

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

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and 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/Net Assets (objects 9700-9789, 9796, and 9797) 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 0587/0660), 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 0587/0660, 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

DEBT-POSITIVE - (F) - In Form DEBT, long-term liability ending balances must be positive.

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.

#### SACS2011 Financial Reporting Software - 2011.1.0 6/20/2011 10:15:00 AM

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## July 1 Budget (Single Adoption) 2011-12 Budget Technical Review Checks

#### Fullerton Elementary

Orange County

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

> 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)

Ω - 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

CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.

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-FUNDERESOURCE - (W) - All FUND and RESOURCE account code combinations should 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.

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.

CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 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.

CHK-FUNCTION\*OBJECT - (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-GOALMFUNCTION-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-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

RESTR-BAL-TRANSFER - (F) - Transfers of Restricted Balances (Object 8997) 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

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.

PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73).

PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73.

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

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/Net Assets (objects 9700-9789, 9796, and 9797) 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 0587/0660), plus Miscellaneous Funds (ID 0588), plus Community Redevelopment Funds (ID 0589), plus Total State Aid Portion of Revenue Limit (Line 42) in Form RL.

PASSED

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 0587/0660, 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.