

Attendance Budget Culture



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2018-2019



Folsom Cordova Unified School District

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2018-2019 ADOPTED BUDGET BOOK

Approved October 18, 2018

∞ Administration ∞

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Table of Contents

<i>Preface.....</i>	<i>A Message from the Superintendent</i>
<i>District Organization.....</i>	1-3
Historical Background, Governance, Vision and Mission, Goals, Organization Chart	
<i>Student Success.....</i>	4-13
Student Achievement and Demographics, Testing, Language, Special Education, Student Enrollment Projections and Housing, Attendance Boundaries	
<i>Budget Overview.....</i>	14-18
Purposes, Constraints and Guidelines, Summary of California School Finance, Budget Planning Calendar	
<i>Budget Development Process.....</i>	19-29
Budget Guidelines, School Site Staffing, School Allocation Formulas, Staffing Projections	
<i>Summary of General Fund Financial Data - Revenue.....</i>	30-33
Local Control Funding Formula, Federal, State, Local, Other Financing Resources, Average Daily Attendance	
<i>Summary of General Fund Financial Data - Expenditures.....</i>	34-36
Salaries, Benefits, Books & Supplies, Contracted Services and Other Operating Expenses, Capital Outlay, Other Outgo, Summary of Expenditures	
<i>General Fund, Fund Balance.....</i>	37-40
2017/18 Activities and 2018/19 Projected General Fund Unrestricted	

<i>Other Funds.....</i>	41-43
Adult Education, Charter School, Cafeteria, Child Development, Deferred Maintenance, Building Fund, Capital Facilities, State School Building Lease/Purchase, School Facilities Program, Special Reserve for Capital Projects, Student Care, Retiree Benefits Fund	
<i>Criteria and Standards for School District Budgets.....</i>	44-46
<i>Other Summary Reports</i>	47-144
<i>School Finance Glossary of Terms.....</i>	145-154



From the Superintendent



Dear Folsom Cordova community:

This school year, you might hear your school principal talk about our District goals focused on what I am referring to as the ABCs: *Attendance, Budget, and Culture*. Each piece plays a key role in ensuring we are doing everything possible to get students to school, connect with them while they are there, and maximize the resources we have to support their success.

Making sure all stakeholders clearly understand our budget - our plan for prioritizing and allocating those resources - is critical in making sure we do everything possible to support student learning. This is increasingly important as California faces an uncertain economic future. Building the budgetary skill levels of our school leaders, and being transparent with our stakeholders, are vital moving forward.

Regular attendance is critical to support our students in achieving their grade-level goals, and is also an important factor that is directly connected to this budget. Did you know that better attendance can yield additional revenue for our schools and District? Our current attendance goal for 2018-19 is 96 percent. For every 1 percent increase in Average Daily Attendance over 96 percent districtwide, Folsom Cordova could receive an additional \$1.5 million in state revenue to support learning. Those are additional resources for academic interventions, enrichment, supplies, mental health support, and so much more as we strive to offer a complete, well-rounded educational experience for all children.

I hope that as you review this spending plan you know how grateful we are for our community's investment in our schools. As always, please do not hesitate to reach out to me at skoligian@fcusd.org if you have questions, concerns, or feedback. Here is to continued success this school year!

Sincerely,

A handwritten signature in blue ink that reads "Sarah Koligian". The signature is fluid and cursive, with the first name "Sarah" and last name "Koligian" clearly distinguishable.

Sarah Koligian, Ed.D.
Superintendent

DISTRICT ORGANIZATION

Historical Background

The Folsom Cordova Unified School District was unified in 1949. Since that date, enrollment has increased from 684 to over 20,000 students.

One high school, one middle school, five elementary schools, and an enrollment of 684 students formed the original nucleus. As of August 1, 2018, the District will support 20 elementary schools, one K-8 Charter School, four middle schools, three comprehensive high schools, two continuation high schools, an independent study high school and a community day school. These sites make up a total enrollment of approximately 20,795 students, plus the Folsom Cordova Adult School with an average enrollment of approximately 500 students. In addition, the District operates preschools, junior kindergartens, and child care centers.

The District plans to open a new high school, a new middle school, and two new elementary schools within the next ten years depending on the resumption of the housing development. In addition to new facilities, Folsom Cordova Unified continues to use more than 250 portable classrooms at various schools throughout the District to help manage growing and shifting populations.

The District, which covers an approximate area of 98 square miles, is located approximately 20 miles east of Sacramento, California. Nestled along the American River, it is only a short drive to San Francisco or Lake Tahoe. The estimated population of the District is 129,837.

Vision and Mission

VISION

Guided by the highest expectations, Folsom Cordova Unified School District provides our students with a broad range of rigorous educational opportunities. Staff enables students to reach their full potential and successfully meet the demands and opportunities of a highly technological 21st century.

Students graduate with a core of knowledge and skills that become the building blocks for lifelong learning. They graduate with a positive attitude and the leadership, character, and academic skills necessary to excel in a global arena.

Families are an integral part of the educational process. In recognition of this important role, family involvement is actively sought, encouraged, and welcomed.

Business and community partnerships greatly enhance students' learning experiences and educational opportunities. Partnerships offer students opportunities to apply their learning to real-world situations.

Schools serve as community hubs: places where the community gathers to celebrate and improve learning and to enjoy art, music, sports, public speaking, drama, and other school related activities. The use of school facilities by the community is encouraged.

Schools are a reflection of the entire community. They provide students with the educational tools to meet the technological demands of the future and the social skills to function in a culturally diverse society.

GOVERNANCE

A Board consisting of five members governs Folsom Cordova Unified School District. Their responsibility is to represent the voters of the District in policy making and budgetary decisions as provided by the laws of the State of California. Board members serve for four-year terms and can be re-elected. The Board of Education normally holds regular meetings on the first and third Thursdays of each month at 6:00 PM. Parents and community members are invited to attend Board meetings.

Sarah Koligian is the current and eleventh Superintendent in FCUSD history. Her duties include overseeing the educational programs and the operation of the District making sure the policies and budget decisions of the Governing Board are carried out. To help her with this monumental task, there are approximately 1185 certificated employees and 972 classified for a total of 2,157 employees.

The adopted budget was developed based on the vision and mission statements that were adopted by the Governing Board.

The General Fund, Child Development, Adult Education, and Capital Facility Fund budgets were developed to reflect the educational programs of the Folsom Cordova Unified School District which support the optimal achievement of all students.

During the school year, the District will move forward in creating a learning community that is secure, open, and optimistic about the future while creating steady improvement based on student needs.

MISSION

Folsom Cordova Unified School District is committed to providing excellence in educational programs that carry high expectations for each student's achievement and success.

DISTRICT GOALS

GOAL 1	All students will receive instruction from a highly-qualified teacher and have access to curriculum which promotes college and career readiness. (State Priority 1)
	1.1 Maintain the appropriate assignment of fully credentialed teachers and provide new teacher support.
	1.2 Maintain schools in good repair.
	1.3 All students, including English Learners, must have access to curriculum that is aligned to the state standards.
GOAL 2	Increase parent and student engagement and provide a safe, healthy, and positive learning environment. (State Priority 3, 5 and 6)
	2.1 Increase student attendance rates and reduce chronic absences.
	2.2 Increase the high school graduation rate and decrease the dropout rate for all students including historically under-performing sub groups.
	2.3 Decrease 8th grade dropout rates.
	2.4 Reduce student suspension, expulsion rates, and reduce bullying incidents. Increase school connectedness.
	2.5 Increase family engagement and parent input and the utilization of volunteers.
	2.6 Increase community partnerships that support student learning.
	2.7 Increase the efficiency, timeliness and accessibility of district communications.
GOAL 3	Provide students with high quality classroom instruction and access to a broad course of study. (State Priority 2, 4 and 7)
	3.1 Provide professional development in new adoptions and local curriculum.
	3.2 Ensure all teachers/students have access to research-based EL instructional strategies to improve achievement.
	3.3 Provide access to A-G, CTE, IB, AP and STEM courses.
GOAL 4	Student progress and educational outcomes will be monitored for success using assessment results. (State Priority 4 and 8)
	4.1 Ensure students are reading at grade level (1st, 3rd, 5th, 8th, and 11th grades).
	4.2 Ensure students are meeting grade level standards in math (1st, 3rd, 5th, 8th, and 11th grades).
	4.3 Ensure English Learners make yearly progress.
	4.4 Ensure Special Education students make yearly progress.
	4.5 Improve kindergarten readiness as measured by curriculum embedded assessment.
	4.6 Increase the percentage of 9th grade students completing 60 units by using interventions and credit recovery

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT

Board of Education:

Sarah Aquino
Chris Clark
Zak Ford
JoAnne Reinking
Ed Short

Director of Communication
& Community Engagement

Superintendent

Executive Assistant

*Assistant Superintendent
Elementary Instruction

Elementary Principals

Coordinator BTSA/
Elem Prep

*Assistant Superintendent
Secondary Instruction

Secondary Principals

Coordinator CTE

Coordinator IB

*Assistant Superintendent
Special Education/
SELPA Director

Director Special Ed.

Program Coordinators

Coordinator Inclusion

Assistant Superintendent
Human Resources

Director HR

Assistant Superintendent
Business Services

Director Fiscal Services

Manager Fiscal Support

Director Transportation

Director Food Services

Food Services Sups

Chief Operations Officer

Director Maintenance
& Operations

Operations Supervisor

Project Managers

Chief Tech Officer

Sr. Network Engineer

Director Curriculum
&
Instruction

Coordinator Testing

Coordinator Early Childhood
Education

Director Categorical & Grants

Coordinator Student Care

Coordinator Health Programs

Director-Family Support Services

*Assistant Superintendent
Elementary Instruction

*Assistant Superintendent
Secondary Instruction

*Assistant Superintendent
Special Education/
SELPA Director

Director Attendance,
Behavior & Safety

Director Social
Emotional Learning

Coordinator Child Welfare

STUDENT ACHIEVEMENT & DEMOGRAPHICS

Elementary Curriculum and Instruction

The goal of the District elementary schools is to provide the opportunity for every child to be a successful learner in a caring, supportive environment. Our curriculum is aligned to the California State Content Standards, and core subjects such as reading/language arts and math have District-developed pacing guides to support teachers' delivery. Frequent assessments allow teachers to make informed decisions about the appropriate next instructional steps to insure that all students make necessary progress. Teachers are trained in differentiated instruction to meet the varied needs of all students; challenging the gifted and talented, and providing intervention for students who have not yet mastered grade level standards.

The District currently has 20 elementary schools. Six of the District elementary schools have been named California Distinguished Schools. Eight schools are designated Title I and receive additional funding to provide resources for student and teacher success.

Seven sites house the Transitional Kindergarten program for families interested in a state-funded, two-year kindergarten experience. One site houses the Spanish Language Magnet program for students in kindergarten through 5th grade. Two sites house the Academy for Advanced Learning, a self-contained program for GATE and high achieving students: 1st through 5th grade in Folsom and Rancho Cordova. One site houses a Montessori Program for Kindergarten through 5th grade. One site houses the STEM Program for Kindergarten through 6th grade. The District also houses Folsom Community Charter School, a dependent charter school designed to provide independent-study/home-school support for students in grades kindergarten through 8th.

Shared Vision

To prepare all secondary students for successful transitions to college and careers:

- Students complete a common set of middle school core curricula that will provide them with the ability, aptitudes, motivation, and skills they need to succeed in high school.
- Students complete a common set of high school core curricula that will provide them with the knowledge, talents, expertise, and skills they needed to succeed in college and the workplace.
- Students have multiple pathway options: specialized secondary programs, career developing technical academies, and developing articulated programs with colleges that prepare students for post-secondary success.

Secondary Curriculum and Instruction

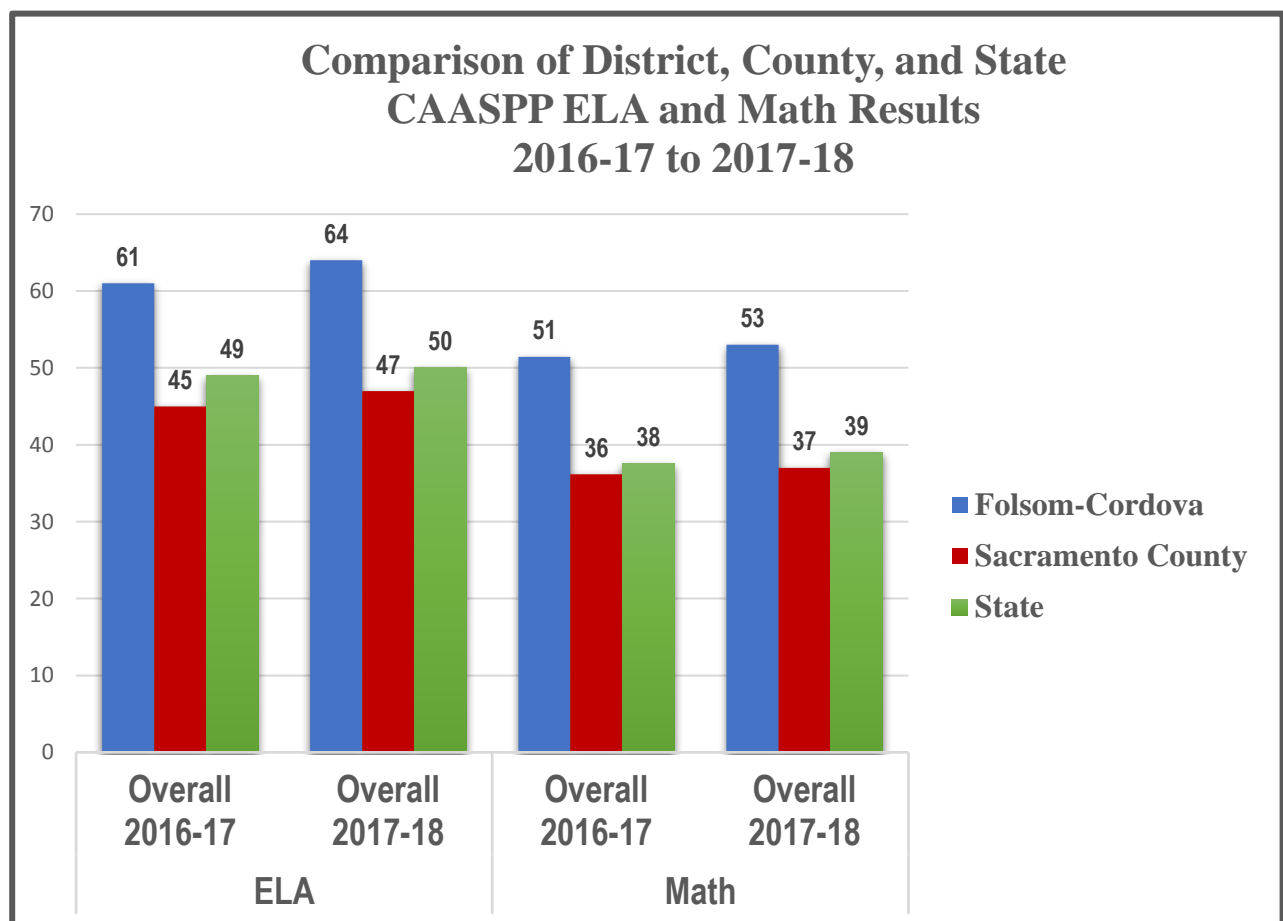
The Folsom Cordova Unified School District secondary schools provide a student-centered learning environment that promotes academic achievement, personal responsibility, and engagement of talents which lead to post-secondary success and responsible citizenship. Currently, there are 12 District secondary schools. These include four middle schools, three comprehensive high schools, two continuation high schools, one independent study school, one community day school, and one adult education center. Over the past several years, California students have been the beneficiaries of revised State Curricular Frameworks, new textbook adoptions in the core content areas, creation of intervention and after school programs, improved technology, and increased community and business partnerships. Dominant issues include the continuing effort to increase the number of students completing A - G requirements for post-secondary education, designing viable career technical education programs, closing the achievement gap between demographic groups, and creating professional learning communities to help provide necessary support for students.

ACHIEVEMENT

High academic achievement for ALL students is one of Folsom Cordova Unified School District's top priorities. The District is committed to continuous improvement in the quality of the educational programs provided for ALL our students. The setting of high standards by the State of California and our District goal to have ALL students meet these standards has produced a trend of continuous improvement in student achievement over the last ten years.

STATE TESTING

Beginning with the 2012-13 testing cycle, The California Assessment of Student Performance and Progress (CAASPP) replaced STAR. CAASPP is aligned to Common Core State Standards (CCSS) and was adopted in October 2011 for use throughout the state. Students in grades 3-8,10, and 11 participated in the program which measured achievement in English/language arts, mathematics, and science. Based on the 2017-18 results, FCUSD students performed well above the county and state and showed growth over the 2016-17 test cycle.



COLLEGE ENTRANCE TESTS

American College Test (ACT) 2016–17 Seniors

Name	Grade 12 Enrollment	Number Tested	Average Score: Reading	Average Score: English	Average Score: Math	Average Score: Science	Number of Scores >=21	Percent of Scores >=21
Folsom Cordova Unified	1,477	446	26	25	26	25	363	81.39%
Sacramento County	19,407	4,138	22	21	22	21	2,213	53.48%
Statewide	484,169	109,506	23	22	22	22	63,629	58.11%

ACT scores range from a low of 1 to a high of 36.

Scholastic Aptitude Test (SAT) 2016-17 Seniors

Name	Grade 12 Enrollment	Number Tested	Number Meeting Current ELA Benchmark	Number Meeting Previous ELA Benchmark	Total Number Meeting ELA Benchmark	Percent Meeting ELA Benchmark	Number Meeting Current Math Benchmark	Number Meeting Previous Math Benchmark	Total Number Meeting Math Benchmark	Percent Meeting Math Benchmark
Folsom-Cordova Unified	1,477	638	515	64	579	90.75%	446	57	503	78.84%
<u>Sacramento County</u>	19,401	8,037	5579	307	5886	73.24%	3977	255	4232	52.66%
<u>Statewide</u>	484,169	221,433	144893	15103	159996	72.25%	98504	13887	112391	50.76

Current English Language Arts or Mathematics Benchmark is the benchmark established by the College Board based on the **New** 2016 SAT test format (i.e., as of March 2016)

Other Measures:

Advanced Placements Tests (Qualifying for College Credits)

83% of tests taken received a passing score during the 2016-17 school year.

Graduation Rate

Folsom Cordova Unified School District's cohort graduation rate (class of 2016-17), including alternative education schools, is 91.4%.

Low Dropout Rate

Folsom Cordova Unified School District's cohort dropout rate for 2016-17 (grades 9-12), including alternative education schools, is 3.6%.

Student Attendance

Folsom-Cordova Unified School District students had an average attendance rate of 96% in the 2016-17 school year. Alternative sites had an average of 78% for the same year.

LANGUAGE

English Language Learners

FCUSD student enrollment for 2017-2018 was 20,353 of which 5,776 (28.4%) students speak one of 40 CALPADS certified languages and “other” non-English languages. Of the 20,353 enrollment, 2,587 (13%) are English Learners and 207 (8%) Reclassified Fluent English Proficient- RFEP in 2017-2018 school year.

73.8% of the FCUSD students with another language speak one of just five languages as listed below:

Top 5 FCUSD non-English Languages

Spanish	47%
Russian	10.03%
Farsi	5.4%
Armenian	4.8%
Telugu	3.6%

Nine schools enroll more than 100 English Learners in the District.

100+ English Learners

Cordova Meadows Elem.	179
Cordova Villa Elem.	158
Peter J. Shields Elem.	122
Rancho Cordova Elem	180
White Rock Elem.	189
Williamson Elem.	191
Mills Middle	234
Mitchell Middle	148
Cordova High	249

The District reports the number of students who were born outside the United States and who have been in US schools for less than 3 years. School Year 2017-2018 FCUSD District reported 648 such students entering from the top ten countries of birth were:

Enrolled Less Than 3 years in a US School

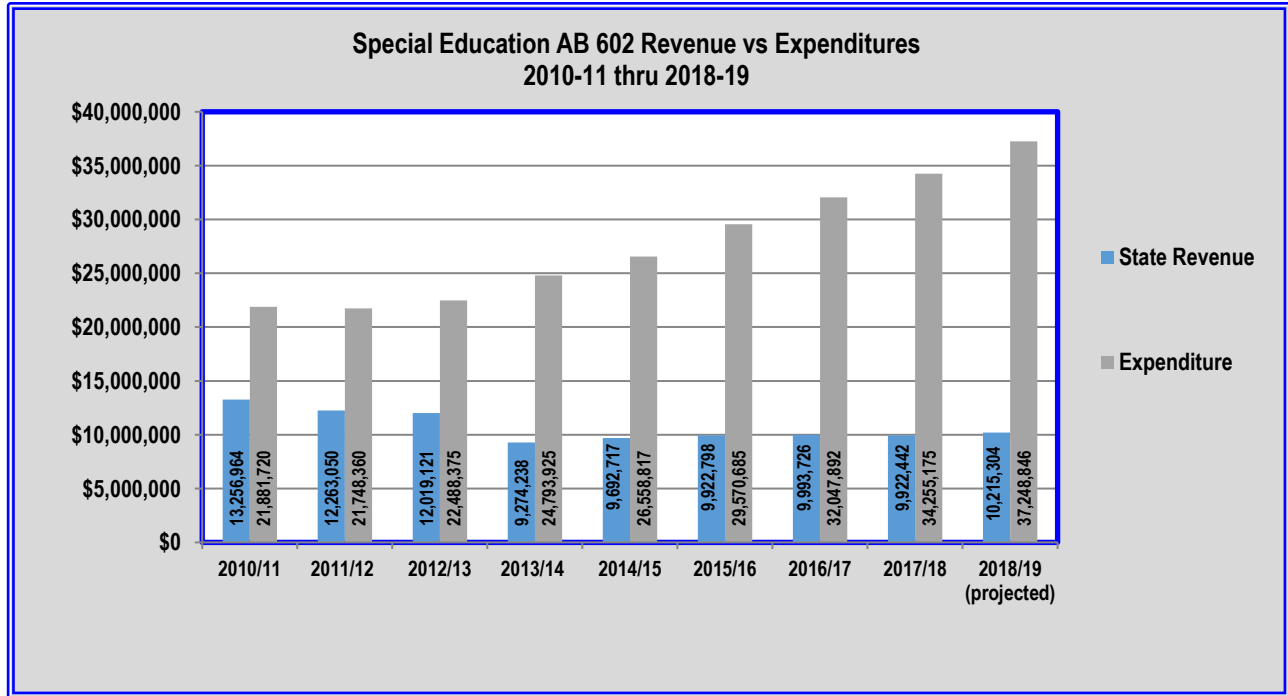
Afghanistan	67	Ukraine	21
Mexico	38	China	21
Moldova	30	Israel	15
Armenia	26	Iran	14
Philippines	22	El Salvador	13

The District's programs for English Learners provide integrated and designated ELD with teachers, tests, and books in English, and with primary language support (i.e. Spanish, Russian) through Bilingual Instructional Assistants as needed. The services for ELLs apply criteria for placement and grouping, a beginning English Language Development Program for those new to English, teachers who have been trained in English Language Development, teachers trained in adapting instruction to meet Common Core State Standards (CCSS), support in core classes, and extended day instruction/intervention and summer school.

SPECIAL EDUCATION

Folsom Cordova Unified School District is a SELPA under the AB 602 funding model.

The Individuals with Disabilities Education Act (IDEA) is a federal law that governs how states and public agencies provide early intervention, special education, and related services to children with disabilities. It addresses the educational needs of children with disabilities from birth to age 22 by providing them with free, appropriate public education that meets their education and related service needs in the least restrictive environment. Special Education is an integral part of the total public education system and provides education in a manner that promotes maximum interaction between children with disabilities and children who are not disabled, in a manner that is appropriate for the needs of both.



In 1997, California legislators passed Assembly Bill 602. Authored by former Assembly Member Chuck Poochigian, AB 602 changed the funding structure for Special Education from an instructional personnel service unit model calculation to a population-based method. Special Education funds are allocated according to the total student population in a Special Education Local Planning Area (SELPA) rather than on the number of identified special education students. Folsom Cordova Unified is its own SELPA and is responsible for allocating funds for the services provided to the individual eligible students. The funding allocations for the Special Education Master Plan (AB602) include multiple programs and District categorical contributions which are above the State allocation. The graph above shows the State revenue allocation compared to the expenses anticipated for the Special Education program.

The Special Education program consists of multiple programs and funding sources in addition to the AB 602 funding. The 2018-19 Proposed Budget for Special Education is based on \$15,368,251 in Federal and State funding, \$27,045,906 in General Fund contributions and \$43,666,196 in expenditures, including indirect costs. The Special Education budget is also required to be presented in detail and be approved by the Governing Board.

<u>EXPENDITURES</u>	<u>2018-2019</u>
Certificated Salaries	\$ 16,859,568.00
Classified Salaries	\$ 10,570,617.00
Employee Benefits	\$ 9,363,428.00
Books & Supplies	\$ 542,338.00
Services & Other Operating Exp	\$ 4,549,487.00
Other outgo	\$ 1,783,758.00
Total Expenditures	<u>\$ 43,666,196.00</u>

Mental Health

In 1984, Assembly Bill 3632 statutorily required a partnership between school districts and county mental health agencies to deliver mental health services to students with individualized education programs (IEPs). In 2011, the California Legislature passed Assembly Bill 114, which repealed the state mandate on special education and county mental health agencies and eliminated related references to mental health services in California statute. As a result of this new legislation, school districts are solely responsible for ensuring that students with disabilities receive special education and related services to meet their needs according to the Individuals with Disabilities Education Act (IDEA) of 2004.

Staffing

The chart below shows the difference in staffing FTE from 2017/18 to 2018/19:

Job Title	2017/18	2018/19
	FTE	FTE
AAC Specialist	1.00	1.00
Adapted Physical Education	2.00	2.00
Assistive Tech Specialist	1.00	1.00
Assistant Superintendent Special Ed	0.00	1.00
Assistant Director	1.00	1.00
ATT Tech / AUG ALT Com Assist	1.00	1.00
Behavior Analyst	1.00	0.00
Behavior Support Aide	10.94	12.34
Behaviorist Specialist	6.00	7.00
Clerical	6.25	6.25
Coordinator of Early Childhood Development	0.00	0.25
Coordinator Special Education	2.00	2.00
Coordinator of Inclusion	1.00	1.00
Director of Special Education	1.00	1.00
Instructional Assistant	191.73	201.05
Instructional Assistant Brailist	0.72	0.72
Mental Health Assistant	2.88	2.88
Nurses/LVN	7.08	7.34
Occupational Therapist	7.00	9.00
Physical Therapist	2.00	2.00
Program Specialist	6.00	6.00
Psychologist	23.13	23.13
Special Project- Workability	0.63	0.63
Speech Pathologist	25.67	30.67
Teachers - Moderate/Severe	50.00	53.00
Teachers - Deaf & Hard of Hearing	1.00	1.00
Teachers - M/S Preschool	8.50	9.50
Teachers - Mild/Moderate	64.10	65.50
Teachers - Orthopedic Impairment	1.00	0.00
Teachers - Visually Handicapped	2.00	2.00
Transition Assistant	6.91	6.75
Signing Assistants	0.72	0.72
Signing Assistants DHOH	1.69	0.88
Marriage Family Therapist/Mental Health Specialist	9.38	9.71
Total	446.31	469.30

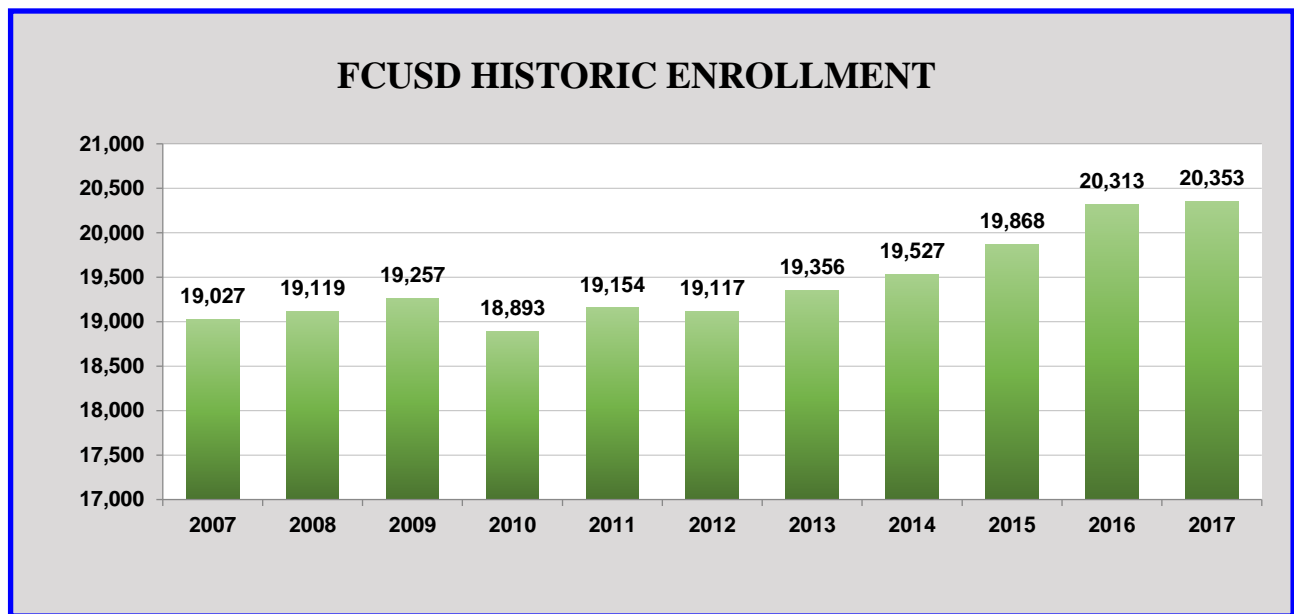
STUDENT ENROLLMENT PROJECTIONS & HOUSING

Sacramento County Enrollment Trends

As of the 2017-18 school year Sacramento County is comprised of approximately 3.95% of the State's 6,220,413 K-12 enrollment. Sacramento County's projected K-12 enrollment is expected to increase by 1.8% over the next decade.

FCUSD Enrollment Patterns

FCUSD has continued to serve an increasing number of students since its inception. Over the last 10 years, FCUSD has experienced an enrollment growth of 1,326 students, or 6.97%, from 19,027 students in October 2007 to 20,353 students in October 2017 which includes Charter School students.



FCUSD Students by Jurisdictional Area

The District not only serves most of the territory within the cities of Folsom and Rancho Cordova, but also serves a portion of the unincorporated area of Sacramento County.

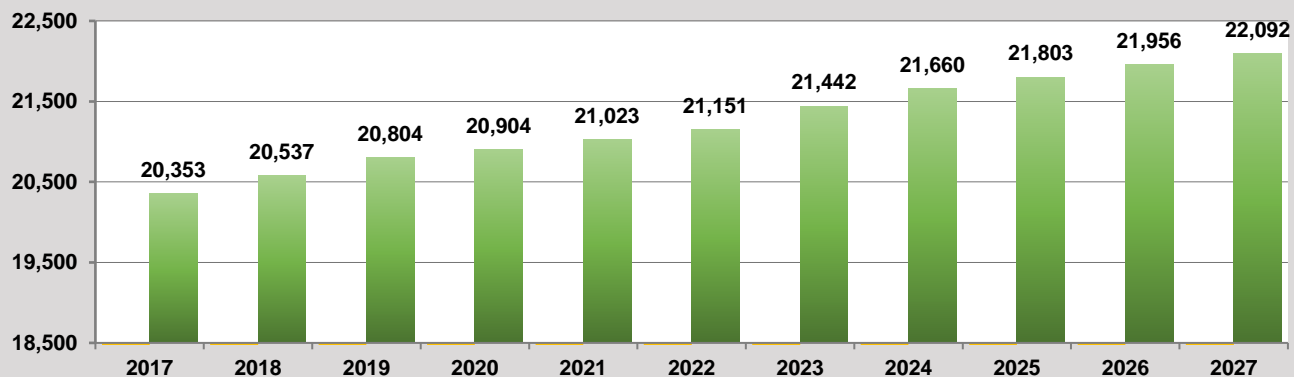
Enrollment Projections in FCUSD

The population projections of both state and local agencies indicate that the Sacramento metropolitan area will continue to grow in the foreseeable future. A considerable portion of the recent metropolitan growth has occurred and will continue to occur within the Folsom Cordova Unified School District.

The vast majority of the residential development activity during the past ten years has occurred in the City of Folsom. Substantial development activity consisting of an estimated 33,884 residential units is planned for south of Highway 50 over the next 25-30 years. To date, Folsom Ranch has received all approvals and has almost 100 single family housing units under construction. Glenborough has received approval from the County of Sacramento, and the neighboring Easton development is heading towards approval. Rio del Oro is nearing final approval by the City of Ranch Cordova and Westborough is in the initial stage of the approval process.

As development increases, the enrollment in the District could exceed 22,092 students by 2027. Following is a graph of projected enrollment in the District for the next ten (10) school years

FCUSD PROJECTED ENROLLMENT



Student Housing Background

Since the unification of Folsom Cordova Unified School District, several alternatives have been used by the District to accommodate the rapid growth in enrollment. These alternatives, in addition to building new facilities, have included numerous boundary changes at all grade levels, the purchase, lease, and rental of relocatable classrooms/trailers, limiting individual classroom enrollment to State maximums, transporting "overflow" students to an alternate site, and operating double session kindergarten classrooms at elementary schools.

District Policy to Accommodate Growth

The following is a summary of the major components the District follows to accommodate students:

DESIGN CAPACITY: The maximum number of students eligible to be housed at the school based upon State Allocation Board standards applied to permanent, on-site facilities scheduled on a traditional calendar.

STUDENT LOADING CAPACITY: The capacity of a school site including both permanent and portable classrooms for a specific school year, with allowance for any non-classroom use of a facility.

NEW SCHOOL CONSTRUCTION: The plan will be developed based upon the premise that a new school will be constructed only if the District is eligible for the project in the State building program.

ELEMENTARY SCHOOLS AT 100% OF DESIGN CAPACITY: Students in impacted classrooms are assigned and transported (*if eligible*) to other elementary schools with space available in the specified grades; and/or, all students in a specific grade level are assigned and transported (*if eligible*) to another school site; and/or, new boundary lines (*attendance areas*) are drawn redistributing students to elementary schools with space available.

INTERMEDIATE SCHOOLS AT 100% OF DESIGN CAPACITY: New boundary lines (*attendance areas*) are drawn redistributing students to other intermediate schools with space available; and/or, additional relocatable classrooms may be placed on the school campuses to accommodate student enrollment.

HIGH SCHOOLS AT 100% OF DESIGN CAPACITY: New boundary lines (*attendance areas*) are drawn redistributing students to high schools with space available; and/or, additional relocatable classrooms may be placed on the school campuses to accommodate student enrollment.

Master Plan for Facilities

The District has a current K-12 capacity of 22,587 pupils; 12,825 in Folsom and 9,762 in Rancho Cordova based on current state class size reduction maximums. The District attempts to keep school sizes in the range of 625 for elementary schools, 900 for middle schools and 2,100 for high schools.

Attendance Boundaries

Attendance boundary revisions for Folsom were approved by the Board on December 15, 2005. The boundaries were revised to account for the opening of Russell Ranch Elementary School and Vista del Lago High School, effective for the 2007/08 school year. In November 2010, high school boundaries were adjusted to allow for students living in the Blanche Sprentz and Folsom Hills Elementary School attendance areas to register at either Folsom High or Vista del Lago High without having to complete transfer paperwork. In 2014, minor adjustments were made to the boundary between Theodore Judah and Natoma Station to accommodate for a large development near Glenn Drive.

Rancho Cordova attendance boundaries were approved by the Board on April 6, 2006, for the 2006/07 school year to accommodate the opening of Navigator Elementary School. The Board approved the closure of two elementary schools in Rancho Cordova (Cordova Lane and Riverview) at the November 19, 2009 meeting due to declining enrollment in the area north of Folsom Boulevard in Rancho Cordova. The Riverview school site was reopened in August 2014 as the Riverview STEM Academy serving grades K through 5.

Attendance boundaries are reviewed annually to determine if additional adjustments are necessary.



BUDGET PURPOSES, CONSTRAINTS & GUIDELINES

The Folsom Cordova Unified School District accepts the challenge faced by all service agencies and businesses to produce better results and provide increased value with fewer resources. The development of the annual budget is one of the District's most important processes. The budget is developed with certain purposes and constraints. The purposes and constraints lead to guidelines that support the stated purposes and guide the development of the budget.

Purposes: Statements that establish a long term financial direction that supports the education mission of the District

- The District's highest priority shall be providing for an instructional program that accomplishes the District's mission of "Providing excellence in educational programs that carry high expectations for each student's achievement and success." The District is committed to continually improving student achievement. Our students and staff will be lifelong learners, creative problem solvers, and responsible, ethical, and respectful contributors in a global society.
- The District shall safeguard the long-term financial stability of the District by managing its assets to receive the maximum value for each taxpayer dollar and analyzing the future effects of current financial decisions, especially the need to match ongoing expenses with ongoing revenue.
- The District will allocate sufficient funds to maintain, upgrade, and protect the use and value of existing facilities and equipment.
- The District will prepare a budget document that clearly communicates the District's financial position and spending priorities and presents the plan to the District's stakeholders in a manner that makes public understanding and input an integral part of the budget development process.
- The District will work with the cities of Rancho Cordova and Folsom and the County of Sacramento in joint collaborative efforts to prepare for future growth and further enhance benefits to the community we all serve.

Constraints: Statements that describe financial limitations that affect the District's ability to achieve its educational mission

- The financial resources available to the District are limited. California ranks below the average in per pupil funding when compared with other states.
- The District must, by law, use a fund-accounting system that recognizes the restrictions placed on the various funds. The state and federal governments are placing more and more restrictions about how some funds (generally called categorical funds) can be expended. The District currently manages several categorical programs, which are further sub-budgeted by site.
- The State provides districts with a specified maximum amount of funding per child, assuming perfect attendance all year. This amount is referred to as ADA (Average Daily Attendance) and the per child amount is reduced based on the number of student absences. The District's general fund expenditures for the adopted budget are projected to be:
 - 85 percent for ongoing employee costs for salaries, benefits and other personnel costs
 - 15 percent for nondiscretionary expenditures such as utilities, insurance, supplies, and mandated instructional programs and materials
- The budget development process and timelines of the State of California make long-range budget planning very difficult for school districts.
- Three percent of the total general fund expenditures are transferred to a restricted maintenance account as a condition of receiving state funding for new school and modernization of existing facilities.
- The District must provide adequate state-approved textbooks and materials to all students.
- Automatic cost elements that increase the budget for salary and benefits expenditure are the step and column costs. Every year, as an employee gains additional experience, he/she receives a step (pay) increase. This continues until the employee reaches the top step of a particular range on the salary schedule. The step increases are automatic and have been agreed to in contract language. For teachers, in addition to the step increases, if they pursue higher education and accumulate additional units of coursework, they are also entitled to move to a higher column which means a higher level of compensation.

- Post-employment benefits have steadily increased and now represent a significant commitment in terms of dollars. With the adoption of GASB 45, the District conducts an actuarial analysis and must record the liability in its financial statements. The District pays a portion of the premium for health benefits for its retirees. However, due to the state budget crisis and reduced revenue from the state, the District was not able to make its full contributions the past several years. Partial contributions started in 2014/15, and are ongoing. A surcharge of 1.25% is also assessed on all payroll expenses and is earmarked for future retiree benefit costs.

Guidelines: Statements that set specific parameters to be used in developing a budget that implements the educational mission of the District.

- Non-mandated categorical programs (such as Title I, Title II, and Title III) should be self-supporting, and where permissible, shall include allowable allocations for direct and indirect costs. In addition, the District may transfer funds between programs where that action best serves the educational needs of students.
- The school site budget per-pupil allocation amount provided by the District will be adjusted for enrollment.
- The District shall provide for employee compensation in the context of long-range planning implications for retention of existing employees, attraction of new employees and the financial health of the District. No salary raise other than step and column is included for this year.
- When staff requests a new project or program, the specific funding sources(s) shall be identified as well as a cost benefit analysis.
- Any significant proposed increase or reduction from prior year expenditure levels shall be reported to the Board in the budget document with explanatory comments and justifications.
- All funds not included in the General Fund (such as Building, Cafeteria, and Developer Funds by way of example) shall be included in the budget document.
- The District will continue to contribute to the Deferred Maintenance Fund to maintain existing facilities.
- School sites shall be allowed to carry over any unspent general purpose funds and allowable Categorical funds from the current year in order that major purchases can be made without impacting a single budget year.
- The District shall seek and apply for grants and other funding options that support the District's mission.
- The District will provide administrative staff and support staff to effectively direct and manage the schools. New positions will only be approved where critical needs exist and can be supported on an on-going basis.
- The District will continue to transport students residing more than four miles from the high schools, more than three miles from grades 6–8 middle schools, more than 1.5 miles from grades 4-8 elementary schools and more than .75 miles from grades K-3 elementary schools. An annual parent-paid fee for transportation has been established to help reduce encroachment.
- All auxiliary programs (food service, student care, preschool, adult education) shall be fully self-supporting including utilities, maintenance, and custodial services.
- The District will continue to seek ways to maximize student attendance.



SUMMARY of CALIFORNIA SCHOOL DISTRICT'S-REVENUE SOURCES

Local Control Funding Formula (LCFF)

As of the 2013–14 approved state budget the previous K–12 finance system was replaced with a new Local Control Funding Formula (LCFF). For school districts and charter schools, the LCFF eliminated revenue limits and almost all categorical programs, except those established by state initiative, federal statutes, court orders, or settlements. The LCFF established base grants for four grade spans, which will provide absolute dollar equalization at full implementation, and supplemental/concentration grants to provide supplemental services to low-income (LI), foster youth, and English learner (EL) students. Until full implementation, however, school districts will receive roughly the same amount of funding they received in 2012–13 plus an additional amount each year to bridge the gap between current funding levels and the new LCFF target levels. The projected time frame for full implementation of the LCFF is eight years. The base grant is calculated by multiplying the Actual Daily Attendance (ADA) by a target base grant amount depending on grade span. The supplemental grant is equal to 20% of the base grant for every unduplicated count of English learners (EL), eligible for a free or reduced price meal (FRPM), or in foster care. The concentration grant is equal to 50% of the base grant for every unduplicated pupil above the threshold of 55% of enrollment which FCUSD does not qualify for. Class size reduction for grades transitional kindergarten through grade three (TK-3) is an add-on to the LCFF and requires that districts make progress towards an average class size of 24:1 over the next 8 year implementation to receive funding. Home-to-school transportation funding is another add-on to the LCFF and districts are required to maintain 2012-13 State revenue funded expenditure levels as a maintenance of effort (MOE).

While the budget eliminated most programmatic and compliance requirements that school districts were subject to, it does require the adoption of a Local Control Accountability Plan (LCAP) concurrently with the district's annual budget. The new accountability system specifically requires that school districts increase or improve services for English learners and low income pupils.

Federal Revenues: Federal revenues are generated from the Federal Government and are restricted (categorical) in nature, which means they must be expended on "special" programs. Major sources of Federal revenue include Title I, Title II, Special Education, and Medi Cal.

Other State Revenues: Other State revenues include the California Lottery, which was established by a constitutional amendment approved in the November 1984 general election and revised by Proposition 20 in 1999. State Special Education Master Plan funding and Lottery revenue make up the largest portion of this category.

Other Local Revenues: The District receives additional local revenues from interest earnings, transportation fees, leases and rentals, and local donations and grants. Donations from Parent Teacher Associations (PTA) and businesses will be budgeted as they are received.

Other Sources: Other sources include revenue received from other educational entities such as other districts, and JPA's. Interfund transfers are accounted for in other sources as described by the California State Accounting Manual.

LCFF Overview- Target 2018-2019

Base Grant per student (equalized state-wide)

TK-3:	\$7,409
4-6:	\$7,520
7-8:	\$7,744
9-12:	\$8,973

Supplemental Grant for low income or English learners

20% of base grant
Average \$1,633 for each EL/LI student

Concentration Grant

For each EL/LI over 55% an additional 50% of base
N/A FCUSD

TK-3 Class Size Reduction add-on per student

\$771

9-12 Career Tech add-on per student

\$233

2018-2019 BUDGET PLANNING CALENDAR

In October 1991, Governor Wilson signed into law Assembly Bill 1200 which became effective on January 1, 1992, allowing school districts to choose one of two methods for the approval of their local budgets. FCUSD Governing Board has adopted the single budget adoption process which requires a school district to conduct its public hearing and adopt its final budget by July 1 of each year. The selection of the single budget adoption process further requires a district to make available for public review, within forty-five (45) days of the Governor's signing of the State Budget, *"revisions in revenue and expenditures that reflect the funding made available"* by the State Budget Act.

The process of developing a school district budget is an ongoing function that must be addressed by the Board and Administration throughout the school year. In order to effectively develop a fiscal document that reflects the goals and objectives of the school District, the budget process must include a well-defined budget calendar outlining when each component of the budget is to be completed and the party responsible for its completion. Although there will be more than thirty (30) different deadlines used by the time the budget is adopted, the calendar highlights the main steps, specifically those involving the Governing Board.

Date	Action
January	Distribute intent forms to all personnel
January	Governor releases Proposed 2018/19 Budget
January 16, 2018	School Services of California "Governor's Proposed Budget" Conference
January 18, 2018	Governor's Proposed Budget Update to Board of Education
January 18, 2018	2018/19 Budget Calendar is approved by the Board of Education
January	Enrollment Projections
January	Review tentative LCFF calculations & other income sources for all funds
January 31, 2018	Financial reporting period ends for Second Interim Report
January/February	Determine site and grade-level staffing for 2018/19
January/February	LCAP Stakeholder Forums
February	Initial review of Budget Guidelines
February	Review program needs and District goals
February/March	Budget Communication Committee meeting
February/March	Board of Education discusses budget with public input and adopts priorities/reductions
March	Determine site and grade-level staffing for 2018/19
March 1, 2018	Second Interim Financial Report & Standards and Criteria Review for the quarter ending January 31, are approved by the Board of Education
March 1, 2018	Board of Education approves Budget Guidelines
March 15, 2018	Legal deadline for delivering notices of non-re-employment or potential reassignment of certificated staff due to a reduction in District services
April	Input budget data into computer system, update position control site budgets, and benefit information
April	Update position control for budget
April	Calculate cost of step and column, cost of 1% salary raise and cost of health benefit increases
April	Prepare employee/employer benefit projections
April	Prepare Second Principal Apportionment (P-2)
April 30, 2018	Financial reporting period ends for Third Interim Report when applicable
May	Revise 2018/19 enrollment projections using P-2 information and projected growth
May	Reconciliation of categorical and other funds with proposed State Budget
May	Review of department budgets with program managers including categoricals
May	Develop FTE list and summary sheets for budget document
May	Final Human Resources notices to certificated staff
May	Final date to review projections for revenues and expenditures per May Revise
May	Budget Communication Committee meeting
May	LCAP Public Comment Period and Public Hearing
May	Third Interim Financial Report & Standards and Criteria Review for the quarter ending April 30 are approved by the Board of Education when applicable
May	Begin preparation of SACS Budget Forms for submission to the County Office of Education

May 17, 2018	Public Notice regarding Board action for inspection of proposed budget and announcement of Public Hearing in June
May/June	Budget department notifies site administrators of proposed allocations and distributes site and department budget worksheets
June	Prepare budget document for printing
June	Estimate deferred revenues and site carry-overs
June	Project ending balance
June	Budget document compiled
June	Revise long-range financial projections
June 1, 2018	LCAP/Public Hearing
June 4, 2018	Final review budget document
June 11, 2018	Budget available for public inspection, public input on Proposed Budget
June 21, 2018	Board of Education adopts Budget and Multi Year Projection
June 21, 2018	Board of Education adopts LCAP
June 27, 2018	Submit Adopted Budget to County Superintendent of Schools
July or August	School Services of California State Budget Conference
August	Not later than 45 days after the Governor signs the annual Budget Act, the School District will make available for public review any significant revisions that it has made to its budget to reflect the state Budget Act
August	County Superintendent of Schools approves or disapproves the Adopted Budget
August	Prepare Unaudited Actuals Financial Reports for prior fiscal year for Board approval by September 15
August 30, 2018	Close District books for prior fiscal year
September 6, 2018	Board approval of prior year Unaudited Actuals Report
September 6, 2018	The Board of Education adopts a resolution identifying the prior year actual and budget year estimated GANN Appropriation Limits
September 14, 2018	Submit prior year actual revenues and expenditures to County Office
September	Adjust beginning balances for all funds
October	Based on prior year actuals, adjust carry-overs & deferred revenue
October	Re-calculate categorical allocations
October	Reconcile position control and payroll
October	Discussion of District goals
October 31, 2018	Financial reporting period ends for First Interim Financial Report
December	Review of current liabilities and accounts receivable
December	Compare actual attendance to projections
December	Prepare First Principal Apportionment (P-1)
December	Complete enrollment adjustment calculation for instructional supplies, capital outlay and custodial supplies based on December enrollment for current year
December 14, 2018	First Interim Financial Report & Standards and Criteria Review for the quarter ending October are approved by the Board of Education



BUDGET DEVELOPMENT PROCESS

Each year, under the direction of the Superintendent, the Budget Guidelines for staffing and site allocations are reviewed. Changes to the guidelines are noted in bold print. Allocations are prepared based on projected enrollments and staffing formulas. With LCFF in place, local school boards have control as to how to use funds and resources to improve outcomes and opportunities for all students. The LCFF is accompanied by the Local Control and Accountability Plan (LCAP) and requires districts to study data, consider best practices, understand their needs, and discuss how to best invest in their students with the resources available. Various groups have been engaged to provide FCUSD with input for the LCAP, including the Superintendent's Communication Committee, Budget Communication Committee, District's English Learner Advisory Committee (DELAC), Parent Summits, and Public Hearings at Board meetings. Employee group members have also been invited to participate in these meetings as well. The results of these meetings have helped the district develop its goals that are identified in the LCAP.

Budget Administration and Management

During the fiscal year, the Board will utilize the "single step" budget calendar in meeting its legal requirements regarding the adoption of the annual operating budget. The District's annual Proposed Budget and LCAP is approved at the June Board meeting each year. Consistent with California Education Code, the Board must revise its budget for all funds within 45 days from the date the State adopts its budget (State Budget Act). Once the District's Budget is adopted, it will be modified to reflect revenue and expenditure adjustments on a quarterly basis along with interim reporting cycle.

Budget Adjustments

Interim financial reports are prepared by the Administration for review by the Board that reflect updated financial data and submitted to the county and state twice a year. In addition, prior to the completion of the "audited" financial reports in December, the Administration prepares a separate annual financial report for review in September.

The interim reports, which provide the reader with a summary of adjustments made to major object classifications of revenue and expenditure accounts, is another tool used by Management to monitor the budget. The interim report compares the District's Adopted Budget to the working budget, including all adjustments made to date. The report also includes revenues received and expenditures made to date. A narrative that briefly summarizes major adjustments is provided. The Unaudited Actuals financial report is presented in this same format to the Board in September of each year.



BUDGET GUIDELINES

The development of the annual District budget is an important process to ensure resources are allocated toward the central mission and goals of the District. Faced with limited resources and increasing expectations for student achievement, the District has established budget guidelines to support the educational goals and long term financial stability of the District.

I) INCOME

A. Beginning Balance

1. The Beginning Balance for July 1 is based on the estimated Ending Balance for the prior year.

B. Federal Income

1. The current programs are anticipated to be ongoing budgets and are based on prior year funding levels.

C. State Income

1. The Local Control Funding Formula (LCFF) is comprised of local taxes and state aid and is calculated by a formula of base, supplemental and concentration funding.
2. As the local tax revenues increase, the state aid portion decreases so that the revenues from both sources do not exceed the calculated LCFF based on the formula.
3. Lottery shall be budgeted per School Services recommendation.
4. Special Education Local Planning Agency (SELPA) funds will be budgeted based on the AB 602 apportionment.

D. County/Local Income

1. Interest income and facility rental fees will be budgeted based on prior year's receipts.
2. Donations from PTA's and individuals will only be budgeted when they are received.

E. One-time Income

1. New, one-time income shall be identified and shall be appropriated for expenditures that are of a non-recurring nature.

II) EXPENDITURES

A. On-going Expenditures

1. Ongoing expenditures will be balanced to recurring revenue unless action is taken by the Board of Education.

B. One-time Expenditures:

1. The Board may designate the one-time expenditure of non-recurring revenues.

C. Staffing Allocations

1. School site staffing allocations for certificated and classified personnel are described in the following sections of these Budget Guidelines and adjusted annually.
2. Staffing allocations for administration are reviewed annually and adjusted based on available funds and need for District support functions.
3. Staffing reductions are included for declining enrollment and programmatic needs in order to present a balanced budget and to insure fiscal solvency for the District.

D. Salaries & Benefits

1. Continuing salaries and negotiated settlements as of May 1, step and column increments, and doctoral/longevity bonuses shall be projected into the Budget year.

2. All mandated employee benefits for retirement systems, workers' compensation, and unemployment shall be included at projected rates.
3. Estimated medical, dental, vision, life, employee assistance, and long term disability rates will be planned for in the budget.
4. New positions for enrollment growth will be budgeted. Any new positions beyond adopted budget numbers will be approved by the Superintendent or Assistant Superintendent Business Services.

E. Entry Salaries

1. Entry salaries for new certificated personnel will be budgeted based on average salary schedule placement for new hires.

F. Employee Compensation

1. The budget will provide for competitive compensation levels balanced with the programmatic and financial needs of the District.

G. Student Materials

1. The budget will be reviewed annually for changes in enrollment and allocation levels for books, supplies, and equipment.

H. Carryover Funds

1. The Budget will allow carryover of unexpended appropriations for regular unrestricted instructional program site allocations (excluding salaries and benefits).
2. Site carryover will be limited to 15% unless site administrator has a long range spending plan approved by the Assistant Superintendent Business Services.
3. Department balances will not be carried forward unless approved by the Assistant Superintendent Business Services.

I. Categorical Programs

1. Categorical programs shall pay for all personnel costs (including fringe benefits) and non-personnel costs and shall operate within their income and authorized staffing.
2. Categorical programs shall pay for actual personnel working in the program rather than the cost of replacement personnel.
3. Categorical programs shall pay for their legal pro-rata share of indirect, direct support, and centralized services costs. Exceptions shall require the approval of the Superintendent and Board of Education.

J. Retiree Benefit Fund

1. The District's goal is to contribute the maximum amount per current actuarial study.
2. A surcharge of 1.25% is assessed on all payroll expenditures for future retiree benefit costs.

K. New General Fund Program Requests

1. Administration shall identify specific funding sources prior to recommending to the Board of Education a new general fund program or project.

L. Priority List for Additional Funds

1. An annual priority list may be recommended by the administration to the Assistant Superintendent Business Service based on student safety, the District goals and available funds.

M. Program Expenditures

1. Personnel expenditures shall not exceed the budget for authorized FTE within each program.

N. Maintenance

1. The District may designate 3% or more of its budget for the maintenance and upkeep of facilities to protect the District's investments and assets.

O. Deferred Maintenance

1. The District will continue to contribute to the Deferred Maintenance Fund to maintain existing facilities.

P. Inflationary Increases

1. Inflationary and enrollment increases will be calculated for utilities, fuel, and insurance.

Q. Opening of New Schools

1. The District will plan for the opening of a new school by reserving one third of the startup funds in each of the three fiscal years prior to the opening of the school.

III) **RESERVES**

A. Restricted Fund Balance Programs

1. Specially funded and categorical program carryover amounts will be designated as restricted reserves.

B. Economic Uncertainties

1. The District will maintain a minimum 3% reserve as required by the State of California.

C. Non-spendable Fund Balance

1. A reserve may be established for revolving cash on hand, stores inventory, prepaid expenses, and other contingencies

D. Committed/Assigned Amounts

1. Specific amounts may be established for revolving cash on hand, stores inventory, prepaid expense, and other contingencies, carryovers, set-asides, and one time funding.

IV) **ALL OTHER FUNDS**

- A. All other fund programs shall pay for all personnel costs (including fringe benefits) and non personnel costs. They shall operate within their income and authorized staffing.
- B. All other fund programs shall pay for personnel assigned to the program rather than the cost of replacement personnel.
- C. All other fund programs shall pay for their legal pro-rata share of indirect support, direct support, centralized services costs, utilities and custodial services.
- D. Exceptions to the above shall require approval of the Superintendent and Board of Education.



SCHOOL SITE STAFFING

In determining the number of employees to be assigned to each school site, a staffing formula has been developed to equitably distribute available staffing dollars. Each school site receives a position allocation for the campus. The allocations are based upon student enrollment.

The formula varies by grade level: elementary, middle, and high school. Enrollment projections for the forthcoming school year are made during the spring in order to prepare the budget. In April, principals review projected enrollments and suggest staffing modifications prior to the school year. In August/September, a final review of actual enrollments is made to determine the staffing levels for the current year.

This chart is a summation based upon the projected enrollment of authorized positions for the school year by school site.

Instructional Supplies Allocations

Each school receives an allocation for supplies and materials (i.e. instructional classroom supplies, library materials/supplies, office and custodial supplies, and equipment costs) based upon a student enrollment adjusted in December to reflect actual enrollment for the year.

These amounts are supplemented by materials provided by District funds, as approved by the Governing Board and categorical programs, as authorized by State and Federal programs.

EDUCATION LEVEL	2018-19 Instructional Supplies Allocation per ADA
Elementary (K-6)	\$45.60
Middle (7-8)	\$45.60
High School (9-12)	\$51.50
Continuation High School	\$48.22
Special Education:	
Severe Elementary	\$29.71
Severe Middle/HS	\$29.71
Non Severe Elementary	\$24.20
Non Severe Middle/HS	\$24.20

School Sites	2018-19 Projected Regular Ed. Enrollment	2018-19 Certificated FTE
ELEMENTARY		
Blanche Sprentz	420	18
Carl Sundahl	367	15.5
Cordova Gardens	360	15.5
Cordova Meadows	417	17.3
Cordova Villa	515	20
Empire Oaks	498	18.6
Folsom Hills	591	25
Gold Ridge	605	24
Mather Heights	435	19
Natoma Station	469	18.8
Navigator	365	14.5
Oak Chan	458	19
Peter J. Shields	382	17
Rancho Cordova	463	18
Riverview STEM	341	14.4
Russell Ranch	643	25
SJ Gallardo	464	19
Theodore Judah	653	25
White Rock	487	20.14
Williamson	576	24
ELEMENTARY TOTAL	9,509	387.7
SECONDARY		
Folsom Middle	1,453	49.4
Mills Middle	778	34.33
Mitchell Middle	908	35.6
Sutter Middle	1,473	51
Cordova High	1,857	75.4
Folsom High	2,479	84.6
Vista del Lago High	1,900	69.33
Folsom Lake Continuation	96	4.6
Kinney Continuation	119	8
Prospect Community Day	49	3.58
Independent Study	157	5
Adolescent Parent Program	17	2
SECONDARY TOTAL	11,286	422.84
GRAND TOTAL	20,795	810.58

2018 – 2019 BUDGET ALLOCATION

Allocation For:	Formula (per school)	Work Year	Comments
Elementary			
1. Principal	1 per school	Full Time	
a. Assistant Principal	.5-1.0 High EL/Special Education numbers 1.0 700 + students		May be grant funded
2. Teachers			
a. TK - 3	School wide average 1 per 24	Full Time	
b. Grades 4-6	1 per 34 students	Full Time	
c. Elementary Prep	1 per 24 classroom teacher FTE		Regular & SDC FTE
d. Opportunity	1 district wide class		
3. Sub for Staff Development	1 day per 3 FTE classroom teacher		
4. Other Certificated			
a. Department Chair	1 per school		
5. Clerical			
0 – 240 students			December Enrollment plus additional allocation for mobility factor
a. Administrative Assistant	1 per school	8 hrs/10.5 months	
241 + students			
a. Clerk I	1 hour for each additional 45 students	10 months	Schools with high EL/LI populations and mobility rates receive additional allocations
6. Library Clerk	45 minutes per classroom teacher FTE	9.5 months	
7. Noon Supervision	1 hour per 60 students	actual student	December Enrollment
8. Elementary Supervision	20 minutes per classroom teacher FTE	actual student	Regular & SDC teacher FTE
9. Health Assistant	3 hrs/day under 500 students 4 hrs/day over 500 students	actual student attendance days	
10. Custodial			
a. Head Custodian	1 per school	8 hrs/12 months	
b. Custodian	Based on enrollment and classrooms in use	attendance days	
c. Custodial Supplies	(sq. ft. x \$.09) + (enrollment x \$.60)	attendance days	December Enrollment
11. Students			
a. Textbooks	Based on enrollment and required State adoption		
b. Instructional Supplies Regular	\$45.60 per student		December Enrollment
c. Chromebook Repairs	TBD		
d. Library Allocation	\$1.50 per student		
e. Field Trips	\$4.00 per 5 th & 6 th grade students for outdoor education		December Enrollment
f. Parent Coordinators	10 hours per week per school		EL/LI funding

Allocation For:	Formula (per school)	Work Year	Comments
Middle School			
1. Principal	1 per school	Full Time	
a. Assistant Principal	1.0 FTE = 1-650 students 1.5 FTE = 651-1,000 students 2.0 FTE = 1,001-1,400 students 2.5 FTE = 1,401-1,800 students 3.0 FTE = 1,801 + students High EL/LI populations receive additional allocations	Full Time	As funds allow Schools with high EL/LI populations and mobility rates receive additional allocations
2. Teachers			
a. Classroom Teachers	1 per 29.5 students overall	Full Time	
b. Subs for Staff Development	1 day per 3 FTE classroom teacher		
c. Opportunity Program	2 district wide classes (operated in coordination with SCOE)		
3. Other Certificated	.5 ELD support for EL		EL/LI funding
a. Interdisciplinary Leaders	7 per school		
b. Activities Director	Release time as budgeted		
4. Counselors	1 per 650 students	Full Time	Schools with high EL/LI populations and mobility rates receive additional allocations
5. Clerical			
0 – 400 students			December Enrollment
a. Administrative Assistant	1 per school	8 hrs/11 months	
b. Student Records Clerk	1 per school	8 hrs/11 months	
c. Account Clerk I	1 per school	5 hrs/10 months	
d. Clerk Typist II, Attendance	1 per school	8 hrs/10.25 months	
400 + students			
a. Clerk Typist II	1 hour for each additional 100 students	8 hrs/10.25 months	Schools with high EL/LI populations and mobility rates receive additional allocations
6. Library Tech	1 FTE	10.25 months	
7. Noon Supervision/Campus Monitors	1-3.5 hour position for every 210 students or 1-7 hour position for every 600 students		December Enrollment Alternate staffing
8. Health Assistant	3 hrs/day under 500 students 4 hrs/day over 500 students	actual student attendance days	
9. Custodial			
a. Head Custodian	1 per school	8 hrs/12 months	
b. Custodian	Based on enrollment and classrooms in use		
c. Custodial Supplies	(sq. ft. x \$.09) + (enrollment x \$.60)		December Enrollment
10. Students			
a. Textbooks	Based on enrollment and required State adoption		
b. Instructional Supplies Regular	\$45.60 per student		December Enrollment
c. Chromebook Repairs	TBD		
d. Library Allocation	\$0.75 per student		
e. Field Trips	\$4.00 per 6th grade students \$1.25 per student		December Enrollment
f. Parent Coordinators	10 hours per week per school		EL/LI funding

Allocation For:	Formula (per school)	Work Year	Comments
Comprehensive High School			
1. Principal	1 per school	Full Time	
a. Assistant Principal	1.0 FTE = 1-700 students 1.5 FTE = 701-1,500 students 2.0 FTE = 1,501-1,750 students 2.5 FTE = 1,751-2,000 students 3.0 FTE = 2,001-2,250 students 3.5 FTE = 2,251-2,500 students 4.0 FTE = 2,501-2,750 students 4.5 FTE = 2,751 + students High EL/LI populations receive additional allocations	Full Time	As funds allow Schools with high EL/LI populations and mobility rates receive additional allocations
2. Teachers			
a. Regular	1 per 29.5 students overall	Full Time	175 student contacts per FCEA contract. Schools with high EL/LI populations receive additional allocations
b. Subs for Staff Development	1 day per 3 FTE classroom teacher		
c. LA/Math	2 FTE at Cordova High School		EL/LI funding
3. Other Certificated			
a. Interdisciplinary Leaders	9.5 per site		
b. Athletic Director	Release time as budgeted	5 additional days	
4. Counselors	1 per 600 students	Full Time	Schools with high EL/LI populations and mobility rates receive additional
5. Clerical			
a. Administrative Assistant	1 per school	8 hrs/12 months	
b. Registrar	1 per school	8 hrs/12 months	
c. Student Body Account Clerk	1 per school	8 hrs/12 months	
d. Clerk Typist II, Attendance	2 per school	8 hrs/11 months	
e. Clerk Typist II Counseling	1 per school	8 hrs/11 months	
f. Career Center Clerk III	1 per school	6 hrs/10 months	
1200 + students			
a. Clerk Typist II	1 hour for each additional 100 students		Schools with high EL/LI populations and mobility rates receive additional
6. Library Assistant	1 per school	8 hrs/10 months	
7. Librarians	1 district wide	1 FTE	
8. Campus Monitors	1-3.5 hr position for every 210 students or 1-7 hour position for every 600 students		
9. Health Assistant	3 hrs/day under 500 students 4 hrs/day over 500 students		
10. Custodial			
a. Head Custodian	1 per school	8 hrs/12 months	
b. Custodian	Based on enrollment and classrooms in use		
c. Custodial Supplies	(sq. ft. x \$.09) + (enrollment x \$6.00)		December Enrollment
11. Grounds			
a. Building/Grounds Utility Worker	1 per school		District-wide roving crew to maintain schools/fields & major pruning etc.
12. Students			
a. Textbooks	Based on enrollment and required State adoption		
b. Instructional Supplies Regular	\$51.50 per student		December Enrollment
c. Chromebook Repairs	TBD		
d. Field Trips	\$1.18 per student		26

Allocation For:	Formula (per school)	Work Year	Comments
Continuation and Alternative Education			
1. Administrator	Annual recommendation from the Superintendent		
2. Teachers		Full Time/184 days	
a. Regular	1 per 25 students		
b. Subs for Staff Development	1 day per 3 FTE classroom teachers		
3. Students			
a. Textbooks	Based on enrollment and required State adoption		
b. Instructional Supplies	\$48.22 per student		December Enrollment
c. Chromebook Repairs	TBD		
d. Field Trip			

Special Education Program

Special Education programs and activities are designed primarily for individuals with exceptional needs who are placed in individualized education programs (IEPs)

Supplemental Allocation	Per Pupil Allocations
Instructional Supplies – Severe	\$29.71
Instructional Supplies – Non-Severe	\$24.20



Allocation for Custodial:	Formula (per school)	Comments
Room Type	Minutes per day	Standard classroom cleaning
		Includes walkways, halls & windows
<u>Elementary Schools</u>		
Standard Classroom	13	
Kindergarten, Preschool, Student Care	20	Daily
Multi-Purpose Room	60	Daily
Library	15	
Restrooms	3	Daily – per fixture
Administration	45	Daily
Computer Lab	10	Daily
<u>Secondary Schools</u>		
Standard Classroom	13	
Science	15	
Home Economics	30	Daily
Shop Class	28	
Arts & Crafts	20	Daily
Computer Class	15	
Library	30	
Cafeteria	120	Daily
Gymnasium	60	Daily
Locker/Shower Room	90	Daily
Snack Bar	20	Daily
Administration	45	Daily
Kitchen	30	Daily
Restrooms	3	Daily – per fixture
<u>Opening a New School:</u> A new school requires additional one time resources to adequately provide books, supplies and equipment.		
Elementary School	\$40,000	
Middle School	\$50,000	
Comprehensive High School	\$60,000	
Continuation School	\$40,000	
<u>Staffing Excluding Teaching FTE</u>		
Elementary School	\$390,000	
Middle School	\$760,000	
High School	\$1,550,000	
Continuation	\$310,000	

2018-19 STAFFING PROJECTION																				CBEDS 2017 ENROLLMENT				
SCHOOL SITE	TK	K	1	2	3	4	5	6	6	7	8	9	10	11	12	TOTAL	Pre K SDC	K-12 SDC	GRAND TOTAL	TOTAL	Pre K SDC	K-12 SDC	GRAND TOTAL	DIFF
B SPRENTZ	88	73	55	67	43	43	45									414			414	392			392	22
C SUNDAHL	2	49	67	53	71	48	60									350			350	382			382	-32
EMPIRE OAKS		49	62	73	84	87	100									455		33	488	481		36	517	-29
FOLSOM HILLS	12	88	70	104	86	86	107									553	8		561	557	8		565	-4
GOLD RIDGE		86	98	101	98	97	93									573		12	585	600		12	612	-27
NATOMA STATION		79	86	81	82	74	69									471	16	14	501	430	16	11	457	44
OAK CHAN		58	62	74	68	75	92									429		8	437	439		10	449	-12
RUSSELL RANCH		83	92	107	102	107	103									594	20	16	630	611	20	16	647	-17
SJ GALLARDO		46	51	84	96	80	98									455			455	497			497	-42
T JUDAH		54	109	111	98	114	122									608			608	613			613	-5
FOLSOM MIDDLE									430	428	440					1298		129	1427	1292		129	1421	6
SUTTER MIDDLE									485	485	445					1415		115	1530	1427		115	1542	-12
FOLSOM HIGH												630	628	608	535	2401		57	2458	2372		57	2429	29
VISTA DEL LAGO												502	453	472	424	1851		28	1879	1772		28	1800	79
FOLSOM LAKE HIGH													4	17	23	44		33	77	56		33	89	-12
FOLSOM TOTAL	102	665	752	855	828	811	889	0	915	913	885	1132	1085	1097	982	11,911	44	445	12,400	11,921	44	447	12,412	-12
K-5, 6-8, 9-12 TOTALS								Elem:	4902		Middle:	2713			High:	4296								-0.001
C GARDENS		39	47	55	53	56	55	31								336		37	373	299		41	340	33
C LANE																0	26		26		26		26	0
C MEADOWS		47	70	70	62	69	60									378		11	389	365		9	374	15
C VILLA	10	59	74	89	87	77	73									469	11	18	498	459	11	19	489	9
MATHER HEIGHTS		62	78	71	83	86	73									453			453	437			437	16
NAVIGATOR		56	54	49	59	47	48									313		30	343	334		30	364	-21
PJ SHIELDS	18	59	62	73	63	67	53									395			395	381			381	14
RANCHO CORDOVA	17	64	70	74	52	56	56									389		44	433	365		44	409	24
RIVERVIEW STEM		60	60	60	60	60	57									357			357	323			323	34
WHITE ROCK		51	67	82	68	84	63	28								443			443	467			467	-24
WILLIAMSON	17	64	90	98	91	88	85									533			533	561			561	-28
MILLS MIDDLE									240	275	230					745		39	784	712		39	751	33
MITCHELL MIDDLE									263	260	240					763		125	888	727		125	852	36
CORDOVA HIGH												503	495	393	348	1739		84	1823	1702		84	1786	37
KINNEY HIGH													12	45	75	132			132	124			124	8
WALNUTWOOD		1	1	1				2	2		9	14	32	55	53	170			170	180			180	-10
PROSPECT CDS										1	3	6	10	6	3	29			29	29			29	0
CORDOVA TOTAL	62	562	673	722	678	690	623	61	505	536	482	523	549	499	479	7,644	37	388	8,069	7,465	37	391	7,893	176
K-5, 6-8, 9-12 TOTALS								Elem.	4071		Middle	1523			High:	2050								0.022
TOTAL DISTRICT	164	1227	1425	1577	1506	1501	1512	61	1420	1449	1367	1655	1634	1596	1461	19,555	81	833	20,469	19,386	81	838	20,305	164
K-5, 6-8, 9-12 TOTALS								Elem:	8973		Middle:	4236			High:	6346								0.008
	TK	K	1	2	3	4	5	6	6	7	8	9	10	11	12	TOTAL	Pre K SDC	K-12 SDC	GRAND TOTAL	TOTAL	Pre K SDC	K-12 SDC	GRAND TOTAL	DIFF

SUMMARY OF GENERAL FUND FINANCIAL DATA-REVENUE

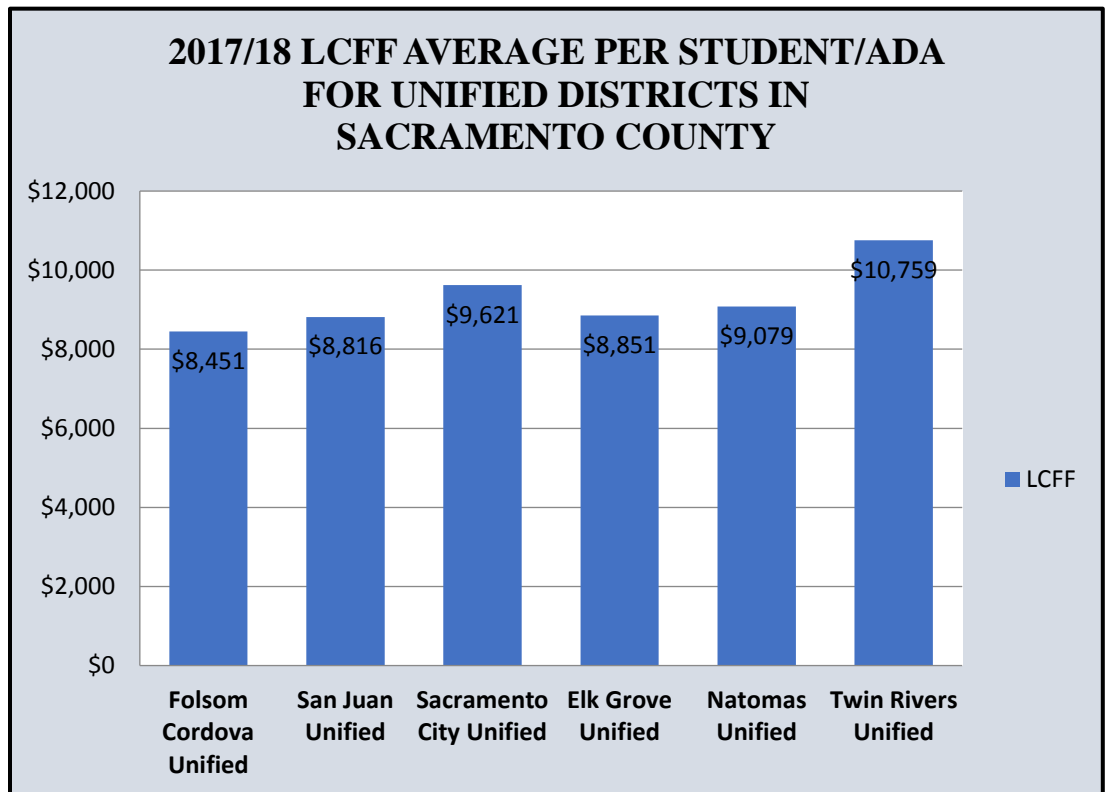
Revenue Classifications

For reporting purposes, General Fund revenue is divided into five (5) major account classifications. The following is a summation of the major account classifications and anticipated revenues for the budget year, as compared to the District's prior year actual revenues:

Local Control Funding Formula

The LCFF Revenue is the main source of revenue for the General Fund and represents approximately 81% of General Fund revenue. This source of revenue includes state aid, local property taxes, and EPA.

It is currently projected that \$174,628,238 will be received for 2018/19 through the LCFF. This represents an increase of \$11,210,556 as compared to 2017/18 actuals.



Education Protection Account (EPA)

Proposition 30, *The Schools and Local Public Safety Protection Act of 2012*, approved by the voters on November 6, 2012, and temporarily increased the state sales tax rate for all taxpayers through June 30, 2017 and the personal income tax rates for upper-income taxpayers through June 30, 2019. On November 8, 2016, voters approved Proposition 55, the *California Extension of the Proposition 30 Income Tax Increase Initiative*. Proposition 55 extends the personal income tax rates for upper income taxpayers through 2030.

The new revenues generated from Proposition 30/55 are deposited into a state account called the Education Protection Account (EPA). A corresponding reduction is made to the district's LCFF State Aid funding equal to the amount of the EPA entitlement. The EPA amount is not additional funding for districts. State aid, property taxes, and EPA make up FCUSD's total LCFF allocation.

Proposition 30/55 provides that all K-14 local agencies have the sole authority to determine how the funds received from the EPA are spent, but with these provisions:

The spending plan must be approved by the governing board during a public meeting. EPA funds cannot be used for the salaries or benefits of administrators or any other administrative costs. Each year, the local agency must publish on its website an accounting of how much money was received from the EPA and how the funds were expended.

FEDERAL REVENUES

Medi Cal	\$ 554,025
Special Ed. Basic Grant, Preschool	\$ 3,882,039
School Improvement Grant	\$ 962,003
Title I	\$ 3,108,043
Title II	\$ 465,164
Title III	\$ 277,962
Vocational Ed.	\$ 125,227
Total Federal Revenues	<u>\$ 9,374,463</u>

Federal Revenue

Federal Revenue, which represents approximately 4.35% of General Fund revenue, is revenue generated from the Federal Government and is restricted (categorical), which means that it must be expended within specific guidelines. Major sources of revenue include Title I, Title II, and Special Education.

It is currently projected that \$9,374,463 will be received from Federal Revenue sources in 2018/19.

State Revenue

Other State Revenue represents approximately 12.1% of the total General Fund revenue. The major sources of revenue that remain include special education, lottery revenues and mandated block grant.

It is anticipated that approximately \$26,087,146 will be realized in 2018/19 from Other State Revenue sources. Under LCFF, class size reduction and transportation no longer fall under State revenue.

STATE REVENUES

Academies	\$ 308,752
Career Technical Education	\$ 27,763
Healthy Start	\$ 753,342
Lottery	\$ 3,940,743
Mandated Cost	\$ 779,460
Special Ed. Mental Health Services	\$ 1,196,599
Special Ed. State Apportionment	\$ 10,215,304
Special Ed. Workability	\$ 110,898
STRS On-Behalf Pension Contribution	\$ 5,543,255
TUPE	\$ 175,509
One-Time Governor's money	\$ 2,975,611
Advanced Placement Testing	\$ 59,910
Total State Revenues	<u>\$ 26,087,146</u>

LOCAL REVENUES

Fees from Facility Rentals	\$ 533,700
Fees from Transportation	\$ 332,000
Interest Earnings	\$ 195,000
Other Miscellaneous Revenues	\$ 3,828,592
Reimbursement from FCEA	\$ 147,014
School Readiness	\$ 415,819
Total Local Revenues	<u>\$ 5,452,125</u>

Local Revenue

Revenue accounted for in the Other Local Income section of the budget, which represents approximately 2.5% of the General Fund revenue, is both unrestricted and restricted (categorical). Major sources of revenue in this category include interest earnings, donations, transportation fees, leases and rental of facilities.

It is currently anticipated that approximately \$5,452,125 will be realized in 2018/19 from Other Local Income sources.

Other Financing Sources

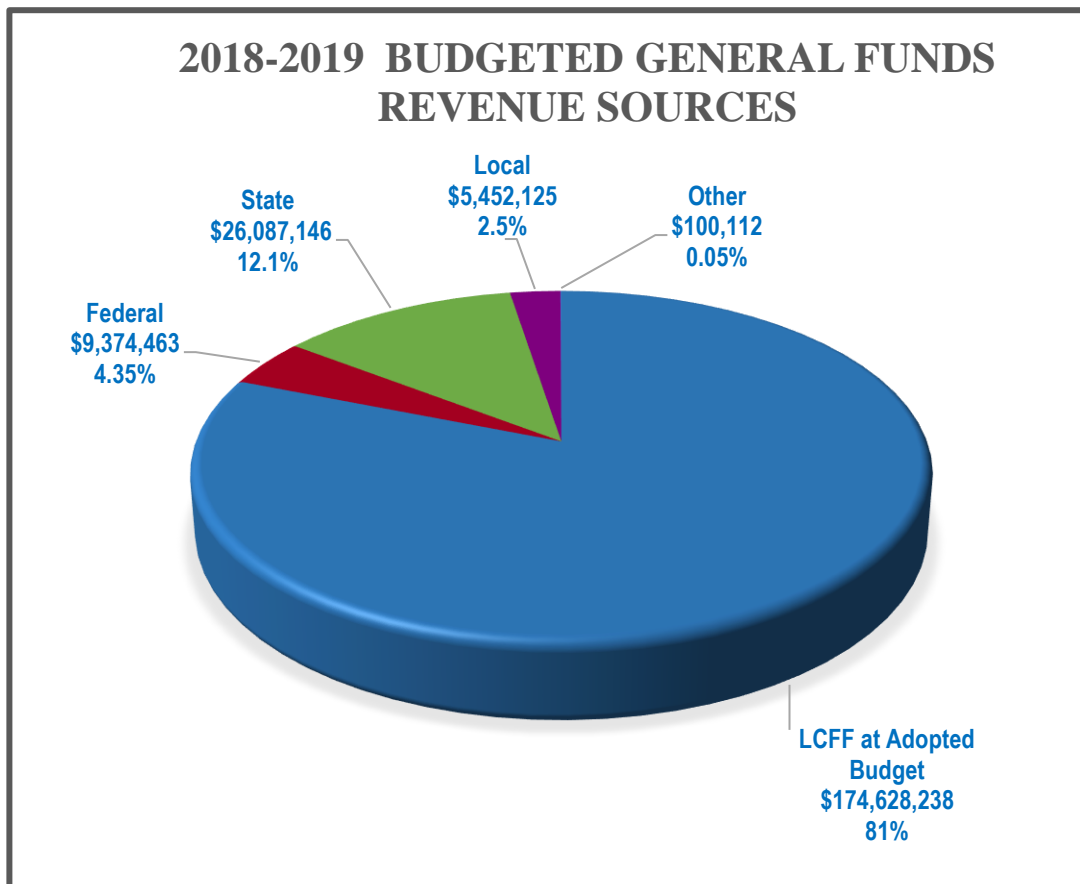
Other Financing Sources is related to transfers to the General Fund from other funds for services chargeable by the General fund. These sources represents approximately 0.05% of the General Fund revenue. Transfers are made to the General Fund from the Child Development and Student Care funds for indirects.

It is currently anticipated that \$100,112 will be realized from Other Financing sources.

Summary of Revenue Sources

The following summarizes the General Fund revenue source for 2017-2018 and 2018-2019:

	2017-2018 Unaudited Actuals	2018-2019 Adopted Budget	Increase (Decrease)
LCFF Sources	\$ 163,417,682	\$ 174,628,238	\$ 11,210,556
Fed Revenues	\$ 10,199,438	\$ 9,374,463	\$ (824,975)
State Revenues	\$ 28,441,675	\$ 26,087,146	\$ (2,354,529)
Local Revenues	\$ 6,642,318	\$ 5,452,125	\$ (1,190,193)
Other Fin. Sources	\$ 2,050,326	\$ 100,112	\$ (1,950,214)
Total	\$ 210,751,439	\$ 215,642,084	\$ 4,890,645



AVERAGE DAILY ATTENDANCE

DISTRICT CBEDS	ADA ADULT	FISCAL YEAR	DISTRICT FUNDED ADA	COUNTY SPECIAL ED. ADA	COUNTY COMM'Y SCHOOL ADA	NPS ADA	DISTRICT ADA P-2	ADA GROWTH OVER PRIOR YEAR	
								Students	Percent
18,041	376	2003/04	17,042	11	0	89	17,141	374	2.23%
18,306	374	2004/05	17,287	10	0	88	17,385	244	1.40%
18,505	374	2005/06	17,435	8	0	97	17,540	155	0.98%
18,727	388	2006/07	17,694	10	0	87	17,791	251	1.43%
18,946	453	2007/08	18,030	12	0	75	18,105	314	1.76%
18,994	453	2008/09	18,127	7	0	57	18,191	86	0.47%
19,076	n/a	2009/10	18,255	7	0	42	18,154	(37)	(.2%)
18,758	n/a	2010/11	18,247	2	0	29	17,837	(317)	(1.75%)
19,030	n/a	2011/12	18,310	2	0	28	18,243	406	2.28%
19,002	n/a	2012/13	18,309	1	0	23	18,247	4	0.02%
19,221	n/a	2013/14	18,547	0	0	26	18,396	149	0.81%
19,378	n/a	2014/15	18,424	0	0	26	18,419	23	0.13%
19,702	n/a	2015/16	18,906	0	0	36	18,903	484	2.63%
20,161	n/a	2016/17	19,302	0	37	35	19,297	394	2.08%
20,240	n/a	2017/18	19,376	0	39	45	19,359	62	0.32%

SUMMARY OF GENERAL FUND FINANCIAL DATA-EXPENDITURES

Expenditure Classification

For reporting purposes, General Fund expenditures are divided into seven (7) major account classifications. The following is a summation of the major account classifications and anticipated expenditures for 2018/19 compared to the 2017/18 actual expenses:

Certificated Salaries

Certificated salaries include teachers, administrators, counselors, supervisors, psychologists and other employees who maintain a credential with the State of California. This expense represents approximately 45.70% of total expenditures.

It is projected that \$99,965,076 will be expended on certificated salaries in 2018/19. This represents an increase of \$827,501 or .83% more than 2017/18 actuals and is the net of Board approved positions and 2018/19 step and column increases.

Classified Salaries

Classified salaries are comprised of the District's support staff, including instructional aides, clerical, custodial, maintenance, grounds, transportation, administrative, and other personnel who are not required to maintain a credential with the State of California. These expenses represent approximately 16.29% of total expenditures.

It is projected that \$35,638,775 will be expended on classified salaries in 2018/19. This represents an increase of \$1,155,610 or 3.35% more than 2017/18 actuals and is the net of Board approved program positions and step and column increases for 2018/19.

Employee Benefits

Employee benefits include statutory benefits, all employer contributions to retirement plans (State Teachers Retirement, Public Employees Retirement, and Social Security) as well as health & welfare benefits provided to all eligible employees. These expenses represent approximately 22.52% of total expenditures.

It is projected that \$49,270,177 will be expended on employee benefits in 2018/19. This represents an increase of \$2,693,395 from 2017/18 actuals.

Costs associated with the District's health benefits are budgeted on a cap basis. The net increase is due to GASB 68 STRS On-Behalf Pension Contributions, increase to the employers contribution rate for STRS and PERS, and an increase based on additional Board approved positions.

Employee benefits not relating to health benefits are based upon a formula percentage of the employee's salary.

Statutory Benefits

- | | |
|----------------------|------------------------------|
| ▪ STRS 16.28% | ▪ PERS 18.062% |
| ▪ Unemployment 0.05% | ▪ Workers Comp 1.46% |
| ▪ OASDI 6.20% | ▪ Retiree Benefit Fund 1.25% |
| ▪ Medicare* 1.45% | |

*For all classified and certificated employees hired after April, 1986

Health Benefits Per Year

- | | |
|----------------|----------|
| ▪ Certificated | \$12,032 |
| ▪ Classified | \$10,782 |
| ▪ Management | \$10,402 |

Books & Supplies

Books and supplies include items which are “consumed” and generally not capitalized such as textbooks, library books, and supplies for the classroom, office, custodial, maintenance, and transportation areas. With the implementation of the State’s Standardized Account Code structure and GASB 34, all equipment under \$5,000 per item is reflected in this category. Books and supply expenses represent approximately 4.41% of total expenditures.

It is anticipated that approximately \$9,651,528 will be expended on books, supplies, and other materials during 2018/19. This represents an increase of \$1,858,447 from the 2017/18 actuals which is due to textbook adoptions and expenditures of carryover funds.

In preparing and administering the discretionary budgets, school sites and departments are allowed to transfer dollars between various classifications. For example, during the course of the year a school may choose to utilize monies originally allocated to supplies and materials for capital outlay acquisitions. Because of this ability to move budgets between various accounts, it is difficult to compare budgets in these categories between years.

Contracted Services and other Operating Expenses

Contracted Services and Other Operating Expenditures include items such as utilities, repairs, consultants, travel, leases, postage, legal fees, liability insurance, and other service contracts. These expenses represent approximately 9.87% of total expenditures.

It is anticipated that approximately \$21,595,850 will be expended in this classification in 2018/19. This represents an increase of \$974,767 from 2017/18 actuals. This includes an annual increase to insurance and utilities plus professional development and increased services for English Learners and low income students in 2018/19. Again, because of the ability of school sites and departments to transfer money between account classifications, comparison to prior years is difficult.

Capital Outlay

Capital Outlay includes the cost of new replacement equipment over \$5,000 per item as well as General Fund expenditures for sites and buildings. These expenses represent approximately less than 0.05% of total expenditures.

It is anticipated that approximately \$107,400 will be expended on capital outlay in 2018/19. This represents a decrease of (\$2,907,910) from 2017/18 actuals based on one time expenditures related to technology infrastructure and systems, buses, vehicles, and other equipment.

Other Outgo

Other Outgo expenses relate to transfers to other funds, debt service payments, indirect cost credits, and contributions to programs. These expenses represent approximately 1.16% of total expenditures.

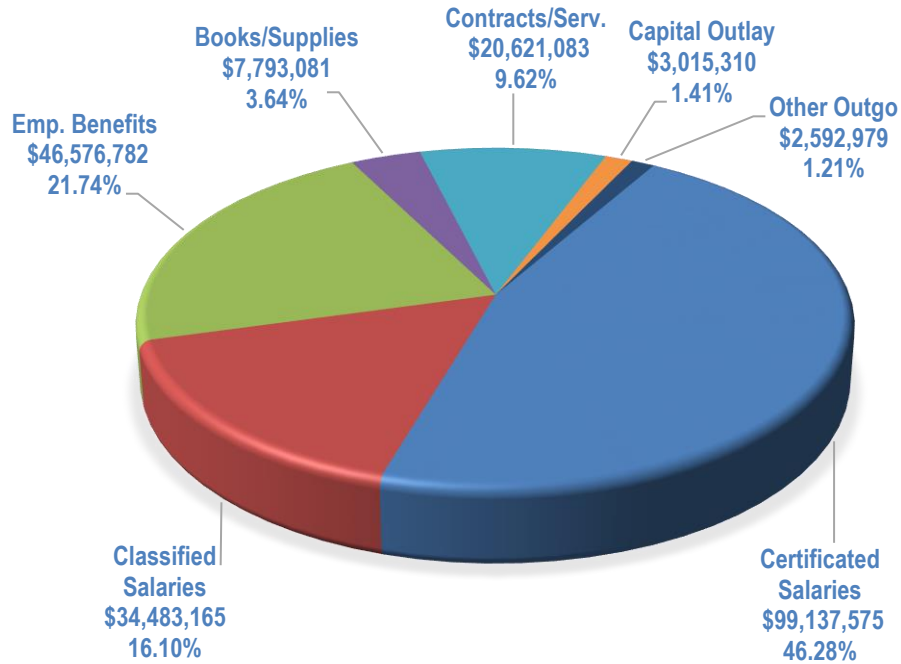
It is anticipated that approximately \$2,536,998 will be expensed in the Other Outgo classification in 2018/19. This represents a decrease of (\$55,981) from 2017/18 actuals. The net decrease is due to adjustments in credits to the general fund for indirect costs from other programs and funds.

Summary of Expenditures

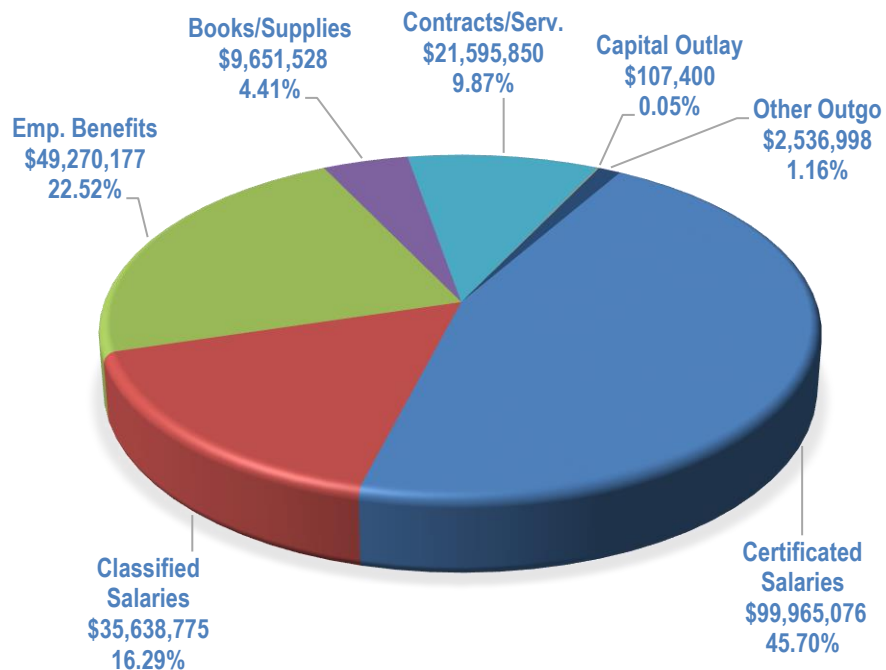
The table to the right and the graphs on the next page are summaries of General Fund expenditures for both 2017/18 and 2018/19:

Expense Category	2017/18 Actuals	2018/19 Budget	Increase / (Decrease)
Certificated Salaries	\$ 99,137,575	\$ 99,965,076	\$ 827,501
Classified Salaries	\$ 34,483,165	\$ 35,638,775	\$ 1,155,610
Employee Benefits	\$ 46,576,782	\$ 49,270,177	\$ 2,693,395
Books & Supplies	\$ 7,793,081	\$ 9,651,528	\$ 1,858,447
Contracts & Services	\$ 20,621,083	\$ 21,595,850	\$ 974,767
Capital Outlay	\$ 3,015,310	\$ 107,400	\$ (2,907,910)
Other Outgo	\$ 2,592,979	\$ 2,536,998	\$ (55,981)
Totals	\$ 214,219,975	\$ 218,765,804	\$ 4,545,830

2017-2018 GENERAL FUND UNAUDITED EXPENDITURES



2018-2019 BUDGET GENERAL FUND ADOPTED BUDGET EXPENDITURES



GENERAL FUND – FUND BALANCE

The District General Fund Balance in accounting terms is the difference between assets and liabilities: in lay terms, it is the amount of funds the District has as a safety net. The General Fund Balance is comprised of many items: revolving cash, restricted carryover, State mandated reserves, District restricted amounts, and unassigned balances.

2017-2018 ACTIVITIES

Beginning Fund Balance July 1, 2017		\$30,661,588
2017/18 Revenues	\$210,751,439	
2017/18 Expenses	\$214,219,975	
Surplus (Deficit)		(\$3,468,536)
2017/18 Unaudited Ending Fund		
Balance @ June 30, 2018		\$27,193,053
Components of Fund Balance:		
Revolving Cash Reserve	\$75,000	
Pre-paid Expenditures	\$0	
Legally Restricted Balance	\$10,957,534	
Commitments	\$3,421,098	
Assigned Site/Dept. Carryover	\$1,485,975	
Other Assigned	\$3,743,833	
Unassigned Fund Balance	\$709,613	
Sub-Total of Components		<u>\$20,393,053</u>
Reserve	Minimum 3%	<u>\$6,800,000</u>

2017-2018 ACTIVITIES

For the 2017-2018 fiscal year, the unaudited ending fund balance was \$27,193,053. The reserve for the 2017/18 was \$6,800,000 which meets the 3% minimum required by the state.

2018-2019 PROJECTED

For the 2018-2019 fiscal year, the projected unaudited ending fund balance is \$24,069,333. The reserve for 2018/19 is \$6,775,000 which meets the 3% minimum required by the State.

2018-2019 PROJECTED

Beginning Fund Balance July 1, 2018		\$27,193,053
2018/19 Projected Revenues	\$215,642,084	
2018/19 Projected Expenses	\$218,765,804	
Surplus (Deficit)		(\$3,123,720)
2018/19 Unaudited Ending Fund		
Balance @ June 30, 2019		\$24,069,333
Components of Fund Balance:		
Revolving Cash Reserve	\$75,000	
Legally Restricted Balance	\$7,837,521	
Commitments	\$2,811,608	
Assigned Site/Dept Carryover	\$1,013,258	
Other Assigned	\$4,902,550	
Undesignated Fund Balance	\$654,396	
Sub-Total of Components		<u>\$17,294,332</u>
Reserve	Minimum 3%	<u>\$6,775,000</u>

			2017-18 Unaudited Actuals			2018-19 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							% Diff Column C & F
A. REVENUES									
1) LCFF Sources	8010-8099		163,417,682.17	0.00	163,417,682.17	174,628,238.00	0.00	174,628,238.00	6.9%
2) Federal Revenue	8100-8299		250,693.18	9,948,745.06	10,199,438.24	234,025.00	9,140,438.00	9,374,463.00	-8.1%
3) Other State Revenue	8300-8599		6,713,460.20	21,728,214.32	28,441,674.52	6,780,695.00	19,306,451.00	26,087,146.00	-8.3%
4) Other Local Revenue	8600-8799		5,554,232.73	1,088,085.36	6,642,318.09	4,961,015.00	491,110.00	5,452,125.00	-17.9%
5) TOTAL, REVENUES			175,936,068.28	32,765,044.74	208,701,113.02	186,603,973.00	28,937,999.00	215,541,972.00	3.3%
B. EXPENDITURES									
1) Certificated Salaries	1000-1999		79,988,949.16	19,148,626.03	99,137,575.19	80,772,471.00	19,192,605.00	99,965,076.00	0.8%
2) Classified Salaries	2000-2999		20,293,187.79	14,189,976.88	34,483,164.67	20,811,218.00	14,827,557.00	35,638,775.00	3.4%
3) Employee Benefits	3000-3999		28,742,406.07	17,834,375.86	46,576,781.93	32,084,839.00	17,185,338.00	49,270,177.00	5.8%
4) Books and Supplies	4000-4999		5,340,016.13	2,453,065.36	7,793,081.49	5,634,596.00	4,016,932.00	9,651,528.00	23.8%
5) Services and Other Operating Expenditures	5000-5999		12,486,108.39	8,134,974.18	20,621,082.57	13,543,912.00	8,051,938.00	21,595,850.00	4.7%
6) Capital Outlay	6000-6999		2,658,392.07	356,917.47	3,015,309.54	25,000.00	82,400.00	107,400.00	-96.4%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499		720,946.32	178,693.72	899,640.04	654,930.00	205,996.00	860,926.00	-4.3%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		(2,014,441.92)	1,742,780.99	(271,660.93)	(2,116,081.00)	1,827,153.00	(288,928.00)	6.4%
9) TOTAL, EXPENDITURES			148,215,564.01	64,039,410.49	212,254,974.50	151,410,885.00	65,389,919.00	216,800,804.00	2.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			27,720,504.27	(31,274,365.75)	(3,553,861.48)	35,193,088.00	(36,451,920.00)	(1,258,832.00)	-64.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		86,426.20	0.00	86,426.20	100,112.00	0.00	100,112.00	15.8%
b) Transfers Out	7600-7629		1,565,000.00	400,000.00	1,965,000.00	1,565,000.00	400,000.00	1,965,000.00	0.0%
2) Other Sources/Uses									
a) Sources	8930-8979		1,963,900.00	0.00	1,963,900.00	0.00	0.00	0.00	-100.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		(30,870,669.16)	30,870,669.16	0.00	(33,731,907.00)	33,731,907.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(30,385,342.96)	30,470,669.16	85,326.20	(35,196,795.00)	33,331,907.00	(1,864,888.00)	-2285.6%

			2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,664,838.69)	(803,696.59)	(3,468,535.28)	(3,707.00)	(3,120,013.00)	(3,123,720.00)	-9.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	18,900,357.61	11,761,230.70	30,661,588.31	16,235,518.92	10,957,534.11	27,193,053.03	-11.3%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,900,357.61	11,761,230.70	30,661,588.31	16,235,518.92	10,957,534.11	27,193,053.03	-11.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,900,357.61	11,761,230.70	30,661,588.31	16,235,518.92	10,957,534.11	27,193,053.03	-11.3%
2) Ending Balance, June 30 (E + F1e)			16,235,518.92	10,957,534.11	27,193,053.03	16,231,811.92	7,837,521.11	24,069,333.03	-11.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	75,000.00	0.00	75,000.00	75,000.00	0.00	75,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	10,957,534.11	10,957,534.11	0.00	7,837,521.11	7,837,521.11	-28.5%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	3,421,098.00	0.00	3,421,098.00	2,811,608.00	0.00	2,811,608.00	-17.8%
EL/LI	0000	9760	3,421,098.00		3,421,098.00				
EL/LI	0000	9760				2,811,608.00		2,811,608.00	
d) Assigned									
Other Assignments		9780	5,229,807.85	0.00	5,229,807.85	5,915,807.85	0.00	5,915,807.85	13.1%
CTE	0000	9780	979,761.00		979,761.00				
Local grants carryover-donor restricted	0000	9780	371,503.85		371,503.85				
Projected Intel donations carryover	0000	9780	835,642.00		835,642.00				
Projected school site carryover	0000	9780	650,333.00		650,333.00				
Projected department carryover	0000	9780	362,925.00		362,925.00				
History/Social Science Adoption	0000	9780	1,529,643.00		1,529,643.00				
Secondary growth	0000	9780	500,000.00		500,000.00				
CTE	0000	9780				979,761.00		979,761.00	
Local grants carryover-donor restricted	0000	9780				371,503.85		371,503.85	
Projected Intel donations carryover	0000	9780				835,642.00		835,642.00	
Projected school site carryover	0000	9780				650,333.00		650,333.00	
Projected department carryover	0000	9780				362,925.00		362,925.00	

			2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
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)	
Professional Development Day	0000	9780				686,000.00		686,000.00	
History/Social Science Adoption	0000	9780				1,529,643.00		1,529,643.00	
Secondary growth	0000	9780				500,000.00		500,000.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	6,800,000.00	0.00	6,800,000.00	6,775,000.00	0.00	6,775,000.00	-0.4%
Unassigned/Unappropriated Amount		9790	709,613.07	0.00	709,613.07	654,396.07	0.00	654,396.07	-7.8%

OTHER FUNDS

In addition to the General Fund, the District operates several other funds. The Special Revenue Funds are: Charter School Fund, Adult Education Fund, Child Development Fund, Cafeteria Fund, and Deferred Maintenance Fund. Capital Project Funds include: Building funds – Bond Proceeds; 2014 Measure G Bond Fund, 2013 Measure P Bond Fund, 2007 Measure M Bond Fund. The Capital Facilities Funds are Folsom Developer Fees and Rancho Cordova Developer Fees, the State School Building Lease/Purchase Fund, the State School Facilities Fund, and the Special Reserve Fund for Capital Outlay. Other funds include the Student Care Fund which is an enterprise fund. Each of these programs is accounted for as an independent entity and separate from other programs and funds. Following is a brief description and summation of activities and goals within each of these supplemental funds:

Adult Education Fund

Adult Education revenue sources include Federal, AB86, Capitol Adult Education Regional Consortium (CAERC), Cal Works and fee-based funding. Adult Basic Ed-231 Federal Grant monies are expected which will provide for instructional aides and materials for ESL, and High School Diploma classes (funding is based on earned payment points on the CASAS test given to students). Another federal program is the English Literacy/Civics grant which will provide classes to increase citizenship participation for non-English speaking learners.

Cafeteria Fund

In compliance with the accounting procedures established by the California Department of Education, all revenues and expenses related to the operation of the District's comprehensive Food Services Department are accounted for in the District's Cafeteria Fund.

The District participates in the National School Lunch and School Breakfast Programs which funds the meals served. Participation in these programs requires the District Food Services department to be in compliance with the U.S. Department of Agriculture regulations.

The Food Services Department provides nutritious meals to the students in our District serving an average of 8,000 lunches per day at 31 sites and 2,100 breakfasts per day at 15 sites as well as 550 suppers per day at 8 sites. During the summer months, the Seamless Summer Feeding program is also offered at various sites.

The Food Services Department is a model program for other school districts nationwide and is renowned for its commitment to nutrition in support of education. The department is self-supporting and contributes support to the District's general fund.

Deferred Maintenance Fund

The State Legislature established the Deferred Maintenance Fund in 1980 to assist districts in maintaining facilities and sites. The District has participated in the Deferred Maintenance Program which required both the local District and the State of California to share equally in the cost of major maintenance projects. In lieu of traditional allocations, beginning in 2008/09 through 2012/13, funding was based on a baseline established by the State Allocation Board. This requirement was eliminated in 2013/14 under LCFF.

Projects are planned at various school sites for the next five years. The Governing Board recognizes that the lack of adequate funds for the Deferred Maintenance Program has had an impact on all school sites throughout the District and is committed to providing funding using LCFF.

CHARTER SCHOOL

The Folsom Community Charter School was granted a charter by the Folsom Cordova Board of Trustees to operate as a dependent charter school on May 6, 2004. The charter school and the Folsom Cordova Board of Trustees, as the charter granting agency, negotiate annual short term agreements or Memorandums of Understanding (MOU) to clarify important matters regarding financial, operational, or legal relationships.

The charter supports home school parents through individualized programs, small group instruction, tutorials, and field trips. All required curricular areas are addressed with the California State Content Standards forming the foundation of the learning experience.

The charter serves students K-8 who reside in Folsom and Rancho Cordova, as well as Sacramento County and those counties contiguous to Sacramento County. Funding for this program is similar to the District's funding which is generated by ADA from the Local Control Funding Formula (LCFF), Lottery Revenues, and Mandated Block Grant.

Building Funds (Bonds)

The District operates three building funds: Measure M (new school) Bond Fund, Measure P Bond Fund, and Measure G Bond Fund.

- Measure P was passed on the November 2012 ballot and authorizes the issuance of bonds equivalent to the amount currently inaccessible under Measure N. The Cordova High School projects, as well as other Rancho Cordova school projects will continue, under Measure P.
- The Measure M (\$750 million) Bond was passed in 2007. The School Facility Improvement (SFID) area has Sunrise Blvd, as its western boundary, the El Dorado County line as its eastern boundary, Highway 50 as its northern boundary and the existing District boundary as its southern boundary. It is undeveloped land within the cities of Rancho Cordova and Folsom, and the County of Sacramento. Plans for future development indicate a need for 25 new schools, and the District has plans for a future maintenance facility. The Education Services Center was completed in 2012.
- The Measure G (\$195 million) Bond was passed in 2014. The School Facility Improvement District encompasses the city of Folsom north of Highway 50. The bond is intended to upgrade instructional technology, student safety and security systems, construct, acquire, repair classrooms, sites, and furniture/equipment to improve the quality of academic instruction in core subjects like math, science, and writing, replace aging portable classrooms, and upgrade aging and inefficient electrical/HVAC systems to save money.

Capital Facilities Funds (Developer Fees)

Since January 1987, school districts have had the authority to levy developer fees for all new construction within the school District, including residential, commercial, and industrial development. With the adoption of Senate Bill 50 (SB 50) and the passage of Proposition 1A by the California electorate on November 3, 1998, school districts are authorized to charge development fees based on prescribed state guidelines.

These guidelines require the District to annually adopt a School Facilities Needs Analysis and the Establishment of Alternative School Facilities (Developer) Fees. Also incorporated in the guidelines is the requirement to take into consideration local funds (e.g. bonds) available for new school facilities.



State School Building Lease/Purchase Fund

In accordance with the “Leroy F. Green State School Building Lease-Purchase Law of 1976”, the State School Building Lease-Purchase fund (SSBLPF) was used primarily to account separately for state apportionments to reconstruct, remodel, or replace existing school buildings, and to acquire new school sites and build new schools. With the adoption of Senate Bill 50 (SB50) and the passage of proposition 1A, the District is now accounting for state funded reconstruction and new construction in the School Facilities Program Fund.

School Facilities Program Fund

With the passage of SB50, the state School Facilities Program Fund was established pursuant to Education Code Section 17070.43 to receive apportionments from the State School Facilities Fund authorized by the State Allocation Board for new school facility construction, and modernization projects. Since the fund’s establishment in 1998, funding has been received for 30 projects. The State School Facilities Fund receives revenue from the State Developer Fees and from Bond funds. Each project is tracked separately.

Special Reserve Fund for Capital Projects

The Special Reserve Fund for Capital Projects exists primarily to provide for the accumulation of monies for capital outlay purposes. The primary source of revenue is rental payments by cellular companies and facility rental fees. Funds are reserved for synthetic turf replacement and stadium improvements at the high schools. This is also the fund used to record Certificates of Participation proceeds, interest earnings, federal e-rate revenue, technology, and infrastructure.

Student Care Fund

The District’s Student Care Program continues to expand, offering before and after school care for approximately 1,300 students at 15 sites. The Student Care Program is a self-supporting, fee-based sliding-scale program with fees paid by parents. The program maintains fiscal solvency with sound fiscal planning, even with budgetary demands for growth. The program has no debt and an appropriate reserve fund is maintained. A valuable service is provided to our students and families attending the student care program.

Child Development Fund

The District’s Child Development Fund is authorized by the California Department of Education to account for the operations of State Preschool Programs. These programs are accounted for in separate funds to comply with statewide accounting procedures.

The District’s State Preschool provides low cost school readiness programs with a capacity for 452 three and four year old children of income-eligible families, children of English Language Learners, abused or neglected children, foster children, and children with special needs.

Retiree Benefits Fund

This Fund was established to fund and track medical premiums for retired classified, certificated, and management employees under negotiated employee agreements. Based on actuarial studies, this account is underfunded.

Major Fund Classifications

#01	General Fund
#09	Charter Schools
#11	Adult Education
#12	Child Development
#13	Food Service/Cafeteria
#14	Deferred Maintenance
#22	Folsom Measure G
#23	Rancho Measure P
#24	Rancho 2007 Measure N
#25	Capital Facilities - Folsom
#26	Capital Facilities - Rancho
#27	Undeveloped Area Measure M
#35	State Schools Facilities Fund
#40	Special Reserve, Capital Projects
#63	Student Care Centers
#71	Retiree Benefits

Criteria and Standards for School District Budgets

Criterion

Standard

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

- | | | |
|---|---------------------------------|--|
| 1 | Average Daily Attendance | <p>Funded average daily attendance (ADA) has not been overestimated in the first prior year or in two or more of the previous three years by more than the following percentage levels:</p> <p>3.0% for districts with 1 – 300 ADA</p> <p>2.0% for districts with 301 – 1,000 ADA</p> <p>1.0% for districts with 1,001 – and over ADA</p> |
| 2 | Enrollment | <p>Projected enrollment has not been overestimated in the first prior year or in two or more of the previous three years by more than the following percentage levels:</p> <p>3.0% for districts with 1 – 300 ADA</p> <p>2.0% for districts with 301 – 1,000 ADA</p> <p>1.0% for districts with 1,001 – and over ADA</p> |
| 3 | ADA to Enrollment Ratio | <p>Projected second period 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.</p> |
| 4 | LCFF Revenue | <p>Projected LCFF revenue 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, plus the districts gap funding or its cost-of-living adjustment (COLA) and its economic recovery target payment plus or minus one percent.</p> <p>For basic aid school district projected LCFF revenue has not changed from the prior fiscal year by more than the percent change in property tax revenues plus or minus one percent.</p> <p>For school districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's gap funding or COLA and its economic recovery target payment, plus or minus one percent.</p> |
| 5 | Salaries and Benefits | <p>Projected ratio of total salaries and benefits to total general fund expenditures (excluding transfers out and other financing uses) for any of the budget year or two subsequent fiscal years has not changed by more than percent from the historical average ratio from the three prior fiscal years.</p> |
| 6 | Other Revenues and Expenditures | <p>Projected operating revenues or expenditures 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 plus or minus 10 percent.</p> |
| 7 | Facilities Maintenance | <p>Confirm that the annual contribution for facilities maintenance funding are not less than the amounts required pursuant to <i>Education Code</i> Section 17070.75, if applicable, and the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).</p> |
| 8 | Deficit Spending | <p>Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of the 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.</p> |
| 9 | Fund Balance | <p>Budgeted beginning unrestricted general fund balance has not been overestimated in two out of three prior fiscal years by the following percentage levels¹</p> <p>1.7% for districts with 0 – 300 ADA</p> <p>1.3% for districts with 301 – 1,000 ADA</p> <p>1.0% for districts with 1,001 – 30,000 ADA</p> <p>0.7% for districts with 30,001 – 400,000 ADA</p> <p>0.3% for districts with 400,001 – and over ADA</p> |

0.3% for districts with 400,001 – and over ADA

- 10 Reserves Available reserves for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts as applies to total expenditures, transfers out and other financing uses 2
- the greater of 5% or \$50,003 for districts with 0 – 300 ADA
- the greater of 4% or \$50,003 for districts with 301 – 1,000 ADA
- 3% for districts with 1,001 – 30,000 ADA
- 2% for districts with 30,001 – 400,000 ADA
- 1% for districts with 400,001 – and over ADA

Supplemental Information:

Provide supplemental information as follows:

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

Provide information on additional indicators as requested.

- S1. Contingent Liabilities Identify any known or contingent liabilities (e.g. financial or program audits, litigation, state compliance reviews) that may impact the budget.
- S2. Use of One-time Revenues for Ongoing Expenditures Identify any ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources in the budget year. Explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years.
- S3. Use of Ongoing Revenues for One-time Expenditures Identify any large non-recurring general fund expenditures that are funded with ongoing general fund revenues
- S4. Contingent Revenues Identify projected revenues for any of the budget year or two subsequent fiscal years that are contingent on reauthorization by the local government, special legislation, or other definitive act, e.g. parcel taxes. If any of these revenues are dedicated for ongoing expenses, explain how the revenues will be replaced or the expenditures reduced.
- S5. Contributions Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. The 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. The 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.
- S6. Long-term Commitments Identify all existing multiyear commitments and their annual required payments for the budget year and two subsequent fiscal years. Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations. Explain how any increase in annual payments will be funded. Also explain how any decrease to funding sources used to pay long-term commitments will be replaced.
- 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.).
- S7. Unfunded Liabilities Estimate the unfunded liability for self-insurance programs such as workers compensation based on an actuarial valuation, if required or another method; identify or estimate the annual required contribution; and indicate how the obligations funded (pay-as-you-go, amortized over a specific period, etc.)
- S8. Status of Labor Analyze the status of employee labor agreements
- 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 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 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.

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

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.).

S7. Unfunded Liabilities

Estimate the unfunded liability for self-insurance programs such as workers compensation based on an actuarial valuation, if required or another method; identify or estimate the annual required contribution; and indicate how the obligations funded (pay-as-you-go, amortized over a specific period, etc.).

S8. Status of Labor

Analyze the status of employee labor agreements

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.

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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.



General Fund by Object

EXPENDITURES BY OBJECT

096 FOLSOM CORDOVA UNIFIED
EXPENDITURES BY OBJECT

COMPARATIVE BUDGET REPORT

J49712 BDR110 L.00.20 09/26/18 PAGE 1

Fund :01 GENERAL FUND		2014-2015	2015-2016	2017-2018	2018-2019
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
1109	REIMBURSEMENT -SALARY	5,023-	334-	29,377-	
1110	TEACHER SALARIES-REGULAR	62,362,484	70,029,275	77,733,895	78,554,431
1120	TEACHER SALARIES-SUBSTITUTES	473,763	432,612	900,293	929,533
1125	TEACHERS SALARY-SUB,SICK LEAVE	785,416	766,638	1,157,844	1,146,971
1129	TEACHERS SALARY-SUB, LONG TERM	14,339		140	
1130	TEACHERS SALARY-TEMP/HOURLY	753,937	915,937	784,328	864,460
1150	TEACHER SALARIES-OPEN POSITION	86,292	92,902	32,322	4,000
1180	TEACHER SALARIES - STIPEND PAY	615,375	886,834	1,143,007	928,316
1210	CERT PUPIL SUPPORT SALARIES	4,125,930	4,948,365	5,708,929	5,819,589
1220	CERT PUPIL SUPP.- SUBSTITUTES	4,098	2,840	6,841	3,698
1230	CERT PUPIL SUPPORT-TEMP/HOURLY	110,698	67,584	52,417	117,847
1250	CERT PUPIL SUPP.-OPEN POSITION	3,235			
1280	CERT PUPIL SUPPORT STIPEND	11,279	12,628	26,861	43,763
1309	REIMBURSEMENT -SALARY	6,286-			
1310	CERT SUPRVRS/ADMIN SALARY	7,073,875	7,908,865	9,574,517	9,772,612
1320	CERT SUPRVRS/ADMIN-SUBSTITUTES	260	8,286	1,045	200
1325	CERT SUPRVRS/ADMIN-SUB,SICK LV	6,691	6,689	1,973	
1329	CERT SUPRVRS/ADMIN-L.T. SUBS			1,064	
1330	CERT SUPRVRS/ADMIN-TEMP/HOURLY	58,301	46,597	48,226	32,000
1380	CERT SUPERV & ADMIN STIPEND	15,406	11,563		
1910	OTHER CERT SALARIES	1,522,344	1,755,280	1,870,953	1,692,895
1920	OTHER CERT SALARY, SUBSTITUTES	345	383	6,136	
1925	OTHER CERT SALARY-SUB, SICK LV	130			
1930	OTHER CERT SALARY-TEMP/HOURLY	28,031	19,015	12,458	8,561
1980	OTHER CERTIFICATED STIPEND	107,701	90,289	103,705	46,200
TOTAL: lxxx		78,148,620	88,002,247	99,137,575	99,965,076
2109	REIMBURSEMENT -SALARY	8,200-	10,069-	24,925-	
2110	INSTRUCTIONAL AIDE SALARIES	6,615,969	7,199,996	7,866,484	8,599,867
2116	INSTR AIDES VACATION PAY	15,702	10,495	9,169	363
2120	INSTRUCTIONAL AIDE SUBSTITUTE	80,569	57,720	108,288	30,357
2125	INSTR AIDES SALARY,SUB-SICK LV	189,850	230,340	225,682	136,332
2129	INSTR AIDE SAL.- LONG TERM SUB	12,899		75	
2130	INSTR AIDES - TEMPORARY/HOURLY	448,309	521,197	412,963	377,268
2140	INSTR AIDES SALARY OVERTIME	8,270	1,053	22,767	14,700
2150	INSTR AIDES - OPEN POSITION	134,957	86,446	121,262	
2180	INSTRUCTIONAL AIDE STIPEND	392,212	411,028	487,830	201,106
2209	REIMBURSEMENT -SALARY	8,554-	25,468-	26,575-	
2210	CLASSIFIED SUPPORT SALARY	9,515,386	10,950,784	12,846,007	15,022,958
2216	CLASS. SUPPORT VACATION PAY	41,345	39,147	54,167	9,353
2220	CLASSIFIED SUPPORT SUBSTITUTE	224,057	274,335	297,463	319,032
2225	CLASS. SUPPORT SUB, SICK LEAVE	11,124	10,890	140,188	124,652
2229	CLASS. SUPPORT SUB, LONG TERM	10,252		789	
2230	CLASSIFIED SUPPORT PART TIME	591,007	572,621	667,574	593,987
2240	CLASSIFIED SUPPORT OVER TIME	372,413	440,631	516,468	477,300

Fund :01 GENERAL FUND		2014-2015	2015-2016	2017-2018	2018-2019
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
2250	CLASSIFIED SUPPORT - OPEN POS.	44,491	87,073	63,067	569
2280	CLASSIFIED SUPPORT STIPEND	25,191	22,049	22,832	13,254
2310	CLASSIFIED SUPV & ADMIN SALARY	1,337,334	1,470,702	1,435,687	1,094,949
2316	CLASS. ADMIN VACATION PAY			1,675	
2330	CLASSIFIED SUPV & ADMIN HOURLY	26,448	26,180	29,520	29,520
2409	REIMBURSEMENT -SALARY	1,777-			
2410	CLERICAL & TECHNICAL SALARIES	6,454,151	7,293,610	7,963,751	8,166,638
2416	CLERICAL/TECH/OFFICE VAC PAY	14,819	13,671	26,294	550
2420	CLERICAL & TECH SUBSTITUTES	27,650	7,387	51,369	25,392
2425	CLERICAL/TECH SUBS, SICK LEAVE	40,221	38,444	26,648	26,861
2429	CLERICAL & TECH LONG TERM SUBS	28,694	14,129	358	
2430	CLERICAL & TECHNICAL HOURLY	130,770	108,404	115,958	90,807
2440	CLERICAL & TECHNICAL OVERTIME	58,623	59,604	102,641	72,100
2450	CLERICAL & TECH OPEN POSITION	7,017	4,571	16,176	
2480	CLERICAL & TECHNICAL STIPEND	4,347	12,969	26,090	14,644
2909	REIMBURSEMENT -SALARY		142-	2,005-	
2910	OTHER CLASSIFIED SALARIES	70,113	80,231	103,913	110,006
2916	OTHER CLASS.VACATION PAY			42	
2920	OTHER CLASSIFIED SUBSTITUTE	8,957	6,194	6,979	8,125
2925	OTHER CLASS SUB, SICK LEAVE			2,404	2,400
2930	OTHER CLASSIFIED TEMP/HOURLY	501,982	597,525	742,000	59,878
2940	OTHER CLASSIFIED OVER TIME	7,175	12,882	16,423	15,547
2980	OTHER CLASSIFIED STIPEND	1,330	450	5,667	260
TOTAL: 2xxx		27,435,100	30,627,079	34,483,165	35,638,775
3101	STRS CERTIFICATED	10,760,747	14,577,829	21,492,201	21,369,175
3102	STRS CLASSIFIED	117,511	152,271	163,882	141,842
3201	PERS CERTIFICATED	62,295	73,167	105,937	81,144
3202	PERS CLASSIFIED	2,708,928	3,046,874	4,554,445	5,782,541
3301	SOCIAL SECURITY CERTIFICATED	42,083	54,322	78,049	58,445
3302	SOCIAL SECURITY CLASSIFIED	1,573,052	1,787,468	2,044,782	2,210,362
3311	MEDICARE - CERTIFICATED	1,069,151	1,216,029	1,377,343	1,421,807
3312	MEDICARE - CLASSIFIED	379,743	432,076	488,862	526,179
3401	HEALTH & WELFARE CERTIFICATED	6,789,498	7,803,277	8,926,319	9,833,912
3402	HEALTH & WELFARE CLASSIFIED	3,208,165	3,531,548	3,768,463	4,201,444
3501	UNEMPLOYMENT - CERTIFICATED	52,688	59,728	48,186	49,487
3502	UNEMPLOYMENT - CLASSIFIED	18,329	20,768	16,876	18,430
3601	WORKERS COMP - CERTIFICATED	1,445,438	1,676,321	1,607,903	1,649,130
3602	WORKERS COMP - CLASSIFIED	503,450	584,736	563,628	603,526
3941	WAIVED MEDICAL-CERTIFICATED	693,081	740,812	737,631	730,322
3942	WAIVED MEDICAL-CLASSIFIED	517,716	556,459	601,555	591,711
3961	BOARD APPROVED MILEAGE-CERT	9,000			
3962	BOARD APPROVED MILEAGE-CLASS.	10,560	720	720	720
TOTAL: 3xxx		29,961,436	36,314,405	46,576,782	49,270,177
4100	TEXTBOOKS	1,269,052	898,279	502,852	2,890,451
4109	REIMBURSEMENT -TEXTBOOKS	1,236-	500-		
4200	BOOKS OTHER THAN TEXTBOOKS	264,478	446,557	619,671	265,772
4300	SUPPLIES	3,111,157	3,436,650	3,554,044	4,249,494
4315	COMPUTER SOFTWARE/SUPPLIES	821,102	1,300,678	799,365	482,225
4325	IN-DISTRICT MEETING SUPPLIES	21,486	25,317	52,061	45,626

Fund :01 GENERAL FUND		2014-2015	2015-2016	2017-2018	2018-2019
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
4335	PROTOCOL MATERIALS-SPEC. EDUC.	33,760	44,960	38,590	42,778
4340	PUPIL TRANSPORTATION SUPPLIES		3,759	4,852	4,200
4341	FUEL	429,288	314,250	392,985	494,133
4342	OIL/LUBE	14,819	19,759	14,508	20,000
4343	PARTS	305,292	216,909	188,488	237,000
4344	TIRES & ACCESSORIES	54,081	72,598	38,246	41,500
4400	INVENTORIED EQUIPMENT	348,996	638,488	693,248	308,047
4415	TECHNOLOGY EQUIPMENT	955,277	2,108,685	880,196	550,302
4500	REPLACEMENT: EQUIP UNDER 5,000	4,264	3,428		
4700	FOOD SERVICES-FOOD			13,974	20,000
TOTAL: 4xxx		7,631,816	9,529,816	7,793,081	9,651,528
5100	SUB-AGREEMENTS>25,000 (NPS 0%)	272,024	665,973	768,432	680,000
5102	SUB-AGREEMENTS>25,000 NPA 0%	207,482	166,036		
5200	TRAVEL & CONFERENCE	437,881	396,137	661,139	608,173
5210	EMPLOYEE MILEAGE	102,150	109,970	119,499	118,071
5300	DUES & MEMBERSHIPS	73,526	69,401	118,938	116,855
5400	INSURANCE	860,927	812,786	849,954	860,473
5450	OTHER INSURANCE			3,143	3,144
5510	ELECTRICITY	2,424,998	2,641,792	2,992,797	2,905,785
5515	GAS	297,687	268,361	458,280	440,121
5520	WATER	564,146	432,449	570,351	533,431
5525	WASTE DISPOSAL	132,470	139,675	151,949	159,244
5535	PEST CONTROL	51,024	68,469	84,758	86,373
5550	SEWER	213,610	231,703	264,814	262,251
5600	RENTALS, LEASES & REPAIRS	1,083		375	
5610	REPAIR/LABOR	1,205,477	1,552,902	1,711,504	1,751,846
5630	RENT OR LEASE-BLDGS/CLASSROOMS	33,950	37,010	40,285	52,276
5640	RENTAL & LEASES-EQUIPMENT	315,783	312,239	298,680	383,943
5660	MAINTENANCE AGREEMENTS	334,943	292,109	513,166	512,969
5755	INTERFUND SVC - COMPUTER SUPP	16,250-	7,400-	9,700-	
5760	INTERFUND SVC-TRANSPORTATON	6,819-	1,746-	1,622-	3,505-
5762	INTERFUND SVC-FUEL & REPAIRS	14,441-	9,285-	5,067-	5,600-
5767	TRFS OF DIRECT COSTS-INTERFUND	236,025-	322,323-	233,554-	224,412-
5775	INTERFUND SVC-FID CHARGES	200-	150-	150-	100-
5780	INTERFUND SVC-FOOD SERVICE	8,601	13,122	3,737	
5785	INTERFUND SVC - UTILITIES/UTIL	45,000-	45,000-	43,500-	48,000-
5795	INTERFUND SVC-MISC	18,008-	21,248-	21,392-	21,392-
5796	INTERFUND SVC-ADULT EDUC CLASS	1,020			
5800	OTHER SERVICES & OPERATING EXP	3,238,166	3,694,608	4,055,702	3,908,587
5810	ADMINISTRATIVE CONSULTANTS	71,900	96,683	74,200	74,200
5815	SOFTWARE-LIC & ONLINE SVCS	1,364,456	3,043,878	3,124,855	2,315,717
5820	LEGAL FEES	534,031	748,131	619,216	661,950
5825	ELECTION EXPENSES	49,982			
5830	FINGER PRINTING	56,034	57,866	52,333	48,000
5835	LAUNDRY OF UNIFORMS	20,593	22,608	25,889	24,900
5840	DRUG & ALCOHOL TESTING	3,611	3,891	6,311	5,500
5845	CHARTER BUS SERVICES	133,439	157,510	183,359	231,303
5850	ADVERTISING	52,214	51,448	38,074	19,020
5860	STUDENT ACTIVITY FEES	611,554	822,839	695,705	824,668

Fund	:01	GENERAL FUND	2014-2015	2015-2016	2017-2018	2018-2019
			ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
5865		CONTINGENCY (CATEGORICAL)				1,478,740
5870		NON PUBLIC SCH TUITION-0%	1,019,421	1,177,451	1,648,339	1,805,000
5872		NON PUBLIC AGENCY REL SVC-0%	279,593	120,763	96,073	114,482
5875		LEGAL SETTLEMENTS	86,227	101,286	79,767	150,500
5890		SECURITY-OUTSIDE CONTRACT SVC	149,583	156,196	285,161	427,328
5910		COMMUNICATIONS-TELEPHONE	843,345	379,346	204,063	206,796
5911		COMMUNICATIONS-CONTRA ACCOUNT	42,078-			
5920		POSTAGE	90,176	83,472	87,393	75,440
5930		COMMUNICATIONS-PAGERS/CELLULAR	70,975	28,726	48,627	51,773
		TOTAL: 5xxx	15,835,257	18,549,686	20,621,884	21,595,850
		*SUB-TOTAL:1000-5999	159,012,228	183,023,232	208,612,487	216,121,406
6140		SITE INSPECTIONS	5,800		5,500	
6170		LAND IMPROVEMENTS/DEVELOPMENTS		42,303	122,002	60,000
6200		BUILDINGS & IMPROVEMNT OF BLDG		965,282	12,587	
6210		BUILDINGS - ARCHITECT	253,908		39,963	
6220		BUILDINGS - DSA PLAN CHECKS	19,769			
6240		BUILDINGS - PRELIMNRY TESTING	2,889		7,400	
6270		PERMANENT CONSTRUCTION	1,450,800	36,015		
6278		OTHER CONSTRUCTION	616,648	17,050		
6280		BLDGS-CONSTRUCTION TESTING	37,925			
6290		BUILDINGS-INSPECTIONS	62,915			
6400		FURNITURE AND EQUIPMENT	435,303	358,249	2,572,167	47,400
6415		TECHNOLOGY EQUIPMENT	61,008	656,813	63,254	
6500		EQUIP REPLACEMENT OVER \$5,000	97,329	20,959		
6540		BUS REPLACEMENT			192,437	
		TOTAL: 6xxx	3,044,294	2,096,670	3,015,310	107,400
		*SUB-TOTAL:1000-6999	162,056,522	185,119,902	211,627,797	216,228,806
7130		TUITION-STATE SPECIAL SCHOOLS	6,447		17,271	17,271
7141		OTH TUIT,EXC CST PMT TO DIST	20,545	24,100		28,000
7142		OTH TUIT,EXC CST PMT TO COE	91,400	73,105	378,104	414,444
7281		All Other Trnsfrs to Districts		33,376	34,948	
7282		ALL OTHER TRFS TO COUNTY OFFC	91,745	91,745	91,745	91,745
7350		TRFS OF INDIRECT COSTS/INTERFD	370,652-	342,092-	271,661-	288,928-
7438		DEBT SERVICE - INTEREST			7,856	56,251
7439		OTHER DEBT SERVICE - PRINCIPAL	3,094		369,716	253,215
7616		TF FR GEN FUND TO CAFETERIA FD	53,008	53,228		
7619		OTHER AUTH INTERFUND TF OUT	2,473,585	2,084,127	1,965,000	1,965,000
		TOTAL: 7xxx	2,369,173	2,017,589	2,592,979	2,536,998
		*SUB-TOTAL:1000-7999	164,425,695	187,137,491	214,220,776	218,765,804
		**TOTAL:1000-5999	159,012,228	183,023,232	208,612,487	216,121,406
		**TOTAL:1000-6999	162,056,522	185,119,902	211,627,797	216,228,806
		**TOTAL:1000-7999	164,425,695	187,137,491	214,220,776	218,765,804

REVENUE BY OBJECT

096 FOLSOM CORDOVA UNIFIED

COMPARATIVE BUDGET REPORT

J49716 BDR110 L.00.20 09/26/18 PAGE 1

Fund :01 GENERAL FUND

		2014-2015	2015-2016	2016-2017	2017-2018
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
8011	REV LIMIT STATE AID-CURRENT YEAR	59,657,845	76,391,951	81,893,762	88,949,860
8012	EDUCATION PROTECTION ACCOUNT	25,988,845	25,718,952	25,324,488	24,243,212
8019	REV LIMIT STATE AID-PRIOR YEAR	16,565	13,597-	3,141	
8021	HOMEOWNERS' EXEMPTION	492,169	488,067	487,413	420,000
8022	TIMBER YIELD TAX	18	16	9	16
8041	SECURED TAX ROLLS	38,004,528	39,851,591	41,999,165	41,459,736
8042	UNSECURED ROLL TAXES	1,555,020	1,542,441	1,553,905	1,572,441
8043	PRIOR YEARS' TAXES	32,763-	333,691	292,467	335,000
8044	SUPPLEMENTAL TAXES	395,837	479,978	604,327	540,045
8045	EDUC REV AUGMENTATION FUND	2,071,827	2,661,982	6,095,385	5,170,383
8047	COMMUNITY REDEVELOPMENT FUNDS	233,725	232,200	320,150	232,200
8049	RPTTF REDEVELOPMENT FUNDS	819,496	598,846	1,212,570	598,846
8082	OTHER IN-LIEU TAXES	4,893	10,722	6,615	10,722
8089	LESS: NON-REV LMT (50%) ADJUST	2,447-	5,361-	3,307-	5,361-
8091	REVENUE LIMIT TRANSFERS	975,192-	650,566-	650,566-	650,566-
8096	TRF CHARTER SCH IN-LIEU PROP TAX	367,634-	388,395-	445,004-	359,087-
8181	SPECIAL EDUCATION-ENTITLEMENTS	2,844,918	3,819,074	3,089,106	3,089,106
8182	SPEC ED-DISCRETIONARY GRANTS	559,381	665,616	572,048	726,869
8290	ALL OTHER FEDERAL REVENUES	3,655,230	4,900,473	3,901,499	4,651,617
8311	OTHER STATE APPORT-CURR YEAR	9,410,655	9,720,527	9,935,667	10,583,409
8319	OTHER STATE APPORT-PRIOR YEAR	282,062	202,271	58,059	
8550	MANDATED COST REIMBURSEMENTS	1,895,553	677,271	4,757,478	713,869
8560	STATE LOTTERY REVENUE	3,313,376	3,560,996	4,300,316	3,816,838
8590	ALL OTHER STATE REVENUES	6,445,517	19,296,921	8,991,237	9,311,804
8650	LEASES & RENTALS	506,642	648,853	517,230	572,700
8660	INTEREST	133,905-	180,979	511,535	195,000
8675	TRANSPORTATION FEES FR INDIV	261,954	292,237	326,794	340,000
8677	INTERAGENCY SERV BETWN LEA'S	18,705	13,939	15,831	14,000
8691	MISC FUNDS-NON-REV LIM ADJUST	2,447	5,361	3,307	2,425
8699	ALL OTHER LOCAL REVENUES	5,564,160	5,862,658	5,766,684	4,547,838
8782	TRANSFERS FROM COUNTY OFFICE	289,787			
8919	OTHER AUTH INTERFUND TF IN	120,930	117,201	100,125	93,855
8990	RESTRICTD CONTRIB TO RESTRICTD				
	TOTAL: 8xxx	162,900,144	197,216,893	201,541,436	201,176,777
	**TOTAL:8000-8999	162,900,144	197,216,893	201,541,436	201,176,777



General Fund
Program Details by Resource

Fund :01		GENERAL FUND		Resource:0000		UNRESTRICTED/UNDESIGNATED
		2015-2016	2016-2017	2017-2018	2018-2019	
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET	
8000	LCFF/STATE AID	121,427,613	133,161,458	136,683,548	149,934,445	
8200	ALL OTHER FEDERAL REVENUES	4,754	16,238	765		
8500	ALL OTHER STATE REVENUES	1,637,242	715,397	811,720	839,370	
8600	ALL OTHER LOCAL REVENUES	4,780,943	4,879,815	4,445,053	4,034,660	
8900	OTHER AUTH INTERFUND TF IN	38,253,757-	46,312,222-	41,231,078-	50,172,017-	
	TOTAL: 8xxx	89,596,796	92,460,686	100,710,009	104,636,458	
1100	CERTIFICATED TEACHERS SALARIES	37,264,100	40,048,810	42,538,674	44,682,887	
1200	CERT PUPIL SUPPORT SALARIES	2,205,283	2,138,391	2,309,327	2,570,247	
1300	CERTIFICATED SUPERV & ADM SAL	6,660,007	6,773,149	7,613,495	7,783,096	
1900	OTHER CERTIFICATED SALARIES	189,597	132,370	159,317	123,902	
	TOTAL: 1xxx	46,318,987	49,092,720	52,620,813	55,160,132	
2100	INSTRUCTIONAL AIDE SALARIES	465,941	514,551	542,194	252,567	
2200	CLASSIFIED SUPPORT SALARIES	5,220,783	5,415,720	5,921,426	7,016,231	
2300	CLASSIFIED SUPERV & ADMIN SAL	1,056,305	1,111,583	1,020,195	800,634	
2400	CLERICAL & OFFICE SALARIES	6,452,787	6,599,963	7,038,688	7,086,597	
2900	OTHER CLASSIFIED SALARIES	672,026	733,769	782,517	144,498	
	TOTAL: 2xxx	13,867,842	14,375,586	15,305,019	15,300,527	
3100	STATE TEACHER RETIREMENT SYS	4,933,576	6,135,242	7,517,156	8,702,320	
3200	PUBLIC EMPLOYEE RETIREMENT SYS	1,369,654	1,652,794	1,993,970	2,409,133	
3300	SOCIAL SECURITY / MEDICARE	1,670,584	1,750,034	1,886,571	1,963,969	
3400	HEALTH & WELFARE	5,952,628	5,841,715	6,357,883	7,265,107	
3500	STATE UNEMPLOYMENT INSURANCE	40,841	30,815	33,074	34,755	
3600	WORKER'S COMPENSATION	1,146,339	1,145,550	1,104,863	1,159,335	
3900	WAIVED MEDICAL	580,516	605,184	622,170	615,605	
	TOTAL: 3xxx	15,694,138	17,161,336	19,515,686	22,150,224	
4100	TEXTBOOKS	660	7,466	81		
4200	BOOKS OTHER THAN TEXTBOOKS	65,146	102,181	91,820	59,125	
4300	SUPPLIES	2,140,409	2,216,315	2,461,305	2,856,288	
4400	INVENTORIED EQUIPMENT	554,238	649,566	825,827	581,491	
4500	REPLACEMENT: EQUIP UNDER 5,000	3,428				
4700	FOOD SERVICES-FOOD		12,739	13,974	20,000	
	TOTAL: 4xxx	2,763,881	2,988,267	3,393,007	3,516,904	
5200	TRAVEL & CONFERENCE	270,648	278,296	301,033	298,670	
5300	DUES & MEMBERSHIPS	64,655	98,309	82,212	89,758	
5400	INSURANCE	807,786	784,512	853,097	863,617	
5500	OPERATION & HOUSEKEEPING SERV	3,781,414	4,142,448	4,518,520	4,377,205	
5600	RENTALS, LEASES & REPAIRS	972,274	923,119	975,993	998,572	
5700	DIRECT COST TRANSFERS	222,575-	156,928-	235,442-	158,145-	
5800	OTHER SERVICES & OPERATING EXP	4,080,685	4,446,585	4,440,382	4,765,203	
5900	COMMUNICATIONS	470,056	483,334	299,371	287,112	
	TOTAL: 5xxx	10,224,944	10,999,674	11,235,166	11,521,992	
*SUB-TOTAL:1000-5999		88,869,792	94,617,582	102,069,692	107,649,779	

Fund :01		GENERAL FUND		Resource:0000		UNRESTRICTED/UNDESIGNATED
		2015-2016	2016-2017	2017-2018	2018-2019	
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET	

6100	LAND			10,000		
6200	BUILDINGS & IMPROVEMNT OF BLDG	39,070				
6400	FURNITURE AND EQUIPMENT	378,700	392,383	252,993	25,000	
6500	EQUIP REPLACEMENT OVER \$5,000	20,959				
	TOTAL: 6xxx	438,728	392,383	262,993	25,000	
*SUB-TOTAL:1000-6999		89,308,520	95,009,965	102,332,685	107,674,779	
7100	TUITION	10,325	300,491	343,374	345,464	
7300	DIRECT SUPPORT & INDIRECT COST	2,436,955-	2,176,988-	2,014,442-	2,116,081-	
7400	DEBT SERVICE			25,987		
7600	OTHER AUTH INTERFUND TF OUT	1,653,228	1,350,000	1,565,000	1,565,000	
	TOTAL: 7xxx	773,402-	526,497-	80,081-	205,617-	
*SUB-TOTAL:1000-7999		88,535,118	94,483,468	102,252,604	107,469,162	

Fund :01		GENERAL FUND		Resource:0022		CALSAFE SUPPORTIVE SERVICES
8900	OTHER AUTH INTERFUND TF IN	59,022	56,839	61,563	63,402	
	TOTAL: 8xxx	59,022	56,839	61,563	63,402	
1100	CERTIFICATED TEACHERS SALARIES	22,106	22,106	24,035	23,593	
1200	CERT PUPIL SUPPORT SALARIES	13,801	11,981	13,233	13,518	
	TOTAL: 1xxx	35,907	34,087	37,267	37,111	
2400	CLERICAL & OFFICE SALARIES	5,474	6,901	7,193	7,148	
	TOTAL: 2xxx	5,474	6,901	7,193	7,148	
3100	STATE TEACHER RETIREMENT SYS	3,853	4,288	5,365	6,042	
3200	PUBLIC EMPLOYEE RETIREMENT SYS	648	958	1,115	1,265	
3300	SOCIAL SECURITY / MEDICARE	891	1,023	1,118	1,085	
3400	HEALTH & WELFARE	4,879	2,726	2,899	3,114	
3500	STATE UNEMPLOYMENT INSURANCE	28	21	23	23	
3600	WORKER'S COMPENSATION	794	760	749	739	
3900	WAIVED MEDICAL		340	656	663	
	TOTAL: 3xxx	11,094	10,116	11,924	12,931	
4300	SUPPLIES	4,953	4,707	4,195	5,000	
	TOTAL: 4xxx	4,953	4,707	4,195	5,000	
5600	RENTALS, LEASES & REPAIRS	1,447	1,028	983	1,212	
5700	DIRECT COST TRANSFERS	147				
	TOTAL: 5xxx	1,594	1,028	983	1,212	
*SUB-TOTAL:1000-5999		59,022	56,839	61,563	63,402	

Fund :01		GENERAL FUND		Resource:0023		CALSAFE CHILD CARE & DEV SVCS
		2015-2016	2016-2017	2017-2018	2018-2019	
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET	
8900	OTHER AUTH INTERFUND TF IN	108,133	106,185	112,819	123,539	
	TOTAL: 8xxx	108,133	106,185	112,819	123,539	
1200	CERT PUPIL SUPPORT SALARIES	13,801	11,981	13,233	13,518	
	TOTAL: 1xxx	13,801	11,981	13,233	13,518	
2100	INSTRUCTIONAL AIDE SALARIES	69,646	69,977	72,864	77,850	
	TOTAL: 2xxx	69,646	69,977	72,864	77,850	
3100	STATE TEACHER RETIREMENT SYS	1,481	1,507	1,905	2,201	
3200	PUBLIC EMPLOYEE RETIREMENT SYS	4,157	4,983	5,939	9,061	
3300	SOCIAL SECURITY / MEDICARE	5,396	5,375	5,606	6,149	
3400	HEALTH & WELFARE	10,104	9,065	9,655	10,377	
3500	STATE UNEMPLOYEMENT INSURANCE	57	40	42	47	
3600	WORKER'S COMPENSATION	1,600	1,485	1,407	1,528	
3900	WAIVED MEDICAL		340	309	316	
	TOTAL: 3xxx	22,796	22,794	24,864	29,679	
4300	SUPPLIES	1,890	1,279	1,859	2,492	
	TOTAL: 4xxx	1,890	1,279	1,859	2,492	
5800	OTHER SERVICES & OPERATING EXP		153			
	TOTAL: 5xxx		153			
*SUB-TOTAL:1000-5999		108,133	106,185	112,819	123,539	

Fund :01		GENERAL FUND		Resource:0027		NATIONAL BOARD CERTIFICATION
8900	OTHER AUTH INTERFUND TF IN	49,181	46,473	44,771	54,418	
	TOTAL: 8xxx	49,181	46,473	44,771	54,418	
1100	CERTIFICATED TEACHERS SALARIES	29,148	25,695	25,490	29,750	
1900	OTHER CERTIFICATED SALARIES	1,170	3,000	3,000	5,000	
	TOTAL: 1xxx	30,318	28,695	28,490	34,750	
3100	STATE TEACHER RETIREMENT SYS	3,174	3,543	4,078	5,658	
3300	SOCIAL SECURITY / MEDICARE	449	439	427	504	
3400	HEALTH & WELFARE	303	287	285	434	
3500	STATE UNEMPLOYEMENT INSURANCE	21	15	14	17	
3600	WORKER'S COMPENSATION	594	531	476	580	
	TOTAL: 3xxx	4,542	4,815	5,281	7,193	
4300	SUPPLIES		91			
	TOTAL: 4xxx		91			
5200	TRAVEL & CONFERENCE	1,472	398			
5800	OTHER SERVICES & OPERATING EXP	12,850	12,475	11,000	12,475	
	TOTAL: 5xxx	14,322	12,873	11,000	12,475	
*SUB-TOTAL:1000-5999		49,181	46,473	44,771	54,418	

Fund :01		GENERAL FUND		Resource:0036		GIFTED & TALENTED ED (GATE)	
		2015-2016	2016-2017	2017-2018	2018-2019		
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET		
8600	ALL OTHER LOCAL REVENUES	4,040	5,870	7,385			
8900	OTHER AUTH INTERFUND TF IN	46,216	50,333		20,351		
	TOTAL: 8xxx	50,256	56,203	7,385	20,351		
1100	CERTIFICATED TEACHERS SALARIES	2,910	4,550		7,300		
1900	OTHER CERTIFICATED SALARIES	28,789	29,484	1,523	1,500		
	TOTAL: 1xxx	31,699	34,034	1,523	8,800		
2100	INSTRUCTIONAL AIDE SALARIES	5,398	4,711	2,825	4,700		
2400	CLERICAL & OFFICE SALARIES	385					
	TOTAL: 2xxx	5,783	4,711	2,825	4,700		
3100	STATE TEACHER RETIREMENT SYS	3,438	4,339	339	1,562		
3200	PUBLIC EMPLOYEE RETIREMENT SYS	100	235	122	200		
3300	SOCIAL SECURITY / MEDICARE	877	818	182	487		
3400	HEALTH & WELFARE	2,797	2,816	43	251		
3500	STATE UNEMPLOYEMENT INSURANCE	25	19	2	7		
3600	WORKER'S COMPENSATION	729	707	73	225		
	TOTAL: 3xxx	7,965	8,935	762	2,732		
4200	BOOKS OTHER THAN TEXTBOOKS		118		200		
4300	SUPPLIES	3,091	5,760	1,711	3,000		
	TOTAL: 4xxx	3,091	5,879	1,711	3,200		
5200	TRAVEL & CONFERENCE	1,599	2,525	532	800		
5300	DUES & MEMBERSHIPS	119	119		119		
	TOTAL: 5xxx	1,718	2,644	532	919		
*SUB-TOTAL:1000-5999		50,256	56,203	7,353	20,351		

Fund :01		GENERAL FUND		Resource:0037		INSTRUCTIONAL MATERIALS	
8900	OTHER AUTH INTERFUND TF IN	1,461,741	5,322,387	2,968,462	3,168,462		
	TOTAL: 8xxx	1,461,741	5,322,387	2,968,462	3,168,462		
4100	TEXTBOOKS	893,853	4,561,038	488,482	790,451		
4200	BOOKS OTHER THAN TEXTBOOKS	188,438	126,922	98,913	152,677		
4300	SUPPLIES	360,921	354,443	213,173	192,000		
4400	INVENTORIED EQUIPMENT	3,368	2,208	2,229			
	TOTAL: 4xxx	1,446,580	5,044,611	802,797	1,135,128		
5600	RENTALS, LEASES & REPAIRS	503					
5800	OTHER SERVICES & OPERATING EXP	14,658	277,776	636,022	8,809		
	TOTAL: 5xxx	15,161	277,776	636,022	8,809		
*SUB-TOTAL:1000-5999		1,461,741	5,322,387	1,438,819	1,143,937		

Fund :01		GENERAL FUND		Resource:0042		ONE-TIME TECH/PD/CCSS
		2015-2016	2016-2017	2017-2018	2018-2019	
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET	
8500	ALL OTHER STATE REVENUES	9,749,079	4,055,636	2,842,997	2,975,611	
8900	OTHER AUTH INTERFUND TF IN		955,408	2,736,523-	2,968,462-	
	TOTAL: 8xxx	9,749,079	5,011,044	106,474	7,149	
1100	CERTIFICATED TEACHERS SALARIES	396,397				
	TOTAL: 1xxx	396,397				
2400	CLERICAL & OFFICE SALARIES	307				
	TOTAL: 2xxx	307				
3100	STATE TEACHER RETIREMENT SYS	42,233				
3200	PUBLIC EMPLOYEE RETIREMENT SYS	93				
3300	SOCIAL SECURITY / MEDICARE	5,734				
3400	HEALTH & WELFARE	3,967				
3500	STATE UNEMPLOYEMENT INSURANCE	238				
3600	WORKER'S COMPENSATION	7,703				
	TOTAL: 3xxx	59,969				
4300	SUPPLIES	413,909	3,882,322	82,957		
4400	INVENTORIED EQUIPMENT	1,427,376	3,861,412	19,259		
	TOTAL: 4xxx	1,841,286	7,743,735	102,216		
5700	DIRECT COST TRANSFERS	131,363	114,100			
5800	OTHER SERVICES & OPERATING EXP	910,318	1,016,059	6,734		
5900	COMMUNICATIONS		14,600	1,900-		
	TOTAL: 5xxx	1,041,681	1,144,760	4,834		
*SUB-TOTAL:1000-5999		3,339,639	8,888,494	107,050		
6200	BUILDINGS & IMPROVEMNT OF BLDG	956,767	118,041	576-		
6400	FURNITURE AND EQUIPMENT	536,081	201,563			
6500	EQUIP REPLACEMENT OVER \$5,000		719,538			
	TOTAL: 6xxx	1,492,847	1,039,142	576-		
*SUB-TOTAL:1000-6999		4,832,487	9,927,636	106,474		
8600	ALL OTHER LOCAL REVENUES	950	2,146			
8900	OTHER AUTH INTERFUND TF IN			3,195-		
	TOTAL: 8xxx	950	2,146	3,195-		
1100	CERTIFICATED TEACHERS SALARIES	63				
	TOTAL: 1xxx	63				
3100	STATE TEACHER RETIREMENT SYS	7				
3300	SOCIAL SECURITY / MEDICARE	1				
3400	HEALTH & WELFARE	1				
3500	STATE UNEMPLOYEMENT INSURANCE	0				
3600	WORKER'S COMPENSATION	1				
	TOTAL: 3xxx	9				

Fund :01		GENERAL FUND		Resource:0160		BULL DOG EXPRESS CAFE - FHS
		2015-2016	2016-2017	2017-2018	2018-2019	
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET	
4300	SUPPLIES	802	851			
	TOTAL: 4xxx	802	851			
5700	DIRECT COST TRANSFERS		169			
5800	OTHER SERVICES & OPERATING EXP	1,640	1,359			
	TOTAL: 5xxx	1,640	1,528			
*SUB-TOTAL:1000-5999		2,514	2,379			

Fund :01		GENERAL FUND		Resource:0300		DONATIONS/FUND RAISERS
8600	ALL OTHER LOCAL REVENUES	306,709	306,351	208,672	63,012	
8900	OTHER AUTH INTERFUND TF IN			3,195		
	TOTAL: 8xxx	306,709	306,351	211,867	63,012	
1100	CERTIFICATED TEACHERS SALARIES	17,463	17,028	15,357		
1200	CERT PUPIL SUPPORT SALARIES	1,494				
1900	OTHER CERTIFICATED SALARIES			280		
	TOTAL: 1xxx	18,957	17,028	15,637		
2100	INSTRUCTIONAL AIDE SALARIES	28,503	31,790	23,266	26,350	
2200	CLASSIFIED SUPPORT SALARIES	17,382	17,317	17,573	17,041	
2400	CLERICAL & OFFICE SALARIES		152	57		
	TOTAL: 2xxx	45,885	49,258	40,895	43,391	
3100	STATE TEACHER RETIREMENT SYS	2,471	1,779	2,221		
3200	PUBLIC EMPLOYEE RETIREMENT SYS	5,092	6,730	5,365	7,680	
3300	SOCIAL SECURITY / MEDICARE	3,944	4,289	3,458	3,319	
3400	HEALTH & WELFARE	4,159	4,236	1,081	1,500	
3500	STATE UNEMPLOYEMENT INSURANCE	49	34	29	21	
3600	WORKER'S COMPENSATION	1,380	1,265	965	725	
3900	WAIVED MEDICAL	2,627	2,627	1,248	1,248	
	TOTAL: 3xxx	19,722	20,960	14,367	14,493	
4200	BOOKS OTHER THAN TEXTBOOKS	4,654	2,818	3,349		
4300	SUPPLIES	78,302	136,341	69,002	5,000	
4400	INVENTORIED EQUIPMENT	25,586	25,172	21,346		
	TOTAL: 4xxx	108,542	164,331	93,697	5,000	
5200	TRAVEL & CONFERENCE	5,344	5,825	2,479	128	
5300	DUES & MEMBERSHIPS	84	106			
5600	RENTALS, LEASES & REPAIRS	2,941	1,434	144		
5700	DIRECT COST TRANSFERS	4,846	9,777	7,735		
5800	OTHER SERVICES & OPERATING EXP	39,723	68,349	27,426		
5900	COMMUNICATIONS	187		275		
	TOTAL: 5xxx	53,124	85,490	38,059	128	
*SUB-TOTAL:1000-5999		246,231	337,067	202,656	63,012	

Fund :01		GENERAL FUND		Resource:0300		DONATIONS/FUND RAISERS
		2015-2016	2016-2017	2017-2018	2018-2019	
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET	
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6400	FURNITURE AND EQUIPMENT	500		12,000		
	TOTAL: 6xxx	500		12,000		
*SUB-TOTAL:1000-6999		246,731	337,067	214,656	63,012	
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Fund :01		GENERAL FUND		Resource:0365		GARDEN GRANT
8600	ALL OTHER LOCAL REVENUES	2,000		1,150		
	TOTAL: 8xxx	2,000		1,150		
4300	SUPPLIES		584	1,779		
	TOTAL: 4xxx		584	1,779		
*SUB-TOTAL:1000-5999			584	1,779		
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Fund :01		GENERAL FUND		Resource:0371		GENCORP SCIENCE FAIR
8600	ALL OTHER LOCAL REVENUES	5,000	2,500	3,000		
	TOTAL: 8xxx	5,000	2,500	3,000		
4300	SUPPLIES	263	280	503		
	TOTAL: 4xxx	263	280	503		
5600	RENTALS, LEASES & REPAIRS			121		
5700	DIRECT COST TRANSFERS	364	846	444		
5800	OTHER SERVICES & OPERATING EXP	4,668				
	TOTAL: 5xxx	5,032	846	564		
*SUB-TOTAL:1000-5999		5,295	1,126	1,068		
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Fund :01		GENERAL FUND		Resource:0380		FOLSOM CORDOVA EDUCATION ASSOC
8600	ALL OTHER LOCAL REVENUES	91,829	89,931	127,424	147,014	
8900	OTHER AUTH INTERFUND TF IN	33,005	49,062	59,332	49,306	
	TOTAL: 8xxx	124,834	138,993	186,756	196,320	
1100	CERTIFICATED TEACHERS SALARIES	1,583	7,188	685	7,120	
1900	OTHER CERTIFICATED SALARIES	103,036	103,036	142,470	142,585	
	TOTAL: 1xxx	104,619	110,224	143,155	149,705	

Fund :01		GENERAL FUND		Resource:0380		FOLSOM CORDOVA EDUCATION ASSOC	
		2015-2016	2016-2017	2017-2018	2018-2019		
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET		

3100	STATE TEACHER RETIREMENT SYS	11,159	13,481	20,590	24,372		
3300	SOCIAL SECURITY / MEDICARE	1,548	1,510	1,907	2,170		
3400	HEALTH & WELFARE	3,261	11,897	18,846	17,498		
3500	STATE UNEMPLOYEMENT INSURANCE	74	50	66	75		
3600	WORKER'S COMPENSATION	2,071	1,832	2,192	2,500		
3900	WAIVED MEDICAL	2,102					
TOTAL: 3xxx		20,215	28,770	43,601	46,615		
*SUB-TOTAL:1000-5999		124,834	138,993	186,756	196,320		

Fund :01		GENERAL FUND		Resource:0381		CLASSIFIED SCHOOL EE ASSOC	
8600	ALL OTHER LOCAL REVENUES		899				
	TOTAL: 8xxx		899				
2900	OTHER CLASSIFIED SALARIES		812				
	TOTAL: 2xxx		812				
3200	PUBLIC EMPLOYEE RETIREMENT SYS		1				
3300	SOCIAL SECURITY / MEDICARE		62				
3400	HEALTH & WELFARE		8				
3500	STATE UNEMPLOYEMENT INSURANCE		0				
3600	WORKER'S COMPENSATION		15				
	TOTAL: 3xxx		87				
*SUB-TOTAL:1000-5999			899				

Fund :01		GENERAL FUND		Resource:0417		INTEL - STEM PROJECTS	
5200	TRAVEL & CONFERENCE	426					
	TOTAL: 5xxx	426					
*SUB-TOTAL:1000-5999		426					

Fund :01		GENERAL FUND		Resource:0422		INTEL - PROJECT LEAD THE WAY	
4300	SUPPLIES	182					
	TOTAL: 4xxx	182					
*SUB-TOTAL:1000-5999		182					

Fund :01		GENERAL FUND		Resource:0455		LANGUAGE SATURDAY SCHOOL	
		2015-2016	2016-2017	2017-2018	2018-2019		
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET		
8600	ALL OTHER LOCAL REVENUES	8,340	10,260	12,520			
	TOTAL: 8xxx	8,340	10,260	12,520			
2100	INSTRUCTIONAL AIDE SALARIES	26,488					
	TOTAL: 2xxx	26,488					
3100	STATE TEACHER RETIREMENT SYS	315					
3200	PUBLIC EMPLOYEE RETIREMENT SYS	209					
3300	SOCIAL SECURITY / MEDICARE	1,844					
3400	HEALTH & WELFARE	265					
3500	STATE UNEMPLOYEMENT INSURANCE	19					
3600	WORKER'S COMPENSATION	519					
	TOTAL: 3xxx	3,171					
4300	SUPPLIES	2,066					
	TOTAL: 4xxx	2,066					
5700	DIRECT COST TRANSFERS	2,000	1,000				
	TOTAL: 5xxx	2,000	1,000				
*SUB-TOTAL:1000-5999		33,725	1,000				

Fund :01		GENERAL FUND		Resource:0480		MANDATED COSTS	
8500	ALL OTHER STATE REVENUES	953,341-					
	TOTAL: 8xxx	953,341-					
1100	CERTIFICATED TEACHERS SALARIES	1,963	2,050				
1300	CERTIFICATED SUPERV & ADM SAL		2,748	55			
	TOTAL: 1xxx	1,963	4,798	55			
2200	CLASSIFIED SUPPORT SALARIES	245					
2400	CLERICAL & OFFICE SALARIES	1,562					
	TOTAL: 2xxx	1,807					
3100	STATE TEACHER RETIREMENT SYS	168	439	7			
3300	SOCIAL SECURITY / MEDICARE	189	98	1			
3400	HEALTH & WELFARE	38	48	1			
3500	STATE UNEMPLOYEMENT INSURANCE	3	2	0			
3600	WORKER'S COMPENSATION	74	89	1			
	TOTAL: 3xxx	472	676	9			
4200	BOOKS OTHER THAN TEXTBOOKS		4,702				
4300	SUPPLIES	21,166	33,091	5,816			
4400	INVENTORIED EQUIPMENT	33,653	29,507				
	TOTAL: 4xxx	54,819	67,300	5,816			

Fund :01		GENERAL FUND		Resource:0480		MANDATED COSTS
		2015-2016	2016-2017	2017-2018	2018-2019	
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET	

5200	TRAVEL & CONFERENCE	2,377	1,953			
5600	RENTALS, LEASES & REPAIRS	1,647	2,411			
5700	DIRECT COST TRANSFERS	4,154	1,800			
5800	OTHER SERVICES & OPERATING EXP	3,718	2,549			
	TOTAL: 5xxx	11,896	8,713			
*SUB-TOTAL:1000-5999		70,957	81,488	5,880		
6400	FURNITURE AND EQUIPMENT	3,237	29,499			
	TOTAL: 6xxx	3,237	29,499			
*SUB-TOTAL:1000-6999		74,194	110,986	5,880		
Fund :01		GENERAL FUND		Resource:0485		MEDI-CAL BILLING MEDICAL ADMIN
8200	FEDERAL REVENUE CONTINUED	172,765	34,025	249,928	234,025	
	TOTAL: 8xxx	172,765	34,025	249,928	234,025	
1100	CERTIFICATED TEACHERS SALARIES		113			
1200	CERT PUPIL SUPPORT SALARIES	129,391	76,278	12,071	10,375	
	TOTAL: 1xxx	129,391	76,391	12,071	10,375	
2100	INSTRUCTIONAL AIDE SALARIES		437			
2200	CLASSIFIED SUPPORT SALARIES	1,969	55	400		
	TOTAL: 2xxx	1,969	492	400		
3100	STATE TEACHER RETIREMENT SYS	13,847	9,596	1,748	1,689	
3200	PUBLIC EMPLOYEE RETIREMENT SYS	235	38			
3300	SOCIAL SECURITY / MEDICARE	2,071	1,167	178	150	
3400	HEALTH & WELFARE	3,061	1,763	2,326	2,528	
3500	STATE UNEMPLOYEMENT INSURANCE	93	39	6	5	
3600	WORKER'S COMPENSATION	2,606	1,451	205	173	
3900	WAIVED MEDICAL	3,531	2,522	2,102		
	TOTAL: 3xxx	25,444	16,577	6,565	4,545	
4300	SUPPLIES	7,852	2,325			
4400	INVENTORIED EQUIPMENT	2,068				
	TOTAL: 4xxx	9,920	2,325			
5300	DUES & MEMBERSHIPS	1,080				
5700	DIRECT COST TRANSFERS	583				
5800	OTHER SERVICES & OPERATING EXP	14,734	49,405	27,851	60,000	
	TOTAL: 5xxx	16,397	49,405	27,851	60,000	
*SUB-TOTAL:1000-5999		183,121	145,190	46,887	74,920	

Fund :01		GENERAL FUND		Resource:0487		NATIONAL UNIVERSITY	
		2015-2016	2016-2017	2017-2018	2018-2019		
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET		
8600	ALL OTHER LOCAL REVENUES	1,200	3,750	2,400	3,500		
8900	OTHER AUTH INTERFUND TF IN	183	61	307	651		
	TOTAL: 8xxx	1,383	3,811	2,707	4,151		
1100	CERTIFICATED TEACHERS SALARIES	1,200	3,176	1,650	3,500		
	TOTAL: 1xxx	1,200	3,176	1,650	3,500		
3100	STATE TEACHER RETIREMENT SYS	129	472	238	505		
3300	SOCIAL SECURITY / MEDICARE	17	54	24	51		
3400	HEALTH & WELFARE	12	38	17	35		
3500	STATE UNEMPLOYEMENT INSURANCE	1	2	1	2		
3600	WORKER'S COMPENSATION	24	69	28	58		
	TOTAL: 3xxx	183	635	307	651		
*SUB-TOTAL:1000-5999		1,383	3,811	1,957	4,151		

Fund :01		GENERAL FUND		Resource:0489		NEXTED PROJECT LEAD THE WAY	
8600	ALL OTHER LOCAL REVENUES	2,530		21,567			
	TOTAL: 8xxx	2,530		21,567			
4200	BOOKS OTHER THAN TEXTBOOKS	2,530					
4300	SUPPLIES			2,876			
	TOTAL: 4xxx	2,530		2,876			
5200	TRAVEL & CONFERENCE			2,530			
	TOTAL: 5xxx			2,530			
*SUB-TOTAL:1000-5999		2,530		5,406			

Fund :01		GENERAL FUND		Resource:0491		ORAL HEALTH ASSESSMENT PROGRAM	
8600	ALL OTHER LOCAL REVENUES		500				
8900	OTHER AUTH INTERFUND TF IN	10,839	10,839				
	TOTAL: 8xxx	10,839	11,339				
4300	SUPPLIES		105				
4400	INVENTORIED EQUIPMENT	4,953	7,283				
	TOTAL: 4xxx	4,953	7,389				
5700	DIRECT COST TRANSFERS	400	600				
	TOTAL: 5xxx	400	600				
*SUB-TOTAL:1000-5999							
		5,353	7,989				
6400	FURNITURE AND EQUIPMENT		16,837				
	TOTAL: 6xxx		16,837				
*SUB-TOTAL:1000-6999		5,353	24,826				

Fund :01		GENERAL FUND		Resource:0502		PROJECT LEAD THE WAY
		2015-2016	2016-2017	2017-2018	2018-2019	
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET	

8600	ALL OTHER LOCAL REVENUES	1,500	1,032			
8900	OTHER AUTH INTERFUND TF IN	142,552	101,838	57,563	104,334	
	TOTAL: 8xxx	144,052	102,870	57,563	104,334	
1100	CERTIFICATED TEACHERS SALARIES	14,420	11,696	1,438		
	TOTAL: 1xxx	14,420	11,696	1,438		
3100	STATE TEACHER RETIREMENT SYS	1,378	1,457	141		
3300	SOCIAL SECURITY / MEDICARE	278	177	49		
3400	HEALTH & WELFARE	144	117	14		
3500	STATE UNEMPLOYEMENT INSURANCE	10	6	1		
3600	WORKER'S COMPENSATION	283	216	24		
	TOTAL: 3xxx	2,093	1,973	230		
4300	SUPPLIES	79,772	32,884	34,883	76,584	
4400	INVENTORIED EQUIPMENT	5,058	25,688			
	TOTAL: 4xxx	84,830	58,572	34,883	76,584	
5200	TRAVEL & CONFERENCE	24,360	15,784	4,262	9,750	
5300	DUES & MEMBERSHIPS		14,750	16,750	18,000	
5800	OTHER SERVICES & OPERATING EXP	18,350	96			
	TOTAL: 5xxx	42,710	30,630	21,012	27,750	
*SUB-TOTAL:1000-5999		144,052	102,870	57,563	104,334	
Fund :01		GENERAL FUND		Resource:0505		PTA/PTC SPONSORED PROGRAMS
8600	ALL OTHER LOCAL REVENUES	186,054	137,679	152,876	152,476	
8900	OTHER AUTH INTERFUND TF IN		202-			
	TOTAL: 8xxx	186,054	137,477	152,876	152,476	
1100	CERTIFICATED TEACHERS SALARIES	22,340	19,992	20,608	22,360	
	TOTAL: 1xxx	22,340	19,992	20,608	22,360	
2100	INSTRUCTIONAL AIDE SALARIES	24,897	26,743	26,445	25,650	
2200	CLASSIFIED SUPPORT SALARIES	2,892	2,743	3,624	3,623	
2400	CLERICAL & OFFICE SALARIES	1,833	1,067	1,786	1,892	
2900	OTHER CLASSIFIED SALARIES	300	1,071	4,607	4,653	
	TOTAL: 2xxx	29,922	31,624	36,461	35,818	
3100	STATE TEACHER RETIREMENT SYS	2,313	2,530	3,008	2,936	
3200	PUBLIC EMPLOYEE RETIREMENT SYS	483	285	305	480	

Fund :01		GENERAL FUND		Resource:0505		PTA/PTC SPONSORED PROGRAMS	
		2015-2016	2016-2017	2017-2018	2018-2019		
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET		
3300	SOCIAL SECURITY / MEDICARE	2,659	2,694	3,078	2,934		
3400	HEALTH & WELFARE	496	527	584	907		
3500	STATE UNEMPLOYMENT INSURANCE	37	26	29	43		
3600	WORKER'S COMPENSATION	1,026	959	954	979		
3900	WAIVED MEDICAL	45	52	62	62		
TOTAL: 3xxx		7,059	7,073	8,020	8,341		
4200	BOOKS OTHER THAN TEXTBOOKS			1,181			
4300	SUPPLIES	47,467	18,978	20,166	29,296		
4400	INVENTORIED EQUIPMENT	23,478	15,456	15,635	5,300		
TOTAL: 4xxx		70,944	34,434	36,982	34,596		
5200	TRAVEL & CONFERENCE			550			
5600	RENTALS, LEASES & REPAIRS			1,275	1,275		
5700	DIRECT COST TRANSFERS	9,605	13,596	12,944	13,300		
5800	OTHER SERVICES & OPERATING EXP	45,701	31,443	29,072	36,253		
5900	COMMUNICATIONS				400		
TOTAL: 5xxx		55,306	45,039	43,841	51,228		
*SUB-TOTAL:1000-5999		185,571	138,162	145,912	152,343		
6400	FURNITURE AND EQUIPMENT			7,166			
TOTAL: 6xxx				7,166			
*SUB-TOTAL:1000-6999		185,571	138,162	153,078	152,343		
Fund :01		GENERAL FUND		Resource:0655		SETA HEADSTART PRSCHL LAND USE	
8600	ALL OTHER LOCAL REVENUES	8,444	7,200	7,200	7,200		
8900	OTHER AUTH INTERFUND TF IN	8,444-	7,200-	7,200-	7,200-		
TOTAL: 8xxx							
Fund :01		GENERAL FUND		Resource:0670		SNACK BAR, STUDENT ACCOUNTS	
8600	ALL OTHER LOCAL REVENUES	21,124	21,437	22,565			
TOTAL: 8xxx		21,124	21,437	22,565			
2200	CLASSIFIED SUPPORT SALARIES	15,881	15,881	16,616			
TOTAL: 2xxx		15,881	15,881	16,616			
3200	PUBLIC EMPLOYEE RETIREMENT SYS	1,881	2,206	2,575			
3300	SOCIAL SECURITY / MEDICARE	1,311	1,311	1,368			
3400	HEALTH & WELFARE	442	452	437			
3500	STATE UNEMPLOYMENT INSURANCE	12	9	9			
3600	WORKER'S COMPENSATION	336	317	299			
3900	WAIVED MEDICAL	1,261	1,261	1,261			
TOTAL: 3xxx		5,244	5,556	5,949			
*SUB-TOTAL:1000-5999		21,124	21,437	22,565			

Fund :01		GENERAL FUND		Resource:0711		EL/LI
		2015-2016	2016-2017	2017-2018	2018-2019	
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET	

8600	ALL OTHER LOCAL REVENUES		283			
8900	OTHER AUTH INTERFUND TF IN	9,961,876	9,816,416	8,079,168	12,527,741	
	TOTAL: 8xxx	9,961,876	9,816,699	8,079,168	12,527,741	
1100	CERTIFICATED TEACHERS SALARIES	2,331,861	3,152,630	3,616,818	3,811,154	
1200	CERT PUPIL SUPPORT SALARIES	538,658	647,730	654,738	670,064	
1300	CERTIFICATED SUPERV & ADM SAL	578,894	792,632	900,734	925,833	
1900	OTHER CERTIFICATED SALARIES	461,267	407,349	513,870	458,583	
	TOTAL: 1xxx	3,910,680	5,000,342	5,686,160	5,865,634	
2100	INSTRUCTIONAL AIDE SALARIES	665,601	661,360	727,998	838,773	
2200	CLASSIFIED SUPPORT SALARIES	619,095	627,288	774,769	839,328	
2400	CLERICAL & OFFICE SALARIES	339,270	435,753	460,638	482,677	
2900	OTHER CLASSIFIED SALARIES	223	13,282	35,184		
	TOTAL: 2xxx	1,624,188	1,737,683	1,998,588	2,160,778	
3100	STATE TEACHER RETIREMENT SYS	410,208	611,443	794,954	920,789	
3200	PUBLIC EMPLOYEE RETIREMENT SYS	157,267	192,788	253,904	333,525	
3300	SOCIAL SECURITY / MEDICARE	180,632	205,115	235,144	256,656	
3400	HEALTH & WELFARE	485,506	541,704	641,717	777,345	
3500	STATE UNEMPLOYMENT INSURANCE	3,738	3,275	3,688	4,079	
3600	WORKER'S COMPENSATION	105,254	121,034	124,284	134,444	
3900	WAIVED MEDICAL	76,384	74,360	75,841	77,140	
	TOTAL: 3xxx	1,418,989	1,749,719	2,129,530	2,503,978	
4200	BOOKS OTHER THAN TEXTBOOKS	97,847	20,024	48,735	2,000	
4300	SUPPLIES	101,742	109,843	68,023	27,194	
4400	INVENTORIED EQUIPMENT	59,099	67,122	50,017		
	TOTAL: 4xxx	258,687	196,989	166,775	29,194	
5200	TRAVEL & CONFERENCE	20,354	112,482	47,414	56,520	
5300	DUES & MEMBERSHIPS	209	328	347	219	
5600	RENTALS, LEASES & REPAIRS	4,320	12,748	49,857	1,918	
5700	DIRECT COST TRANSFERS	6,102	11,369	13,123	167,000	
5800	OTHER SERVICES & OPERATING EXP	758,566	557,706	544,023	1,749,842	
5900	COMMUNICATIONS		827	541	1,040	
	TOTAL: 5xxx	789,551	695,461	655,305	1,976,539	
*SUB-TOTAL:1000-5999		8,002,094	9,380,194	10,636,358	12,536,123	
6400	FURNITURE AND EQUIPMENT		6,999	68,375		
	TOTAL: 6xxx		6,999	68,375		
*SUB-TOTAL:1000-6999		8,002,094	9,387,192	10,704,733	12,536,123	

Fund :01		GENERAL FUND		Resource:0712		CTE

Fund :01		GENERAL FUND		Resource:0712		CTE
		2015-2016	2016-2017	2017-2018	2018-2019	
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET	
8500	ALL OTHER STATE REVENUES	13,023	3,260			
8600	ALL OTHER LOCAL REVENUES	25				
8900	OTHER AUTH INTERFUND TF IN	893,336	1,137,853	444,700	1,415,813	
	TOTAL: 8xxx	906,384	1,141,113	444,700	1,415,813	
1100	CERTIFICATED TEACHERS SALARIES	238,076	302,466	417,172	555,895	
1300	CERTIFICATED SUPERV & ADM SAL			85,558	85,558	
	TOTAL: 1xxx	238,076	302,466	502,731	641,453	
3100	STATE TEACHER RETIREMENT SYS	25,546	38,050	69,416	101,258	
3200	PUBLIC EMPLOYEE RETIREMENT SYS			114	115	
3300	SOCIAL SECURITY / MEDICARE	3,334	4,226	8,110	10,516	
3400	HEALTH & WELFARE	19,607	23,324	47,522	54,659	
3500	STATE UNEMPLOYEMENT INSURANCE	161	146	239	320	
3600	WORKER'S COMPENSATION	4,507	5,394	7,967	10,710	
3900	WAIVED MEDICAL	2,837	3,216	1,823	4,413	
	TOTAL: 3xxx	55,991	74,356	135,191	181,991	
4300	SUPPLIES	15,290	13,853	3,803	4,407	
4400	INVENTORIED EQUIPMENT	5,777	97,183	10,431		
	TOTAL: 4xxx	21,067	111,036	14,234	4,407	
5200	TRAVEL & CONFERENCE	583		1,448	1,495	
5400	INSURANCE	5,000				
5600	RENTALS, LEASES & REPAIRS	1	11			
5700	DIRECT COST TRANSFERS		200			
5900	COMMUNICATIONS	45				
	TOTAL: 5xxx	5,629	211	1,448	1,495	
	*SUB-TOTAL:1000-5999	320,763	488,069	653,603	829,346	
6200	BUILDINGS & IMPROVEMNT OF BLDG		10,038	39,963		
	TOTAL: 6xxx		10,038	39,963		
	*SUB-TOTAL:1000-6999	320,763	498,107	693,566	829,346	
Fund :01		GENERAL FUND		Resource:0730		STUDENT TRANSPORTATION
8600	ALL OTHER LOCAL REVENUES	535,845	492,860	542,420	553,153	
8900	OTHER AUTH INTERFUND TF IN	3,122,543	3,439,080	6,384,517	4,953,581	
	TOTAL: 8xxx	3,658,389	3,931,939	6,926,937	5,506,734	
2200	CLASSIFIED SUPPORT SALARIES	2,265,284	2,319,857	2,593,147	2,967,115	
2300	CLASSIFIED SUPERV & ADMIN SAL	122,894	113,044	96,076	99,972	
2400	CLERICAL & OFFICE SALARIES	101,844	105,480	123,102	113,919	
	TOTAL: 2xxx	2,490,022	2,538,381	2,812,326	3,181,006	
3100	STATE TEACHER RETIREMENT SYS	27				
3200	PUBLIC EMPLOYEE RETIREMENT SYS	258,932	318,300	378,881	497,495	
3300	SOCIAL SECURITY / MEDICARE	187,194	189,579	212,673	242,165	

Fund :01		GENERAL FUND		Resource:0730		STUDENT TRANSPORTATION
		2015-2016	2016-2017	2017-2018	2018-2019	
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET	
3400	HEALTH & WELFARE	290,459	314,655	326,417	417,054	
3500	STATE UNEMPLOYMENT INSURANCE	1,692	1,243	1,390	1,483	
3600	WORKER'S COMPENSATION	48,001	45,945	46,451	49,431	
3900	WAIVED MEDICAL	46,557	42,589	44,294	45,178	
	TOTAL: 3xxx	832,862	912,311	1,010,106	1,252,806	
4200	BOOKS OTHER THAN TEXTBOOKS				25	
4300	SUPPLIES	636,228	682,960	652,591	809,969	
4400	INVENTORIED EQUIPMENT	7,950	10,032	24,096	12,097	
	TOTAL: 4xxx	644,178	692,991	676,687	822,091	
5200	TRAVEL & CONFERENCE	786	2,641	9,948	9,900	
5300	DUES & MEMBERSHIPS	150		150	150	
5600	RENTALS, LEASES & REPAIRS	184,754	221,276	184,655	270,200	
5700	DIRECT COST TRANSFERS	704,600-	717,098-	654,332-	724,857-	
5800	OTHER SERVICES & OPERATING EXP	194,982	265,698	256,314	314,772	
5900	COMMUNICATIONS	15,254	15,739	11,026	11,200	
	TOTAL: 5xxx	308,673-	211,744-	192,239-	118,635-	
	*SUB-TOTAL:1000-5999	3,658,389	3,931,939	4,306,880	5,137,268	
6400	FURNITURE AND EQUIPMENT			2,076,035		
6500	EQUIP REPLACEMENT OVER \$5,000			192,437		
	TOTAL: 6xxx			2,268,472		
	*SUB-TOTAL:1000-6999	3,658,389	3,931,939	6,575,352	5,137,268	
7400	DEBT SERVICE			351,586	309,466	
	TOTAL: 7xxx			351,586	309,466	
	*SUB-TOTAL:1000-7999	3,658,389	3,931,939	6,926,937	5,446,734	

Fund :01		GENERAL FUND		Resource:1100		STATE LOTTERY
8500	ALL OTHER STATE REVENUES	2,724,233	3,182,466	3,058,743	2,965,714	
8900	OTHER AUTH INTERFUND TF IN	2,724,233-	3,182,466-	3,058,743-	2,965,714-	
	TOTAL: 8xxx					

Fund :01		GENERAL FUND		Resource:1400		EDUCATION PROTECTION ACCOUNT
8000	REVENUE DO NOT USE	25,824,903	25,533,061	26,734,134	24,693,793	
	TOTAL: 8xxx	25,824,903	25,533,061	26,734,134	24,693,793	
1100	CERTIFICATED TEACHERS SALARIES	20,931,097	20,225,233	20,904,119	18,825,133	
	TOTAL: 1xxx	20,931,097	20,225,233	20,904,119	18,825,133	
3100	STATE TEACHER RETIREMENT SYS	2,235,361	2,537,302	2,985,379	3,066,264	
3200	PUBLIC EMPLOYEE RETIREMENT SYS	6,168	7,121	10,350		

Fund :01		GENERAL FUND		Resource:1400		EDUCATION PROTECTION ACCOUNT	
		2015-2016	2016-2017	2017-2018	2018-2019		
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET		
3300	SOCIAL SECURITY / MEDICARE	290,149	278,107	297,145	271,746		
3400	HEALTH & WELFARE	1,789,089	1,981,688	2,036,156	2,057,035		
3500	STATE UNEMPLOYMENT INSURANCE	14,236	9,765	10,124	9,446		
3600	WORKER'S COMPENSATION	398,484	361,158	338,055	314,517		
3900	WAIVED MEDICAL	160,320	132,687	152,806	149,652		
TOTAL: 3xxx		4,893,806	5,307,828	5,830,015	5,868,660		
*SUB-TOTAL:1000-5999		25,824,903	25,533,061	26,734,134	24,693,793		
Fund :01		GENERAL FUND		Resource:3010		IASA-TL I BSC GR LOW INC/NEGLE	
8200	FEDERAL REVENUE CONTINUED	3,375,174	2,341,524	3,899,227	3,147,732		
8900	OTHER AUTH INTERFUND TF IN			5,522-			
TOTAL: 8xxx		3,375,174	2,341,524	3,893,705	3,147,732		
1100	CERTIFICATED TEACHERS SALARIES	824,325	791,680	1,001,020	979,032		
1200	CERT PUPIL SUPPORT SALARIES			4,425			
1300	CERTIFICATED SUPERV & ADM SAL	46,062	47,175	68,569	60,406		
1900	OTHER CERTIFICATED SALARIES			725			
TOTAL: 1xxx		870,387	838,854	1,074,739	1,039,438		
2100	INSTRUCTIONAL AIDE SALARIES	109,109	109,419	117,103	133,766		
2200	CLASSIFIED SUPPORT SALARIES			375	36,790		
2300	CLASSIFIED SUPERV & ADMIN SAL	49,812	60,748	64,229	63,022		
2400	CLERICAL & OFFICE SALARIES	65,037	68,950	78,742	85,867		
2900	OTHER CLASSIFIED SALARIES	358	13,211	10,170	16,400		
TOTAL: 2xxx		224,317	252,327	270,619	335,845		
3100	STATE TEACHER RETIREMENT SYS	83,458	103,481	150,657	166,264		
3200	PUBLIC EMPLOYEE RETIREMENT SYS	20,167	26,595	31,602	58,325		
3300	SOCIAL SECURITY / MEDICARE	29,744	31,586	36,645	40,894		
3400	HEALTH & WELFARE	81,122	90,648	132,171	127,772		
3500	STATE UNEMPLOYMENT INSURANCE	752	532	648	690		
3600	WORKER'S COMPENSATION	21,149	19,662	21,577	22,982		
3900	WAIVED MEDICAL	12,910	10,469	9,477	11,391		
TOTAL: 3xxx		249,302	282,974	382,776	428,318		
4100	TEXTBOOKS			14,289			
4200	BOOKS OTHER THAN TEXTBOOKS	47,041	169,319	325,645	32,358		
4300	SUPPLIES	566,514	260,009	221,552	226,527		
4400	INVENTORIED EQUIPMENT	95,014	35,452	32,631	28,928		
TOTAL: 4xxx		708,569	464,780	594,117	287,813		
5200	TRAVEL & CONFERENCE	24,431	22,875	94,169	98,903		
5600	RENTALS, LEASES & REPAIRS	172	157	496	291		
5700	DIRECT COST TRANSFERS	306,866	264,156	420,780	332,672		

Fund :01		GENERAL FUND		Resource:3010		IASA-TL I BSC GR LOW INC/NEGLE
		2015-2016	2016-2017	2017-2018	2018-2019	
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET	
5800	OTHER SERVICES & OPERATING EXP	814,995	113,548	885,615	479,552	
5900	COMMUNICATIONS	481	593	29,662	30,232	
TOTAL: 5xxx		1,146,946	401,329	1,430,722	941,650	
*SUB-TOTAL:1000-5999		3,199,521	2,240,264	3,752,973	3,033,064	
7300	DIRECT SUPPORT & INDIRECT COST	175,654	101,260	140,732	114,668	
TOTAL: 7xxx		175,654	101,260	140,732	114,668	
*SUB-TOTAL:1000-7999		3,375,174	2,341,524	3,893,705	3,147,732	

Fund :01		GENERAL FUND	Resource:3180		SCHOOL IMPROVEMENT GRANT CHRT4
8200	FEDERAL REVENUE CONTINUED	44,626	740,442	962,003	
	TOTAL: 8xxx	44,626	740,442	962,003	
1100	CERTIFICATED TEACHERS SALARIES		251,754	320,735	
1300	CERTIFICATED SUPERV & ADM SAL	33,175	197,047	192,177	
	TOTAL: 1xxx	33,175	448,801	512,912	
2200	CLASSIFIED SUPPORT SALARIES		61,266	69,453	
	TOTAL: 2xxx		61,266	69,453	
3100	STATE TEACHER RETIREMENT SYS	4,173	64,712	82,555	
3200	PUBLIC EMPLOYEE RETIREMENT SYS		9,537	12,293	
3300	SOCIAL SECURITY / MEDICARE	481	10,771	12,784	
3400	HEALTH & WELFARE	4,237	49,518	58,197	
3500	STATE UNEMPLOYEMENT INSURANCE	17	245	293	
3600	WORKER'S COMPENSATION	614	8,204	9,775	
3900	WAIVED MEDICAL		4,624	3,901	
	TOTAL: 3xxx	9,522	147,612	179,798	
5800	OTHER SERVICES & OPERATING EXP		56,000	162,995	
	TOTAL: 5xxx		56,000	162,995	
*SUB-TOTAL:1000-5999		42,697	713,679	925,158	
7300	DIRECT SUPPORT & INDIRECT COST	1,930	26,763	36,845	
	TOTAL: 7xxx	1,930	26,763	36,845	
*SUB-TOTAL:1000-7999		44,626	740,442	962,003	

Fund		:01	GENERAL FUND		Resource:3310		SP ED-BASIC	GRT	ENT	PL94-142
8100	FEDERAL REVENUE		3,819,074	3,089,106	3,108,043	3,108,043				
8900	OTHER AUTH INTERFUND TF IN		24,400-	18,044-	18,261-	484,467-				
TOTAL: 8xxx			3,794,674	3,071,062	3,089,782	2,623,576				
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2100	INSTRUCTIONAL AIDE SALARIES		2,631,976	2,140,018	2,151,181	1,635,823				
TOTAL: 2xxx			2,631,976	2,140,018	2,151,181	1,635,823				

Fund :01		GENERAL FUND		Resource:3310		SP ED-BASIC GRT ENT PL94-142	
		2015-2016	2016-2017	2017-2018	2018-2019		
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET		
3100	STATE TEACHER RETIREMENT SYS	3,258	4,263	6,626	3,504		
3200	PUBLIC EMPLOYEE RETIREMENT SYS	289,866	260,926	303,746	369,847		
3300	SOCIAL SECURITY / MEDICARE	192,421	157,352	156,726	161,496		
3400	HEALTH & WELFARE	321,399	261,491	247,339	243,459		
3500	STATE UNEMPLOYEMENT INSURANCE	1,786	1,040	1,041	1,058		
3600	WORKER'S COMPENSATION	49,908	38,144	34,785	35,254		
3900	WAIVED MEDICAL	106,573	75,018	76,659	76,359		
TOTAL: 3xxx		965,212	798,235	826,922	890,977		
*SUB-TOTAL:1000-5999		3,597,188	2,938,253	2,978,103	2,526,800		
7300	DIRECT SUPPORT & INDIRECT COST	197,486	132,809	111,679	96,776		
TOTAL: 7xxx		197,486	132,809	111,679	96,776		
*SUB-TOTAL:1000-7999		3,794,674	3,071,062	3,089,782	2,623,576		
Fund :01		GENERAL FUND		Resource:3311		IDEA LOCAL ASSIST PRIV SCH ISP	
8900	OTHER AUTH INTERFUND TF IN	24,400	18,044	18,261	18,261		
TOTAL: 8xxx		24,400	18,044	18,261	18,261		
5800	OTHER SERVICES & OPERATING EXP	23,130	17,264	17,601	17,587		
TOTAL: 5xxx		23,130	17,264	17,601	17,587		
*SUB-TOTAL:1000-5999		23,130	17,264	17,601	17,587		
7300	DIRECT SUPPORT & INDIRECT COST	1,270	780	660	674		
TOTAL: 7xxx		1,270	780	660	674		
*SUB-TOTAL:1000-7999		24,400	18,044	18,261	18,261		
Fund :01		GENERAL FUND		Resource:3312		SP ED-IDEA PART B SEC 611	
8900	OTHER AUTH INTERFUND TF IN				466,206		
TOTAL: 8xxx					466,206		
4300	SUPPLIES				224,505		
TOTAL: 4xxx					224,505		
5800	OTHER SERVICES & OPERATING EXP				224,504		
TOTAL: 5xxx					224,504		
*SUB-TOTAL:1000-5999					449,009		
7300	DIRECT SUPPORT & INDIRECT COST				17,197		
TOTAL: 7xxx					17,197		
*SUB-TOTAL:1000-7999					466,206		

Fund :01		GENERAL FUND		Resource:3315		SP ED-PRSCH ENT NON RIS	
		2015-2016	2016-2017	2017-2018	2018-2019		
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET		
8100	FEDERAL REVENUE	141,867	78,813	104,384	91,954		
8900	OTHER AUTH INTERFUND TF IN				13,793-		
	TOTAL: 8xxx	141,867	78,813	104,384	78,161		
1100	CERTIFICATED TEACHERS SALARIES	55,234	32,013	71,764	51,301		
	TOTAL: 1xxx	55,234	32,013	71,764	51,301		
3100	STATE TEACHER RETIREMENT SYS	5,927	4,027	10,344	8,352		
3300	SOCIAL SECURITY / MEDICARE	774	455	1,032	744		
3400	HEALTH & WELFARE	6,168	5,905	9,438	9,490		
3500	STATE UNEMPLOYEMENT INSURANCE	38	16	36	26		
3600	WORKER'S COMPENSATION	1,046	581	1,189	857		
	TOTAL: 3xxx	13,953	10,984	22,038	19,469		
4300	SUPPLIES	45,236	17,092	6,099	3,683		
4400	INVENTORIED EQUIPMENT	19,261	14,815	709	825		
	TOTAL: 4xxx	64,497	31,907	6,808	4,508		
5700	DIRECT COST TRANSFERS	800	500				
	TOTAL: 5xxx	800	500				
*SUB-TOTAL:1000-5999		134,484	75,405	100,611	75,278		
7300	DIRECT SUPPORT & INDIRECT COST	7,383	3,408	3,773	2,883		
	TOTAL: 7xxx	7,383	3,408	3,773	2,883		
*SUB-TOTAL:1000-7999		141,867	78,813	104,384	78,161		

Fund :01		GENERAL FUND		Resource:3318		SP ED-IDEA PART B SEC 619	
8900	OTHER AUTH INTERFUND TF IN				13,793		
	TOTAL: 8xxx				13,793		
4300	SUPPLIES				6,642		
	TOTAL: 4xxx				6,642		
5800	OTHER SERVICES & OPERATING EXP				6,642		
	TOTAL: 5xxx				6,642		
*SUB-TOTAL:1000-5999					13,284		
7300	DIRECT SUPPORT & INDIRECT COST				509		
	TOTAL: 7xxx				509		
*SUB-TOTAL:1000-7999					13,793		

Fund :01		GENERAL FUND		Resource:3320		SP ED-PRSCH LOCAL ENT RIS	
		2015-2016	2016-2017	2017-2018	2018-2019		
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET		
8100	FEDERAL REVENUE	198,656	176,788	410,901	294,742		
8900	OTHER AUTH INTERFUND TF IN				44,211-		
	TOTAL: 8xxx	198,656	176,788	410,901	250,531		
1100	CERTIFICATED TEACHERS SALARIES	65,693	67,898	171,734	95,487		
1300	CERTIFICATED SUPERV & ADM SAL	26,638					
1900	OTHER CERTIFICATED SALARIES	55,131	43,207	87,004	65,823		
	TOTAL: 1xxx	147,463	111,105	258,738	161,310		
3100	STATE TEACHER RETIREMENT SYS	15,823	13,977	37,295	33,458		
3300	SOCIAL SECURITY / MEDICARE	2,107	1,603	3,676	2,979		
3400	HEALTH & WELFARE	11,303	12,292	24,818	26,511		
3500	STATE UNEMPLOYEMENT INSURANCE	100	55	127	102		
3600	WORKER'S COMPENSATION	2,848	2,045	4,234	3,431		
3900	WAIVED MEDICAL		1,051				
	TOTAL: 3xxx	32,181	31,024	70,149	66,481		
4300	SUPPLIES	5,096	19,649	38,247	13,499		
4400	INVENTORIED EQUIPMENT	833	1,209	26,123			
	TOTAL: 4xxx	5,928	20,858	64,370	13,499		
5200	TRAVEL & CONFERENCE	2,745	123	2,118			
5700	DIRECT COST TRANSFERS		100	600			
5800	OTHER SERVICES & OPERATING EXP			74			
	TOTAL: 5xxx	2,745	223	2,792			
*SUB-TOTAL:1000-5999		188,317	163,209	396,049	241,290		
6400	FURNITURE AND EQUIPMENT		6,202				
	TOTAL: 6xxx		6,202				
*SUB-TOTAL:1000-6999		188,317	169,411	396,049	241,290		
7300	DIRECT SUPPORT & INDIRECT COST	10,339	7,377	14,852	9,241		
	TOTAL: 7xxx	10,339	7,377	14,852	9,241		
*SUB-TOTAL:1000-7999		198,656	176,788	410,901	250,531		
Fund :01		GENERAL FUND		Resource:3327		IDEA MENT HEALTH PART B SEC611	
8100	FEDERAL REVENUE	214,659	219,934	224,866	224,866		
	TOTAL: 8xxx	214,659	219,934	224,866	224,866		
1200	CERT PUPIL SUPPORT SALARIES	78,033	69,087	74,915	83,751		
	TOTAL: 1xxx	78,033	69,087	74,915	83,751		
2200	CLASSIFIED SUPPORT SALARIES	75,049	80,392	86,115	76,797		
	TOTAL: 2xxx	75,049	80,392	86,115	76,797		

Fund :01		GENERAL FUND		Resource:3327		IDEA MENTAL HEALTH PART B SEC611	
		2015-2016	2016-2017	2017-2018	2018-2019		
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET		
3100	STATE TEACHER RETIREMENT SYS	8,373	8,691	11,132	13,634		
3200	PUBLIC EMPLOYEE RETIREMENT SYS	8,891	11,165	13,348	13,593		
3300	SOCIAL SECURITY / MEDICARE	6,705	6,948	7,591	7,089		
3400	HEALTH & WELFARE	17,935	17,282	17,659	15,157		
3500	STATE UNEMPLOYEMENT INSURANCE	102	71	77	80		
3600	WORKER'S COMPENSATION	2,854	2,612	2,579	2,682		
3900	WAIVED MEDICAL			1,051	2,102		
	TOTAL: 3xxx	44,859	46,768	53,437	54,337		
4300	SUPPLIES	4,502	14,175	2,272	1,686		
	TOTAL: 4xxx	4,502	14,175	2,272	1,686		
5200	TRAVEL & CONFERENCE	1,045					
	TOTAL: 5xxx	1,045					
	*SUB-TOTAL:1000-5999	203,488	210,423	216,738	216,571		
7300	DIRECT SUPPORT & INDIRECT COST	11,171	9,511	8,128	8,295		
	TOTAL: 7xxx	11,171	9,511	8,128	8,295		
	*SUB-TOTAL:1000-7999	214,659	219,934	224,866	224,866		

Fund :01		GENERAL FUND		Resource:3332		SP ED-PRESCHOOL LOCAL ENTITLEMENT	
8900	OTHER AUTH INTERFUND TF IN				44,211		
	TOTAL: 8xxx				44,211		
4300	SUPPLIES				21,290		
	TOTAL: 4xxx				21,290		
5800	OTHER SERVICES & OPERATING EXP				21,290		
	TOTAL: 5xxx				21,290		
	*SUB-TOTAL:1000-5999				42,580		
7300	DIRECT SUPPORT & INDIRECT COST				1,631		
	TOTAL: 7xxx				1,631		
	*SUB-TOTAL:1000-7999				44,211		

Fund :01		GENERAL FUND		Resource:3345		PRE-K STAFF DEVELOPMENT: IDEA-B	
		2015-2016	2016-2017	2017-2018	2018-2019		
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET		
8100	FEDERAL REVENUE	1,000	1,000	1,000	1,000		
	TOTAL: 8xxx	1,000	1,000	1,000	1,000		
5200	TRAVEL & CONFERENCE	948	957	964	963		
	TOTAL: 5xxx	948	957	964	963		
*SUB-TOTAL:1000-5999		948	957	964	963		
7300	DIRECT SUPPORT & INDIRECT COST	52	43	36	37		
	TOTAL: 7xxx	52	43	36	37		
*SUB-TOTAL:1000-7999		1,000	1,000	1,000	1,000		

Fund :01		GENERAL FUND		Resource:3385		SP ED:EARLY INTERVENTION GRANT	
8100	FEDERAL REVENUE	91,745	91,745	91,745	91,745		
	TOTAL: 8xxx	91,745	91,745	91,745	91,745		
7200	TRANSFERS	91,745	91,745	91,745	91,745		
	TOTAL: 7xxx	91,745	91,745	91,745	91,745		
*SUB-TOTAL:1000-7999		91,745	91,745	91,745	91,745		

Fund :01		GENERAL FUND		Resource:3395		ALTERNATE DISPUTE RESOLUTION	
8100	FEDERAL REVENUE	17,689	3,768	26,387	30,000		
8600	ALL OTHER LOCAL REVENUES	2,250					
	TOTAL: 8xxx	19,939	3,768	26,387	30,000		
2900	OTHER CLASSIFIED SALARIES			59			
	TOTAL: 2xxx			59			
3200	PUBLIC EMPLOYEE RETIREMENT SYS			9			
3300	SOCIAL SECURITY / MEDICARE			5			
3400	HEALTH & WELFARE			1			
3500	STATE UNEMPLOYMENT INSURANCE			0			
3600	WORKER'S COMPENSATION			1			
	TOTAL: 3xxx			15			
4300	SUPPLIES	600	542	1,861			
	TOTAL: 4xxx	600	542	1,861			

Fund :01		GENERAL FUND		Resource:3395		ALTERNATE DISPUTE RESOLUTION
		2015-2016	2016-2017	2017-2018	2018-2019	
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET	
5200	TRAVEL & CONFERENCE	3,606	3,063	16,694	28,893	
5800	OTHER SERVICES & OPERATING EXP	14,696		6,805		
	TOTAL: 5xxx	18,302	3,063	23,498	28,893	
*SUB-TOTAL:1000-5999		18,902	3,605	25,434	28,893	
7300	DIRECT SUPPORT & INDIRECT COST	1,037	163	954	1,107	
	TOTAL: 7xxx	1,037	163	954	1,107	
*SUB-TOTAL:1000-7999		19,939	3,768	26,387	30,000	

Fund :01		GENERAL FUND		Resource:3550		VOC PGM-VOC & APPL SEC & ADULT
8200	FEDERAL REVENUE CONTINUED	131,767	121,891	117,467	125,227	
	TOTAL: 8xxx	131,767	121,891	117,467	125,227	
1100	CERTIFICATED TEACHERS SALARIES	2,563	3,485	4,913	10,799	
	TOTAL: 1xxx	2,563	3,485	4,913	10,799	
3100	STATE TEACHER RETIREMENT SYS	196	142	475	1,758	
3200	PUBLIC EMPLOYEE RETIREMENT SYS	25				
3300	SOCIAL SECURITY / MEDICARE	83	165	138	157	
3400	HEALTH & WELFARE	26	35	49	134	
3500	STATE UNEMPLOYMENT INSURANCE	2	2	3	6	
3600	WORKER'S COMPENSATION	50	65	82	181	
	TOTAL: 3xxx	381	409	746	2,236	
4300	SUPPLIES	36,746	34,331	35,216	39,822	
4400	INVENTORIED EQUIPMENT	36,786	17,879	43,622	12,400	
	TOTAL: 4xxx	73,531	52,210	78,837	52,222	
5200	TRAVEL & CONFERENCE	7,802	5,185	17,044	34,025	
5600	RENTALS, LEASES & REPAIRS	7,103				
5700	DIRECT COST TRANSFERS		1,428	3,010		
5800	OTHER SERVICES & OPERATING EXP	7,300	11,630	2,906	21,325	
	TOTAL: 5xxx	22,205	18,243	22,961	55,350	
*SUB-TOTAL:1000-5999		98,680	74,346	107,457	120,607	
6400	FURNITURE AND EQUIPMENT	28,187	44,185	5,981		
	TOTAL: 6xxx	28,187	44,185	5,981		
*SUB-TOTAL:1000-6999		126,867	118,530	113,438	120,607	
7300	DIRECT SUPPORT & INDIRECT COST	4,900	3,360	4,030	4,620	
	TOTAL: 7xxx	4,900	3,360	4,030	4,620	
*SUB-TOTAL:1000-7999		131,767	121,891	117,467	125,227	

Fund :01		GENERAL FUND		Resource:4035		TITLE II TEACHER QUALITY
		2015-2016	2016-2017	2017-2018	2018-2019	
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET	
8200	FEDERAL REVENUE CONTINUED	562,229	578,988	563,613	465,164	
	TOTAL: 8xxx	562,229	578,988	563,613	465,164	
1100	CERTIFICATED TEACHERS SALARIES	67,780	99,237	77,593	19,800	
1300	CERTIFICATED SUPERV & ADM SAL			140	200	
1900	OTHER CERTIFICATED SALARIES	284,185	280,578	277,050	259,927	
	TOTAL: 1xxx	351,965	379,814	354,783	279,927	
2100	INSTRUCTIONAL AIDE SALARIES	879	986	2,102	2,100	
2400	CLERICAL & OFFICE SALARIES		281	130	200	
2900	OTHER CLASSIFIED SALARIES		25	2,923	2,900	
	TOTAL: 2xxx	879	1,292	5,154	5,200	
3100	STATE TEACHER RETIREMENT SYS	37,660	47,660	51,028	42,068	
3200	PUBLIC EMPLOYEE RETIREMENT SYS	57	77	301	303	
3300	SOCIAL SECURITY / MEDICARE	5,049	5,594	5,503	4,489	
3400	HEALTH & WELFARE	29,763	21,389	20,763	20,299	
3500	STATE UNEMPLOYEMENT INSURANCE	239	188	179	143	
3600	WORKER'S COMPENSATION	6,697	6,946	5,953	4,782	
3900	WAIVED MEDICAL	631	2,733	2,480	2,229	
	TOTAL: 3xxx	80,095	84,588	86,207	74,313	
4200	BOOKS OTHER THAN TEXTBOOKS	287	1,018	636	250	
4300	SUPPLIES	2,378	461		766	
	TOTAL: 4xxx	2,665	1,479	636	1,016	
5200	TRAVEL & CONFERENCE	23,532	29,223	18,293	26,029	
5300	DUES & MEMBERSHIPS	342	572	183	3,099	
5600	RENTALS, LEASES & REPAIRS			735	735	
5700	DIRECT COST TRANSFERS	44,074	50,482	53,143	43,526	
5800	OTHER SERVICES & OPERATING EXP	29,416	6,500	24,108	14,156	
	TOTAL: 5xxx	97,364	86,776	96,462	87,545	
*SUB-TOTAL:1000-5999		532,969	553,950	543,241	448,001	
7300	DIRECT SUPPORT & INDIRECT COST	29,260	25,039	20,372	17,163	
	TOTAL: 7xxx	29,260	25,039	20,372	17,163	
*SUB-TOTAL:1000-7999		562,229	578,988	563,613	465,164	

Fund :01		GENERAL FUND		Resource:4201		TITLE III, IMMIGRANT EDUC PROG
8200	FEDERAL REVENUE CONTINUED		32,364	63,070	59,843	
	TOTAL: 8xxx		32,364	63,070	59,843	
2100	INSTRUCTIONAL AIDE SALARIES		25,785	54,500	25,979	
2900	OTHER CLASSIFIED SALARIES		1,825	13		
	TOTAL: 2xxx		27,610	54,513	25,979	

Fund :01		GENERAL FUND		Resource:4201		TITLE III, IMMIGRANT EDUC PROG
		2015-2016	2016-2017	2017-2018	2018-2019	
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET	
3100	STATE TEACHER RETIREMENT SYS		162	152		
3200	PUBLIC EMPLOYEE RETIREMENT SYS		142	1,370	4,598	
3300	SOCIAL SECURITY / MEDICARE		2,032	4,178	1,988	
3400	HEALTH & WELFARE		260	683	325	
3500	STATE UNEMPLOYEMENT INSURANCE		14	29	13	
3600	WORKER'S COMPENSATION		510	909	434	
	TOTAL: 3xxx		3,119	7,320	7,358	
4300	SUPPLIES				11,299	
	TOTAL: 4xxx				11,299	
5700	DIRECT COST TRANSFERS		1,000		1,000	
5800	OTHER SERVICES & OPERATING EXP				12,000	
	TOTAL: 5xxx		1,000		13,000	
	*SUB-TOTAL:1000-5999		31,729	61,833	57,636	
7300	DIRECT SUPPORT & INDIRECT COST		635	1,237	2,207	
	TOTAL: 7xxx		635	1,237	2,207	
	*SUB-TOTAL:1000-7999		32,364	63,070	59,843	

Fund :01		GENERAL FUND		Resource:4203		TITLE III, LIMITED ENGL PROF
8200	FEDERAL REVENUE CONTINUED	276,616	163,428	274,724	218,119	
	TOTAL: 8xxx	276,616	163,428	274,724	218,119	
1100	CERTIFICATED TEACHERS SALARIES	35,385	20,768	67,885	44,311	
1900	OTHER CERTIFICATED SALARIES	29,180	29,180	30,645		
	TOTAL: 1xxx	64,564	49,947	98,530	44,311	
2100	INSTRUCTIONAL AIDE SALARIES	27,199	30,349	41,841	29,843	
2200	CLASSIFIED SUPPORT SALARIES	12,993	12,929	10,920	13,000	
2400	CLERICAL & OFFICE SALARIES	6,209	6,401	6,952	6,909	
2900	OTHER CLASSIFIED SALARIES	840	1,116	122	2,000	
	TOTAL: 2xxx	47,240	50,795	59,835	51,752	
3100	STATE TEACHER RETIREMENT SYS	6,282	5,537	10,008	3,300	
3200	PUBLIC EMPLOYEE RETIREMENT SYS	1,393	1,421	2,166	3,093	
3300	SOCIAL SECURITY / MEDICARE	4,697	4,587	6,542	4,535	
3400	HEALTH & WELFARE	4,348	2,399	3,102	2,905	
3500	STATE UNEMPLOYEMENT INSURANCE	75	50	78	49	
3600	WORKER'S COMPENSATION	2,160	1,849	2,629	1,603	
3900	WAIVED MEDICAL		631	631		
	TOTAL: 3xxx	18,956	16,473	25,155	15,485	
4200	BOOKS OTHER THAN TEXTBOOKS	34,345	8,199	539	2,226	
4300	SUPPLIES	14,862	20,971	5,452	24,545	
	TOTAL: 4xxx	49,206	29,170	5,990	26,771	

Fund :01		GENERAL FUND		Resource:4203		TITLE III, LIMITED ENGL PROF	
		2015-2016	2016-2017	2017-2018	2018-2019		
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET		
5200	TRAVEL & CONFERENCE	1,235	4,893	5,976	14,639		
5700	DIRECT COST TRANSFERS	1,000	1,459	3,000	1,000		
5800	OTHER SERVICES & OPERATING EXP	86,028	6,279	70,851	57,281		
5900	COMMUNICATIONS	2,962	1,205		2,600		
	TOTAL: 5xxx	91,225	13,837	79,827	75,520		
	*SUB-TOTAL:1000-5999	271,192	160,224	269,337	213,839		
7300	DIRECT SUPPORT & INDIRECT COST	5,424	3,204	5,387	4,280		
	TOTAL: 7xxx	5,424	3,204	5,387	4,280		
	*SUB-TOTAL:1000-7999	276,616	163,428	274,724	218,119		
Fund :01		GENERAL FUND		Resource:5630		ED F HOMELESS CHILDREN & YOUTH	
8200	FEDERAL REVENUE CONTINUED	120,970	131,634	83,881			
	TOTAL: 8xxx	120,970	131,634	83,881			
2200	CLASSIFIED SUPPORT SALARIES	19,806	22,016	18,516			
2400	CLERICAL & OFFICE SALARIES	6,734	25,902	4,442			
	TOTAL: 2xxx	26,540	47,918	22,958			
3200	PUBLIC EMPLOYEE RETIREMENT SYS	3,087	4,124	3,554			
3300	SOCIAL SECURITY / MEDICARE	2,061	3,827	1,917			
3400	HEALTH & WELFARE	4,481	993	696			
3500	STATE UNEMPLOYEMENT INSURANCE	19	25	13			
3600	WORKER'S COMPENSATION	528	925	418			
3900	WAIVED MEDICAL	885	2,102	2,102			
	TOTAL: 3xxx	11,062	11,996	8,701			
4300	SUPPLIES	33,491	10,349	13,645			
4400	INVENTORIED EQUIPMENT	1,456					
	TOTAL: 4xxx	34,947	10,349	13,645			
5200	TRAVEL & CONFERENCE	1,640	1,305				
5800	OTHER SERVICES & OPERATING EXP	8,848	18,634	1,860			
	TOTAL: 5xxx	10,487	19,939	1,860			
	*SUB-TOTAL:1000-5999	83,035	90,203	47,164			
7200	TRANSFERS	33,376	37,354	34,948			
7300	DIRECT SUPPORT & INDIRECT COST	4,559	4,077	1,769			
	TOTAL: 7xxx	37,935	41,431	36,717			
	*SUB-TOTAL:1000-7999	120,970	131,634	83,881			

Fund :01		GENERAL FUND		Resource:5640		MEDI-CAL BILLING OPTION
		2015-2016	2016-2017	2017-2018	2018-2019	
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET	
8200	FEDERAL REVENUE CONTINUED	252,411	436,400	238,996	320,000	
	TOTAL: 8xxx	252,411	436,400	238,996	320,000	
2200	CLASSIFIED SUPPORT SALARIES	6,286	5,243	4,489	12,500	
2400	CLERICAL & OFFICE SALARIES	18,795	35,646	34,020	37,480	
	TOTAL: 2xxx	25,081	40,889	38,508	49,980	
3100	STATE TEACHER RETIREMENT SYS	78			570	
3200	PUBLIC EMPLOYEE RETIREMENT SYS	2,459	5,236	5,481	8,228	
3300	SOCIAL SECURITY / MEDICARE	1,890	3,289	3,107	3,607	
3400	HEALTH & WELFARE	510	920	837	1,442	
3500	STATE UNEMPLOYMENT INSURANCE	18	22	20	24	
3600	WORKER'S COMPENSATION	496	795	678	809	
3900	WAIVED MEDICAL	210	2,102	2,102	2,102	
	TOTAL: 3xxx	5,660	12,363	12,225	16,782	
4200	BOOKS OTHER THAN TEXTBOOKS			920	1,000	
4300	SUPPLIES	1,565		1,483	15,400	
4400	INVENTORIED EQUIPMENT				1,500	
	TOTAL: 4xxx	1,565		2,404	17,900	
5200	TRAVEL & CONFERENCE	20,971	36,277	48,837	52,850	
5300	DUES & MEMBERSHIPS		1,016	877	2,500	
5800	OTHER SERVICES & OPERATING EXP	48,886	61,748	70,494	78,500	
	TOTAL: 5xxx	69,857	99,040	120,209	133,850	
*SUB-TOTAL:1000-5999		102,163	152,292	173,345	218,512	
6400	FURNITURE AND EQUIPMENT				22,400	
	TOTAL: 6xxx				22,400	
*SUB-TOTAL:1000-6999		102,163	152,292	173,345	240,912	
7300	DIRECT SUPPORT & INDIRECT COST	5,609	6,884	6,500	8,369	
	TOTAL: 7xxx	5,609	6,884	6,500	8,369	
*SUB-TOTAL:1000-7999		107,771	159,176	179,846	249,281	
Fund :01		GENERAL FUND		Resource:6010		HEALTHY START: AFTER SCHL PROG
8500	ALL OTHER STATE REVENUES	711,947	742,952	782,252	753,342	
8600	ALL OTHER LOCAL REVENUES	619	379-			
	TOTAL: 8xxx	712,566	742,573	782,252	753,342	
2100	INSTRUCTIONAL AIDE SALARIES	356,494	354,287	383,932	445,550	
2300	CLASSIFIED SUPERV & ADMIN SAL	49,812	40,499	42,820	42,015	
2400	CLERICAL & OFFICE SALARIES	82,712	82,712	87,370	85,235	
	TOTAL: 2xxx	489,018	477,498	514,122	572,800	

Fund :01		GENERAL FUND		Resource:6010		HEALTHY START: AFTER SCHL PROG	
		2015-2016	2016-2017	2017-2018	2018-2019		
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET		
3100	STATE TEACHER RETIREMENT SYS			81			
3200	PUBLIC EMPLOYEE RETIREMENT SYS	44,014	47,326	58,129	56,992		
3300	SOCIAL SECURITY / MEDICARE	37,077	36,246	39,518	42,323		
3400	HEALTH & WELFARE	42,820	34,777	29,514	33,918		
3500	STATE UNEMPLOYEMENT INSURANCE	339	238	260	477		
3600	WORKER'S COMPENSATION	9,499	9,433	9,021	9,971		
3900	WAIVED MEDICAL	7,304	7,434	8,791	6,304		
	TOTAL: 3xxx	141,054	135,453	145,314	149,985		
4200	BOOKS OTHER THAN TEXTBOOKS		189				
4300	SUPPLIES	42,622	80,842	65,476	1,457		
4400	INVENTORIED EQUIPMENT	1,342-	4,309	13,057			
	TOTAL: 4xxx	41,280	85,340	78,533	1,457		
5200	TRAVEL & CONFERENCE	677	477	734	50		
5600	RENTALS, LEASES & REPAIRS	539	417	318	417		
5700	DIRECT COST TRANSFERS	3,681	10,545	3,387			
5800	OTHER SERVICES & OPERATING EXP	1,711	376	11,361	484		
5900	COMMUNICATIONS	570	354	210	360		
	TOTAL: 5xxx	7,177	12,169	16,010	1,311		
	*SUB-TOTAL:1000-5999	678,529	710,460	753,978	725,553		
7300	DIRECT SUPPORT & INDIRECT COST	34,037	32,113	28,273	27,789		
	TOTAL: 7xxx	34,037	32,113	28,273	27,789		
	*SUB-TOTAL:1000-7999	712,566	742,573	782,252	753,342		

Fund :01		GENERAL FUND		Resource:6230		CALIF CLEAN ENERGY JOBS ACT	
5800	OTHER SERVICES & OPERATING EXP			4,940			
	TOTAL: 5xxx			4,940			
	*SUB-TOTAL:1000-5999			4,940			
6200	BUILDINGS & IMPROVEMNT OF BLDG		30,538				
	TOTAL: 6xxx		30,538				
	*SUB-TOTAL:1000-6999		30,538	4,940			

Fund :01		GENERAL FUND		Resource:6264		EDUCATOR EFFECTIVENESS	
8500	ALL OTHER STATE REVENUES	1,430,154					
8600	ALL OTHER LOCAL REVENUES		7,240				
	TOTAL: 8xxx	1,434,729	7,240				
1100	CERTIFICATED TEACHERS SALARIES	8,450	31,495	265,984			
1300	CERTIFICATED SUPERV & ADM SAL	27,418	27,418	29,419			

Fund :01		GENERAL FUND		Resource:6264		EDUCATOR EFFECTIVENESS
		2015-2016	2016-2017	2017-2018	2018-2019	
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET	
1900	OTHER CERTIFICATED SALARIES	68,969	79,140	59,405		
	TOTAL: 1xxx	104,837	138,053	354,808		
2100	INSTRUCTIONAL AIDE SALARIES		10,371			
2400	CLERICAL & OFFICE SALARIES			199		
2900	OTHER CLASSIFIED SALARIES	154		8,000		
	TOTAL: 2xxx	154	10,371	8,199		
3100	STATE TEACHER RETIREMENT SYS	8,120	13,634	34,846		
3200	PUBLIC EMPLOYEE RETIREMENT SYS	17	1,413	1,288		
3300	SOCIAL SECURITY / MEDICARE	1,620	3,242	11,978		
3400	HEALTH & WELFARE	3,460	3,932	6,013		
3500	STATE UNEMPLOYEMENT INSURANCE	73	78	245		
3600	WORKER'S COMPENSATION	2,050	2,739	6,705		
	TOTAL: 3xxx	15,340	25,038	61,075		
4200	BOOKS OTHER THAN TEXTBOOKS	51	637	2,885		
4300	SUPPLIES	3,814	7,718	3,709		
	TOTAL: 4xxx	3,866	8,355	6,594		
5200	TRAVEL & CONFERENCE	2,817	99,083	105,507		
5800	OTHER SERVICES & OPERATING EXP	177,530	142,811	133,273		
	TOTAL: 5xxx	180,347	241,895	238,780		
*SUB-TOTAL:1000-5999		304,543	423,712	669,457		
7300	DIRECT SUPPORT & INDIRECT COST		19,152	25,105		
	TOTAL: 7xxx		19,152	25,105		
*SUB-TOTAL:1000-7999		304,543	442,864	694,562		

Fund :01		GENERAL FUND		Resource:6300		LOTTERY PROP 20 INSTR. MATLS.
8500	ALL OTHER STATE REVENUES	836,763	1,117,850	1,223,330	975,029	
	TOTAL: 8xxx	836,763	1,117,850	1,223,330	975,029	
4100	TEXTBOOKS				2,100,000	
4300	SUPPLIES				90,000	
	TOTAL: 4xxx				2,190,000	
5800	OTHER SERVICES & OPERATING EXP				250,000	
	TOTAL: 5xxx				250,000	
*SUB-TOTAL:1000-5999					2,440,000	

Fund :01		GENERAL FUND		Resource:6382		CRANE
		2015-2016	2016-2017	2017-2018	2018-2019	
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET	
8500	ALL OTHER STATE REVENUES	141,053	74,572	189,458		
8600	ALL OTHER LOCAL REVENUES		731			
	TOTAL: 8xxx	141,053	75,303	189,458		
1100	CERTIFICATED TEACHERS SALARIES	7,928	2,910	2,258		
1900	OTHER CERTIFICATED SALARIES	500				
	TOTAL: 1xxx					
		8,428	2,910	2,258		
3100	STATE TEACHER RETIREMENT SYS	714	230	289		
3200	PUBLIC EMPLOYEE RETIREMENT SYS			22		
3300	SOCIAL SECURITY / MEDICARE	182	105	41		
3400	HEALTH & WELFARE	84	29	23		
3500	STATE UNEMPLOYEMENT INSURANCE	6	1	1		
3600	WORKER'S COMPENSATION	165	54	38		
	TOTAL: 3xxx	1,152	419	414		
4300	SUPPLIES	57,966	48,827	87,953		
4400	INVENTORIED EQUIPMENT	63,008	16,417	56,102		
	TOTAL: 4xxx	120,974	65,244	144,055		
5200	TRAVEL & CONFERENCE	2,931	2,916	293		
5600	RENTALS, LEASES & REPAIRS		85			
5700	DIRECT COST TRANSFERS	138	472	198		
5800	OTHER SERVICES & OPERATING EXP	90		2,656		
	TOTAL: 5xxx	3,159	3,473	3,147		
	*SUB-TOTAL:1000-5999	133,713	72,046	149,872		
6400	FURNITURE AND EQUIPMENT			33,966		
	TOTAL: 6xxx			33,966		
	*SUB-TOTAL:1000-6999	133,713	72,046	183,838		
7300	DIRECT SUPPORT & INDIRECT COST	7,341	3,257	5,620		
	TOTAL: 7xxx	7,341	3,257	5,620		
	*SUB-TOTAL:1000-7999	141,053	75,303	189,458		

Fund :01		GENERAL FUND		Resource:6385		CTE ACAD. AGRICULTURE SCIENCE
8500	ALL OTHER STATE REVENUES	73,673	63,423	63,413	75,150	
8600	ALL OTHER LOCAL REVENUES	67				
	TOTAL: 8xxx	73,740	63,423	63,413	75,150	
1100	CERTIFICATED TEACHERS SALARIES	8,123	10,693	11,790	13,200	
1300	CERTIFICATED SUPERV & ADM SAL		1,000	20		
1900	OTHER CERTIFICATED SALARIES		3,332	3,623	3,684	
	TOTAL: 1xxx	8,123	15,024	15,433	16,884	

Fund :01		GENERAL FUND		Resource:6385		CTE ACAD. AGRICULTURE SCIENCE	
		2015-2016	2016-2017	2017-2018	2018-2019		
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET		
2400	CLERICAL & OFFICE SALARIES	277	4,173	4,259	4,353		
	TOTAL: 2xxx	277	4,173	4,259	4,353		
3100	STATE TEACHER RETIREMENT SYS	750	1,676	1,953	2,749		
3200	PUBLIC EMPLOYEE RETIREMENT SYS		18	662	771		
3300	SOCIAL SECURITY / MEDICARE	179	652	634	678		
3400	HEALTH & WELFARE	84	262	259	350		
3500	STATE UNEMPLOYEMENT INSURANCE	6	10	10	10		
3600	WORKER'S COMPENSATION	165	375	331	356		
3900	WAIVED MEDICAL		105	105	105		
	TOTAL: 3xxx	1,184	3,099	3,953	5,019		
4200	BOOKS OTHER THAN TEXTBOOKS			217			
4300	SUPPLIES	4,325	12,927	15,983	17,478		
4400	INVENTORIED EQUIPMENT	34,347	831	1,084	4,000		
	TOTAL: 4xxx	38,672	13,758	17,284	21,478		
5200	TRAVEL & CONFERENCE	5,835	2,874	2,153	1,000		
5600	RENTALS, LEASES & REPAIRS			85			
5700	DIRECT COST TRANSFERS	2,893	5,760	2,556	3,400		
5800	OTHER SERVICES & OPERATING EXP	12,674	15,991	15,399	20,244		
5900	COMMUNICATIONS	245					
	TOTAL: 5xxx	21,647	24,625	20,193	24,644		
	*SUB-TOTAL:1000-5999	69,902	60,680	61,121	72,378		
7300	DIRECT SUPPORT & INDIRECT COST	3,838	2,743	2,292	2,772		
	TOTAL: 7xxx	3,838	2,743	2,292	2,772		
	*SUB-TOTAL:1000-7999	73,740	63,423	63,413	75,150		

Fund :01		GENERAL FUND		Resource:6387		CAREER TECHNICAL ED	
8500	ALL OTHER STATE REVENUES		722,260	307,628	27,763		
	TOTAL: 8xxx		722,260	307,628	27,763		
1100	CERTIFICATED TEACHERS SALARIES		20,290	43,406			
1300	CERTIFICATED SUPERV & ADM SAL		19,679	21,783	21,390		
	TOTAL: 1xxx		39,969	65,189	21,390		
2900	OTHER CLASSIFIED SALARIES			3,251			
	TOTAL: 2xxx			3,251			
3100	STATE TEACHER RETIREMENT SYS		4,995	9,238	3,482		
3200	PUBLIC EMPLOYEE RETIREMENT SYS			319			
3300	SOCIAL SECURITY / MEDICARE		573	1,309	310		
3400	HEALTH & WELFARE		2,295	2,648	2,213		
3500	STATE UNEMPLOYEMENT INSURANCE		20	34	11		
3600	WORKER'S COMPENSATION		732	1,106	357		
	TOTAL: 3xxx		8,616	14,653	6,373		

Fund :01		GENERAL FUND		Resource:6387		CAREER TECHNICAL ED
		2015-2016	2016-2017	2017-2018	2018-2019	
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET	
4200	BOOKS OTHER THAN TEXTBOOKS		150			
4300	SUPPLIES		20,448	23,964		
4400	INVENTORIED EQUIPMENT		558,512	112,973		
	TOTAL: 4xxx		579,110	136,937		
5200	TRAVEL & CONFERENCE		15,816	9,197		
5300	DUES & MEMBERSHIPS		1,766	15,484		
5600	RENTALS, LEASES & REPAIRS		1,530			
5700	DIRECT COST TRANSFERS		7,285	4,839		
5800	OTHER SERVICES & OPERATING EXP		24,344	14,761		
	TOTAL: 5xxx		50,741	44,281		
	*SUB-TOTAL:1000-5999		678,437	264,311	27,763	
6100	LAND			5,500		
6200	BUILDINGS & IMPROVEMNT OF BLDG			14,713		
6400	FURNITURE AND EQUIPMENT		13,158	13,193		
	TOTAL: 6xxx		13,158	33,405		
	*SUB-TOTAL:1000-6999		691,595	297,716	27,763	
7300	DIRECT SUPPORT & INDIRECT COST		30,665	9,912		
	TOTAL: 7xxx		30,665	9,912		
	*SUB-TOTAL:1000-7999		722,260	307,628	27,763	
Fund :01		GENERAL FUND		Resource:6500		SPECIAL EDUCATION
8300	OTHER STATE REVENUE 1	9,922,798	9,993,726	9,922,442	10,215,304	
8600	ALL OTHER LOCAL REVENUES	4,472	9,407	18,807	3,100	
8900	OTHER AUTH INTERFUND TF IN	19,415,048	22,052,218	24,310,154	27,045,906	
	TOTAL: 8xxx	29,342,318	32,055,351	34,251,403	37,264,310	
1100	CERTIFICATED TEACHERS SALARIES	10,560,741	11,020,777	12,076,632	12,752,489	
1200	CERT PUPIL SUPPORT SALARIES	1,638,029	1,794,090	2,087,591	2,027,342	
1300	CERTIFICATED SUPERV & ADM SAL	611,439	652,951	612,976	668,379	
1900	OTHER CERTIFICATED SALARIES	629,765	695,844	703,373	675,600	
	TOTAL: 1xxx	13,439,974	14,163,663	15,480,571	16,123,810	
2100	INSTRUCTIONAL AIDE SALARIES	3,863,274	4,532,222	4,791,132	5,616,745	
2200	CLASSIFIED SUPPORT SALARIES	1,413,022	1,349,740	1,474,955	1,736,783	
2300	CLASSIFIED SUPERV & ADMIN SAL	109,027	98,124	110,199		
2400	CLERICAL & OFFICE SALARIES	294,645	294,859	312,269	307,706	
	TOTAL: 2xxx	5,679,969	6,274,945	6,688,555	7,661,234	
3100	STATE TEACHER RETIREMENT SYS	1,429,517	1,751,649	2,183,072	2,619,395	
3200	PUBLIC EMPLOYEE RETIREMENT SYS	600,242	827,059	990,909	1,354,001	
3300	SOCIAL SECURITY / MEDICARE	604,956	670,149	727,730	827,502	
3400	HEALTH & WELFARE	1,805,379	1,935,542	2,110,983	2,224,494	
3500	STATE UNEMPLOYEMENT INSURANCE	12,965	9,951	10,835	12,001	

Fund :01		GENERAL FUND		Resource:6500		SPECIAL EDUCATION
		2015-2016	2016-2017	2017-2018	2018-2019	
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET	
3600	WORKER'S COMPENSATION	364,532	367,363	360,836	396,162	
3900	WAIVED MEDICAL	261,356	308,007	296,516	292,378	
	TOTAL: 3xxx	5,078,946	5,869,720	6,680,880	7,725,933	
4200	BOOKS OTHER THAN TEXTBOOKS	743	491	768	60	
4300	SUPPLIES	112,768	130,710	143,861	152,765	
4400	INVENTORIED EQUIPMENT	118,484	62,237	110,017	95,273	
	TOTAL: 4xxx	231,994	193,438	254,646	248,098	
5100	SUB-AGREEMENTS>25,000 (NPS 0%)	832,008	697,905	768,432	680,000	
5200	TRAVEL & CONFERENCE	49,748	50,756	42,313	38,419	
5300	DUES & MEMBERSHIPS	2,500	2,500	2,500	2,500	
5600	RENTALS, LEASES & REPAIRS	2,447	2,335	3,963	4,720	
5700	DIRECT COST TRANSFERS	15,836	7,902	6,486	1,600	
5800	OTHER SERVICES & OPERATING EXP	2,684,311	3,352,369	3,066,026	3,303,485	
5900	COMMUNICATIONS	347	296	316	369	
	TOTAL: 5xxx	3,555,525	4,114,065	3,890,037	4,031,093	
	*SUB-TOTAL:1000-5999	27,986,409	30,615,831	32,994,690	35,790,168	
6400	FURNITURE AND EQUIPMENT	6,619				
	TOTAL: 6xxx	6,619				
	*SUB-TOTAL:1000-6999	27,993,028	30,615,831	32,994,690	35,790,168	
7100	TUITION	86,880	79,984	52,000	114,251	
7300	DIRECT SUPPORT & INDIRECT COST	1,490,777	1,352,078	1,208,485	1,344,427	
	TOTAL: 7xxx	1,577,657	1,432,062	1,260,485	1,458,678	
	*SUB-TOTAL:1000-7999	29,570,685	32,047,892	34,255,175	37,248,846	
Fund :01		GENERAL FUND		Resource:6512		SP ED MENTAL HEALTH SVCS
8500	ALL OTHER STATE REVENUES	1,153,568	1,147,827	1,217,581	1,196,599	
	TOTAL: 8xxx	1,153,568	1,147,827	1,217,581	1,196,599	
1200	CERT PUPIL SUPPORT SALARIES	271,886	338,228	373,721	378,256	
1300	CERTIFICATED SUPERV & ADM SAL		59,323	62,321	61,140	
	TOTAL: 1xxx	271,886	397,552	436,042	439,396	
2100	INSTRUCTIONAL AIDE SALARIES		3,418	77,078	93,947	
2200	CLASSIFIED SUPPORT SALARIES	333,384	751,359	912,620	1,027,308	
2300	CLASSIFIED SUPERV & ADMIN SAL		10,903	12,245		
	TOTAL: 2xxx	333,384	765,679	1,001,942	1,121,255	

Fund :01		GENERAL FUND		Resource:6512		SP ED MENTAL HEALTH SVCS
		2015-2016	2016-2017	2017-2018	2018-2019	
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET	
3100	STATE TEACHER RETIREMENT SYS	37,005	58,716	78,093	86,870	
3200	PUBLIC EMPLOYEE RETIREMENT SYS	30,879	95,536	137,990	198,458	
3300	SOCIAL SECURITY / MEDICARE	23,646	57,517	73,337	92,152	
3400	HEALTH & WELFARE	77,569	131,350	156,579	169,495	
3500	STATE UNEMPLOYEMENT INSURANCE	409	564	696	785	
3600	WORKER'S COMPENSATION	11,456	20,753	23,222	26,065	
3900	WAIVED MEDICAL	3,462	7,880	7,727	7,727	
TOTAL: 3xxx		184,427	372,315	477,645	581,552	
4300	SUPPLIES	19,135	13,739	12,311	17,031	
4400	INVENTORIED EQUIPMENT	6,630		3,724	3,724	
TOTAL: 4xxx		25,765	13,739	16,035	20,755	
5200	TRAVEL & CONFERENCE	9,432	16,060	21,318	20,182	
5700	DIRECT COST TRANSFERS	500		500		
5800	OTHER SERVICES & OPERATING EXP	52,116	126,673	179,794	190,068	
TOTAL: 5xxx		62,048	142,733	201,612	210,250	
*SUB-TOTAL:1000-5999		877,509	1,692,019	2,133,276	2,373,208	
7300	DIRECT SUPPORT & INDIRECT COST	48,175	76,479	79,998	90,894	
TOTAL: 7xxx		48,175	76,479	79,998	90,894	
*SUB-TOTAL:1000-7999		925,684	1,768,498	2,213,274	2,464,102	

Fund :01		GENERAL FUND		Resource:6520		SPEC ED WORKABILITY
8500	ALL OTHER STATE REVENUES	106,728	120,051	110,898	110,898	
TOTAL: 8xxx		106,728	120,051	110,898	110,898	
1100	CERTIFICATED TEACHERS SALARIES	405	2,519	523		
TOTAL: 1xxx		405	2,519	523		
2100	INSTRUCTIONAL AIDE SALARIES	50,148	51,745	50,062	49,743	
2900	OTHER CLASSIFIED SALARIES	23,240	29,841	27,980	25,765	
TOTAL: 2xxx		73,388	81,586	78,042	75,508	
3100	STATE TEACHER RETIREMENT SYS	14	294	29		
3200	PUBLIC EMPLOYEE RETIREMENT SYS	5,941	7,126	7,746	8,804	
3300	SOCIAL SECURITY / MEDICARE	3,949	4,131	3,683	5,776	
3400	HEALTH & WELFARE	2,320	1,935	6,531	7,222	
3500	STATE UNEMPLOYEMENT INSURANCE	37	32	26	38	
3600	WORKER'S COMPENSATION	1,472	1,582	1,273	1,262	
3900	WAIVED MEDICAL	1,577	1,544	1,577	1,577	
TOTAL: 3xxx		15,310	16,644	20,865	24,679	
4300	SUPPLIES	1,674	2,461	257	1,355	

Fund :01		GENERAL FUND		Resource:6520		SPEC ED WORKABILITY
		2015-2016	2016-2017	2017-2018	2018-2019	
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET	
4400	INVENTORIED EQUIPMENT	4,219		2,306		
	TOTAL: 4xxx	5,892	2,461	2,564	1,355	
5200	TRAVEL & CONFERENCE	4,161	6,142	3,155	3,619	
5700	DIRECT COST TRANSFERS	607	879	278		
5800	OTHER SERVICES & OPERATING EXP	1,412	4,629	1,464	1,646	
	TOTAL: 5xxx	6,179	11,649	4,897	5,265	
*SUB-TOTAL:1000-5999		101,174	114,859	106,890	106,807	
7300	DIRECT SUPPORT & INDIRECT COST	5,554	5,192	4,008	4,091	
	TOTAL: 7xxx	5,554	5,192	4,008	4,091	
*SUB-TOTAL:1000-7999		106,728	120,051	110,898	110,898	

Fund :01		GENERAL FUND		Resource:6690		TUPE COHORT F
8500	ALL OTHER STATE REVENUES	158,977	182,850	141,775		
	TOTAL: 8xxx	158,977	182,850	141,775		
1100	CERTIFICATED TEACHERS SALARIES	19,681	21,225	22,256		
1200	CERT PUPIL SUPPORT SALARIES	63,823	63,329	41,026		
	TOTAL: 1xxx	83,503	84,554	63,282		
2200	CLASSIFIED SUPPORT SALARIES	250	849	1,383		
2400	CLERICAL & OFFICE SALARIES	5,025	8,105	6,175		
	TOTAL: 2xxx	5,275	8,953	7,558		
3100	STATE TEACHER RETIREMENT SYS	8,852	10,222	8,946		
3200	PUBLIC EMPLOYEE RETIREMENT SYS		14			
3300	SOCIAL SECURITY / MEDICARE	1,613	2,030	1,514		
3400	HEALTH & WELFARE	4,907	5,886	3,603		
3500	STATE UNEMPLOYEMENT INSURANCE	61	45	35		
3600	WORKER'S COMPENSATION	1,699	1,668	1,152		
	TOTAL: 3xxx	17,131	19,865	15,250		
4300	SUPPLIES	3,073	7,727	2,925		
	TOTAL: 4xxx	3,073	7,727	2,925		
5200	TRAVEL & CONFERENCE	1,173	646	600		
5700	DIRECT COST TRANSFERS	1,746	1,270	738		
5800	OTHER SERVICES & OPERATING EXP	38,803	51,927	46,298		
	TOTAL: 5xxx	41,722	53,844	47,635		
*SUB-TOTAL:1000-5999		150,704	174,942	136,650		
7300	DIRECT SUPPORT & INDIRECT COST	8,273	7,907	5,124		
	TOTAL: 7xxx	8,273	7,907	5,124		
*SUB-TOTAL:1000-7999		158,977	182,850	141,775		

Fund :01		GENERAL FUND		Resource:6695		TUPE PROP 56	
		2015-2016	2016-2017	2017-2018	2018-2019		
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET		

8500	ALL OTHER STATE REVENUES				175,509		
	TOTAL: 8xxx				175,509		
1100	CERTIFICATED TEACHERS SALARIES				21,850		
1200	CERT PUPIL SUPPORT SALARIES				43,288		
	TOTAL: 1xxx				65,138		
2400	CLERICAL & OFFICE SALARIES				6,400		
	TOTAL: 2xxx				6,400		
3100	STATE TEACHER RETIREMENT SYS				10,620		
3200	PUBLIC EMPLOYEE RETIREMENT SYS				100		
3300	SOCIAL SECURITY / MEDICARE				1,435		
3400	HEALTH & WELFARE				3,772		
3500	STATE UNEMPLOYEMENT INSURANCE				36		
3600	WORKER'S COMPENSATION				1,195		
	TOTAL: 3xxx				17,158		
4300	SUPPLIES				4,020		
	TOTAL: 4xxx				4,020		
5200	TRAVEL & CONFERENCE				10,496		
5700	DIRECT COST TRANSFERS				2,100		
5800	OTHER SERVICES & OPERATING EXP				63,723		
	TOTAL: 5xxx				76,319		
*SUB-TOTAL:1000-5999					169,035		
7300	DIRECT SUPPORT & INDIRECT COST				6,474		
	TOTAL: 7xxx				6,474		
*SUB-TOTAL:1000-7999					175,509		

Fund :01		GENERAL FUND		Resource:7010		AGRICULTURAL CAREER TECH ED.	
8500	ALL OTHER STATE REVENUES	9,597	9,322	8,692	8,692		
	TOTAL: 8xxx	9,597	9,322	8,692	8,692		
4300	SUPPLIES	5,723	2,992	2,533	2,533		
	TOTAL: 4xxx	5,723	2,992	2,533	2,533		
5200	TRAVEL & CONFERENCE	887	898	150	151		
5700	DIRECT COST TRANSFERS	1,325		152	153		
5800	OTHER SERVICES & OPERATING EXP	1,663	5,432	5,857	5,855		
	TOTAL: 5xxx	3,874	6,331	6,159	6,159		
*SUB-TOTAL:1000-5999		9,597	9,322	8,692	8,692		

Fund :01		GENERAL FUND		Resource:7220		POLYTECHNIC PART. ACADEMY	
		2015-2016	2016-2017	2017-2018	2018-2019		
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET		
8500	ALL OTHER STATE REVENUES	56,036	45,095	55,290	74,970		
	TOTAL: 8xxx	56,036	45,095	55,290	74,970		
1100	CERTIFICATED TEACHERS SALARIES	1,865	2,878	3,710	5,900		
1300	CERTIFICATED SUPERV & ADM SAL	875	1,000	1,471	2,211		
1900	OTHER CERTIFICATED SALARIES	4,374	3,332	3,623	3,684		
	TOTAL: 1xxx	7,114	7,209	8,803	11,795		
2400	CLERICAL & OFFICE SALARIES	5,041	3,881	4,259	4,353		
	TOTAL: 2xxx	5,041	3,881	4,259	4,353		
3100	STATE TEACHER RETIREMENT SYS	647	711	1,067	1,370		
3200	PUBLIC EMPLOYEE RETIREMENT SYS			683	771		
3300	SOCIAL SECURITY / MEDICARE	533	492	533	522		
3400	HEALTH & WELFARE	209	172	193	288		
3500	STATE UNEMPLOYEMENT INSURANCE	9	6	7	8		
3600	WORKER'S COMPENSATION	244	207	220	271		
3900	WAIVED MEDICAL	280	105	105	105		
	TOTAL: 3xxx	1,921	1,692	2,808	3,335		
4200	BOOKS OTHER THAN TEXTBOOKS		79	179	200		
4300	SUPPLIES	18,552	13,464	22,555	26,830		
4400	INVENTORIED EQUIPMENT	3,395	12,978	7,502	7,500		
	TOTAL: 4xxx	21,947	26,522	30,237	34,530		
5200	TRAVEL & CONFERENCE	457	914	811	650		
5600	RENTALS, LEASES & REPAIRS			347	694		
5700	DIRECT COST TRANSFERS	968	934	1,523	4,250		
5800	OTHER SERVICES & OPERATING EXP		1,994	4,504	12,598		
	TOTAL: 5xxx	1,425	3,841	7,185	18,192		
*SUB-TOTAL:1000-5999		37,448	43,145	53,292	72,205		
6400	FURNITURE AND EQUIPMENT	16,533					
	TOTAL: 6xxx	16,533					
*SUB-TOTAL:1000-6999		53,981	43,145	53,292	72,205		
7300	DIRECT SUPPORT & INDIRECT COST	2,056	1,950	1,998	2,765		
	TOTAL: 7xxx	2,056	1,950	1,998	2,765		
*SUB-TOTAL:1000-7999		56,036	45,095	55,290	74,970		

Fund :01		GENERAL FUND		Resource:7338		COLLEGE READINESS BLOCK GRANT	
8500	ALL OTHER STATE REVENUES		286,863				
	TOTAL: 8xxx		286,863				
1200	CERT PUPIL SUPPORT SALARIES		5,377	130,948	95,360		
	TOTAL: 1xxx		5,377	130,948	95,360		

Fund :01		GENERAL FUND		Resource:7338		COLLEGE READINESS BLOCK GRANT	
		2015-2016	2016-2017	2017-2018	2018-2019		
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET		
3100	STATE TEACHER RETIREMENT SYS		677	18,894	15,623		
3300	SOCIAL SECURITY / MEDICARE		80	1,926	1,410		
3400	HEALTH & WELFARE		135	4,428	3,138		
3500	STATE UNEMPLOYMENT INSURANCE		3	67	49		
3600	WORKER'S COMPENSATION		103	2,220	1,624		
3900	WAIVED MEDICAL		168	2,102	2,102		
	TOTAL: 3xxx		1,166	29,636	23,946		
5200	TRAVEL & CONFERENCE		20				
	TOTAL: 5xxx		20				
*SUB-TOTAL:1000-5999			6,563	160,584	119,306		
7300	DIRECT SUPPORT & INDIRECT COST		297				
	TOTAL: 7xxx		297				
*SUB-TOTAL:1000-7999			6,860	160,584	119,306		

Fund :01		GENERAL FUND		Resource:7370		SSP SPECIALIZED SEC PROGRAM	
8500	ALL OTHER STATE REVENUES	132,287	82,490	24,700			
	TOTAL: 8xxx	132,287	82,490	24,700			
1100	CERTIFICATED TEACHERS SALARIES	36,697	7,802	4,346			
	TOTAL: 1xxx	36,697	7,802	4,346			
2400	CLERICAL & OFFICE SALARIES	8,900					
	TOTAL: 2xxx	8,900					
3100	STATE TEACHER RETIREMENT SYS	3,840	938	594			
3300	SOCIAL SECURITY / MEDICARE	1,232	134	70			
3400	HEALTH & WELFARE	528	78	43			
3500	STATE UNEMPLOYMENT INSURANCE	33	4	2			
3600	WORKER'S COMPENSATION	914	144	73			
3900	WAIVED MEDICAL	1,051					
	TOTAL: 3xxx	7,598	1,299	782			
4100	TEXTBOOKS	3,266					
4200	BOOKS OTHER THAN TEXTBOOKS	787					
4300	SUPPLIES	24,090	2,035	5,990			
4400	INVENTORIED EQUIPMENT	38,776	7,807	6,042			
	TOTAL: 4xxx	66,919	9,843	12,032			
5200	TRAVEL & CONFERENCE	2,431	8,721	5,225			
5600	RENTALS, LEASES & REPAIRS	6,245	639				
5700	DIRECT COST TRANSFERS	3,800-	400	300			
5800	OTHER SERVICES & OPERATING EXP	377	5,421	1,122			
5900	COMMUNICATIONS	34					
	TOTAL: 5xxx	5,287	15,181	6,647			
*SUB-TOTAL:1000-5999		125,402	34,125	23,807			

Fund	:01	GENERAL FUND	Resource:7370	SSP SPECIALIZED SEC PROGRAM
		2015-2016	2016-2017	2017-2018
		ACTUALS	ACTUALS	ADOPTED BUDGET

6400	FURNITURE AND EQUIPMENT		46,823	
	TOTAL: 6xxx		46,823	
*SUB-TOTAL:1000-6999		125,402	80,948	23,807
7300	DIRECT SUPPORT & INDIRECT COST	6,885	1,542	893
	TOTAL: 7xxx	6,885	1,542	893
*SUB-TOTAL:1000-7999		132,287	82,490	24,700

Fund	:01	GENERAL FUND	Resource:7690	STRS ON-BEHALF PENSION CONTRB
8500	ALL OTHER STATE REVENUES	5,356,369	5,356,369	7,540,035
	TOTAL: 8xxx	5,356,369	5,356,369	7,540,035
3100	STATE TEACHER RETIREMENT SYS	5,356,369	5,356,369	7,540,035
	TOTAL: 3xxx	5,356,369	5,356,369	7,540,035
*SUB-TOTAL:1000-5999		5,356,369	5,356,369	7,540,035

Fund	:01	GENERAL FUND	Resource:7825	BUSINESS PART. ACADEMY
8500	ALL OTHER STATE REVENUES	58,180	66,759	55,697
	TOTAL: 8xxx	58,180	66,759	55,697
1100	CERTIFICATED TEACHERS SALARIES	260	280	700
1300	CERTIFICATED SUPERV & ADM SAL	849	1,000	1,428
1900	OTHER CERTIFICATED SALARIES	4,245	3,332	3,622
	TOTAL: 1xxx	5,354	4,611	5,750
2400	CLERICAL & OFFICE SALARIES	5,174	3,816	4,260
	TOTAL: 2xxx	5,174	3,816	4,260
3100	STATE TEACHER RETIREMENT SYS	547	545	747
3200	PUBLIC EMPLOYEE RETIREMENT SYS			662
3300	SOCIAL SECURITY / MEDICARE	494	378	446
3400	HEALTH & WELFARE	190	145	162
3500	STATE UNEMPLOYEMENT INSURANCE	8	4	5
3600	WORKER'S COMPENSATION	212	158	169
3900	WAIVED MEDICAL	280	105	105
	TOTAL: 3xxx	1,730	1,335	2,296
4200	BOOKS OTHER THAN TEXTBOOKS	447	19,071	5,646
4300	SUPPLIES	4,674	7,816	11,560
4400	INVENTORIED EQUIPMENT	32,587	24,736	2,111
	TOTAL: 4xxx	37,708	51,623	19,317
5200	TRAVEL & CONFERENCE	325	751	795
5700	DIRECT COST TRANSFERS	336	1,400	1,560

Fund :01		GENERAL FUND		Resource:7825		BUSINESS PART. ACADEMY	
		2015-2016	2016-2017	2017-2018	2018-2019		
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET		
5800	OTHER SERVICES & OPERATING EXP	4,527	299	5,422	10,925		
5900	COMMUNICATIONS		38				
	TOTAL: 5xxx	5,187	2,488	7,778	16,019		
*SUB-TOTAL:1000-5999		55,153	63,872	39,401	72,205		
6400	FURNITURE AND EQUIPMENT			14,818			
	TOTAL: 6xxx			14,818			
*SUB-TOTAL:1000-6999		55,153	63,872	54,219	72,205		
7300	DIRECT SUPPORT & INDIRECT COST	3,028	2,887	1,478	2,765		
	TOTAL: 7xxx	3,028	2,887	1,478	2,765		
*SUB-TOTAL:1000-7999		58,180	66,759	55,697	74,970		
Fund :01		GENERAL FUND		Resource:7826		CONSUMER SCIENCE PART. ACADEMY	
8500	ALL OTHER STATE REVENUES	55,183	68,288	72,906	74,970		
8600	ALL OTHER LOCAL REVENUES		280				
	TOTAL: 8xxx	55,183	68,568	72,906	74,970		
1100	CERTIFICATED TEACHERS SALARIES	3,310	3,530	3,933	7,760		
1300	CERTIFICATED SUPERV & ADM SAL	849	1,000	1,428	2,211		
1900	OTHER CERTIFICATED SALARIES	4,245	3,332	3,623	3,684		
	TOTAL: 1xxx	8,404	7,861	8,984	13,655		
2400	CLERICAL & OFFICE SALARIES	4,910	3,922	4,259	4,353		
	TOTAL: 2xxx	4,910	3,922	4,259	4,353		
3100	STATE TEACHER RETIREMENT SYS	686	664	889	1,752		
3200	PUBLIC EMPLOYEE RETIREMENT SYS			662	771		
3300	SOCIAL SECURITY / MEDICARE	590	556	556	559		
3400	HEALTH & WELFARE	218	178	195	311		
3500	STATE UNEMPLOYEMENT INSURANCE	9	6	7	9		
3600	WORKER'S COMPENSATION	266	220	223	301		
3900	WAIVED MEDICAL	280	105	105	105		
	TOTAL: 3xxx	2,050	1,730	2,636	3,808		
4200	BOOKS OTHER THAN TEXTBOOKS		462	2,714	2,715		
4300	SUPPLIES	19,197	31,119	30,872	29,090		
4400	INVENTORIED EQUIPMENT		2,054	831			
	TOTAL: 4xxx	19,197	33,635	34,417	31,805		
5200	TRAVEL & CONFERENCE	189	2,592	1,999	2,942		
5700	DIRECT COST TRANSFERS	5,086	5,143	6,979	4,700		
5800	OTHER SERVICES & OPERATING EXP	12,475	10,719	10,996	10,942		
	TOTAL: 5xxx	17,750	18,455	19,975	18,584		
*SUB-TOTAL:1000-5999		52,311	65,602	70,271	72,205		

Fund :01		GENERAL FUND		Resource:7826		CONSUMER SCIENCE PART. ACADEMY
		2015-2016	2016-2017	2017-2018	2018-2019	
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET	
7300	DIRECT SUPPORT & INDIRECT COST	2,872	2,965	2,635	2,765	
	TOTAL: 7xxx	2,872	2,965	2,635	2,765	
*SUB-TOTAL:1000-7999		55,183	68,568	72,906	74,970	

Fund :01		GENERAL FUND		Resource:8150		ON-GOING/MAJOR MAINTENANCE(3%)
8600	ALL OTHER LOCAL REVENUES			491		
8900	OTHER AUTH INTERFUND TF IN	5,690,000	6,345,000	6,500,000	6,575,000	
	TOTAL: 8xxx	5,690,000	6,345,000	6,500,491	6,575,000	
2200	CLASSIFIED SUPPORT SALARIES	2,353,260	2,416,671	2,666,069	2,737,260	
2300	CLASSIFIED SUPERV & ADMIN SAL	109,032	114,099	121,118	118,826	
2400	CLERICAL & OFFICE SALARIES	52,126	51,657	56,368	72,968	
	TOTAL: 2xxx	2,514,418	2,582,427	2,843,555	2,929,054	
3200	PUBLIC EMPLOYEE RETIREMENT SYS	283,204	340,138	404,008	483,788	
3300	SOCIAL SECURITY / MEDICARE	185,825	192,241	208,665	222,360	
3400	HEALTH & WELFARE	325,988	343,724	392,773	440,364	
3500	STATE UNEMPLOYMENT INSURANCE	1,698	1,255	1,366	1,473	
3600	WORKER'S COMPENSATION	47,616	46,528	45,558	49,118	
3900	WAIVED MEDICAL	15,765	18,113	15,590	14,714	
	TOTAL: 3xxx	860,096	942,000	1,067,961	1,211,817	
4300	SUPPLIES	384,808	543,807	621,740	630,500	
4400	INVENTORIED EQUIPMENT	88,870	62,397	149,621	100,000	
	TOTAL: 4xxx	473,678	606,204	771,362	730,500	
5200	TRAVEL & CONFERENCE	135		135	135	
5300	DUES & MEMBERSHIPS	187	196	210	210	
5500	OPERATION & HOUSEKEEPING SERV	1,036	9,463	4,429	10,000	
5600	RENTALS, LEASES & REPAIRS	1,008,892	1,599,325	1,320,939	1,421,000	
5800	OTHER SERVICES & OPERATING EXP	58,820	106,416	187,310	166,500	
5900	COMMUNICATIONS	1,032	143	169	200	
	TOTAL: 5xxx	1,070,102	1,715,543	1,513,192	1,598,045	
*SUB-TOTAL:1000-5999		4,918,294	5,846,174	6,196,071	6,469,416	
6100	LAND	42,303	167,629	112,002	60,000	
6200	BUILDINGS & IMPROVEMNT OF BLDG		57,421	5,850		
6400	FURNITURE AND EQUIPMENT	45,206	30,724	2,521		
	TOTAL: 6xxx	87,509	255,774	120,373	60,000	
*SUB-TOTAL:1000-6999		5,005,803	6,101,949	6,316,444	6,529,416	
7600	OTHER AUTH INTERFUND TF OUT	400,000	400,000	400,000	400,000	
	TOTAL: 7xxx	400,000	400,000	400,000	400,000	
*SUB-TOTAL:1000-7999		5,405,803	6,501,949	6,716,444	6,929,416	

Fund :01		GENERAL FUND		Resource:9055		AGRICULTURAL ED CONSORTIUM	
		2015-2016	2016-2017	2017-2018	2018-2019		
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET		
8600	ALL OTHER LOCAL REVENUES	119,925	6,471-	8,239			
	TOTAL: 8xxx	119,925	6,471-	8,239			
1100	CERTIFICATED TEACHERS SALARIES	795	260				
	TOTAL: 1xxx	795	260				
3100	STATE TEACHER RETIREMENT SYS	42	42-				
3300	SOCIAL SECURITY / MEDICARE	18	18-				
3400	HEALTH & WELFARE	7	7-				
3500	STATE UNEMPLOYEMENT INSURANCE	0	0				
3600	WORKER'S COMPENSATION	13	13-				
	TOTAL: 3xxx	80	80-				
4300	SUPPLIES	10,735	30,877				
4400	INVENTORIED EQUIPMENT	30,821	10,038	749			
	TOTAL: 4xxx	41,555	40,915	749			
5700	DIRECT COST TRANSFERS	3,800	3,800-				
	TOTAL: 5xxx	3,800	3,800-				
*SUB-TOTAL:1000-5999		46,230	37,295	749			
6400	FURNITURE AND EQUIPMENT		29,929	7,490			
	TOTAL: 6xxx		29,929	7,490			
*SUB-TOTAL:1000-6999		46,230	67,224	8,239			

Fund :01		GENERAL FUND		Resource:9056		AGRICULTURAL COUNTY FFA	
8600	ALL OTHER LOCAL REVENUES	10,000					
	TOTAL: 8xxx	10,000					
4300	SUPPLIES	2,773	702				
	TOTAL: 4xxx	2,773	702				
*SUB-TOTAL:1000-5999		2,773	702				

Fund :01		GENERAL FUND		Resource:9057		ANDREW LLOYD WEBBER FOUNDATION	
8600	ALL OTHER LOCAL REVENUES			12,000			
	TOTAL: 8xxx			12,000			
4300	SUPPLIES			1,659			
	TOTAL: 4xxx			1,659			
5600	RENTALS, LEASES & REPAIRS			2,600			
5800	OTHER SERVICES & OPERATING EXP			2,763			
	TOTAL: 5xxx			5,363			
*SUB-TOTAL:1000-5999				7,022			

Fund	:01	GENERAL FUND	Resource:9057	ANDREW LLOYD WEBBER FOUNDATION
		2015-2016	2016-2017	2017-2018
		ACTUALS	ACTUALS	ACTUALS
				2018-2019
				ADOPTED
				BUDGET

6400	FURNITURE AND EQUIPMENT			3,000
	TOTAL: 6xxx			3,000
*SUB-TOTAL:1000-6999				10,022

Fund	:01	GENERAL FUND	Resource:9058	SCHOLAR DOLLARS-TIAA
8600	ALL OTHER LOCAL REVENUES		25,000	
	TOTAL: 8xxx		25,000	

Fund	:01	GENERAL FUND	Resource:9070	CA MATH/SCIENCE PARTNER GRANT
8600	ALL OTHER LOCAL REVENUES	21,047		
	TOTAL: 8xxx	21,047		
1100	CERTIFICATED TEACHERS SALARIES	1,148-		
1900	OTHER CERTIFICATED SALARIES	14,953		
	TOTAL: 1xxx	13,804		
3100	STATE TEACHER RETIREMENT SYS	5,201		
3300	SOCIAL SECURITY / MEDICARE	748		
3400	HEALTH & WELFARE	446		
3500	STATE UNEMPLOYEMENT INSURANCE	22		
3600	WORKER'S COMPENSATION	825		
	TOTAL: 3xxx	7,243		
*SUB-TOTAL:1000-5999		21,047		

Fund	:01	GENERAL FUND	Resource:9093	HEAL GRANT LOCAL
8600	ALL OTHER LOCAL REVENUES	57,000		
	TOTAL: 8xxx	57,000		
1100	CERTIFICATED TEACHERS SALARIES	493	300	
1200	CERT PUPIL SUPPORT SALARIES		192	
	TOTAL: 1xxx	493	492	
2100	INSTRUCTIONAL AIDE SALARIES	4,589	11,583	
2200	CLASSIFIED SUPPORT SALARIES	69		
	TOTAL: 2xxx	4,657	11,583	
3100	STATE TEACHER RETIREMENT SYS	47	71	
3200	PUBLIC EMPLOYEE RETIREMENT SYS	323	900	
3300	SOCIAL SECURITY / MEDICARE	363	897	
3400	HEALTH & WELFARE	52	129	
3500	STATE UNEMPLOYEMENT INSURANCE	3	6	
3600	WORKER'S COMPENSATION	93	198	
	TOTAL: 3xxx	881	2,201	

Fund :01		GENERAL FUND		Resource:9093		HEAL GRANT LOCAL
		2015-2016	2016-2017	2017-2018	2018-2019	
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET	
4300	SUPPLIES	3,938	4,655	2,202		
	TOTAL: 4xxx	3,938	4,655	2,202		
5200	TRAVEL & CONFERENCE		2,960	3,561		
5700	DIRECT COST TRANSFERS	3,229	4,904	5,081		
5800	OTHER SERVICES & OPERATING EXP	11,360	17,448	12,280		
5900	COMMUNICATIONS		9			
	TOTAL: 5xxx	14,589	25,321	20,922		
*SUB-TOTAL:1000-5999		18,527	36,006	37,401		
7300	DIRECT SUPPORT & INDIRECT COST	85	351	572		
	TOTAL: 7xxx	85	351	572		
*SUB-TOTAL:1000-7999		18,612	36,357	37,973		

Fund :01		GENERAL FUND		Resource:9105		AMERICAN PSYCHIATRIC FOUND.
1100	CERTIFICATED TEACHERS SALARIES	277				
1200	CERT PUPIL SUPPORT SALARIES	139				
	TOTAL: 1xxx	416				
3100	STATE TEACHER RETIREMENT SYS	45				
3300	SOCIAL SECURITY / MEDICARE	6				
3400	HEALTH & WELFARE	4				
3500	STATE UNEMPLOYEMENT INSURANCE	0				
3600	WORKER'S COMPENSATION	8				
	TOTAL: 3xxx	63				
*SUB-TOTAL:1000-5999		479				

Fund :01		GENERAL FUND		Resource:9150		BULLYING PREVENTION PROGRAM
8600	ALL OTHER LOCAL REVENUES	13,939	15,831	13,503	14,885	
	TOTAL: 8xxx	13,939	15,831	13,503	14,885	
1100	CERTIFICATED TEACHERS SALARIES	5,000	4,435	2,570	2,600	
1200	CERT PUPIL SUPPORT SALARIES			308		
	TOTAL: 1xxx	5,000	4,435	2,878	2,600	
2100	INSTRUCTIONAL AIDE SALARIES		84			
2400	CLERICAL & OFFICE SALARIES		29			
	TOTAL: 2xxx		114			
3100	STATE TEACHER RETIREMENT SYS	537	380	231	424	
3300	SOCIAL SECURITY / MEDICARE	72	135	103	38	
3400	HEALTH & WELFARE	50	45	29	33	
3500	STATE UNEMPLOYEMENT INSURANCE	4	2	1	1	
3600	WORKER'S COMPENSATION	98	84	48	43	

Fund :01		GENERAL FUND		Resource:9150		BULLYING PREVENTION PROGRAM	
		2015-2016	2016-2017	2017-2018	2018-2019		
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET		
TOTAL: 3xxx		761	647	413	539		
4200	BOOKS OTHER THAN TEXTBOOKS		652	1,260	1,376		
4300	SUPPLIES	687	87	315			
TOTAL: 4xxx		687	739	1,575	1,376		
5200	TRAVEL & CONFERENCE	2,760	4,881	6,928	8,300		
5300	DUES & MEMBERSHIPS		410				
5800	OTHER SERVICES & OPERATING EXP	4,007	3,893	1,221	1,500		
TOTAL: 5xxx		6,767	9,184	8,148	9,800		
*SUB-TOTAL:1000-5999		13,214	15,119	13,015	14,315		
7300	DIRECT SUPPORT & INDIRECT COST	725	712	488	570		
TOTAL: 7xxx		725	712	488	570		
*SUB-TOTAL:1000-7999		13,939	15,831	13,503	14,885		

Fund :01		GENERAL FUND		Resource:9160		YOUTH MENTAL HEALTH FIRST AID	
8600	ALL OTHER LOCAL REVENUES		3,460				
TOTAL: 8xxx			3,460				
1200	CERT PUPIL SUPPORT SALARIES		2,323				
TOTAL: 1xxx			2,323				
2200	CLASSIFIED SUPPORT SALARIES		538				
TOTAL: 2xxx			538				
3100	STATE TEACHER RETIREMENT SYS		292				
3300	SOCIAL SECURITY / MEDICARE		75				
3400	HEALTH & WELFARE		29				
3500	STATE UNEMPLOYMENT INSURANCE		1				
3600	WORKER'S COMPENSATION		53				
TOTAL: 3xxx			450				
*SUB-TOTAL:1000-5999			3,310				
7300	DIRECT SUPPORT & INDIRECT COST		150				
TOTAL: 7xxx			150				
*SUB-TOTAL:1000-7999			3,460				

Fund :01		GENERAL FUND		Resource:9180		CARL SUNDAHL FOUNDATION	
8600	ALL OTHER LOCAL REVENUES	24,744	11,154	1,203			
TOTAL: 8xxx		24,744	11,154	1,203			
2100	INSTRUCTIONAL AIDE SALARIES	3,403	9,099				

Fund :01		GENERAL FUND		Resource:9180		CARL SUNDAHL FOUNDATION	
		2015-2016	2016-2017	2017-2018	2018-2019		
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET		
2200	CLASSIFIED SUPPORT SALARIES	995	991	1,090			
	TOTAL: 2xxx	4,398	10,090	1,090			
3300	SOCIAL SECURITY / MEDICARE	336	772	83			
3400	HEALTH & WELFARE	44	101	11			
3500	STATE UNEMPLOYEMENT INSURANCE	3	5	1			
3600	WORKER'S COMPENSATION	86	187	18			
	TOTAL: 3xxx	470	1,064	113			
4300	SUPPLIES	13,544					
4400	INVENTORIED EQUIPMENT	5,133					
	TOTAL: 4xxx	18,677					
5800	OTHER SERVICES & OPERATING EXP	1,200					
	TOTAL: 5xxx	1,200					
*SUB-TOTAL:1000-5999		24,744	11,154	1,203			

Fund :01		GENERAL FUND		Resource:9352		FOLSOM CORDOVA ED FOUNDATION	
8600	ALL OTHER LOCAL REVENUES	8,910	14,310	4,941			
	TOTAL: 8xxx	8,910	14,310	4,941			
1200	CERT PUPIL SUPPORT SALARIES		83				
	TOTAL: 1xxx		83				
2200	CLASSIFIED SUPPORT SALARIES		365				
	TOTAL: 2xxx		365				
3100	STATE TEACHER RETIREMENT SYS		10				
3300	SOCIAL SECURITY / MEDICARE		29				
3400	HEALTH & WELFARE		4				
3500	STATE UNEMPLOYEMENT INSURANCE		0				
3600	WORKER'S COMPENSATION		8				
	TOTAL: 3xxx		53				
4200	BOOKS OTHER THAN TEXTBOOKS	241	3,111	500			
4300	SUPPLIES	3,476	7,756	4,381			
4400	INVENTORIED EQUIPMENT	1,000		245			
	TOTAL: 4xxx	4,717	10,867	5,125			
5800	OTHER SERVICES & OPERATING EXP	1,379	300	3			
	TOTAL: 5xxx	1,379	300	3			
*SUB-TOTAL:1000-5999		6,096	11,668	5,128			
6400	FURNITURE AND EQUIPMENT			500			
	TOTAL: 6xxx			500			
*SUB-TOTAL:1000-6999		6,096	11,668	5,628			

Fund :01		GENERAL FUND		Resource:9400		KAISER - THRIVING SCHOOLS	
		2015-2016	2016-2017	2017-2018	2018-2019		
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET		
4300	SUPPLIES	804	9,526				
	TOTAL: 4xxx	804	9,526				
*SUB-TOTAL:1000-5999		804	9,526				

Fund :01		GENERAL FUND		Resource:9558		LOVE & LOGIC	
8600	ALL OTHER LOCAL REVENUES			2,225			
	TOTAL: 8xxx			2,225			
2200	CLASSIFIED SUPPORT SALARIES			150			
	TOTAL: 2xxx			150			
3300	SOCIAL SECURITY / MEDICARE			12			
3400	HEALTH & WELFARE			2			
3500	STATE UNEMPLOYMENT INSURANCE			0			
3600	WORKER'S COMPENSATION			3			
	TOTAL: 3xxx			16			
4300	SUPPLIES			1,489			
	TOTAL: 4xxx			1,489			
*SUB-TOTAL:1000-5999				1,655			

Fund :01		GENERAL FUND		Resource:9560		LOWE'S FOUNDATION	
8600	ALL OTHER LOCAL REVENUES			4,800			
	TOTAL: 8xxx			4,800			

Fund :01		GENERAL FUND		Resource:9585		MILLER FAMILY FOUNDATION 2	
8600	ALL OTHER LOCAL REVENUES			37,000			
	TOTAL: 8xxx			37,000			
1100	CERTIFICATED TEACHERS SALARIES			3,517			
1200	CERT PUPIL SUPPORT SALARIES	4,279	830	1,328			
1900	OTHER CERTIFICATED SALARIES			100			
	TOTAL: 1xxx	4,279	830	4,945			
2100	INSTRUCTIONAL AIDE SALARIES	16,175		1,900			
2200	CLASSIFIED SUPPORT SALARIES	3,604	6,857	7,019			
2400	CLERICAL & OFFICE SALARIES	138	85	166			
2900	OTHER CLASSIFIED SALARIES			600			
	TOTAL: 2xxx	19,917	6,942	9,685			
3100	STATE TEACHER RETIREMENT SYS	588	244	889			
3200	PUBLIC EMPLOYEE RETIREMENT SYS	1,476	187	459			
3300	SOCIAL SECURITY / MEDICARE	1,511	474	737			

Fund :01		GENERAL FUND		Resource:9585		MILLER FAMILY FOUNDATION 2	
		2015-2016	2016-2017	2017-2018	2018-2019		
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET		
3400	HEALTH & WELFARE	277	78	147			
3500	STATE UNEMPLOYEMENT INSURANCE	15	4	7			
3600	WORKER'S COMPENSATION	471	144	244			
TOTAL: 3xxx		4,338	1,131	2,484			
4200	BOOKS OTHER THAN TEXTBOOKS			1,034			
4300	SUPPLIES	1,436	1,424	4,026			
TOTAL: 4xxx		1,436	1,424	5,059			
5200	TRAVEL & CONFERENCE	284					
5600	RENTALS, LEASES & REPAIRS			1,500			
5700	DIRECT COST TRANSFERS	2,789	592	1,409			
5800	OTHER SERVICES & OPERATING EXP	5,100	6,735	5,315			
TOTAL: 5xxx		8,173	7,327	8,223			
*SUB-TOTAL:1000-5999		38,143	17,654	30,396			
7300	DIRECT SUPPORT & INDIRECT COST	2,094	798	1,142			
TOTAL: 7xxx		2,094	798	1,142			
*SUB-TOTAL:1000-7999		40,237	18,452	31,538			

Fund :01		GENERAL FUND		Resource:9590		MICROSOFT SETTLEMENT	
8600	ALL OTHER LOCAL REVENUES	162,711					
TOTAL: 8xxx		162,711					
4300	SUPPLIES	13,559	7,845	6,054			
4400	INVENTORIED EQUIPMENT	15,172	4,595	4,500			
TOTAL: 4xxx		28,731	12,441	10,555			
5700	DIRECT COST TRANSFERS	400		200			
5800	OTHER SERVICES & OPERATING EXP	37,080	19,094	18,089			
TOTAL: 5xxx		37,480	19,094	18,289			
*SUB-TOTAL:1000-5999		66,211	31,534	28,844			

Fund :01		GENERAL FUND		Resource:9695		RALEY'S EXTRA CREDIT	
8600	ALL OTHER LOCAL REVENUES			10,000			
TOTAL: 8xxx				10,000			
4300	SUPPLIES			3,096			
TOTAL: 4xxx				3,096			
*SUB-TOTAL:1000-5999				3,096			

Fund :01		GENERAL FUND		Resource:9700		RC-MEAS H-COMMUNITY ENHANCEMNT	
		2015-2016	2016-2017	2017-2018	2018-2019		
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET		
8600	ALL OTHER LOCAL REVENUES	113,012	474,900	432,792			
	TOTAL: 8xxx	113,012	474,900	432,792			
1300	CERTIFICATED SUPERV & ADM SAL	180					
1900	OTHER CERTIFICATED SALARIES	514	684				
	TOTAL: 1xxx	694	684				
2100	INSTRUCTIONAL AIDE SALARIES	28,146	41,203	22,868			
2200	CLASSIFIED SUPPORT SALARIES	451	41	135			
2400	CLERICAL & OFFICE SALARIES		16				
2900	OTHER CLASSIFIED SALARIES		10,283				
	TOTAL: 2xxx	28,597	51,543	23,003			
3100	STATE TEACHER RETIREMENT SYS	74	51				
3200	PUBLIC EMPLOYEE RETIREMENT SYS	2,866	3,387	1,689			
3300	SOCIAL SECURITY / MEDICARE	2,255	3,970	1,770			
3400	HEALTH & WELFARE	1,605	1,503	903			
3500	STATE UNEMPLOYEMENT INSURANCE	21	26	12			
3600	WORKER'S COMPENSATION	585	42				
3900	WAIVED MEDICAL	1,104	251	315			
	TOTAL: 3xxx	8,511	9,229	4,688			
4200	BOOKS OTHER THAN TEXTBOOKS		24,567	28,650			
4300	SUPPLIES	31,679	63,958	44,596			
4400	INVENTORIED EQUIPMENT	119	18,197	30,656			
	TOTAL: 4xxx	31,798	106,721	103,902			
5600	RENTALS, LEASES & REPAIRS		8,114	20,000			
5700	DIRECT COST TRANSFERS		5,133	10,835			
5800	OTHER SERVICES & OPERATING EXP	6,000	233,561	132,981			
	TOTAL: 5xxx	6,000	246,809	163,815			
*SUB-TOTAL:1000-5999		75,599	414,986	295,408			
6100	LAND		24,000				
6400	FURNITURE AND EQUIPMENT		73,327	137,384			
	TOTAL: 6xxx		97,327	137,384			
*SUB-TOTAL:1000-6999		75,599	512,313	432,792			

Fund :01		GENERAL FUND		Resource:9701		RC-MUSIC PROJECT	
8600	ALL OTHER LOCAL REVENUES	41,635	32,995				
	TOTAL: 8xxx	41,635	32,995				
4300	SUPPLIES	13,490	9,455				
4400	INVENTORIED EQUIPMENT		23,540				
	TOTAL: 4xxx	13,490	32,995				
5700	DIRECT COST TRANSFERS	1,735					

Fund :01		GENERAL FUND		Resource:9701		RC-MUSIC PROJECT
		2015-2016	2016-2017	2017-2018	2018-2019	
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET	
5800	OTHER SERVICES & OPERATING EXP	3,900				
	TOTAL: 5xxx	5,635				
*SUB-TOTAL:1000-5999		19,125	32,995			
6200	BUILDINGS & IMPROVEMNT OF BLDG	22,510				
	TOTAL: 6xxx	22,510				
*SUB-TOTAL:1000-6999		41,635	32,995			

Fund :01		GENERAL FUND		Resource:9810		ROTC
8600	ALL OTHER LOCAL REVENUES	59,789	61,367	22,180	57,306	
8900	OTHER AUTH INTERFUND TF IN	112,856	112,222	60,515	111,001	
	TOTAL: 8xxx	172,645	173,589	82,695	168,307	
1100	CERTIFICATED TEACHERS SALARIES	143,666	143,666	65,929	125,255	
	TOTAL: 1xxx	143,666	143,666	65,929	125,255	
3100	STATE TEACHER RETIREMENT SYS	15,415	18,073	9,514	20,391	
3300	SOCIAL SECURITY / MEDICARE	2,144	2,144	974	1,816	
3400	HEALTH & WELFARE	2,013	2,009	1,586	14,994	
3500	STATE UNEMPLOYEMENT INSURANCE	104	74	34	64	
3600	WORKER'S COMPENSATION	2,898	2,736	1,121	2,127	
3900	WAIVED MEDICAL	4,204	4,204	2,102	2,102	
	TOTAL: 3xxx	26,779	29,240	15,330	41,494	
4300	SUPPLIES	376	229	258	500	
	TOTAL: 4xxx	376	229	258	500	
5700	DIRECT COST TRANSFERS	657				
5800	OTHER SERVICES & OPERATING EXP	1,167	455	1,178	1,058	
	TOTAL: 5xxx	1,824	455	1,178	1,058	
*SUB-TOTAL:1000-5999		172,645	173,589	82,695	168,307	

Fund :01		GENERAL FUND		Resource:9835		SCHOOL READINESS PLN (PROP 10)
8600	ALL OTHER LOCAL REVENUES	475,930	475,997	494,904	415,819	
8900	OTHER AUTH INTERFUND TF IN			5,522		
	TOTAL: 8xxx	475,930	475,997	500,427	415,819	
1100	CERTIFICATED TEACHERS SALARIES	963	1,121	1,890		
1200	CERT PUPIL SUPPORT SALARIES	72,799	73,866	77,992	79,178	
1300	CERTIFICATED SUPERV & ADM SAL	28,789	28,789	30,381		
	TOTAL: 1xxx	102,551	103,775	110,263	79,178	
2100	INSTRUCTIONAL AIDE SALARIES	134,929	133,702	128,722	100,607	
2200	CLASSIFIED SUPPORT SALARIES	9,432	8,488	9,323	7,876	

Fund :01		GENERAL FUND		Resource:9835		SCHOOL READINESS PLN (PROP 10)	
		2015-2016	2016-2017	2017-2018	2018-2019		
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET		
2400	CLERICAL & OFFICE SALARIES	93,603	86,326	93,951	84,582		
	TOTAL: 2xxx	237,964	228,516	231,996	193,065		
3100	STATE TEACHER RETIREMENT SYS	14,600	14,894	17,634	12,741		
3200	PUBLIC EMPLOYEE RETIREMENT SYS	20,538	27,113	30,498	29,224		
3300	SOCIAL SECURITY / MEDICARE	17,023	17,069	17,652	15,797		
3400	HEALTH & WELFARE	18,798	23,138	25,075	20,912		
3500	STATE UNEMPLOYMENT INSURANCE	232	161	176	136		
3600	WORKER'S COMPENSATION	6,545		5,522	4,755		
3900	WAIVED MEDICAL	3,938	3,189	3,067	3,068		
	TOTAL: 3xxx	81,673	85,564	99,624	86,633		
4200	BOOKS OTHER THAN TEXTBOOKS	4,000	3,999	4,081	9,560		
4300	SUPPLIES	7,066	9,157	12,904	16,634		
	TOTAL: 4xxx	11,066	13,156	16,985	26,194		
5200	TRAVEL & CONFERENCE	2,373	1,754	1,468	5,281		
5300	DUES & MEMBERSHIPS	75	225	225	300		
5600	RENTALS, LEASES & REPAIRS	975					
5700	DIRECT COST TRANSFERS	10,590	16,893	16,728	1,652		
5800	OTHER SERVICES & OPERATING EXP	3,565	5,168	4,834	7,681		
5900	COMMUNICATIONS	330	360	415	496		
	TOTAL: 5xxx	17,908	24,400	23,671	15,410		
*SUB-TOTAL:1000-5999		451,162	455,412	482,539	400,480		
7300	DIRECT SUPPORT & INDIRECT COST	24,768	20,585	17,888	15,339		
	TOTAL: 7xxx	24,768	20,585	17,888	15,339		
*SUB-TOTAL:1000-7999		475,930	475,997	500,427	415,819		



Fund 09

Charter School Fund Summary

**FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2018/2019 ADOPTED BUDGET**

**CHARTER SCHOOL
SUMMARY OF REVENUE, EXPENDITURES,
AND CHANGES IN FUND BALANCE**

OBJECT CODE DESCRIPTION	2014/15 Actuals	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted Budget
A. REVENUES					
8010-8099 LCFF Sources	\$916,957	\$1,103,614	\$1,164,680	\$834,880	\$855,018
8100-8299 Federal Revenues	0	0	0	0	0
8300-8599 Other State Revenues	60,747	149,204	105,840	98,207	74,594
8600-8799 Other Local Revenues	8,299	13,250	10,077	2,897	2,363
TOTAL REVENUES	\$986,003	\$1,266,068	\$1,280,597	\$935,984	\$931,975
B. EXPENDITURES					
1000 Certificated Salaries	\$467,808	\$561,112	\$621,360	\$458,990	\$456,124
2000 Classified Salaries	44,381	52,422	61,250	61,684	57,693
3000 Employee Benefits	106,165	145,808	183,379	164,487	167,158
4000 Food & Supplies	126,399	91,977	113,088	50,255	20,136
5000 Contracted Services & Other Expenses	272,513	383,609	334,450	261,420	211,129
6000 Capital Outlay	0	0	0	0	0
7100-7499 Other Outgo	0	0	0	0	0
7300 Direct Support/Indirect Costs	0	0	0	0	0
TOTAL EXPENDITURES & OTHER OUTGO	\$1,017,267	\$1,234,927	\$1,313,528	\$996,834	\$912,240
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (A - B)	(\$31,264)	\$31,141	(\$32,931)	(\$60,850)	\$19,735
D. OTHER FINANCING SOURCES/USES					
8910-8999 Sources	\$0	\$0	\$0	\$0	\$0
7610-7699 Uses	0	0	0	0	0
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D)	(\$31,264)	\$31,141	(\$32,931)	(\$60,850)	\$19,735

**FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2018/2019 ADOPTED BUDGET**

**CHARTER SCHOOL
SUMMARY OF REVENUE, EXPENDITURES,
AND CHANGES IN FUND BALANCE**

OBJECT CODE DESCRIPTION	2014/15 Actuals	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted Budget
F. <u>FUND BALANCE, RESERVES</u>					
1. Beginning Balance as of July 1 - Unaudited Restatement Audit Adjustment	\$232,150	\$200,886	\$232,028	\$199,097	\$138,246
2. Ending Balance, June 30 (E + F1)	\$200,886	\$232,028	\$199,097	\$138,246	\$157,981
<u>COMPONENTS OF ENDING FUND BALANCE</u>					
a.) Nonspendable Amounts	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
b.) Restricted Amounts	58,387	74,590	57,298	62,961	65,151
c.) Assigned Amounts					
9770 Economic Uncertainties	0	0	0	0	0
9780 Other Assignments	132,499	147,437	131,798	65,286	82,831
9790 Unassigned Amount	0	0	0	0	0
ENDING FUND BALANCE	\$200,886	\$232,028	\$199,097	\$138,246	\$157,981



Fund 11

Adult Education Fund Summary

**FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2018/2019 ADOPTED BUDGET**

**ADULT EDUCATION FUND
SUMMARY OF REVENUE, EXPENDITURES,
AND CHANGES IN FUND BALANCE**

OBJECT CODE DESCRIPTION	2014/15 Actuals	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted Budget
A. <u>REVENUES</u>					
8010-8099 LCFF Sources	\$324,626	\$0	\$0	\$0	\$0
8100-8299 Federal Revenues	197,773	181,247	198,173	244,138	214,138
8300-8599 Other State Revenues	0	640,507	816,647	833,307	769,407
8600-8799 Other Local Revenues	438,092	445,148	311,244	316,640	393,736
TOTAL REVENUES	\$960,491	\$1,266,902	\$1,326,063	\$1,394,085	\$1,377,281
B. <u>EXPENDITURES</u>					
1000 Certificated Salaries	\$626,218	\$677,032	\$784,574	\$702,394	\$802,465
2000 Classified Salaries	183,599	211,911	217,420	231,006	231,742
3000 Employee Benefits	172,086	227,721	265,809	284,786	321,920
4000 Food & Supplies	108,887	65,394	48,002	75,904	25,380
5000 Contracted Services & Other Expenses	44,113	57,651	78,177	41,932	44,522
6000 Capital Outlay	7,122	9,045	4,230	0	0
7100-7499 Other Outgo	0	0	0	0	0
7300 Direct Support/Indirect Costs	0	0	0	0	0
TOTAL EXPENDITURES & OTHER OUTGO	\$1,142,024	\$1,248,753	\$1,398,212	\$1,336,021	\$1,426,029
C. <u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (A - B)</u>	(\$181,533)	\$18,149	(\$72,149)	\$58,063	(\$48,748)
D. <u>OTHER FINANCING SOURCES/USES</u>					
8910-8999 Sources	\$135,356	\$88,356	\$0	\$0	\$0
7610-7699 Uses	0	0	0	0	0
E. <u>NET INCREASE (DECREASE) IN FUND BALANCE (C + D)</u>	(\$46,177)	\$106,505	(\$72,149)	\$58,063	(\$48,748)

**FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2018/2019 ADOPTED BUDGET**

**ADULT EDUCATION FUND
SUMMARY OF REVENUE, EXPENDITURES,
AND CHANGES IN FUND BALANCE**

OBJECT CODE DESCRIPTION	2014/15 Actuals	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted Budget
F. <u>FUND BALANCE, RESERVES</u>					
1. Beginning Balance as of July 1 - Unaudited Restatement Audit Adjustment	\$1,083,003	\$1,036,826	\$1,143,331	\$1,071,182	\$1,129,245
2. Ending Balance, June 30 (E + F1)	\$1,036,826	\$1,143,331	\$1,071,182	\$1,129,245	\$1,080,497
<u>COMPONENTS OF ENDING FUND BALANCE</u>					
a.) Nonspendable Amounts	\$0	\$0	\$0	\$0	\$0
b.) Restricted Amounts	0	46,896	46,895	78,755	78,755
c.) Assigned Amounts	0	0	0	0	0
9770 Economic Uncertainties					
9780 Other Assignments	1,036,826	1,096,435	1,024,287	1,050,491	1,001,743
9790 Unassigned Amount	0	0	0	0	0
ENDING FUND BALANCE	\$1,036,826	\$1,143,331	\$1,071,182	\$1,129,246	\$1,080,498



Fund 12

Child Development Fund Summary

**FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2018/2019 ADOPTED BUDGET**

**CHILD DEVELOPMENT FUND
SUMMARY OF REVENUE, EXPENDITURES,
AND CHANGES IN FUND BALANCE**

OBJECT CODE DESCRIPTION	2014/15 Actuals	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted Budget
A. REVENUES					
8010-8099 LCFF Sources	\$0	\$0	\$0	\$0	\$0
8100-8299 Federal Revenues	0	0	0	0	0
8300-8599 Other State Revenues	1,200,997	1,693,102	1,682,687	1,664,138	1,713,449
8600-8799 Other Local Revenues	1,160	1,677	5,767	11,822	4,222
TOTAL REVENUES	\$1,202,157	\$1,694,779	\$1,688,454	\$1,675,960	\$1,717,671
B. EXPENDITURES					
1000 Certificated Salaries	\$44,995	\$47,670	\$48,499	\$51,731	\$51,433
2000 Classified Salaries	650,248	846,007	918,390	951,283	954,082
3000 Employee Benefits	230,994	305,637	356,190	389,731	423,692
4000 Food & Supplies	111,358	150,026	157,074	109,231	115,887
5000 Contracted Services & Other Expenses	40,112	42,453	54,640	51,123	112,479
6000 Capital Outlay	62,919	120,807	5,817	0	0
7100-7499 Other Outgo	1,736	2,168	2,079	2,072	2,071
7300 Direct Support/Indirect Costs	61,896	75,971	69,034	57,887	62,773
TOTAL EXPENDITURES & OTHER OUTGO	\$1,204,258	\$1,590,739	\$1,611,724	\$1,613,057	\$1,722,417
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (A - B)	(\$2,100)	\$104,040	\$76,730	\$62,903	(\$4,746)
D. OTHER FINANCING SOURCES/USES					
8910-8999 Sources	\$1,736	\$2,168	\$2,079	\$3,442	\$2,071
7610-7699 Uses	0	0	0		0
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D)	(\$364)	\$106,208	\$78,809	\$66,345	(\$2,675)

**FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2018/2019 ADOPTED BUDGET**

**CHILD DEVELOPMENT FUND
SUMMARY OF REVENUE, EXPENDITURES,
AND CHANGES IN FUND BALANCE**

OBJECT CODE DESCRIPTION	2014/15 Actuals	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted Budget
F. <u>FUND BALANCE, RESERVES</u>					
1. Beginning Balance as of July 1 - Unaudited	\$67,063	\$66,699	\$172,907	\$251,716	\$318,061
Restatement					
Audit Adjustment					
2. Ending Balance, June 30 (E + F1)	\$66,699	\$172,907	\$251,716	\$318,061	\$315,386
<u>COMPONENTS OF ENDING FUND BALANCE</u>					
a.) Nonspendable Amounts	\$0	\$0	\$0	\$0	\$0
b.) Restricted Amounts	66,699	172,907	251,716	318,061	315,386
c.) Assigned Amounts					
9770 Other Assignments	0	0	0	0	0
9780 Economic Uncertainties	0	0	0	0	0
9790 Unassigned Amount	0	0	0	0	0
ENDING FUND BALANCE	\$66,699	\$172,907	\$251,716	\$318,061	\$315,386



Fund 13

Cafeteria Fund Summary

**FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2018/2019 ADOPTED BUDGET**

**CAFETERIA FUND
SUMMARY OF REVENUE, EXPENDITURES,
AND CHANGES IN FUND BALANCE**

OBJECT CODE DESCRIPTION	2013/14 Actuals	2014/15 Actuals	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted Budget
A. <u>REVENUES</u>						
8010-8099 LCFF Sources	\$0	\$0	\$0	\$0	\$0	\$0
8100-8299 Federal Revenues	3,566,135	3,502,619	3,821,855	4,371,795	4,641,502	4,396,000
8300-8599 Other State Revenues	283,984	516,301	276,379	306,023	330,229	366,600
8600-8799 Other Local Revenues	1,500,034	1,460,079	1,531,125	1,550,553	1,649,453	1,698,446
TOTAL REVENUES	\$5,350,152	\$5,478,999	\$5,629,360	\$6,228,371	\$6,621,184	\$6,461,046
B. <u>EXPENDITURES</u>						
1000 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0
2000 Classified Salaries	1,966,090	1,916,729	1,981,450	1,920,163	1,946,745	2,040,925
3000 Employee Benefits	643,077	619,462	650,387	641,085	624,765	630,301
4000 Food & Supplies	2,633,244	2,719,134	2,493,785	2,700,496	2,947,894	3,049,292
5000 Contracted Services & Other Expenses	75,944	169,106	160,107	167,579	181,242	184,316
6000 Capital Outlay	0	8,568	20,987	7,762	0	0
7100-7499 Other Outgo	3,528	3,536	4,415	4,234	(4,234)	0
7300 Direct Support/Indirect Costs	282,405	308,755	266,121	245,405	213,774	226,155
TOTAL EXPENDITURES & OTHER OUTGO	\$5,604,287	\$5,745,291	\$5,577,252	\$5,686,725	\$5,910,186	\$6,130,989
C. <u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (A - B)</u>	(\$254,135)	(\$266,292)	\$52,108	\$541,646	\$710,998	\$330,057
D. <u>OTHER FINANCING SOURCES/USES</u>						
8910-8999 Sources	\$0	\$53,008	\$53,228	\$0	\$0	\$0
7610-7699 Uses	0	(256,526)	0	0	0	0
E. <u>NET INCREASE (DECREASE) IN FUND BALANCE (C + D)</u>	(\$254,135)	(\$469,810)	\$105,336	\$541,646	\$710,998	\$330,057

**FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2018/2019 ADOPTED BUDGET**

**CAFETERIA FUND
SUMMARY OF REVENUE, EXPENDITURES,
AND CHANGES IN FUND BALANCE**

OBJECT CODE DESCRIPTION	2013/14 Actuals	2014/15 Actuals	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted Budget
F. <u>FUND BALANCE, RESERVES</u>						
1. Beginning Balance as of July 1 - Unaudited Restatement Audit Adjustment	\$2,073,439	\$1,819,304	\$1,349,494	\$1,454,830	\$1,996,476	\$2,707,474
2. Ending Balance, June 30 (E + F1)	\$1,819,304	\$1,349,494	\$1,454,830	\$1,996,476	\$2,707,474	\$3,037,531
<u>COMPONENTS OF ENDING FUND BALANCE</u>						
a.) Nonspendable Amounts	\$29,593	\$15,219	\$25,165	\$1,701	\$1,701	\$0
b.) Restricted Amounts	1,789,711	1,334,275	1,429,665	1,994,775	2,705,773	3,037,531
c.) Assigned Amounts						
9780 Other Assignments	0	0	0	0	0	0
9770 Economic Uncertainties	0	0	0	0	0	0
9790 Unassigned Amount	0	0	0	0	0	0
ENDING FUND BALANCE	\$1,819,304	\$1,349,494	\$1,454,830	\$1,996,476	\$2,707,474	\$3,037,531



Fund 14

Deferred Maintenance Fund Summary

**FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2018/2019 ADOPTED BUDGET**

**DEFERRED MAINTENANCE FUND
SUMMARY OF REVENUE, EXPENDITURES,
AND CHANGES IN FUND BALANCE**

OBJECT CODE DESCRIPTION	2014/15 Actuals	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted Budget
A. REVENUES					
8010-8099 LCFF Sources	\$650,566	\$650,566	\$650,566	\$650,566	\$650,566
8100-8299 Federal Revenues	0	0	0	0	0
8300-8599 Other State Revenues	0	0	0	0	0
8600-8799 Other Local Revenues	2,348	7,089	22,369	25,212	12,000
TOTAL REVENUES	\$652,914	\$657,655	\$672,935	\$675,778	\$662,566
B. EXPENDITURES					
1000 Certificated Salaries	\$0	\$0	\$0	\$0	\$0
2000 Classified Salaries	139,692	111,137	107,088	129,952	123,669
3000 Employee Benefits	34,333	29,960	31,579	43,083	42,995
4000 Food & Supplies	72,845	37,886	54,000	0	0
5000 Contracted Services & Other Expenses	849,516	727,844	1,119,148	1,086,351	628,067
6000 Capital Outlay	25,084	158,074	568,968	941,189	1,260,000
7100-7499 Other Outgo	0	0	0	0	0
7300 Direct Support/Indirect Costs	0	0	0	0	0
TOTAL EXPENDITURES & OTHER OUTGO	\$1,121,470	\$1,064,901	\$1,880,783	\$2,200,575	\$2,054,731
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (A - B)	(\$468,556)	(\$407,246)	(\$1,207,848)	(\$1,524,797)	(\$1,392,165)
D. OTHER FINANCING SOURCES/USES					
8910-8999 Sources	\$1,150,000	\$1,200,000	\$950,000	\$950,000	\$950,000
7610-7699 Uses	0	0	0	0	0
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D)	\$681,444	\$792,754	(\$257,848)	(\$574,797)	(\$442,165)

**FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2018/2019 ADOPTED BUDGET**

**DEFERRED MAINTENANCE FUND
SUMMARY OF REVENUE, EXPENDITURES,
AND CHANGES IN FUND BALANCE**

OBJECT CODE DESCRIPTION	2014/15 Actuals	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted Budget
F. <u>FUND BALANCE, RESERVES</u>					
1. Beginning Balance as of July 1 - Unaudited Restatement Audit Adjustment	\$1,557,069	\$2,238,513	\$3,031,267	\$2,773,418	\$2,198,621
2. Ending Balance, June 30 (E + F1)	\$2,238,513	\$3,031,267	\$2,773,418	\$2,198,621	\$1,756,456
<u>COMPONENTS OF ENDING FUND BALANCE</u>					
a.) Nonspendable Amounts	\$0	\$0	\$0	\$0	\$0
b.) Restricted Amounts	0	0	0	0	0
c.) Committed Amounts					
9780 Other Commitments	2,238,513	3,031,266	2,773,418	2,198,621	1,756,456
9770 Economic Uncertainties	0	0	0	0	0
9790 Unassigned Amount	0	0	0	0	0
ENDING FUND BALANCE	\$2,238,513	\$3,031,266	\$2,773,418	\$2,198,621	\$1,756,456



Fund 22

Building Fund Summary

Folsom Measure G Combined

**FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2018/2019 ADOPTED BUDGET
BUILDING FUND- FOLSOM MEASURE G COMBINED
SUMMARY OF REVENUE, EXPENDITURES,
AND CHANGES IN FUND BALANCE**

OBJECT CODE DESCRIPTION	2014/15 Actuals	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted Budget
A. <u>REVENUES</u>					
8010-8099 LCFF Sources	\$0	\$0	\$0	\$0	\$0
8100-8299 Federal Revenues	0	0	0	0	0
8300-8599 Other State Revenues	0	0	0	0	0
8600-8799 Other Local Revenues	(193)	69,569	2,412,079	(511,970)	200,000
TOTAL REVENUES	(\$193)	\$69,569	\$2,412,079	(\$511,970)	\$200,000
B. <u>EXPENDITURES</u>					
1000 Certificated Salaries	\$0	\$0	\$0	\$0	\$0
2000 Classified Salaries	0	0	0	0	0
3000 Employee Benefits	0	0	0	0	0
4000 Food & Supplies	0	6,547	600	1,501	0
5000 Contracted Services & Other Expenses	3,487	331,487	436,460	349,189	0
6000 Capital Outlay	983,700	10,671,811	38,541,608	48,079,576	0
7100-7499 Other Outgo	0	0	0	0	0
7300 Direct Support/Indirect Costs	0	0	0	0	0
TOTAL EXPENDITURES & OTHER OUTGO	\$987,187	\$11,009,846	\$38,978,667	\$48,430,266	\$0
C. <u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (A - B)</u>	(\$987,380)	(\$10,940,277)	(\$36,566,588)	(\$48,942,236)	\$200,000
D. <u>OTHER FINANCING SOURCES/USES</u>					
8910-8999 Sources	\$1,030,000	\$40,140,000	\$60,135,000	\$95,000,000	\$0
7610-7699 Uses	0	(1,030,000)	0	0	0
E. <u>NET INCREASE (DECREASE) IN FUND BALANCE (C + D)</u>	\$42,620	\$28,169,723	\$23,568,412	\$46,057,764	\$200,000

**FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2018/2019 ADOPTED BUDGET
BUILDING FUND- FOLSOM MEASURE G COMBINED
SUMMARY OF REVENUE, EXPENDITURES,
AND CHANGES IN FUND BALANCE**

OBJECT CODE	DESCRIPTION	2014/15 Actuals	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted Budget
F.	<u>FUND BALANCE, RESERVES</u>					
	1. Beginning Balance as of July 1 - Unaudited Restatement Audit Adjustment	\$0	\$42,620	\$28,212,343	\$51,780,755	\$97,838,519
	2. Ending Balance, June 30 (E + F1)	\$42,620	\$28,212,343	\$51,780,755	\$97,838,519	\$98,038,519
	<u>COMPONENTS OF ENDING FUND BALANCE</u>					
	a.) Nonspendable Amounts	\$0	\$0	\$0	\$0	\$0
	b.) Restricted Amounts	0	0	0	0	0
	c.) Committed Amounts					
9780	Measure P	42,620	28,212,343	51,780,755	97,838,519	98,038,519
9790	Unassigned Amount	0	0	0	0	0
	ENDING FUND BALANCE	\$42,620	\$28,212,343	\$51,780,755	\$97,838,519	\$98,038,519



Fund 23

Building Fund Summary

Rancho Cordova Measure P Combined

**FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2018/2019 ADOPTED BUDGET
BUILDING FUND- RANCHO CORDOVA MEASURE P COMBINED
SUMMARY OF REVENUE, EXPENDITURES,
AND CHANGES IN FUND BALANCE**

OBJECT CODE DESCRIPTION	2014/15 Actuals	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted Budget
A. REVENUES					
8010-8099 LCFF Sources	\$0	\$0	\$0	\$0	\$0
8100-8299 Federal Revenues	0	0	0	0	0
8300-8599 Other State Revenues	0	0	0	0	0
8600-8799 Other Local Revenues	12,701	42,310	1,540,251	(503,939)	100,000
TOTAL REVENUES	\$12,701	\$42,310	\$1,540,251	(\$503,939)	\$100,000
B. EXPENDITURES					
1000 Certificated Salaries	\$0	\$0	\$0	\$0	\$0
2000 Classified Salaries	111	0	0	0	0
3000 Employee Benefits	12	0	0	0	0
4000 Food & Supplies	3,613	36,102	1,357	(170)	0
5000 Contracted Services & Other Expenses	3,658	473,760	201,988	45,021	0
6000 Capital Outlay	23,151,920	16,689,143	14,272,389	5,048,235	0
7100-7499 Other Outgo	0	13,218,865	0	0	0
7300 Direct Support/Indirect Costs	0	0	0	0	0
TOTAL EXPENDITURES & OTHER OUTGO	\$23,159,314	\$30,417,870	\$14,475,733	\$5,093,086	\$0
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (A - B)	(\$23,146,613)	(\$30,375,560)	(\$12,935,482)	(\$5,597,025)	\$100,000
D. OTHER FINANCING SOURCES/USES					
8910-8999 Sources	\$211,299	\$43,959,414	\$13,029,250	\$0	\$0
7610-7699 Uses	(500,000)	0	0	0	0
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D)	(\$23,435,314)	\$13,583,854	\$93,768	(\$5,597,025)	\$100,000

**FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2018/2019 ADOPTED BUDGET
BUILDING FUND- RANCHO CORDOVA MEASURE P COMBINED
SUMMARY OF REVENUE, EXPENDITURES,
AND CHANGES IN FUND BALANCE**

OBJECT CODE DESCRIPTION	2014/15 Actuals	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted Budget
F. <u>FUND BALANCE, RESERVES</u>					
1. Beginning Balance as of July 1 - Unaudited	\$23,670,753	\$235,439	\$13,819,293	\$13,913,061	\$8,316,036
Restatement	0	0	0	0	0
Audit Adjustment	0	0	0	0	0
2. Ending Balance, June 30 (E + F1)	\$235,439	\$13,819,293	\$13,913,061	\$8,316,036	\$8,416,036
<u>COMPONENTS OF ENDING FUND BALANCE</u>					
a.) Nonspendable Amounts	\$0	\$0	\$0	\$0	\$0
b.) Restricted Amounts	0	0	0	0	0
c.) Committed Amounts					
9780 Measure P	235,439	13,819,293	13,913,061	8,316,036	8,416,036
9790 Unassigned Amount	0	0	0	0	0
ENDING FUND BALANCE	\$235,439	\$13,819,293	\$13,913,061	\$8,316,036	\$8,416,036



Fund 25

Capital Facilities Fund Summary

Folsom

**FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2018/2019 ADOPTED BUDGET**

**CAPITAL FACILITIES FUND - FOLSOM
SUMMARY OF REVENUE, EXPENDITURES,
AND CHANGES IN FUND BALANCE**

OBJECT CODE DESCRIPTION	2014/15 Actuals	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted Budget
A. REVENUES					
8010-8099 LCFF Sources	\$0	\$0	\$0	\$0	\$0
8100-8299 Federal Revenues	0	0	0	0	0
8300-8599 Other State Revenues	0	253	253	0	0
8600-8799 Other Local Revenues	5,093,865	2,118,986	3,174,942	8,889,879	6,140,000
TOTAL REVENUES	\$5,093,865	\$2,119,239	\$3,175,195	\$8,889,879	\$6,140,000
B. EXPENDITURES					
1000 Certificated Salaries	\$0	\$0	\$0	\$0	\$0
2000 Classified Salaries	227,388	224,935	275,666	266,557	323,929
3000 Employee Benefits	70,827	66,132	83,326	88,847	117,357
4000 Food & Supplies	133,695	13,951	6,154	5,315	2,700
5000 Contracted Services & Other Expenses	49,532	38,245	25,493	49,451	41,358
6000 Capital Outlay	832,754	951,456	456,344	564,585	0
7100-7499 Other Outgo	3,552,666	3,469,521	3,459,263	5,113,849	3,463,850
7300 Direct Support/Indirect Costs	0	0	0	0	0
TOTAL EXPENDITURES & OTHER OUTGO	\$4,866,863	\$4,764,239	\$4,306,247	\$6,088,604	\$3,949,194
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (A - B)	\$227,002	(\$2,645,000)	(\$1,131,052)	\$2,801,275	\$2,190,806
D. OTHER FINANCING SOURCES/USES					
8910-8999 Sources amount borrowed from fund 26	\$1,098,037	\$3,425,317	\$5,850,000	\$160,154	\$2,200,000
7610-7699 Uses	(2,675,000)	(275,000)	(2,725,000)	(4,200,000)	(2,500,000)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D)	(\$1,349,961)	\$505,317	\$1,993,948	(\$1,238,572)	\$1,890,806

**FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2018/2019 ADOPTED BUDGET**

**CAPITAL FACILITIES FUND - FOLSOM
SUMMARY OF REVENUE, EXPENDITURES,
AND CHANGES IN FUND BALANCE**

OBJECT CODE DESCRIPTION	2014/15 Actuals	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted Budget
F. FUND BALANCE, RESERVES					
1. Beginning Balance as of July 1 - Unaudited	\$1,388,550	\$38,589	\$543,906	\$2,537,854	\$1,299,282
Restatement	0	0	0	0	0
Audit Adjustment	0	0	0	0	0
2. Ending Balance, June 30 (E + F1)	\$38,589	\$543,906	\$2,537,854	\$1,299,282	\$3,190,088
<u>COMPONENTS OF ENDING FUND BALANCE</u>					
a.) Reserved Amounts	\$0	\$0	\$0	\$0	\$0
b.) Committed Amounts	\$0	\$0	\$0	\$0	\$0
9780 Other Commitments					
Folsom Projects	38,589	543,906	2,537,854	1,299,282	3,190,088
9790 Unassigned Amount	0	0	0	0	0
ENDING FUND BALANCE	\$38,589	\$543,906	\$2,537,854	\$1,299,282	\$3,190,088



Fund 26

Capital Facilities Fund Summary

Rancho Cordova

**FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2018/2019 ADOPTED BUDGET**

**CAPITAL FACILITIES FUND - RANCHO CORDOVA
SUMMARY OF REVENUE, EXPENDITURES,
AND CHANGES IN FUND BALANCE**

OBJECT CODE DESCRIPTION	2014/15 Actuals	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted Budget
A. REVENUES					
8010-8099 LCFF Sources	\$0	\$0	\$0	\$0	\$0
8100-8299 Federal Revenues	0	0	0	0	0
8300-8599 Other State Revenues	0	0	0	0	0
8600-8799 Other Local Revenues	1,489,201	3,910,355	4,915,133	3,151,365	275,000
TOTAL REVENUES	\$1,489,201	\$3,910,355	\$4,915,133	\$3,151,365	\$275,000
B. EXPENDITURES					
1000 Certificated Salaries	\$0	\$0	\$0	\$0	\$0
2000 Classified Salaries	227,388	222,635	263,580	259,993	319,271
3000 Employee Benefits	70,829	65,496	80,842	86,407	114,415
4000 Food & Supplies	799	25,248	50,093	23,585	13,000
5000 Contracted Services & Other Expenses	33,114	36,000	31,009	57,273	43,680
6000 Capital Outlay	137,181	1,517,541	1,041,635	2,440,003	0
7100-7499 Other Outgo	0	0	0	0	0
7300 Direct Support/Indirect Costs	0	0	0	0	0
TOTAL EXPENDITURES & OTHER OUTGO	\$469,311	\$1,866,920	\$1,467,158	\$2,867,261	\$490,366
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (A - B)	\$1,019,890	\$2,043,435	\$3,447,974	\$284,104	(\$215,366)
D. OTHER FINANCING SOURCES/USES					
8910-8999 Sources	\$3,186,656	\$604,377	\$2,757,792	\$7,341,595	\$3,276,249
7610-7699 12/13 & 14/15 amounts loaned to fund 25	(275,000)	(2,725,000)	(5,850,000)	0	(2,200,000)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D)	\$3,931,547	(\$77,188)	\$355,766	\$7,625,699	\$860,883

**FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2018/2019 ADOPTED BUDGET**

**CAPITAL FACILITIES FUND - RANCHO CORDOVA
SUMMARY OF REVENUE, EXPENDITURES,
AND CHANGES IN FUND BALANCE**

OBJECT CODE DESCRIPTION	2014/15 Actuals	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted Budget
F. <u>FUND BALANCE, RESERVES</u>					
1. Beginning Balance as of July 1 - Unaudited Restatement Audit Adjustment	\$1,131,868	\$5,063,415	\$4,986,226	\$5,341,993	\$12,967,692
2. Ending Balance, June 30 (E + F1)	\$5,063,415	\$4,986,226	\$5,341,993	\$12,967,692	\$13,828,575
<u>COMPONENTS OF ENDING FUND BALANCE</u>					
a.) Reserved Amounts	\$0	\$0	\$0	\$0	\$0
b.) Committed Amounts	\$0	\$0	\$0	\$0	\$0
9780 Other Commitments Rancho Projects	5,063,415	4,986,226	5,341,993	12,967,692	13,828,575
9790 Unassigned Amount	0	0	0	0	0
ENDING FUND BALANCE	\$5,063,415	\$4,986,226	\$5,341,993	\$12,967,692	\$13,828,575



Fund 27

Building Fund Summary

Undeveloped Area Measure M Bond

**FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2018/2019 ADOPTED BUDGET**

**BUILDING FUND - UNDEVELOPED AREA MEASURE M BOND
SUMMARY OF REVENUE, EXPENDITURES,
AND CHANGES IN FUND BALANCE**

OBJECT CODE DESCRIPTION	2014/15 Actuals	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted Budget
A. REVENUES					
8010-8099 LCFF Sources	\$0	\$0	\$0	\$0	\$0
8100-8299 Federal Revenues	0	0	0	0	0
8300-8599 Other State Revenues	0	0	0	0	0
8600-8799 Other Local Revenues	3,161	(2,294)	107,893	107,597	5,000
TOTAL REVENUES	\$3,161	(\$2,294)	\$107,893	\$107,597	\$5,000
B. EXPENDITURES					
1000 Certificated Salaries	\$0	\$0	\$0	\$0	\$0
2000 Classified Salaries	0	0	0	0	0
3000 Employee Benefits	0	0	0	0	0
4000 Food & Supplies	0	0	0	0	0
5000 Contracted Services & Other Expenses	3,300	57,022	203,323	56,259	53,833
6000 Capital Outlay	159,496	291,171	292,802	70,512	0
7100-7499 Other Outgo	0	0	0	0	0
7300 Direct Support/Indirect Costs	0	0	0	0	0
TOTAL EXPENDITURES & OTHER OUTGO	\$162,796	\$348,193	\$496,126	\$126,770	\$53,833
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (A - B)	(\$159,635)	(\$350,488)	(\$388,233)	(\$19,174)	(\$48,833)
D. OTHER FINANCING SOURCES/USES					
8910-8999 Sources	\$0	\$530,000	\$10,045,390	\$0	\$0
7610-7699 Uses	(530,000)	0	0	(1,291,996)	0
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D)	(\$689,635)	\$179,512	\$9,657,157	(\$1,311,170)	(\$48,833)

**FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2018/2019 ADOPTED BUDGET**

**BUILDING FUND - UNDEVELOPED AREA MEASURE M BOND
SUMMARY OF REVENUE, EXPENDITURES,
AND CHANGES IN FUND BALANCE**

OBJECT CODE DESCRIPTION	2014/15 Actuals	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted Budget
F. <u>FUND BALANCE, RESERVES</u>					
1. Beginning Balance as of July 1 - Unaudited	\$1,297,286	\$607,651	\$787,164	\$10,444,321	\$9,133,151
Restatement	0	0	0	0	0
Audit Adjustment	0	0	0	0	0
2. Ending Balance, June 30 (E + F1)	\$607,651	\$787,164	\$10,444,321	\$9,133,151	\$9,084,318
<u>COMPONENTS OF ENDING FUND BALANCE</u>					
a.) Reserved Amounts	\$0	\$0	\$0	\$0	\$0
b.) Committed Amounts	\$0	\$0	\$0	\$0	\$0
9780 Other Commitments					
Measure M	607,651	787,164	10,444,321	9,133,151	9,084,318
9790 Unassigned Amount	0	0	0	0	0
ENDING FUND BALANCE	\$607,651	\$787,164	\$10,444,321	\$9,133,151	\$9,084,318



Fund 40

Special Reserve Fund Summary

Capital Projects

**FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2018/2019 ADOPTED BUDGET**

**SPECIAL RESERVE FUND CAPITAL PROJECTS
SUMMARY OF REVENUE, EXPENDITURES,
AND CHANGES IN FUND BALANCE**

OBJECT CODE DESCRIPTION	2014/15 Actuals	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted Budget
A. REVENUES					
8010-8099 LCFF Sources	\$0	\$0	\$0	\$0	\$0
8100-8299 Federal Revenues	0	0	0	0	0
8300-8599 Other State Revenues	0	0	0	0	0
8600-8799 Other Local Revenues	428,572	402,908	410,735	416,691	302,351
TOTAL REVENUES	\$428,572	\$402,908	\$410,735	\$416,691	\$302,351
B. EXPENDITURES					
1000 Certificated Salaries	\$0	\$0	\$0	\$0	\$0
2000 Classified Salaries	0	0	0	0	0
3000 Employee Benefits	0	0	0	0	0
4000 Food & Supplies	0	0	0	0	0
5000 Contracted Services & Other Expenses	0	10,625	13,484	32,336	0
6000 Capital Outlay	97,302	0	0	328,587	200,000
7100-7499 Other Outgo	40,601	43,696	43,696	0	0
7300 Direct Support/Indirect Costs	0	0	0	0	0
TOTAL EXPENDITURES & OTHER OUTGO	\$137,903	\$54,321	\$57,180	\$360,923	\$200,000
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (A - B)	\$290,669	\$348,588	\$353,555	\$55,769	\$102,351
D. OTHER FINANCING SOURCES/USES					
8910-8999 Sources	\$200,000	\$666,712	\$2,265,374	\$200,000	\$200,000
7610-7699 Uses	0	0	0	0	0
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D)	\$490,668.97	\$1,015,299	\$2,618,929	\$255,769	\$302,351

**FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2018/2019 ADOPTED BUDGET**

**SPECIAL RESERVE FUND CAPITAL PROJECTS
SUMMARY OF REVENUE, EXPENDITURES,
AND CHANGES IN FUND BALANCE**

OBJECT CODE DESCRIPTION	2014/15 Actuals	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted Budget
F. <u>FUND BALANCE, RESERVES</u>					
1. Beginning Balance as of July 1 - Unaudited Restatement Audit Adjustment	\$4,915,722	\$5,406,390	\$6,421,690	\$9,040,619	\$9,296,388
2. Ending Balance, June 30 (E + F1)	\$5,406,390	\$6,421,690	\$9,040,619	\$9,296,388	\$9,598,738
<u>COMPONENTS OF ENDING FUND BALANCE</u>					
a.) Nonspendable Amounts	\$0	\$0	\$0	\$0	\$0
b.) Restricted Amounts	\$0	\$0	\$0	\$0	\$0
9780 c.) Committed Amounts					
WAN	2,633,273	2,650,956	2,834,882	2,847,197	2,847,197
CHS Stadium Turf Replacement	169,053	2,753,577	357,932	507,959	610,582
FHS and VDLHS Stadium Turf Replacement	642,033	261,067	873,651	636,282	561,009
Facilities	1,962,031	756,089	2,908,780	3,239,576	3,514,576
Sale proceeds for future relocation of FLHS	0	0	2,065,374	2,065,374	2,065,374
9790 Unassigned Amount	0	0	0	0	0
TOTAL COMPONENTS OF ENDING FUND BALANCE	\$5,406,390	\$6,421,689	\$9,040,619	\$9,296,388	\$9,598,738



Fund 63

Student Care Centers Fund Summary

**FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2018/2019 ADOPTED BUDGET**

**STUDENT CARE CENTERS FUND
SUMMARY OF REVENUE, EXPENDITURES,
AND CHANGES IN FUND BALANCE**

OBJECT CODE DESCRIPTION	2014/15 Actuals	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted Budget
A. REVENUES					
8010-8099 LCFF Sources	\$0	\$0	\$0	\$0	\$0
8100-8299 Federal Revenues	0	0	0	0	0
8300-8599 Other State Revenues	0	0	0	455	0
8600-8799 Other Local Revenues	3,028,009	3,404,445	3,655,411	3,710,886	3,703,592
TOTAL REVENUES	\$3,028,009	\$3,404,445	\$3,655,411	\$3,711,341	\$3,703,592
B. EXPENDITURES					
1000 Certificated Salaries	\$0	\$0	\$0	\$0	\$0
2000 Classified Salaries	1,297,072	1,403,160	1,428,408	1,485,063	1,633,752
3000 Employee Benefits	369,379	394,701	423,052	480,406	543,433
4000 Food & Supplies	156,949	167,249	201,635	206,734	281,784
5000 Contracted Services & Other Expenses	143,543	170,045	161,954	169,485	154,924
6000 Capital Outlay	0	0	0	0	0
7100-7499 Other Outgo	0	0	0	0	0
7300 Direct Support/Indirect Costs	0	0	0	0	0
				\$0	
TOTAL EXPENDITURES & OTHER OUTGO	\$1,966,943	\$2,135,156	\$2,215,050	\$2,341,688	\$2,613,893
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (A - B)	\$1,061,066	\$1,269,289	\$1,440,361	\$1,369,653	\$1,089,699
D. OTHER FINANCING SOURCES/USES					
8910-8999 Sources	\$0	\$0	\$0	\$0	\$0
7610-7699 Uses	(1,023,903)	(1,154,269)	(591,608)	(1,741,616)	(878,432)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D)	\$37,163	\$115,020	\$848,753	(\$371,963)	\$211,267

**FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2018/2019 ADOPTED BUDGET**

**STUDENT CARE CENTERS FUND
SUMMARY OF REVENUE, EXPENDITURES,
AND CHANGES IN FUND BALANCE**

OBJECT CODE DESCRIPTION	2014/15 Actuals	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted Budget
F. <u>FUND BALANCE, RESERVES</u>					
1. Beginning Balance as of July 1 - Unaudited Restatement Audit Adjustment	\$1,573,490	\$1,610,652	\$1,725,673	\$2,574,426	\$2,202,463
2. Ending Balance, June 30 (E + F1)	\$1,610,652	\$1,725,673	\$2,574,426	\$2,202,463	\$2,413,730
<u>COMPONENTS OF ENDING FUND BALANCE</u>					
a.) Net Investment in Capital Assets	\$2,177	\$2,177	\$2,177	\$2,177	\$2,179
b.) Restricted Net Position	0	0	0	0	0
c.) Unrestricted Net Position	1,608,475	1,723,496	2,572,249	2,200,286	2,411,551
9790 Unassigned Amount	0	0	0	0	0
ENDING FUND BALANCE	\$1,610,652	\$1,725,673	\$2,574,426	\$2,202,463	\$2,413,730



Fund 71

Retiree Benefits Trust Fund Summary

**FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2018/2019 ADOPTED BUDGET**

**RETIREE BENEFITS TRUST FUND
SUMMARY OF REVENUE, EXPENDITURES,
AND CHANGES IN FUND BALANCE**

OBJECT CODE DESCRIPTION	2014/15 Actuals	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted Budget
A. REVENUES					
8010-8099 LCFF Sources	\$0	\$0	\$0	\$0	\$0
8100-8299 Federal Revenues	0	0	0	0	0
8300-8599 Other State Revenues	0	0	0	0	0
8600-8799 Other Local Revenues	1,128,629	1,318,727	1,403,743	1,566,549	1,879,245
TOTAL REVENUES	\$1,128,629	\$1,318,727	\$1,403,743	\$1,566,549	\$1,879,245
B. EXPENDITURES					
1000 Certificated Salaries	\$0	\$0	\$0	\$0	\$0
2000 Classified Salaries	0	0	0	0	0
3000 Employee Benefits	0	0	0	0	0
4000 Food & Supplies	0	0	0	0	0
5000 Contracted Services & Other Expenses	803,534	746,164	689,006	606,551	806,549
6000 Capital Outlay	0	0	0	0	0
7100-7499 Other Outgo	0	0	0	0	0
7300 Direct Support/Indirect Costs	0	0	0	0	0
TOTAL EXPENDITURES & OTHER OUTGO	\$803,534	\$746,164	\$689,006	\$606,551	\$806,549
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (A - B)	\$325,095	\$572,563	\$714,737	\$959,998	\$1,072,696
D. OTHER FINANCING SOURCES/USES					
8910-8999 Sources	\$600,000	\$600,000	\$600,000	\$815,000	\$815,000
7610-7699 Uses	0	0	0	0	0
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D)	\$925,095	\$1,172,563	\$1,314,737	\$1,774,998	\$1,887,696

**FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2018/2019 ADOPTED BUDGET**

**RETIREE BENEFITS TRUST FUND
SUMMARY OF REVENUE, EXPENDITURES,
AND CHANGES IN FUND BALANCE**

OBJECT CODE DESCRIPTION	2014/15 Actuals	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted Budget
F. <u>FUND BALANCE, RESERVES</u>					
1. Beginning Balance as of July 1 - Unaudited Restatement Audit Adjustment	\$6,650,350	\$7,575,445	\$8,748,009	\$10,062,746	\$11,837,744
2. Ending Balance, June 30 (E + F1)	\$7,575,445	\$8,748,009	\$10,062,746	\$11,837,744	\$13,725,440
<u>COMPONENTS OF ENDING FUND BALANCE</u>					
a.) Nonspendable Amounts	\$0	\$0	\$0	\$1	\$2
b.) Restricted Amounts	0	0	0	0	0
c.) Committed Amounts	0	0	0	0	0
9790 Undesignated Amount	\$7,575,445	\$8,748,009	\$10,062,746	\$11,837,743	\$13,725,438
ENDING FUND BALANCE	\$7,575,445	\$8,748,009	\$10,062,746	\$11,837,744	\$13,725,440



School Finance

Glossary of Terms

School Finance Glossary of Terms

AB 1200

Reference to AB 1200 (Chapter 1213/1991) that imposed major fiscal accountability controls on school districts and county offices of education, by establishing significant administrative hurdles and obligations for agency budgets and fiscal practices. See especially Education Code Section 1240 et sec. And 42131 et sec.

ACADEMIC PERFORMANCE INDEX (API)

A numeric index (or scale) that ranges from a low of 200 to a high of 1,000. It is used to measure the academic performance and growth of schools. The current statewide API target for all schools is 800.

ACCRUAL BASIS ACCOUNTING

Transactions are recorded when they have been reduced to a legal or contractual right or obligation to receive or pay out cash or other resources.

ADULT EDUCATION

Classes for students, usually adults, offered by local school districts. State law requires that certain courses, including citizenship and English, be offered at no charge. Other classes may be offered for a fee.

AD VALOREM TAXES

Taxes based on the value of property such as the standard property tax are called ad valorem taxes. The only new taxes based on the value of property that are allowed today are those imposed with a two-thirds voter approval for capital facilities bonded indebtedness. Ever since Proposition 13, properties in California are adjusted to the true market value only at the time of property transfer.

APPORTIONMENTS

State aid given to a school district or county office of education. Apportionments are calculated three times for each school year. The First Principal Apportionment (P-1) is calculated in February of the school year corresponding to the P-1 ADA (See Attendance Reports); the Second Principal Apportionment (P-2) is calculated in June corresponding to the P-2 ADA; and, the annual recalculation of the apportionment is made in February following the school year and is based on P-2 ADA, except for programs where the annual count of ADA is used.

APPROPRIATIONS

Funds set aside or budgeted by the state or local school districts for specific time period and specific purpose.

APPROPRIATION BILL

A bill before the Legislature authorizing the expenditure of public money and stipulating the amount, manner and purpose for the expenditure items.

APPROPRIATION FOR CONTINGENCIES

That portion of the current fiscal year's budget that is not appropriated for any specific purpose but is held subject to intra-budget transfer; i.e. transfer to other specific appropriation accounts as needed during the fiscal year.

ASSESSED VALUATION

The total value of property within a school district as determined by state and county assessors. The "AV" of a school district will influence the total property tax income of a school district. The percentage growth in statewide AV from one year to the next is an important ingredient in determining appropriations levels required from the state for fully funding district and county revenue limits, as well as for Proposition 98 calculations.

ATTENDANCE REPORTS

Each school district reports its attendance three times during a school year. The First Principal Apportionment ADA, called the P-1 ADA or the P-1 count, is counted from July 1 through the last school month ending on or before December 31 of a school year. The Second Principal Apportionment ADA, called the P-2 ADA, is counted from July 1 through the last school month ending on or before April 15 of a school year. Fiscal or annual ADA is based on the count from July 1 through June 30. The final recalculation of the apportionment is based on the P-2 ADA except for adult education programs, regional occupational centers and programs and nonpublic school funding, all of which use the annual count of ADA. Also, under certain circumstance when a District has a very large influx of migrant students in the spring, a District may request the use of annual ADA in lieu of P-2 ADA.

There are several kinds of attendance, and these are counted in different ways. For regular attendance ADA is equal to the average number of pupils actually attending classes who are enrolled for at least the minimum school day. In classes for adults and ROC/P, one unit of ADA is credited for each 525 classroom hours. Attendance is counted every day of the school year and is reported to the California Department of Education three times a year (See Attendance Reports). See also Concurrently Enrolled for a further definition of ADA.

AVERAGE DAILY ATTENDANCE (ADA)

There are several kinds of attendance and these are counted in different ways. For regular attendance ADA is equal to the average number of pupils actually attending classes who are enrolled for at least the minimum school day. In classes for adults and ROC/P, one unit of ADA is credited for each 525 classroom hours. Attendance is counted every day of the school year and is reported to the California Department of Education three times a year (See Attendance Reports). See Attendance Reports.) See also Concurrently Enrolled for a further definition of ADA.

BASE REVENUE LIMIT

See Revenue Limit.

BASIC AID

The California Constitution guarantees that each school District will receive a minimum amount of state aid, called "basic aid," equal to \$120 per ADA or \$2,400 per District, whichever is greater. "Basic aid school Districts" are those eligible for the basic aid constitutional guarantee only, since all of the balance of the school Districts' revenue limit is funded by local property taxes.

BILINGUAL EDUCATION

Programs for students with limited proficiency in English. Some federal and state categorical funds are targeted for bilingual education.

BLOCK GRANT

A lump sum allocation of special purpose funds.

BONDED DEBT LIMIT

The maximum amount of bonded debt for which a school District may legally obligate itself. The total amount of bonds issued cannot exceed a stipulated percent of the assessed valuation of the District.

BONDED INDEBTEDNESS

An obligation incurred by the sale of bonds for acquisition of school facilities or other capital expenditures. Since 1986, Districts have been able to levy a local property tax to amortize bonded indebtedness provided the taxes are approved by a two-thirds vote of the electorate.

BUDGET

A plan of financial operation embodying an estimate of Adopted expenditures for a given period or purpose and the Adopted means of financing them.

CAPITAL OUTLAY

Expenditure for replacement or new equipment, major renovation or reconstruction, or new schools.

CATEGORICAL AID

Funds from the state or federal government granted to qualifying school Districts for specialized programs regulated and controlled by federal or state law. Examples include

programs for: children with special needs, such as special education; special programs, such as the School and Library Improvement Program; or, special purposes, such as transportation. Expenditure of most categorical aid is restricted to its particular purpose. The funds are granted to Districts in addition to their revenue limits.

CBEST

The California Basic Education Skills Test. Required for anyone seeking certification as a teacher, the test measures proficiency in reading, writing and mathematics.

CBEDS

California Basic Education Data System. The statewide system of collecting enrollment, staffing, and salary data from all school Districts on an "Information Day" each October.

CERTIFICATES OF PARTICIPATION (COP)

A financing technique which provides long-term financing through a lease (with an option to purchase or a conditional sale agreement). No new revenue is generated, nor is voter approval required.

CERTIFICATED PERSONNEL

School employees who hold positions for which a credential is required by the state; such as teachers, psychologists, librarians, counselors, and most administrators.

CLASSIFIED PERSONNEL

Employees who hold positions that do not require credentials including aides, custodians, clerical, transportation, food services, maintenance, computer technicians, and fiscal and other business personnel.

CLASS SIZE PENALTIES

The penalties imposed on school Districts that have classes in excess of certain maximum sizes. Class size penalties result in a reduction in ADA which, in turn, results in a loss in revenue limit income. (See Education Code Section 41376).

CONCURRENTLY ENROLLED

Pupils who are enrolled both in a regular program for at least the minimum school day and also in a regional occupational center or program (ROC/P) or class for adults. Such a student will generate both regular ADA for the time in the regular program plus concurrently enrolled ADA for the time in ROC/P or adult classes. By qualifying for both regular ADA and concurrently enrolled ADA, such a student can generate more than one unit of ADA.

CONSUMER PRICE INDEX (CPI)

A measure of the cost of living compiled by the United State Bureau of Labor Statistics. Separate indices of inflation are calculated regularly for the United States, California, some regions within California, and selected cities. The CPI is one of several measures of economic change.

COST OF LIVING ADJUSTMENT (COLA)

An increase in funding for government programs, including revenue limits or categorical programs. Current law ties the COLA for most education programs to the annual percentage change in the "Implicit Price Deflator" for State and Local Governments a government price index. (See Education Code Section 42238.1)

COSTS

The California School Accounting Manual gives specific guidelines as to what costs shall be considered direct, direct support, or indirect support, and how they shall be accounted for. The Accounting Manual is constantly being reviewed and revised by a Statewide Accounting Research and Development Committee to help promote consistency among all Districts.

COSTS, DIRECT

Costs charged to a program most clearly identified with the program.

COSTS, DIRECT SUPPORT

Charges which constitute a reallocation of portions of the direct costs accumulated in support programs for services rendered directly to other programs.

COSTS, INDIRECT SUPPORT

Those costs of support programs remaining after the direct and direct support costs have been identified.

CREDENTIALLED TEACHER

One holding a credential to teach issued by the State Commission on Teacher Credentialing. A credential is issued to those who have successfully completed all college training and courses required by the State, have graduated from an accredited college or university, have met any other state requirements, and have passed the California Basic Education (CBEST).

CRITERIA AND STANDARDS

Local District budgets must meet state-adopted provisions of "criteria and standards." These provisions establish minimum fiscal standards that school Districts, county offices of education and the State use to monitor District fiscal solvency and accountability. (See Education Code Sections 33127 et seq.)

CURRENT OPERATING EXPENDITURE

Education expenditures for the daily operation of the District; such as expenditures for administration, instruction, attendance and health services, transportation, and operation and maintenance of plant.

DEFERRED MAINTENANCE

Major repairs of buildings and equipment by school Districts. Some matching state funds are available to Districts which establish a deferred maintenance program.

DEFICITS

Funding shortfalls which occur when the revenue appropriations are insufficient to fund the program costs.

DEFICIT FACTOR

When an appropriation from the State School Fund for revenue limits for any specific categorical program allocation is insufficient to pay all claims for state aid, a deficit factor is applied to reduce the allocation of state aid to the amount appropriated/available.

DEVELOPER FEES

Revenue the District receives for commercial and residential development taking place within boundaries of the District. The amount is established in law.

ECONOMIC IMPACT AID (EIA)

State categorical aid for Districts with concentrations of children who are bilingual, transient or from low-income families.

EDUCATIONAL CONSOLIDATION AND IMPROVEMENT ACT (ECIA)

The federal Educational Consolidation and Improvement Act (1981). Chapter 1 of the Act is the former Title I program for educationally disadvantaged children. Chapter 2 consists of multiple programs consolidated into block grants to states and local Districts.

EMPLOYEE BENEFITS

Amounts paid by the school District on behalf of employees; these amounts are not included in the gross salary, but are over and above. They are fringe benefit payments, and while not paid directly to employees, they are nevertheless a part of the employee cost. Examples are (1) group health or life insurance payments; (2) contributions to employee retirement (STRS – State Teachers' Retirement System and PERS – Public Employees' Retirement System); (3) O.A.S.D.I. (Social Security) Taxes; (4) workers' compensation payments; (5) unemployment insurance; and (6) Medicare.

ENCROACHMENT

The expenditure of school Districts' general purpose funds for special purpose programs, such as Special Education, Class Size Reduction or transportation because inadequate funding is provided for these special programs.

ENCUMBRANCES

Purchase orders, contracts for salary, or other commitments for which money is reserved. They cease to be encumbrances when paid or when the actual goods or services are delivered to the school District.

ENDING BALANCE

Generally a reference to a school District's net ending balance of the general fund. The ending balance is divided into restricted and unrestricted funds that a school District

has remaining at the end of a fiscal year. A school District must have a "Reserve for Economic Uncertainties" within the ending balance which meets the minimum as established by the State Board of Education. For a District of 20,000 ADA, the required reserve is 3%.

EQUALIZATION

Raising up the revenue level of low revenue Districts to promote revenue equity among school Districts.

ERAF

Education Revenue Augmentation Fund. The fund used to collect the property taxes shifted from cities, the county and special Districts within each county prior to their distribution to K-14 school agencies.

EXPENDITURES

Charges incurred, whether paid or unpaid, which are presumed to benefit the school District's current fiscal year.

FIRST PRINCIPAL APPORTIONMENT

The statutory date (February 20) by which the State Department of Education must first calculate District and county funding entitlements.

FISCAL YEAR

Twelve calendar months; in California it is the period beginning July 1 and ending June 30. Some special projects use a fiscal year beginning October 1 and ending September 30.

FIXED ASSETS

Property of a permanent nature having continuing value; e.g., land, buildings, and equipment. Districts are required to have a physical inventory and valuation every five years.

FULL-TIME EQUIVALENT (FTE)

The ratio of time expended in a part-time position to that of a full-time position. The ratio is derived by dividing the amount of employed time required in the part-time position by the amount of employed time required in a corresponding full-time position, usually 8 hours/day.

FUND

An independent accounting entity with its own assets, liabilities, and balances. Generally, funds are established to account for financing of specific activities of an agency's operations.

GOVERNMENTAL FUNDS

The General Fund is used to account for the ordinary operations of the District. All transactions except those required or permitted by law to be in another fund are accounted for in this fund. Restricted projects or activities within the General Fund must be identified and separated from unrestricted activities.

Special Revenue Funds are established to account for the proceeds from specific revenue sources which (by law) are restricted to the financing of particular activities.

Adult Education Fund is used to account separately for federal, state, and local revenues for adult education programs.

Cafeteria Fund is used to account separately for federal, state, and local revenue to operate the food service program.

Child Development Fund is used to account separately for federal, state, and local revenue to operate child development programs.

Deferred Maintenance Fund is used to account separately for state apportionments and LEA contributions for deferred maintenance purposes.

Capital Project Funds are established to account for financial resources to be used for the acquisition or construction of major capital facilities.

Building Fund exists primarily to account separately for proceeds from the sale of bonds.

Capital Facilities Fund is used primarily to account separately for moneys received from fees levied on developers or other agencies as a condition of approving a development. Interest earned in the Capital Facilities Fund is restricted to that fund.

School Facilities Program Fund is used primarily to account separately for projects which will receive state construction funds pursuant to Ed Code Section 17070.43.

State School Building Lease-Purchase Fund is used primarily to account separately for state apportionments, as provided by Education Code sections 17000-17080. The LEA may be required to transfer to this fund any available monies from other funds as the LEA's contribution to a particular project.

Special Reserve Fund for Capital Outlay Projects exists primarily to provide for the accumulation of General Fund monies for capital outlay purposes. Other authorized revenues which may be transferred to the Special Reserve Fund are (1) proceeds from the sale or lease with option to purchase of real property; (2) rentals and leases of real property specifically authorized for deposit to the fund by the governing board; and, (3) excess amounts sufficient to pay all unpaid bond obligations.

Debt Service Funds are established to account for the accumulation of resources for and the payment of the principal and interest on general long-term debt.

FUND BALANCE

The excess of the assets of a fund over its liabilities.

GANN SPENDING LIMIT

A ceiling, or limit, on each year's appropriations of tax dollars by the state, cities, counties, school Districts, and special Districts. Proposition 4, an initiative passed in November 1979, added appropriations limits in Article XIIB of the

California Constitution. Using 1978-79 as a base year, subsequent years' limits have been adjusted for: (1) an inflation increase equal to the change in the Consumer Price Index or per capita personal income, whichever is smaller; and, (2) the change in population or, for school agencies, change in ADA. Proposition 111, adopted in June 1990, amended the Gann limit inflation factor to be based only on the change in per capita personal income.

GENERAL LEDGER

A basic group of accounts in which are recorded all transactions of a fund.

GENERAL OBLIGATION BONDS

Bonds that are a "general obligation" of the government agency issuing them, i.e. their repayment is not tied to a selected revenue stream. Bond elections in a school District must be approved by a 55% vote of the electorate, but state bond measures require only a majority vote.

GENERAL PURPOSE TAX RATE

The District's tax rate determined by statute as interpreted by the County Controller/Auditor/Tax Collector.

GIFTED AND TALENTED EDUCATION (GATE)

Students who have shown potential abilities of high performance capability and needing differentiated or accelerated education. "Gifted child educational programs" are those special instructional programs, supportive services, unique educational materials, learning settings, and other services which differentiate, supplement, and support the regular educational program in meeting the needs of gifted students.

GOVERNMENTAL ACCOUNTING STANDARDS BOARD STATEMENT No. 34 (GASB 34)

An accounting standard issued by the Governmental Accounting Standards Board, a non-profit agency. State and local agencies in the United States, including state, county, cities and school agencies, are required to report in this format. The financial statements include financial information by function and the standardized account code system (SACS).

IMPLICIT PRICE DEFLATOR

See Cost-of-Living Adjustment

INDIRECT COSTS

Costs necessary in the operation of the District or in the performance of a service that are of such nature that the amount applicable to each area cannot be separately identified. Examples of indirect costs include expenses for the Board of Education, superintendent and the business office.

INDIVIDUALIZED EDUCATION PROGRAM (IEP)

A written agreement between a school District and parents or guardians of a handicapped child specifying an

educational program tailored to the needs of the child, in accordance with PL 94-142 regulations. The program is comprised of a placement team consisting of a certified District employee who is qualified to supervise special education, the child's teacher, one or both parents, the child, if appropriate, and other individuals at the discretion of the parent or school. The program must include a statement of the child's present levels of educational performance, a statement of annual goals and short term instructional objectives, a statement of the specific special education and related services to be provided to the child, the extent to which the child will participate in regular education programs, the projected dates for starting services, appropriate objective criteria, evaluation procedures, and schedules for determining, on at least an annual basis, whether the short term instructional objectives are being achieved.

LEA

Local Educational Agency

LEAST RESTRICTIVE ENVIRONMENT

Federal law requires handicapped students be placed so that they can, to the extent appropriate to their individual needs and abilities, be educated with non-handicapped students.

LOTTERY

Scratch tickets and lotto games which began in California in October 1985. At least 34% of lottery proceeds are distributed per kindergarten through university student.

MANDATED COSTS

School District expenditures that occur because of federal or state laws, decisions of state or federal courts, federal or state administrative regulations. The State is obligated to reimburse Districts for these costs.

MAINTENANCE FACTOR

See Proposition 98.

MASTER PLAN FOR SPECIAL EDUCATION

California categorical program for the education of all handicapped children, originally enacted in 1980 and amended frequently since then.

MISCELLANEOUS FUNDS

Local revenues received from royalties, bonuses, and other payments in lieu of taxes. Fifty percent of such revenues are used as an offset to state aid in the revenue limit formulas.

OBJECT OF EXPENDITURE

As used in expenditures classification, applies to the article purchased or the service obtained, rather than to the purpose for which the article or service was purchased or obtained (e.g., personnel services, contractual services, materials and supplies).

Certificated Personnel Salaries 1000 – Certificated salaries are salaries that require a credential or permit issued by the Commission on Teacher Credentialing.

Teachers' Salaries 1100 – The direct instruction of pupils, including teachers, club advisors, department chairpersons, home teachers, detention supervision, and coaches.

Certificated Pupil Support Salaries 1200 – Librarians, psychologists, counselors, attendance officers, and nurses.

Certificated Supervisors' and Administrators' Salaries 1300 – Principals, vice-principals, coordinators, directors, superintendent, and certificated assistant superintendents' salaries.

Other Certificated Salaries 1900 – All certificated personnel that do not fall within one of the above categories, such as program specialist, resource teachers not performing duties as classroom teacher.

Classified Personnel Salaries 2000 – Salaries for services that do not require a credential or permit issued.

Instructional Aides' Salaries 2100 – Instructional aides services under the supervision of a classroom teacher.

Classified Support Salaries 2200 – Classified employees working in the instructional media and library, student support, pupil transportation, food services, maintenance, and operation functions.

Classified Supervisors' and Administrators' Salaries 2300 – Classified supervisors such as managers, directors, accountants, purchasing agents, assistant superintendents, and governing board members.

Clerical, Technical and Office Staff Salaries 2400 – Clerks, secretaries, accountants, bookkeepers, programmers and computer technical support, machine and computer operators.

Other Classified Salaries 2900 – Noon supervision personnel, students employed for work experience, and building inspectors.

Employee Benefits 3000 – includes all expenditures for employer's contributions to retirement plans and for health and welfare benefits for employees or their dependents, retired employees, and board members.

Books and Supplies 4000 – includes books, supplies, equipment and equipment replacement under \$1000 for instruction and other District operations, such as administration and maintenance.

Contracted Services and Other Operating Expense 5000 – includes expenditures for consultants, lecturers, Western Association of Schools and Colleges (WASC) reports and testing services, services provided by the County Superintendent of Schools or other school Districts, travel, conferences, non-public schools/agencies, membership, dues, insurance, utilities, rentals, leases, legal assistance, elections, audits, other contracted services, and inter-program charges and credits for direct services.

Capital Outlay 6000 – includes expenditures over \$5,000 for sites and improvement of buildings, books and media for new school libraries, or major expansion of school libraries, and new equipment.

Other Outgo 7000 – includes expenditures for the retirement of debt, outgoing tuition, inter-fund transfers, other transfers, and appropriations for contingencies.

OVERFLOW

A limit or cap is set as to the number of students housed at a particular facility. Once this cap is reached any additional students registered are bused to another site which has available room.

PARCEL TAX

A special tax that is a flat amount per parcel and not ad valorem based (i.e. not according to the value of the property). Parcel taxes must be approved by a two-thirds vote of the electorate. (See Government Code Section 50079, et al.)

PERB

Public Employment Relations Board. Five persons appointed by the Governor to regulate collective bargaining between site and school employers and employee organizations. (See Government Code Sections 3541, et al.)

PERMISSIVE OVERRIDE TAX

Prior to Proposition 13, a number of local tax levies that were for specific purposes and that required only the permission of a school board to be levied. Districts, due to the limitations in property taxes from Proposition 13, are no longer allowed to levy such taxes.

PERS

Public Employees' Retirement System. State law requires that classified employees, their employer, and the state contribute to this retirement fund. The fund is the largest public pension fund in the world with over \$150 billion in investments.

PL81-874

A federal program of "Impact Aid" which provides funds to Districts which educate children whose families live or work on federal property, such as military bases. Also called "PL874."

PL94-142

Federal law that mandates a "free and appropriate" education for all handicapped children. Some limited federal dollars are received under this law.

PRIOR YEAR'S TAXES

Tax revenues that had been delinquent in a prior year and that are received in the current fiscal year. These revenues offset state aid in the current year in the revenue limit formula.

PROPOSITION 13 (1978)

An initiative amendment passed in June 1978 adding Article XIII A to the California Constitution. Tax rates on secured property are restricted to no more than 1% of full cash value. Proposition 13 also defined assessed value and required a two-thirds vote to change existing or levy other new taxes.

PROPOSITION 98 (1988)

An initiative adopted in 1988 and then amended by Proposition 111 in 1990; Proposition 98 contains three major provisions: (1) a minimum level of state funding for K-14 School agencies (unless suspended by the Legislature); (2) a formula for allocating any state tax revenues in excess of the state's Gann Limit; and, (3) the requirement that a School Accountability Report Card be prepared for every school. The minimum funding base is set equal to the greater of the amount of state aid determined by two formulas, commonly called "Test 1" and "Test 2", unless an alternative formula, known as "Test 3," applies.

"Test 1" originally provided that K-14 school agencies shall receive at least 40.319% of state general fund tax revenues in each year, the same percentage as was appropriated for K-12 school agencies in 1986-87. Due to the shift in property taxes from local governments to K-14 agencies, the "Test 1" percentage has been reset at 34.0%.

Test 2 provides that K-14 school agencies shall receive at least the same amount of combined state aid and local tax dollars as was received in the prior year, adjusted for the statewide growth in K-12 ADA and an inflation factor equal to the annual percentage change in per capita personal income.

Test 3 only applies in years in which the annual percentage change in per capita state general fund tax revenues plus ½% is lower than the "Test 2" inflation factor (i.e. change in per capita personal income), and in this case the "Test 2" inflation factor is reduced to the annual percentage change in per capita state general fund tax revenues plus ½%.

One of the provisions of Proposition 98/111 is that if the minimum funding level is reduced due either to "Test 3" or the suspension of the minimum funding level by the Legislature and Governor, a "maintenance factor" is calculated as the amount of the funding reduction. In subsequent years when state taxes grow quickly, this "maintenance factor" is added to the minimum funding level until the funding base is fully restored.

PURCHASE ORDER

An encumbrance document that shows the vendor from whom a purchase is being made, what is being purchased by the school District, the amount of the purchase, the fund from which the purchase is being made (general, building or bond fund), an accounting code to which the purchase shall be applied, the signature or initial approval of the personnel responsible for approving the ordering of goods.

RESERVES

Funds set aside in a school District budget to provide for estimated future expenditures or to offset future losses, for working capital, or for other purposes.

REVENUES

All funds received from external sources, net of refunds, and correcting transactions. Non-cash transactions such as receipt of services, commodities, or other receipts "in kind" are excluded, as are funds received from the issuance of debt, liquidation of investments, and non-routine sale of property.

REVENUE LIMIT

The amount of revenue that a District can collect annually for general purposes from local property taxes and state aid. The revenue limit is composed of a base revenue limit, a basic education amount per unit of ADA computed by formula each year from the previous year's base revenue limit, and any of the number of revenue limit adjustments that are computed anew each year.

REVOLVING CASH FUND

A stated amount of money used primarily for emergency or small or sundry disbursements and reimbursed periodically through properly documented expenditures, which are summarized and charged to proper accounting classifications.

ROC/P

Regional Occupational Center or Program is a vocational educational program for high school students and adults. A ROC/P may be operated by a single district, by a consortium of Districts under a joint powers agreement (JPA), or by a county office of education for the Districts within that county.

SACS

Standardized Account Code Structure is a new method for school agencies to account for their revenue and expenditures. Districts will use a 22-digit accounting record that will allow agencies to track costs by resource, program goal and function as well as by object code.

SB 90

Senate Bill 90/1972 that established the revenue limit system for funding school Districts. The first revenue limit amount was determined by dividing the District's 1972-73 state and local income by that year's ADA. This per-ADA amount is the historical base for all subsequent revenue limit calculations.

SB 813

Senate Bill 813/1983 that provided a series of education "reforms" in funding calculations. Longer day, longer year, mentor teachers, and beginning teacher salary adjustments are a few of the programs implemented by this 1983 legislation.

SCHOOL AND LIBRARY IMPROVEMENT PROGRAMS (SLIP)

Money granted by the state to schools to carry out a plan developed by the school site council for improvement of the school's program.

SCOPE OF BARGAINING

The range of subjects that are negotiated between school Districts and employee organizations during the collective bargaining process. Scope includes matters relating to wages, hours, and working conditions as defined in the government code. PERB and the courts are responsible for interpreting disputes about scope.

SECOND PRINCIPAL APPORTIONMENT

The second statutory date (June 25) by which the Department of Education must recalculate District and county funding entitlements.

SECURED PROPERTY

Property which cannot be moved, such as homes and factories for which a tax is paid to the County.

SECURED ROLL

That portion of the assessed value that is stationary, i.e., land and buildings. See also Unsecured Roll. The secured roll averages about 90% of the taxable property in a District.

SERRANO DECISION

In 1974, the California Superior Court in Los Angeles ruled in the Serrano v. Priest case that school District revenues in California depended so heavily on local property taxes that students in Districts with a low assessed value per pupil were denied an equal educational opportunity in violation of the "Equal Protection" clause of the California Constitution. This ruling established certain standards under which the school finance system would be constitutional and was upheld by the California Supreme Court in 1976. In 1983, the California Superior Court in Los Angeles County ruled that the system of school finance in effect at that time was in compliance with the earlier Court order. The case was subsequently appealed to the appellate Court that upheld the Superior Court ruling. In March 1989, all of the plaintiffs in the case agreed to dismiss their appeals, thereby settling Serrano as a legal issue.

SPECIAL EDUCATION

Programs to identify and meet the educational needs of exceptional children, such as those with learning or physical handicaps. Federal law PL 94-142 requires that all handicapped children between 3 and 21 years be provided free and appropriate education.

STAR

State Testing and Reporting. State testing program to measure academic achievement. First given to grades 1-8 in April and May 1998.

STATE ALLOCATION BOARD

A regulatory agency which controls most state-aided capital outlay and deferred maintenance projects and distributes funds for them.

STATE SCHOOL FUND

Each year the state appropriates money to this fund, which is then used to make state aid payments to school Districts. Section A of the State School Fund is for K-12 education and Section B is for community college education.

STATE TEACHERS' RETIREMENT SYSTEM (STRS)

State law requires certificated employees, school Districts, and the state to contribute to this retirement fund.

SUBVENTIONS

The term used to describe assistance or financial support, usually from higher governmental units to local governments or school agencies. State aid to school agencies is a state subvention.

SUNSET

The termination of a categorical program. A schedule is in current law for the Legislature to consider the "sunset" of most state categorical programs. If a program sunsets under this schedule, the funding for the program shall continue but the specific regulations shall no longer apply.

SUPPLEMENTAL ROLL

An additional property tax assessment required by local county auditors due to a revision in the AB 8 tax collections. The roll is for those properties for which occupancy permits are issued after the property tax lien date, built prior to the end of the fiscal year; i.e. between March 1 and June 30.

TAX RATE

The amount of tax stated in terms of a unit of the tax base.

TAX RATE LIMIT

The maximum rates of tax that a governmental unit may levy.

TEST 1/TEST 2/TEST 3

See Proposition 98.

TITLE 1

Provides federal financial assistance to Districts to meet the special education needs of educationally deprived children, i.e. children whose educational attainment is below the level appropriate for children of their age. Funding is to supplement services in reading, language arts and mathematics to identified students.

UNDULICATED COUNT

The number of pupils receiving special education or special services under the Master Plan for Special Education on the census dates of December 1 and April 1. Even though a pupil may receive multiple services, each pupil is counted only once in the unduplicated count.

UNENCUMBERED BALANCE

That portion of an appropriation or allotment not yet expended or obligated.

UNSECURED PROPERTY

Moveable property such as boats and airplanes. This property is taxed at the previous year's secured property tax rate.

UNSECURED ROLL

That portion of assessed property that is movable.

WAIVERS

Permission from the State Board of Education or in some cases, from the Superintendent of Public Instruction to set aside the requirements of an Education Code provision upon the request of a school District. (See Education Code Section 33050.)

WARRANT

A written order approved by the Board drawn to pay a specified amount to a designated payee.\