

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT

2016-2017

Sutter Middle School



Always Remember That the Future Comes One Day At A Time

Superintendent

Deborah Bettencourt

Assistant Superintendent Business Services

Rhonda Crawford

Board of Education

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Folsom Cordova Unified School District

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2016-2017 ADOPTED BUDGET BOOK

Approved October 20, 2016

∞ Administration ∞

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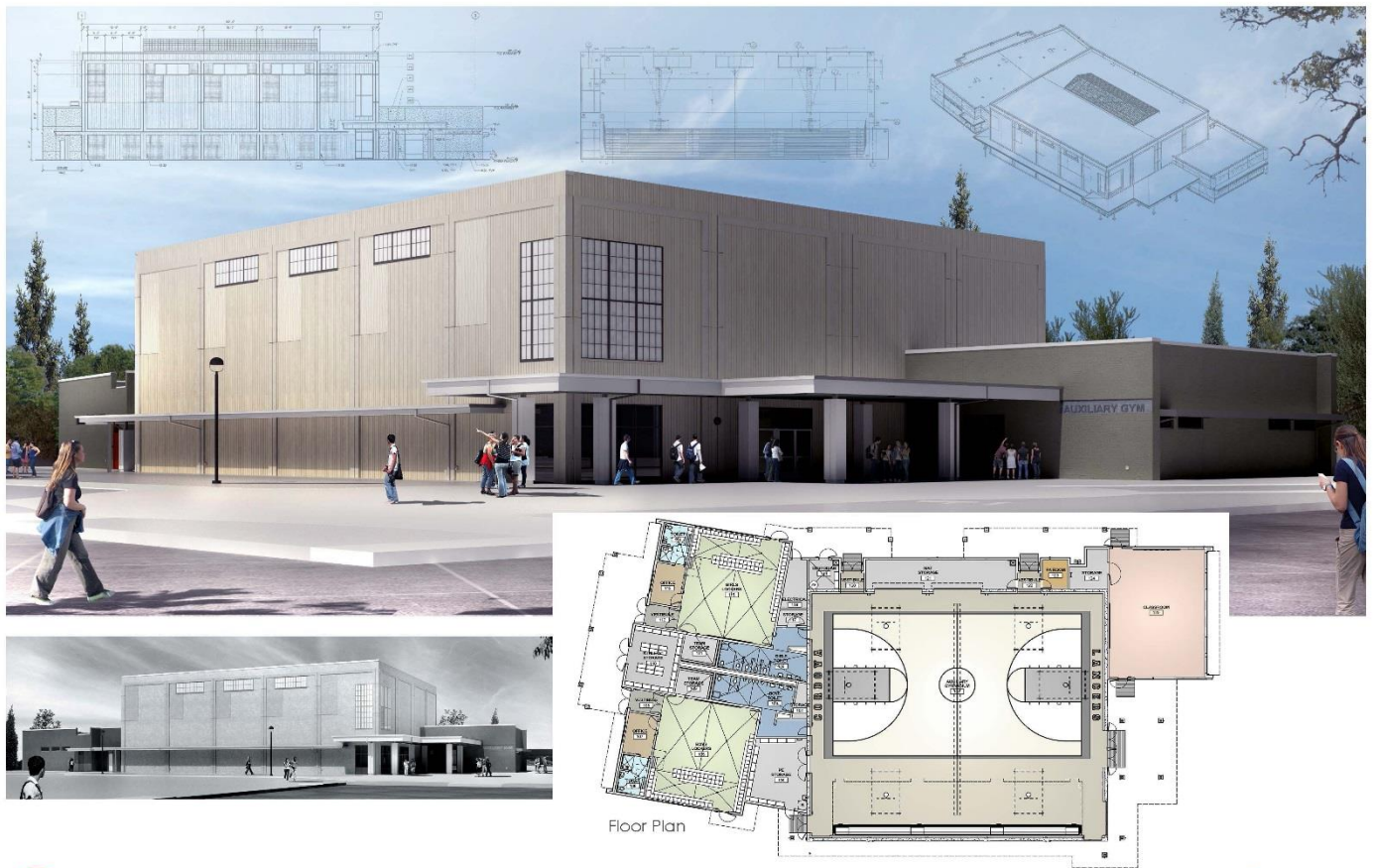
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Cordova High School - Auxiliary Gymnasium

Folsom Cordova Unified School District





From the Superintendent

Dear Folsom Cordova family:

As we kick off a new school year, I continue to reflect on some of the personal stories of achievement among last year's graduates. Students like Cordova High's Karen Buenrostro, who heads off to UC Santa Barbara this fall to become a pediatrician. Or Nicholas Williams, who left Vista del Lago High with the tools he needs to one day become an aerospace engineer. It's these stories of success, and the hundreds more like them that demonstrate the ultimate return on our investments.

We are grateful for the efforts of our dedicated employees to help students realize those dreams. We continue to invest in resources for our teachers and students so that every child has a personalized pathway to pursue their dreams. Over the past year, we have restored and created positions that support every child's learning - from academic coaches to intervention teachers - who help identify each student's strengths and areas for improvement. We will continue to provide specialized staff and campus training to promote a positive school climate and support students' emotional health. And we are accelerating our efforts to strengthen academic pathways and business partnerships that help students attain real-world experience and skills before they graduate from school.

Consistently providing an excellent education also means offering the best technology and facilities available. That's why we're proud to start the school year with a 3:1 student-to-device ratio in every school, part of our multiyear plan to reach 1:1 by 2017-18. In the meantime, large-scale and long-overdue modernization projects at some of our oldest Folsom schools - thanks to voters' generous approval of Measure G in 2014 - are now under construction. We're also using those bond proceeds - starting at Folsom Middle and Folsom High - to install new LED flat-screen presentation devices - interactive tools teachers and students can use to create multimedia lessons and presentations, videoconference with remote locations, and much more. I encourage you to [visit our website](#) for regular updates on exciting facility and technology improvements.

It is our commitment and expectation that when we reach the end of this school year in less than 10 short months, we'll be celebrating even more success stories like those of Karen and Nicholas - students prepared and eager to race after their dreams. A heartfelt thank you to our staff for your tireless work and sacrifice to help students achieve. And thank you to our families and partners who support learning at home and in the community. At Folsom Cordova, we know that when we all work together, great things happen for our students.

Sincerely,

A handwritten signature in black ink that reads "Deborah Bettencourt". The signature is fluid and cursive, with a large initial "D".

Deborah Bettencourt
District 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 19,000 students.

One high school, one middle school, five elementary schools, and an enrollment of 684 students formed the original nucleus. As of August 1, 2016, 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 20,446 students, plus the Folsom Cordova Adult School with an average enrollment of approximately 300 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 300 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 144,590.

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.

Deborah Bettencourt is the current and tenth 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 1158 certificated employees and 1069 classified for a total of 2227 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 high quality classroom instruction and have access to curriculum which promotes college and career readiness. (State Priority 1, 2, and 7)
	1.1 Maintain the appropriate assignment of teachers who are fully credentialed in the subject areas and for the students they teach and provide support to new teachers.
	1.2 Maintain schools in good repair.
	1.3 All students, including English Learners (EL), must have access to curriculum that is aligned to the state standards and access to related field trips and/or experiential learning.
	1.4 Implement state standards to improve the achievement of underperforming categories of students in all content areas as measured by state testing.
	1.5 Ensure all EL students have access to research-based EL instructional strategies to improve achievement.
	1.6 Provide access to A-G, CTE, IB, AP, and STEAM courses.
GOAL 2	Increase student engagement and provide a safe, healthy, and positive learning environment. (State Priority 5 and 6)
	2.1 Increase student attendance rates and reduce chronic absenteeism through positive reinforcements and parent awareness of the importance of attendance.
	2.2 Increase the graduation rate and decrease dropout rates for all students.
	2.3 Decrease 8th grade dropout rates.
	2.4 Improve student suspension and expulsion rates and reduce bullying incidents.
GOAL 3	Increase parent and community engagement. (State Priority 3)
	3.1 Increase family engagement and parent input and the utilization of volunteers.
	3.2 Increase two-way community partnerships that support student learning.
	3.3 Increase the efficiency, timeliness and accessibility of district communications.
GOAL 4	Student progress and educational outcomes will be monitored for success using CAASPP test results. (State Priority 4 and 8)
	4.1 Ensure students are reading at grade level (1st, 3rd, 5th, 8th, & 11 th grades)
	4.2 Ensure students are meeting grade level standards in math (1st, 3rd, 5th, 8th, & 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.

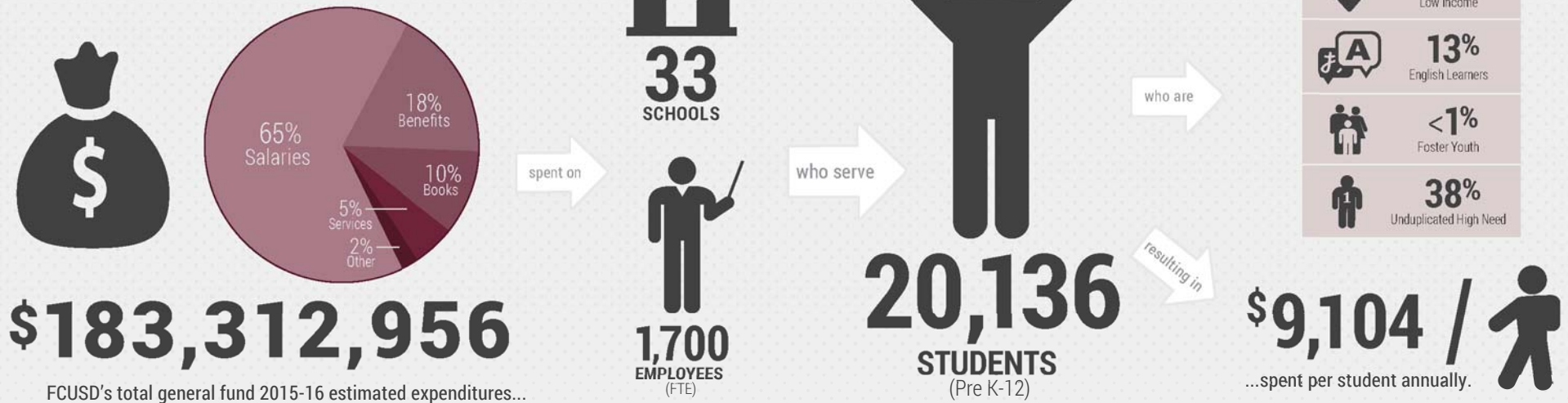
Local Control and Accountability Plan

Folsom-Cordova USD
2016-17 Highlights
Page 1 of 2



District Overview

About this Infographic: California directs more funding to high-need schools & requires Districts to show how the funds are spent. This is how FCUSD is using those funds to improve student outcomes.



GOAL

#1

INVESTING
\$157,071,429



High quality instruction for college & career readiness

FOLSOM-CORDOVA USD WILL:



HIRE APPROPRIATELY CREDENTIALLED TEACHERS & STAFF

100%



MAINTAIN FACILITIES IN GOOD / EXEMPLARY REPAIR

100%
Williams Act



MAINTAIN WILLIAMS ACT MATERIALS COMPLIANCE

100%



PROVIDE STANDARDS IMPLEMENTATION PROFESSIONAL DEVELOPMENT

9 Days of Staff Training

OUR ACTIONS, EXPENDITURES & TARGETS

1.1 - Hire highly qualified teachers & administrators	\$111,380,343	All Students
1.2 - Implement bond & maintenance projects (meetings, reports, present plan to interest groups, timelines)	\$37,855,854	
1.3 - Implement English language arts / English language development curriculum	\$4,333,324	EL LI RFEP
1.4 - Provide ongoing CCSS curriculum implementation professional development	\$1,085,000	
1.5 - Continue to provide academic improvement strategies for English Learners	\$1,947,182	English Learners
1.6 - Expand college prep programs, career pathways, STEM, & the arts	\$469,726	

Local Control and Accountability Plan

Folsom-Cordova USD
2016-17 Highlights
Page 2, continued...



GOAL #2 INVESTING \$2,444,149



Foster a safe & positive environment

FOLSOM-CORDOVA USD WILL:

	MAINTAIN OR INCREASE ATTENDANCE RATES	=/↑ 95% 80% Alternative Education
	DECREASE CHRONIC ABSENTEEISM	-3%
	MAINTAIN OR INCREASE GRADUATION RATES	=/↑ 91% 83% EL 88% AA 75% SPED

OUR ACTIONS, EXPENDITURES & TARGETS

2.1 - Monitor attendance & provide incentives	\$1,004,224	
2.2 - Prioritize intervention support & credit recovery programs	See 1.6	
2.3 - Experiential & extracurricular programs for at-risk groups	\$480,000	
2.4 - Character education & anti-bullying programs	\$959,925	

GOAL #3 INVESTING \$507,090



Parent & community engagement

FOLSOM-CORDOVA USD WILL:

	INCREASE PARENT PARTICIPATION & INPUT	+5% Volunteers
	INCREASE CORPORATE, NONPROFIT & FAITH-BASED COMMUNITY PARTNERSHIPS	+1%
	INCREASE DIGITAL & PRINT COMMUNICATIONS	↑ 38 Weekly 9,436 Digital

OUR ACTIONS, EXPENDITURES & TARGETS

3.1 - Increase parent engagement & volunteer opportunities	\$423,463	
3.2 - Increase community partnerships with outreach program	\$7,000	
3.3 - Communication platforms & best practices inform students & families of opportunities	\$76,627	

GOAL #4 INVESTING \$26,174,369



Monitor student success

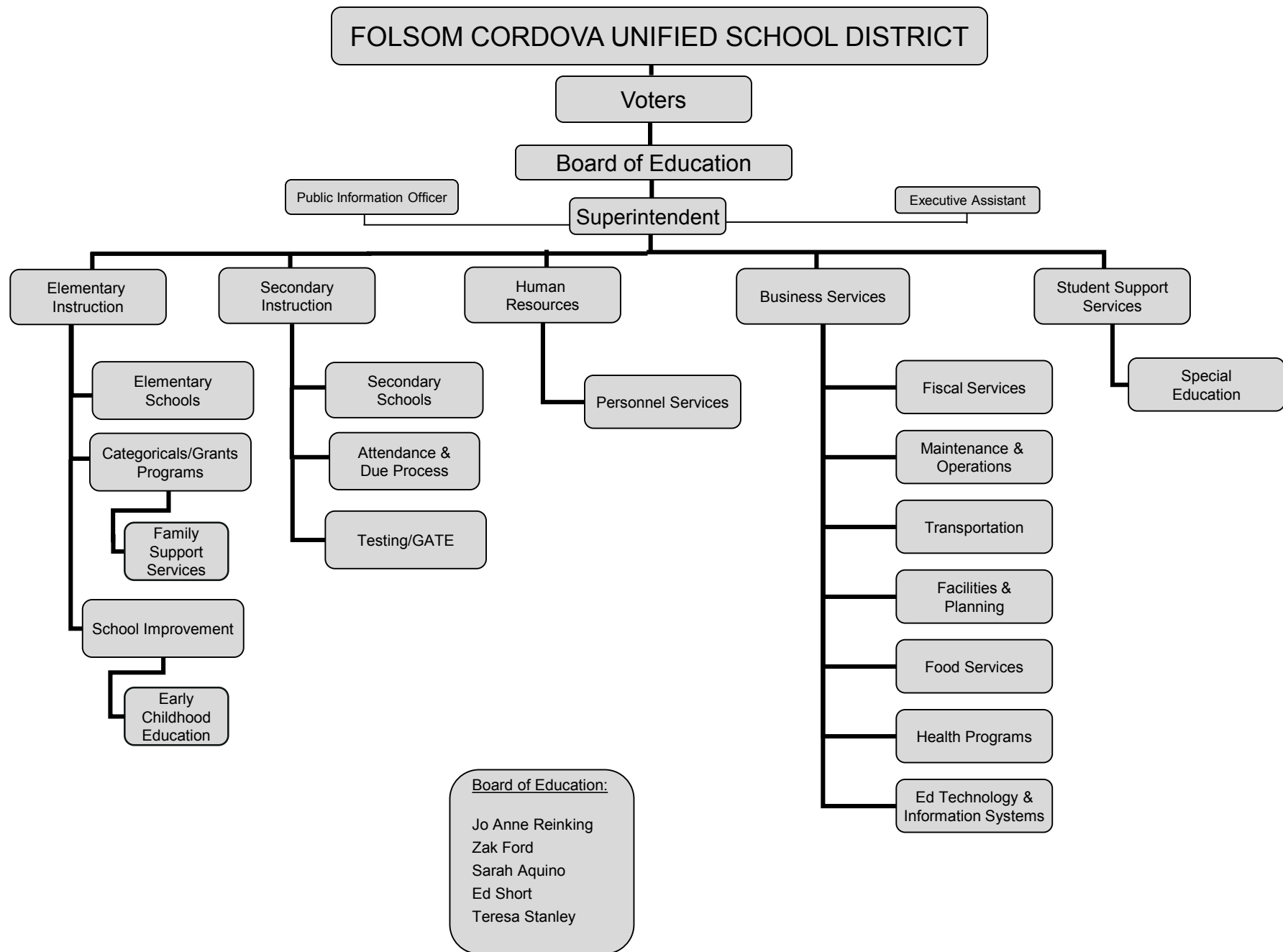
FOLSOM-CORDOVA USD WILL:

	INCREASE PROFICIENT READING SCORES & COLLEGE READINESS	↑ 47% 61% EAP CAASPP
	INCREASE PROFICIENT MATH SCORES & COLLEGE READINESS	↑ 27% 52% EAP CAASPP
	INCREASE EL STUDENTS MAKING +1 ENGLISH PROFICIENCY LEVEL ANNUAL PROGRESS	↑ 61% 26% <5 yrs 51% >5 yrs

OUR ACTIONS, EXPENDITURES & TARGETS

4.1 - Assess grade level progress & ELA support	\$425,593	
4.2 - Assess grade level progress & provide math support	\$318,953	
4.3 - LTEL & high need instruction & support	\$316,408	
4.4 - Identify SPED curriculum & supports	\$21,652,408	
4.5 - Expand preschool program	\$202,107	





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. Five schools are designated Title I and receive additional funding to provide resources for student and teacher success. One site houses a Newcomer Center to address the initial needs of English language learners.

Seven sites house the Transitional Kindergarten program for families interested in a state-funded, two-year kindergarten experience. Two sites house 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 5th 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: small learning communities, specialized secondary programs, thematic teams, career technical academies, and articulated programs with colleges that prepare students for post-secondary success.

Secondary Curriculum and Instruction

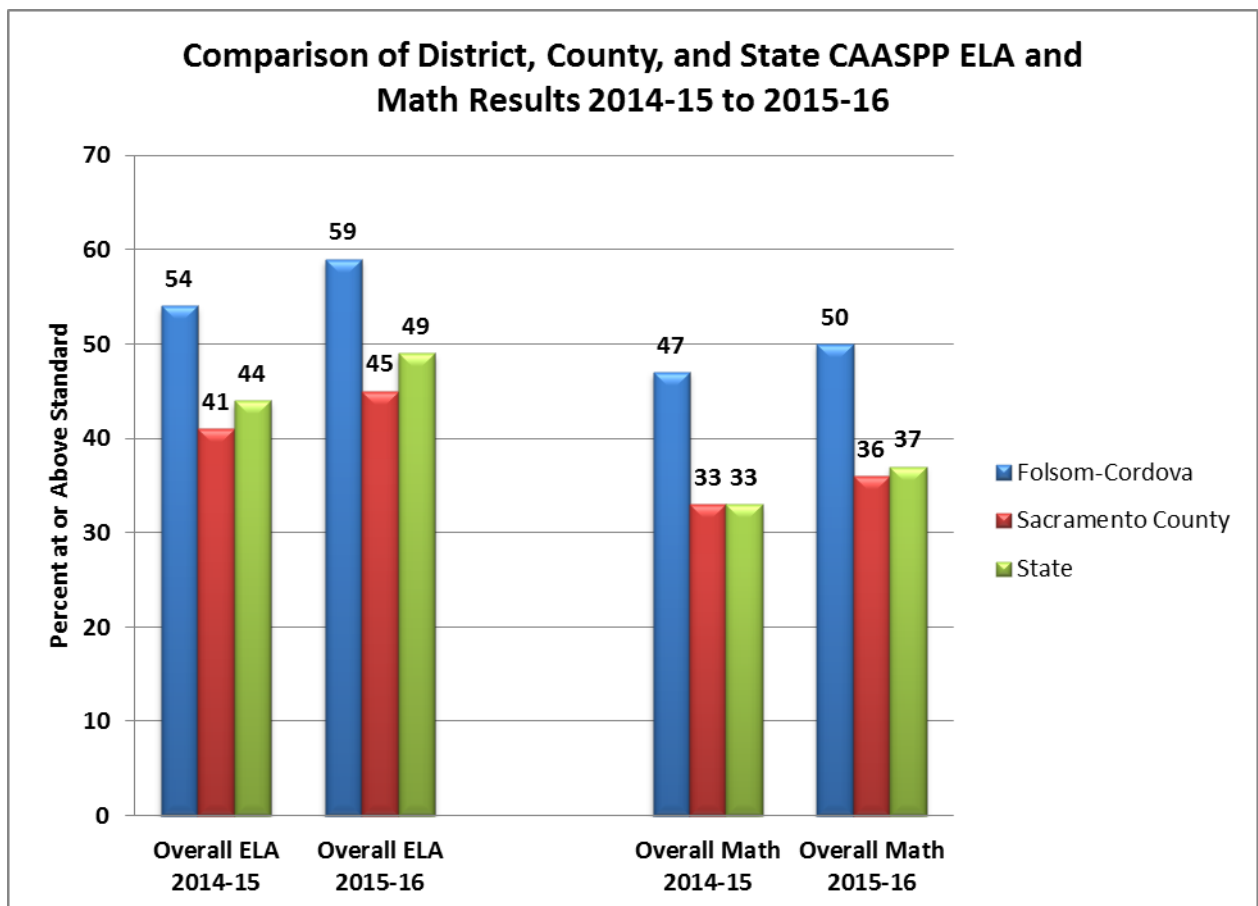
The Folsom Cordova Unified School District secondary schools provide a student-centered learning environment that promotes academic achievement, personal responsibility, and engagement of talents which lead to post-secondary success and responsible citizenship. Currently, there are 12 District secondary 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 smaller learning communities to help provide meaningful connections 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 the District goal to have all students meet these standards has produced 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) 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 2015-16 results, district students score well above the county and state and had significant growth over the 2014-15 test cycle.



COLLEGE ENTRANCE TESTS

American College Test (ACT) 2014–15 Seniors

Composite scores, combining English, math, reading and science range from a low of 1 to a high of 36.

Percentage of Students Scoring 21 or Above (2014-15)

<u>2014-15</u>	<u>Composite</u>
FCUSD	84.48
SACRAMENTO COUNTY	53.63
STATE	57.45

Scholastic Aptitude Test (SAT) 2014-15 Seniors

	Reading		Math		Writing	
	2014-15 Average	Change	2014-15 Average	Change	2014-15 Average	Change
FCUSD	542	11	558	12	532	10
State	495	-3	506	-4	491	-5
Nation	495	-2	511	-2	484	-3

Other Measures

Advanced Placement Tests (Qualifying for College Credits).
82.2 % of tests taken received a passing score during the 2014-15 school year.

Higher Graduation Rate

Folsom Cordova Unified School District's cohort graduation rate (class of 2014-15), including alternative education schools, is 92.7% based on the latest data.

Low Dropout Rate

Folsom Cordova Unified School District's cohort dropout rate (grades 9-12), including alternative education schools, is 4.2% over four years based on the latest data.

Student Attendance

Folsom Cordova Unified School District's students had an average attendance rate of 92.63% in the 2015-16 school year.



LANGUAGE

English Language Learners

FCUSD student enrollment for 2015-16 was 19,868, of which 5,327 (27%) students speak one of 40 CALPADS certified languages and 84 “other” non-English languages. Of the 5,327 (27%) students with another language, 2,317, (43%) have been assessed and identified as English Language Learners. Of the 19,868 enrollment, 12% are English Learners. 75% of these students with another language live in Rancho Cordova or in Mather, while 25% call Folsom home.

72.8% of the FCUSD students with another language speak one of just five languages as listed below:

Top 5 FCUSD non-English Languages

Spanish	51.5%
Russian	10.63%
Armenian	5.6%
Hindi	2.7%
Telugu	2.5%

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

100+ English Learners

Cordova Meadows Elem.	118
Cordova Villa Elem.	152
Peter J. Shields Elem.	130
Rancho Cordova Elem	159
White Rock Elem.	223
Williamson Elem.	224
Mills Middle	150
Mitchell Middle	102
Cordova High	221

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. In March, 2016, the District reported 503 such students of which 298 are English Learners; the top ten countries of birth were:

Enrolled Less Than 3 years in a US School

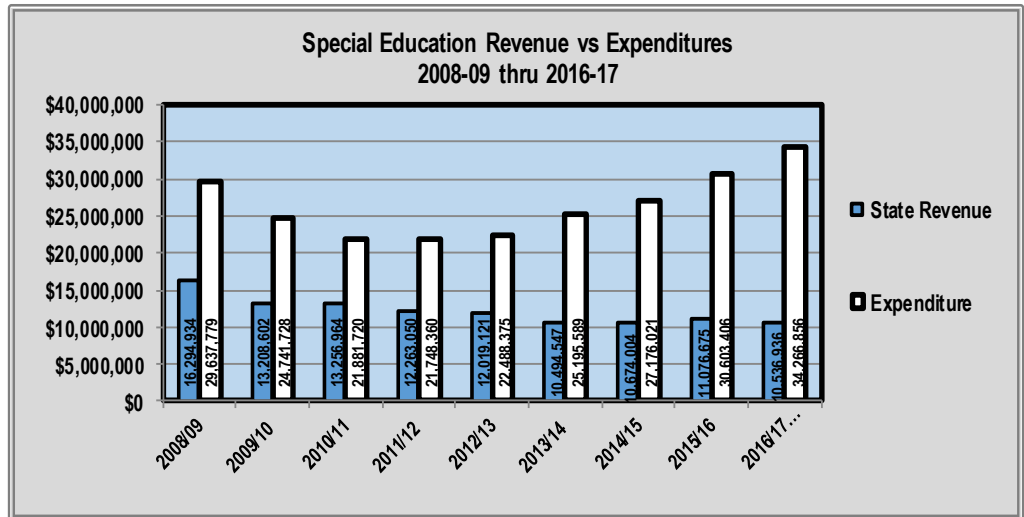
India	63	China	15
Mexico	29	Russian	11
Moldova	28	Ukraine	8
Armenia	25	Israel	9
Philippines	19	Iran and El Salvador	7

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, extended day instruction/intervention and summer school.

Special Education

Folsom Cordova Unified School District is now 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 2016-17 Proposed Budget for Special Education is based on \$10,643,664 in State funding for multiple programs, \$23,639,833 in General Fund contributions to Special Education and \$37,678,808 in expenditures, including indirect costs. The Special Education budget is also required to be presented in detail and be approved by the Governing Board.

EXPENDITURES	2016/17
Certificated Salaries	\$ 14,979,887
Classified Salaries	\$ 9,344,577
Employee Benefits	\$ 7,465,024
Books & Supplies	\$ 340,179
Services & Other Operating Expenses	\$ 3,905,719
Other Outgo	\$ 1,643,422
Total Expenditures	\$ 37,678,808

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 2015/16 to 2016/17:

Job Title	2015/16	2016/17
	FTE	FTE
AAC Specialist	1.00	1.00
Adapted Physical Education	2.00	2.00
Assistive Tech Specialist	0.00	0.50
Assistant Director	1.00	1.00
ATT Tech / AUG ALT Com Assist	0.81	0.81
Behavior Analyst	1.00	1.00
Behavior Support Aide	5.91	9.50
Behaviorist Specialist	6.00	6.00
Clerical	6.25	6.25
Coordinator of Compliance	1.00	1.00
Coordinator Special Education	2.00	2.00
Coordinator of Inclusion	0.00	1.00
Director SELPA & Student Support	1.00	1.00
Instructional Assistant	187.20	193.75
Instructional Assistant Brailist	0.00	0.72
Interpreter DF/HD	0.81	0.00
Mental Health Assistant	0.00	2.16
Nurses/LVN	6.77	7.62
Occupational Therapist	7.00	8.00
Physical Therapist	1.00	1.00
Program Specialist	6.00	6.00
Psychologist	21.83	22.73
Special Project- Workability	0.63	0.63
Speech Pathologist	22.17	21.37
Teachers - Moderate/Severe	45.00	48.00
Teachers - Deaf & Hard of Hearing	1.00	1.00
Teachers - M/S Preschool	8.00	8.00
Teachers - Mild/Moderate	57.80	60.64
Teachers - Orthopedic Impairment	1.00	0.50
Teachers - Visually Handicapped	1.00	1.00
Transition Assistant	2.50	7.63
Signing Assistants	2.06	1.34
Signing Assistants DHOH	3.25	1.69
Marriage Family Therapist	3.00	8.04
Total	405.99	434.88

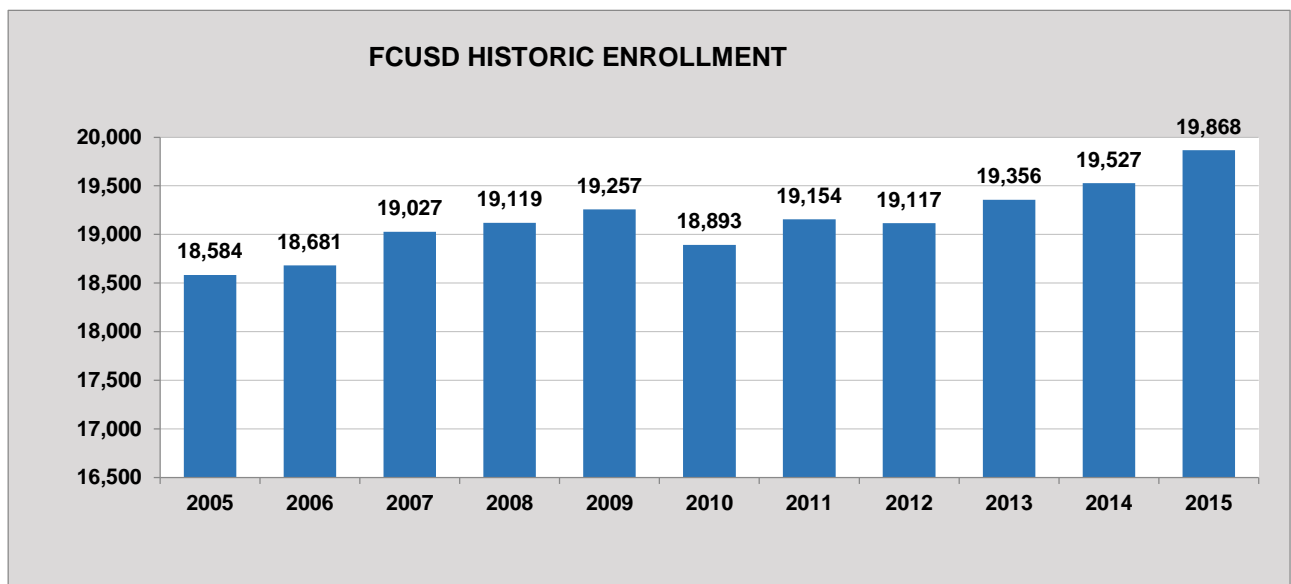
STUDENT ENROLLMENT PROJECTIONS & HOUSING

Sacramento County Enrollment Trends

Sacramento County is comprised of approximately 3.87% of the State's K-12 enrollment. Sacramento County's projected K-12 enrollment is expected to increase by 4.3% 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 1,284 students, or 6.91%, from 18,584 students in October 2005 to 19,868 students in October 2015.



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.

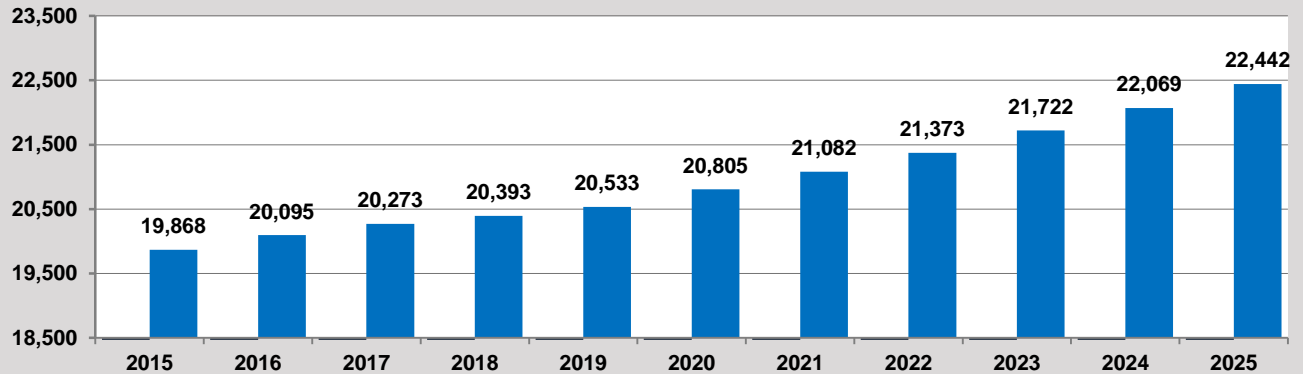
Enrollment Projections in FCUSD

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 will occur south of Highway 50 within the Rio del Oro and Westborough developments when approved by the City of Rancho Cordova. Glenborough has received approval from the County of Sacramento, and the neighboring Easton development is heading towards approval. Significant development is expected due to the annexation of the Folsom Planning Area into the city of Folsom.

As development increases, the enrollment in the District could exceed 22,442 students by 2025. 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 south of Glenn Street.

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:
 - 83 percent for ongoing employee costs for salaries, benefits and other personnel costs
 - 17 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 1.0% 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

LCFF Overview- Target 2016-2017	
Base Grant per student (equalized state-wide)	
K-3:	\$7,083
4-6:	\$7,189
7-8:	\$7,403
9-12:	\$8,578
Supplemental Grant for low income or English learners	
20% of base grant	
About \$1,520 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	
\$737	
9-12 Career Tech add-on per student	
\$223	

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 years 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.

2016-2017 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.

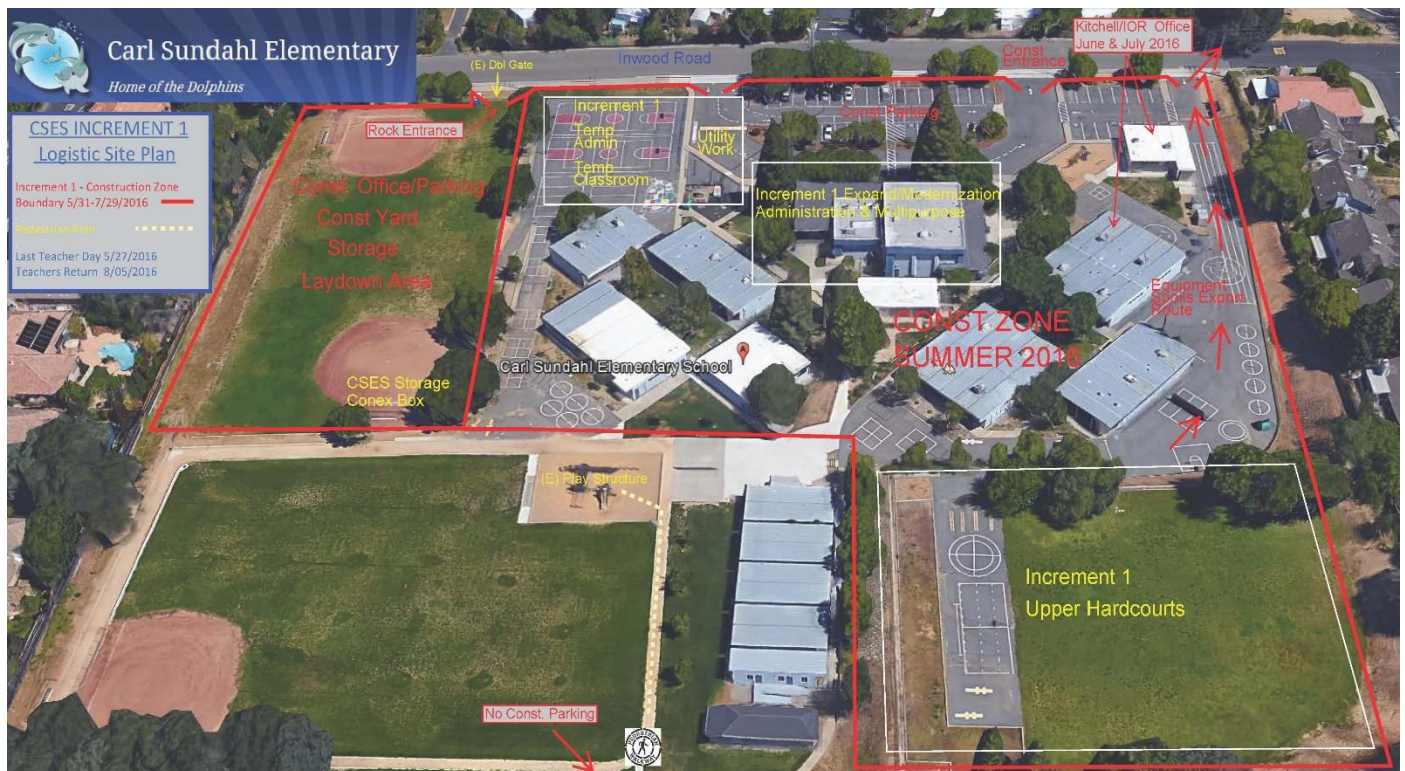
The process of developing a school district budget is an ongoing function that must be addressed by the Board and Administration throughout the school year. In order to effectively develop a fiscal document that reflects the goals and objectives of the school District, the budget process must include 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.

January	Distribute intent forms to all personnel
January	Review tentative LCFF calculations & other income sources for all funds
January	Enrollment Projections
January 08, 2016	Governor released Proposed 2016-17 Budget
January 13, 2016	School Services of California "Governor's Proposed" Conference
January 21, 2016	Governor's Proposed Budget Update to Board of Education
January 21, 2016	2016/17 Budget Calendar is approved by the Board of Education
January 29, 2016	Financial Reporting Period ends for Second Interim Report
January/February	Budget planning with input for Board and staff related to budget priorities community forums in January and February
February	Initial review of Budget Guidelines
February	Review program needs and District goals
February	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 next year
March 10, 2016	Second Interim Financial Report & Standards and Criteria Review for the quarter ending January 31, are approved by the Board of Education
March 10, 2016	Board of Education approves budget guidelines
March 14, 2016	Legal deadline for delivering notices of non re-employment or potential due to a
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 employee/employer benefit projections
April	Prepare Second Principal Apportionment (P-2)
April 29, 2016	Financial Reporting Period ends for Third Interim Report
May	Revise next year's enrollment projections using P-2 information and projected growth
May	Reconciliation of categoricals 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
May 9-13, 2016	Begin preparation of SACS Budget Forms for submission to the County Office of Education
May 24, 2016	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 3, 2016	Final Review Budget Document
June 3, 2016	Review LCAP
June 7, 2016	Budget available for public inspection, public input on Proposed Budget
June 16, 2016	Board of Education adopts Budget and Multi Year Projections
June 16, 2016	Board of Education adopts LCAP
June 27, 2016	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 actual financial statement for prior fiscal year for Board approval by September 11
August 24, 2016	Close District books for prior fiscal year
September 15, 2016	Board approval of prior year actuals
September 15, 2016	The Board of Education adopts a resolution identifying the prior year actuals and budget year estimated GANN Appropriation Limits

September 15, 2016	Submit prior year actual revenues and expenditures to County Office
October	Based on prior year Actuals, adjust carry-overs & deferred revenue
October	Adjust beginning balances for all funds
October	Re-calculate categorical allocations
October	Reconcile position control and payroll
October	Discussion of District goals
October 31, 2016	Financial reporting period ends for First Interim Financial Report of Budget year
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 8, 2016	First Interim Financial Report & Standards and Criteria Review for the quarter ending October are approved by the



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 1.0% 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

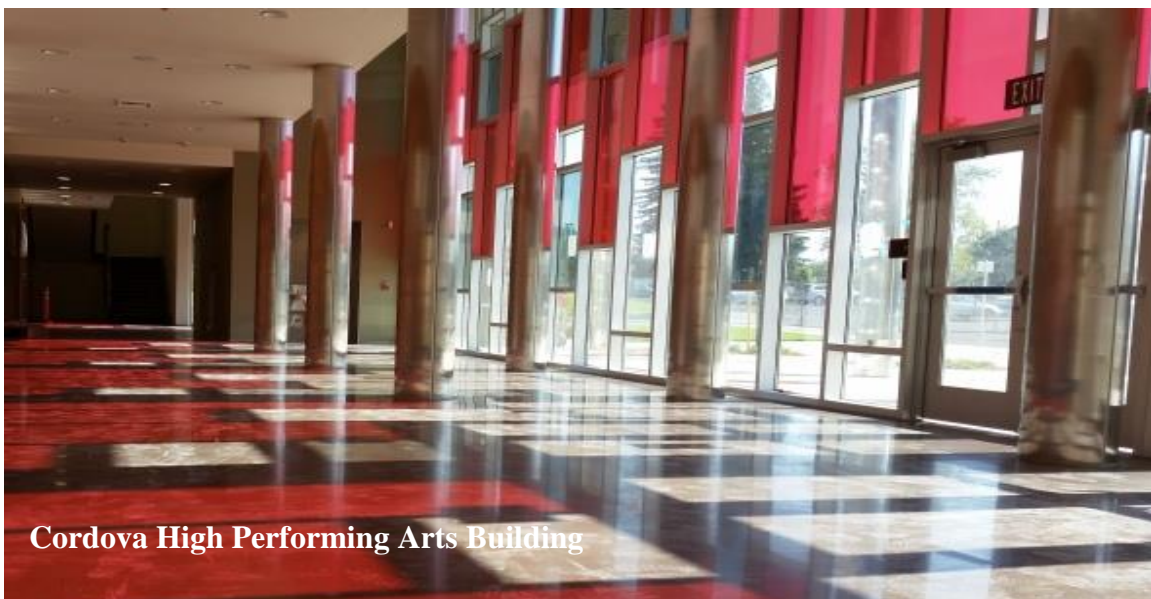
1. A reserve may be established for revolving cash on hand, stores inventory, prepaid expenses, and other contingencies

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.



Cordova High Performing Arts Building

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	2016-17 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	2016-17 Projected Regular Ed. Enrollment	2016-17 Certificated FTE
ELEMENTARY		
Blanche Sprentz	389	17
Carl Sundahl	392	15.5
Cordova Gardens	366	15
Cordova Meadows	371	13
Cordova Villa	519	20
Empire Oaks	519	19.6
Folsom Hills	593	25
Gold Ridge	622	24
Mather Heights	455	19
Natoma Station	462	18
Navigator	379	14
Oak Chan	465	17
Peter J. Shields	423	17
Rancho Cordova	411	16
Riverview STEM	294	12.4
Russell Ranch	681	26
SJ Gallardo	547	21
Theodore Judah	630	24
White Rock	506	21
Williamson	604	24
ELEMENTARY TOTAL	9,628	378.5
SECONDARY		
Folsom Middle	1,447	48.9
Mills Middle	736	31.5
Mitchell Middle	840	33.7
Sutter Middle	1,504	50.5
Cordova High	1,693	70.3
Folsom High	2,425	79.2
Vista del Lago High	1,764	65
Folsom Lake Continuation	105	4.2
Kinney Continuation	125	8.5
Prospect Community Day	28	3
Independent Study	136	4.6
Adolescent Parent Program	15	2
SECONDARY TOTAL	10,818	401.4
GRAND TOTAL	20,446	779.90

2016-2017 BUDGET ALLOCATION

Allocation For:	Formula (per school)	Work Year	Comments
Elementary			
1. Principal	1 per school	Full Time	
a. Vice Principal			
2. Teachers			
a. Kindergarten	1 per 32 students	Full Time	Phase in class size reduction for grades K-3 of 1 per 24 by 2020/2021
b. Grades 1-2	1 per 27-32 students	Full Time	
c. Grades 3-6	1 per 34 students	Full Time	
d. Elementary Prep	1 per 24 classroom teacher FTE		Regular & SDC FTE
e. 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 not to exceed \$10.50 per hour (on time sheet)	Actual student Attendance days	December Enrollment
8. Elementary Supervision	20 minutes per classroom teacher FTE (on time sheets)	Actual student Attendance days	Regular & SDC teacher FTE
9. Health Assistant	2 hrs/day under 500 students 3 hrs/day over 500 students	Actual student Attendance days	Reduced to 2 hours in 2008/2009
10. Custodial			
a. Head Custodian	1 per school	8 hrs/12 months	
b. Custodian	Based on enrollment and classrooms in use		(Reduced to every third day cleaning in 2008/2009)
c. Custodial Supplies	(sq. ft. x \$.09) + (enrollment x \$6.00)		December Enrollment
11. Students			
a. Textbooks	Based on enrollment and required State adoption		
b. Instructional Supplies Regular	\$45.60 per student		December Enrollment
c. Library Services	\$950 per school		
d. Equipment- Regular	\$9.05 per student		Eliminated in 2002/2003
e. Library Allocation	\$0.95 per student		
f. Field trips	\$4.00 per 5 th & 6 th grade students for outdoor education \$9.57 per EL/LI student average		December Enrollment
g. 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. Vice Principal	1.0 FTE = 1-650 students 1.5 FTE = 651-1,000 students 2.0 FTE = 1,001 plus students	Full Time	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	5 per site		
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 hr position for every 210 students or 1-7 hour position for every 600 students		December Enrollment Alternate staffing
8. Health Assistant	2 hrs/day under 500 students 3 hrs/day over 500 students	Actual student Attendance days	Reduced to 2 hours in 2008/2009
9. Custodial			
a. Head Custodian	1 per school	8 hrs/12 months	
b. Custodian	Based on enrollment and classrooms in use		(Reduced to every third day cleaning in 2008/2009)
c. Custodial Supplies	(sq. ft. x \$.09) + (enrollment x \$6.00)		December Enrollment
10. Students			
a. Textbooks	Based on enrollment and required State adoption		
b. Instructional Supplies Regular	\$45.60 per student		December Enrollment
c. Library Services	\$950 per school		
d. Equipment	\$15.08 per student		Eliminated in 2002/2003
e. Field trip	\$4.00 per 6th grade students \$1.25 per student \$9.57 per EL/LI student average		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. Vice Principal	1.0 FTE = 1-700 students 1.5 FTE = 701-1,500 students 2.0 FTE = 1,501-2,000 students 3.0 FTE = 2,001-2,500 students 4.0 FTE = 2,501 + students	Full Time	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	2.0 FTE at Cordova High School		EL/LI funding
3. Other Certificated			
a. Interdisciplinary Leaders	8 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 allocations
5. Clerical			
a. Administrative Assistant	1 per school	8 hrs/12 months	
b. Registrar	1 per school	8 hrs/12 months	
c. Studentbody 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	3 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 allocations
6. Library Assistant	1 per school	8 hrs/10 months	
7. Librarians	1 per school	Full Time	(eliminated in 2003/2004)
8. Campus Monitors	1-3.5 hr position for every 210 students or 1-7 hour position for every 600 students		
9. Health Assistant	2 hrs/day under 500 students 3 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		(Reduced to every third day cleaning in 2008/2009)
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. Equipment	\$24.13 per student		Eliminated in 2002/2003
d. Field Trips	\$1.18 per student \$9.57 for EL/LI students		

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. Equipment	\$9.05 per regular enrollment		Eliminated in 2002/2003
d. Field Trip	\$9.57 per EL/LI student		

Special Education Program

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

	Per Pupil Allocations
Special Day Class – Severe	\$29.71
Additional Instructional Support – Non-Severe	\$24.20

Allocation For:	Formula (per school)	Work Year
1. Director	Special Education	Full Time
2. Assistant Director/Coordinators/Compliance	4 FTE	Full Time
3. Teachers		
a. Moderate/Severe	1 per 14 students recommended	Full Time
b. Mild/Moderate	1 per 28 students recommended	Full Time
c. Speech Instruction	1 per 55 students (duplicated pupil count)	Full Time
4. Instructional Assistants		
a. Mild/Moderate Class	Up to 5.75 hours	
b. Moderate/Severe	Up to 2 per class	
5. Clerical		
a. Administrative Assistant III	1.0 FTE	8 hrs/12 months
b. Administrative Assistant II	1.0 FTE	8 hrs/12 months
c. Student MIS Research ASST. II	1.0 FTE	8 hrs/12 months
d. Clerk Typist III Student Records	.875 FTE	8 hrs/12 months
e. Clerk Typist II	1.0 FTE	8 hrs/12 months
f. Account Clerk II	1.0 FTE	8 hrs/12 months

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	\$30,000	
Middle School	\$40,000	
Comprehensive High School	\$50,000	
Continuation School	\$20,000	
Staffing Excluding teaching FTE		
Elementary School	\$315,000	
Middle School	\$525,000	
High School	\$1,250,000	
Continuation	\$250,000	

DRAFT 1.0 2016-17 STAFFING PROJECTION																				CBEDS 2015 ENROLLMENT				DIFF
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	
B SPRENTZ	100	55	59	47	35	48	30									374		12	386	350		12	362	24
C SUNDAHL		65	75	48	60	56	65	30								399	7		406	412			412	-6
EMPIRE OAKS		66	82	79	78	82	105									492		15	507	525		15	540	-33
FOLSOM HILLS	25	80	91	90	101	96	120									603	8		611	619	8		627	-16
GOLD RIDGE		100	99	95	97	108	91									590		14	604	568		14	582	22
NATOMA STATION		63	60	59	61	57	72	31								403	6	19	428	420	6	19	445	-17
OAK CHAN		61	60	67	72	82	68									410		8	418	429		8	437	-19
RUSSELL RANCH		85	92	102	110	133	135									657	11	16	684	672	14	16	702	-18
SJ GALLARDO		68	70	72	87	101	115									513			513	551			551	-38
T JUDAH		55	93	98	117	99	113									575			575	627			627	-52
FOLSOM MIDDLE									475	465	510					1450		18	1468	1449		18	1467	1
SUTTER MIDDLE									400	520	495					1415		13	1428	1484		13	1497	-69
FOLSOM HIGH												560	599	575	530	2264		64	2328	2237		64	2301	27
VISTA DEL LAGO												435	437	405	355	1632		37	1669	1589		37	1626	43
FOLSOM LAKE HIGH													15	18	28	61		25	86	71		25	96	-10
FOLSOM TOTAL	125	698	781	757	818	862	914	61	875	985	1005	995	1051	998	913	11838	32	241	12111	12003	28	241	12272	-161
K-5, 6-8, 9-12 TOTALS								Elem: 5016		Middle: 2865				High: 3957										-0.013
C GARDENS		45	45	49	43	46	58	30								316		32	348	324		32	356	-8
C LANE																0	27		27		27		27	0
C MEADOWS		50	43	54	68	67	50									332		10	342	337		10	347	-5
C VILLA	25	80	82	69	60	46	62									424	6	18	448	414	6	18	438	10
MATHER HEIGHTS		65	80	87	70	69	75									446			446	445			445	1
NAVIGATOR		45	40	44	43	63	55									290		38	328	308		38	346	-18
PJ SHIELDS	15	55	62	66	48	68	70									384			384	386			386	-2
RANCHO CORDOVA	20	55	59	60	48	48	45	30								365		23	388	362		23	385	3
RIVERVIEW STEM		68	70	48	48	33	33									300			300	265			265	35
WHITE ROCK	10	60	62	92	69	67	65	30								455		7	462	463		7	470	-8
WILLIAMSON	25	90	92	94	88	95	78									562		13	575	546		13	559	16
MILLS MIDDLE									188	255	240					683		37	720	668		37	705	15
MITCHELL MIDDLE									205	290	250					745		44	789	740		44	784	5
CORDOVA HIGH												450	398	395	365	1608		91	1699	1602		91	1693	6
KINNEY HIGH													10	40	80	130			130	136			136	-6
WALNUTWOOD										3	11	15	26	47	65	167			167	180			180	-13
MATHER YA										4	9	10	10	8	5	46			46	41			41	5
CORDOVA TOTAL	95	613	635	663	585	602	591	90	393	552	510	475	444	490	515	7253	33	313	7599	7217	33	313	7563	36
K-5, 6-8, 9-12 TOTALS								Elem. 3874		Middle 1455				High: 1924										0.005
TOTAL DISTRICT	220	1311	1416	1420	1403	1464	1505	151	1268	1537	1515	1470	1495	1488	1428	19091	65	554	19710	19220	61	554	19835	-125
K-5, 6-8, 9-12 TOTALS								Elem: 8890		Middle: 4320				High: 5881										-0.006

SUMMARY OF GENERAL FUND FINANCIAL DATA-REVENUE

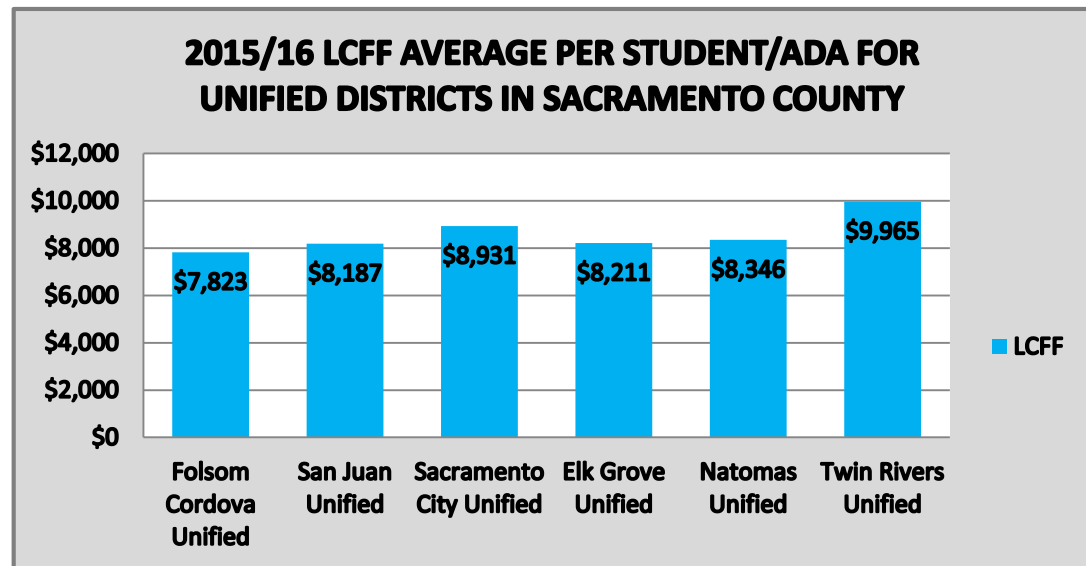
Revenue Classifications

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 82.6% of General Fund revenue. This source of revenue includes state aid, local property taxes, and EPA.

It is currently projected that \$154,997,415 will be received for 2016/17 through the LCFF. This represents an increase of \$7,744,899 as compared to 2015/16 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, temporarily increases 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. The new revenues generated from Proposition 30 are deposited into a newly created 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 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 Revenue

FEDERAL REVENUES

Medi Cal	\$ 200,000
Special Ed. Basic Grant, Preschool	\$ 3,641,425
Title I	\$ 2,753,223
Title II	\$ 485,267
Title III	\$ 222,025
Title X	\$ 115,350
Vocational Ed.	\$ 131,000
Total Federal Revenues	<u>\$ 7,548,290</u>

Federal Revenue, which represents approximately 4.0% 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 \$7,548,290 will be received from Federal Revenue sources in 2016/17.

Other State Revenue

Other State Revenue represents approximately 10.6% 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 \$19,951,445 will be realized in 2016/17 from Other State Revenue sources. Under LCFF, class size reduction and transportation no longer fall under State revenue.

OTHER STATE REVENUE

Academies	\$ 319,486
Healthy Start	\$ 718,801
Lottery	\$ 3,194,246
CRANE	\$ 60,500
Mandated Cost	\$ 4,748,133
Special Ed. Mental Health Services	\$ 1,121,856
Special Ed. State Apportionment	\$ 9,415,080
Special Ed. Workability	\$ 106,728
Specialized Secondary Program	\$ 75,000
TUPE	<u>\$ 191,618</u>
Total State Revenues	<u>\$ 19,951,445</u>

OTHER LOCAL REVENUE

Fees from Facility Rentals	\$ 481,950
Fees from Transportation	\$ 450,000
Interest Earnings	\$ 15,000
Other Miscellaneous Revenues	\$ 3,437,636
Reimbursement from FCEA	\$ 91,594
School Readiness	<u>\$ 500,000</u>
Total Local Revenues	<u>\$ 4,976,180</u>

Other Local Revenue

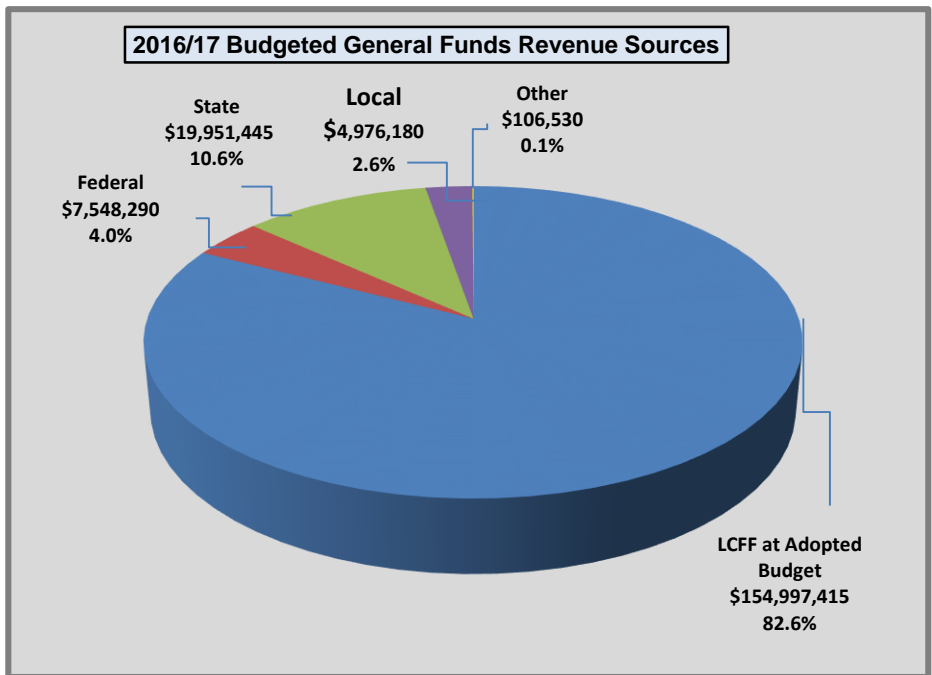
Revenue accounted for in the Other Local Income section of the budget, which represents approximately 2.6% of the General Fund revenue, is both unrestricted and restricted (categorical). Major sources of revenue in this category include interest earnings, donations, transportation fees, leases and rental of facilities.

It is currently anticipated that approximately \$4,976,180 will be realized in 2016/17 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 0.1% 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 \$106,530 will be realized from Other Financing sources.



Summary of Revenue Sources

The following summarizes the General Fund revenue source for 2015/16 and 2016/17:

	2015/16 Unaudited Actuals	2016/17 Adopted Budget	Increase/ (Decrease)
LCFF Sources	\$ 147,252,516	\$ 154,997,415	\$ 7,744,899
Fed Revenues	\$ 9,385,163	\$ 7,548,290	\$ (1,836,873)
State Revenues	\$ 33,457,986	\$ 19,951,445	\$ (13,506,541)
Local Revenues	\$ 7,004,027	\$ 4,976,180	\$ (2,027,847)
Other Fin. Sources	\$ 117,201	\$ 106,530	\$ (10,671)
Total	\$ 197,216,893	\$ 187,579,860	\$ (9,637,033)

AVERAGE DAILY ATTENDANCE

CBEDS	ADA ADULT	YEAR	FUNDED ADA	COUNTY SPECIAL ED. ADA	COUNTY COMM'Y SCHOOL ADA	NPS ADA	DISTRICT ADA P-2	ADA Growth over prior year	
								Students	Percent
16,987	380	2001/02	16,139	14	3	95	16,027	717	4.68%
17,614	391	2002/03	16,814	12	0	94	16,767	740	4.62%
18,041	376	2003/04	17,042	11	0	89	17,141	374	2.23%
18,357	374	2004/05	17,287	10	0	88	17,385	244	1.40%
18,541	374	2005/06	17,435	8	0	97	17,540	155	0.98%
18,793	388	2006/07	17,694	10	0	87	17,791	251	1.43%
19,027	453	2007/08	18,030	12	0	75	18,105	314	1.76%
19,029	453	2008/09	18,127	7	0	57	18,191	86	0.47%
19,182	n/a	2009/10	18,255	7	0	42	18,154	(37)	(.2%)
18,893	n/a	2010/11	18,247	2	0	29	17,837	(317)	(1.75%)
19,154	n/a	2011/12	18,310	2	0	28	18,243	406	2.28%
19,117	n/a	2012/13	18,309	1	0	23	18,247	4	0.02%
19,356	n/a	2013/14	18,547	0	0	26	18,396	149	0.81%
19,527	n/a	2014/15	18,424	0	0	26	18,419	23	0.13%
19,865	n/a	2015/16	18,906	0	0	36	18,903	484	2.63%

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 2016/17 compared to the 2015/16 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 48.27% of total expenditures.

It is projected that \$92,634,075 will be expended on certificated salaries in 2016/17. This represents an increase of \$4,631,828 or 5.26% more than 2015/16 actuals and is the net of Board approved positions and 2016/17 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 16.81% of total expenditures.

It is projected that \$32,267,522 will be expended on classified salaries in 2016/17. This represents an increase of \$1,640,443 or 5.36% more than 2015/16 actuals and is the net of Board approved program positions and step and column increases for 2016/17.

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 18.09% of total expenditures.

It is projected that \$34,726,548 will be expended on employee benefits in 2016/17. This represents a decrease of (\$1,587,857) over 2015/16 actuals.

Costs associated with the District's health benefits are budgeted on a cap basis. The net decrease is due to GASB 68 STRS on-behalf pension contributions that were booked in unaudited actuals for 2015/16 but not yet for 2016/17, 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 12.58% | ▪ PERS 13.888% |
| ▪ Unemployment 0.05% | ▪ Workers Comp 1.85% |
| ▪ OASDI 6.20% | ▪ Retiree Benefit Fund 1.00% |
| ▪ Medicare* 1.45% | |

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

Health Benefits Per Year

- Certificated \$10,832
- Classified \$9,582
- Management \$10,352

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 GASB34, all equipment under \$5,000 per item is reflected in this category. Books and supply expenses represent approximately 5.8% of total expenditures.

It is anticipated that approximately \$11,129,550 will be expended on books, supplies, and other materials during 2016/17. This represents a increase of \$1,599,734 from the 2015/16 actuals which is due to a textbook adoption for ELA/ELD, and one-time expenditures for staff computers and student devices.

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 9.75% of total expenditures.

It is anticipated that approximately \$18,707,573 will be expended in this classification in 2016/17. This represents an increase of \$157,887 from 2015/16 actuals. This includes an annual increase to insurance and utilities plus professional development and increased services for English Learners and low income students in 2016/17. 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 0.40% of total expenditures.

It is anticipated that approximately \$768,337 will be expended on capital outlay in 2016/17. This represents a decrease of (\$1,326,407) from 2015/16 actuals based on one time expenditures related to technology infrastructure and systems.

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 0.88% of total expenditures.

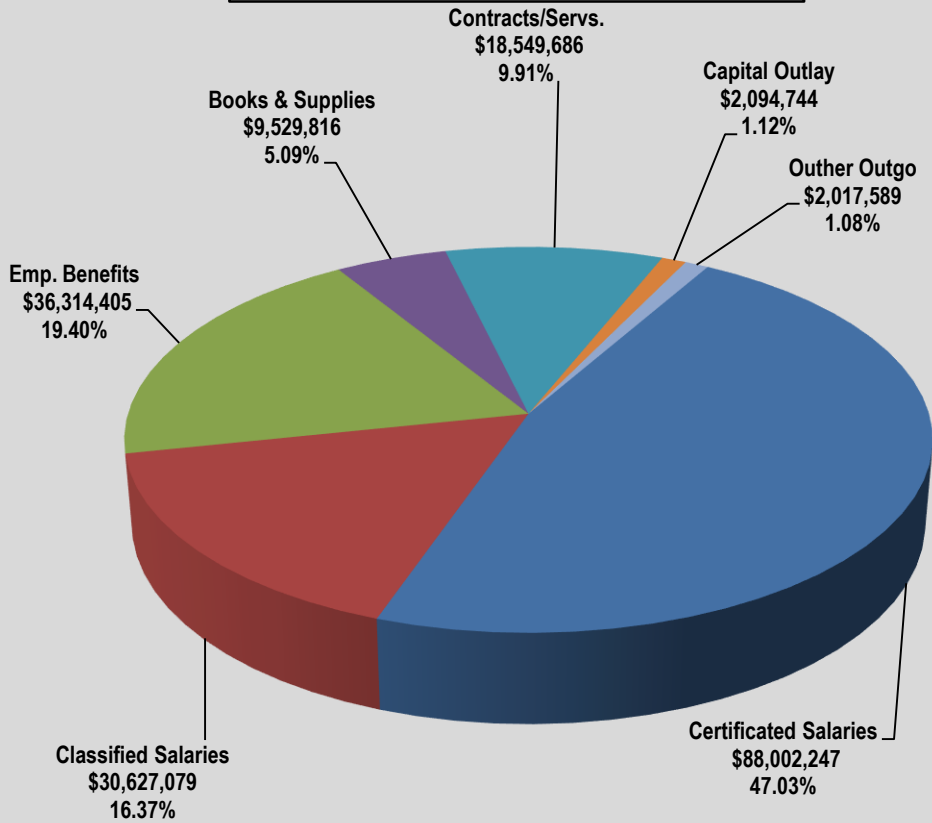
It is anticipated that approximately \$1,695,020 will be expensed in the other outgo classification in 2016/17. This represents a decrease of (\$322,569) from 2015/16 actuals. The net decrease is due to adjustments in credits to the general fund for indirect costs from other programs and funds.

Summary of Expenditures

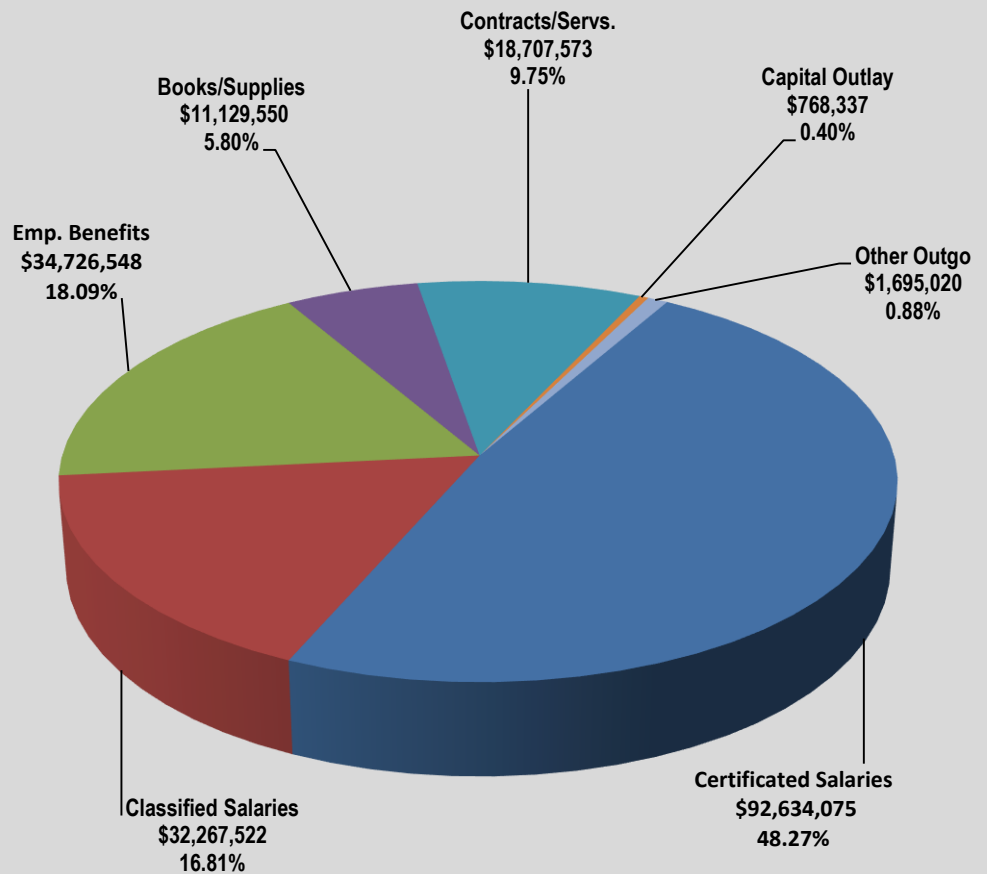
The table to the right and the graphs on the next page are summaries of General Fund expenditures for both 2015/16 and 2016/17:

Expense Category	2015/16 Actuals	2016/17 Budget	Increase / (Decrease)
Certificated Salaries	\$88,002,247	\$92,634,075	\$4,631,828
Classified Salaries	\$30,627,079	\$32,267,522	\$1,640,443
Employee Benefits	\$36,314,405	\$34,726,548	(\$1,587,857)
Books & Supplies	\$9,529,816	\$11,129,550	\$1,599,734
Contracts & Services	\$18,549,686	\$18,707,573	\$157,887
Capital Outlay	\$2,094,744	\$768,337	(\$1,326,407)
Other Outgo	\$2,017,589	\$1,695,020	(\$322,569)
Totals	\$187,135,565	\$191,928,625	\$4,793,060

2015/2016 General Fund Unaudited Expenditures



2016/2017 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.

2015/16 ACTIVITIES

Beginning Fund Balance July 1, 2015		\$26,413,625
2015/16 Revenues	\$197,216,893	
2015/16 Expenses	\$187,135,565	
Surplus (Deficit)		\$10,081,328
2015/16 Unaudited Ending Fund		
Balance @ June 30, 2016		\$36,494,953
Components of Fund Balance:		
Revolving Cash Reserve	\$75,000	
Legally Restricted Balance	\$11,470,513	
Assigned Site/Dept. Carryover	\$2,502,639	
Committed	\$14,799,356	
Other Assigned	\$1,638,476	
Unassigned Fund Balance	\$308,969	
Sub-Total of Components		<u>\$30,794,953</u>
Reserve	Minimum 3%	<u>\$5,700,000</u>

2015/16 ACTIVITIES

For the 2015/16 fiscal year, the unaudited ending fund balance was \$36,494,953. The reserve for the 2015/16 was \$5,700,000 which meets the 3% minimum required by the state.



2016/17 PROJECTED

For the 2016/17 fiscal year, the projected unaudited ending fund balance is \$32,146,188. The reserve for 2016/17 is \$5,750,000 which meets the 3% minimum required by the State.



2016/17 PROJECTED

Beginning Fund Balance July 1, 2016		\$36,494,953
2016/17 Projected Revenues	\$187,579,860	
2016/17 Projected Expenses	\$91,928,625	
Surplus (Deficit)		(\$4,348,765)
2016/17 Unaudited Ending Fund		
Balance @ June 30, 2017		\$32,146,188
Components of Fund Balance:		
Revolving Cash Reserve	\$75,000	
Legally Restricted Balance	\$11,440,182	
Commitments	\$10,927,362	
Assigned Site/Dept Carryover	\$2,315,000	
Other Assignments	\$1,633,558	
Undesignated Fund Balance	\$5,087	
Sub-Total of Components		<u>\$26,396,188</u>
Reserve	Minimum 3%	<u>\$5,750,000</u>

			2015-16 Unaudited Actuals			2016-17 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		147,252,516.04	0.00	147,252,516.04	154,997,415.00	0.00	154,997,415.00	5.3%
2) Federal Revenue	8100-8299		177,519.46	9,207,643.63	9,385,163.09	0.00	7,548,290.00	7,548,290.00	-19.6%
3) Other State Revenue	8300-8599		13,254,362.79	20,203,622.83	33,457,985.62	7,240,483.00	12,710,962.00	19,951,445.00	-40.4%
4) Other Local Revenue	8600-8799		5,961,448.34	1,042,578.82	7,004,027.16	4,365,975.00	610,205.00	4,976,180.00	-29.0%
5) TOTAL, REVENUES			166,645,846.63	30,453,845.28	197,099,691.91	166,603,873.00	20,869,457.00	187,473,330.00	-4.9%
B. EXPENDITURES									
1) Certificated Salaries	1000-1999		72,199,913.27	15,802,334.00	88,002,247.27	75,748,517.00	16,885,558.00	92,634,075.00	5.3%
2) Classified Salaries	2000-2999		18,185,214.39	12,441,864.13	30,627,078.52	19,053,498.00	13,214,024.00	32,267,522.00	5.4%
3) Employee Benefits	3000-3999		23,085,761.85	13,228,643.09	36,314,404.94	25,521,408.00	9,205,140.00	34,726,548.00	-4.4%
4) Books and Supplies	4000-4999		7,326,776.05	2,203,039.89	9,529,815.94	8,787,751.00	2,341,799.00	11,129,550.00	16.8%
5) Services and Other Operating Expenditures	5000-5999		11,974,858.60	6,574,826.97	18,549,685.57	12,414,204.00	6,293,369.00	18,707,573.00	0.9%
6) Capital Outlay	6000-6999		1,933,387.21	161,356.95	2,094,744.16	768,337.00	0.00	768,337.00	-63.3%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499		10,325.00	212,001.17	222,326.17	10,000.00	228,070.00	238,070.00	7.1%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		(2,436,955.46)	2,094,863.17	(342,092.29)	(2,135,513.00)	1,800,589.00	(334,924.00)	-2.1%
9) TOTAL, EXPENDITURES			132,279,280.91	52,718,929.37	184,998,210.28	140,168,202.00	49,968,549.00	190,136,751.00	2.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			34,366,565.72	(22,265,084.09)	12,101,481.63	26,435,671.00	(29,099,092.00)	(2,663,421.00)	-122.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		117,201.15	0.00	117,201.15	106,530.00	0.00	106,530.00	-9.1%
b) Transfers Out	7600-7629		1,737,355.06	400,000.00	2,137,355.06	1,391,874.00	400,000.00	1,791,874.00	-16.2%
2) Other Sources/Uses									
a) Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		(25,217,904.05)	25,217,904.05	0.00	(29,468,761.00)	29,468,761.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(26,838,057.96)	24,817,904.05	(2,020,153.91)	(30,754,105.00)	29,068,761.00	(1,685,344.00)	-16.6%

			2015-16 Unaudited Actuals			2016-17 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)			7,528,507.76	2,552,819.96	10,081,327.72	(4,318,434.00)	(30,331.00)	(4,348,765.00)	-143.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	17,495,932.64	8,917,692.56	26,413,625.20	25,024,440.40	11,470,512.52	36,494,952.92	38.2%
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)			17,495,932.64	8,917,692.56	26,413,625.20	25,024,440.40	11,470,512.52	36,494,952.92	38.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,495,932.64	8,917,692.56	26,413,625.20	25,024,440.40	11,470,512.52	36,494,952.92	38.2%
2) Ending Balance, June 30 (E + F1e)			25,024,440.40	11,470,512.52	36,494,952.92	20,706,006.40	11,440,181.52	32,146,187.92	-11.9%
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 Expenditures		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	11,470,512.52	11,470,512.52	0.00	11,440,181.52	11,440,181.52	-0.3%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	14,799,356.00	0.00	14,799,356.00	10,927,361.73	0.00	10,927,361.73	-26.2%
Gov. Designated CCSS/Tech One-time	0000	9760	5,881,098.00		5,881,098.00				
EL/LI	0000	9760	5,618,543.00		5,618,543.00				
ELA Textbook Adoption	0000	9760	3,299,715.00		3,299,715.00				
Gov. DesignatedCCSS/Tech One-time	0000	9760				5,513,759.00		5,513,759.00	
EL/LI	0000	9760				5,413,602.73		5,413,602.73	
d) Assigned									
Other Assignments		9780	4,141,115.00	0.00	4,141,115.00	3,948,558.00	0.00	3,948,558.00	-4.6%
IB	0000	9780	75,000.00		75,000.00				
CTE	0000	9780	585,621.00		585,621.00				
Projected school site carryover	0000	9780	1,547,748.00		1,547,748.00				
Local grants carryover-donor restrictec	0000	9780	977,855.00		977,855.00				
Projected department carryover	0000	9780	954,891.00		954,891.00				
CTE	0000	9780				668,558.00		668,558.00	
Projected school site carryover	0000	9780				1,420,000.00		1,420,000.00	
Local grants carryover-donor restrictec	0000	9780				965,000.00		965,000.00	
Projected department carryover	0000	9780				895,000.00		895,000.00	

			2015-16 Unaudited Actuals			2016-17 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)	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	5,700,000.00	0.00	5,700,000.00	5,750,000.00	0.00	5,750,000.00	0.9%
Unassigned/Unappropriated Amount		9790	308,969.40	0.00	308,969.40	5,086.67	0.00	5,086.67	-98.4%

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, and the 2006 Measure N 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 fund 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 all students in our District. The department serves an average of 7,473 lunches per day at 30 sites and 2,093 breakfasts per day at 15 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.

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.

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 or no cost school readiness programs for 354 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.



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.

Building Funds (Bonds)

The District operates four building funds: Rancho Cordova Measure N (improvement) Bond Fund, Measure M (new school) Bond Fund, Measure P Bond Fund, and Measure G Bond Fund.

- The Rancho Cordova Measure N (\$125 million) Bond was passed in 2006. All schools in the “riverside” area of Rancho Cordova and in Mather were scheduled to receive improvements over the next 10 years. The areas of emphasis were: safety, educational improvements, communications, landscape & building systems, student health and recreation, and furniture/equipment.
- Because of the economic downturn and significant reductions in assessed property values, only half of the Measure N bonds have been issued. 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.

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

Student Care Fund

The Folsom Cordova Student Care Program continues to expand, offering before and after school care for approximately 1,285 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.

Retiree Benefits Trust Fund

Based on actuarial studies, this account is underfunded by \$790,000 annually. This Trust Fund was established to fund and track medical premiums for retired classified, certificated, and management employees under negotiated employee agreements.



Carl Sundahl Elementary

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> <p>0.3% for districts with 400,001 – and over ADA</p> |

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
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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 f the district governing board and superintendent.



General Fund by Object

Fund :01 GENERAL FUND		2013-2014	2014-2015	2015-2016	2016-2017
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
1109	REIMBURSE-SALARY	27,409-	5,023-	334-	
1110	TEACHER SALARIES-REGULAR	60,410,721	62,362,484	70,029,275	73,750,927
1120	TEACHER SALARIES-SUBSTITUTES	329,669	473,763	432,612	539,921
1125	TEACHERS SALARY-SUB,SICK LEAVE	763,230	785,416	766,638	726,596
1129	TEACHERS SALARY-SUB, LONG TERM	27,388	14,339		
1130	TEACHERS SALARY-TEMP/HOURLY	650,661	753,937	915,937	932,689
1150	TEACHER SALARIES-OPEN POSITION	26,461	86,292	92,902	
1180	TEACHER SALARIES - STIPEND PAY	594,053	615,375	886,834	1,033,380
1209	REIMBURSE-SALARY	3,353-			
1210	CERT PUPIL SUPPORT SALARIES	3,851,856	4,125,930	4,948,365	5,225,890
1220	CERT PUPIL SUPP.- SUBSTITUTES	6,928	4,098	2,840	6,050
1229	CERT PUPIL SUPP, LONG TERM SUB	55,237			
1230	CERT PUPIL SUPPORT-TEMP/HOURLY	42,113	110,698	67,584	70,500
1250	CERT PUPIL SUPP.-OPEN POSITION	5,274	3,235		
1280	CERT PUPIL SUPPORT STIPEND	5,160	11,279	12,628	2,420
1309	REIMBURSE SALARY		6,286-		
1310	CERT SUPRVRS/ADMIN SALARY	6,491,201	7,073,875	7,908,865	8,522,226
1320	CERT SUPRVRS/ADMIN-SUBSTITUTES		260	8,286	2,000
1325	CERT SUPRVRS/ADMIN-SUB,SICK LV		6,691	6,689	
1330	CERT SUPRVRS/ADMIN-TEMP/HOURLY	60,697	58,301	46,597	40,000
1380	CERT SUPERV & ADMIN STIPEND		15,406	11,563	9,800
1910	OTHER CERT SALARIES	1,357,743	1,522,344	1,755,280	1,643,827
1920	OTHER CERT SALARY, SUBSTITUTES	315	345	383	
1925	OTHER CERT SALARY-SUB, SICK LV	2,495	130		
1930	OTHER CERT SALARY-TEMP/HOURLY	8,612	28,031	19,015	
1980	OTHER CERTIFICATED STIPEND	325,134	107,701	90,289	127,849
TOTAL: 1xxx		74,984,185	78,148,620	88,002,247	92,634,075
2109	REIMBURSEMENT-SALARIES	5,372-	8,200-	10,069-	
2110	INSTRUCTIONAL AIDE SALARIES	6,546,886	6,615,969	7,199,996	7,951,785
2116	INSTR AIDES VACATION PAY	8,169	15,702	10,495	1,132
2120	INSTRUCTIONAL AIDE SUBSTITUTE	45,368	80,569	57,720	32,977
2125	INSTR AIDES SALARY,SUB-SICK LV	196,601	189,850	230,340	186,987
2129	INSTR AIDE SAL.- LONG TERM SUB	1,525	12,899		
2130	INSTR AIDES - TEMPORARY/HOURLY	392,279	448,309	521,197	416,159
2140	INSTR AIDES SALARY OVERTIME	7,674	8,270	1,053	500
2150	INSTR AIDES - OPEN POSITION	106,792	134,957	86,446	
2180	INSTRUCTIONAL AIDE STIPEND	391,249	392,212	411,028	144,048
2209	REIMBURSEMENT-SALARIES	17,459-	8,554-	25,468-	
2210	CLASSIFIED SUPPORT SALARY	8,803,432	9,515,386	10,950,784	11,935,548
2216	CLASS. SUPPORT VACATION PAY	26,224	41,345	39,147	17,500
2220	CLASSIFIED SUPPORT SUBSTITUTE	246,581	224,057	274,335	321,359
2225	CLASS. SUPPORT SUB, SICK LEAVE	17,510	11,124	10,890	11,276
2229	CLASS. SUPPORT SUB, LONG TERM	4,201	10,252		
2230	CLASSIFIED SUPPORT PART TIME	768,050	591,007	572,621	525,913
2240	CLASSIFIED SUPPORT OVER TIME	294,458	372,413	440,631	400,576
2250	CLASSIFIED SUPPORT - OPEN POS.	30,046	44,491	87,073	
2280	CLASSIFIED SUPPORT STIPEND	21,570	25,191	22,049	22,923
2310	CLASSIFIED SUPV & ADMIN SALARY	1,194,472	1,337,334	1,470,702	1,535,332
2316	CLASS. ADMIN VACATION PAY	2,896			
2320	CLASSIFIED SUPV ADM SUBSTITUTE	23,671			

Fund :01 GENERAL FUND		2013-2014	2014-2015	2015-2016	2016-2017
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
2330	CLASSIFIED SUPV & ADMIN HOURLY	27,672	26,448	26,180	26,400
2409	REIMBURSE SALARY		1,777-		
2410	CLERICAL & TECHNICAL SALARIES	6,234,790	6,454,151	7,293,610	7,827,326
2416	CLERICAL/TECH/OFFICE VAC PAY	25,234	14,819	13,671	
2420	CLERICAL & TECH SUBSTITUTES	40,738	27,650	7,387	8,500
2425	CLERICAL/TECH SUBS, SICK LEAVE	49,612	40,221	38,444	28,500
2429	CLERICAL & TECH LONG TERM SUBS		28,694	14,129	7,500
2430	CLERICAL & TECHNICAL HOURLY	127,825	130,770	108,404	86,629
2440	CLERICAL & TECHNICAL OVERTIME	59,707	58,623	59,604	43,173
2450	CLERICAL & TECH OPEN POSITION	14,045	7,017	4,571	
2480	CLERICAL & TECHNICAL STIPEND	8,818	4,347	12,969	3,531
2909	REIMBURSE SALARY			142-	
2910	OTHER CLASSIFIED SALARIES OTHER	29,820	70,113	80,231	99,043
2916	CLASS.VACATION PAY OTHER	8,620			1,500
2920	CLASSIFIED SUBSTITUTE OTHER	3,351	8,957	6,194	5,500
2930	CLASSIFIED TEMP/HOURLY OTHER	309,651	501,982	597,525	611,905
2940	CLASSIFIED OVER TIME OTHER		7,175	12,882	14,000
2980	CLASSIFIED STIPEND	2,958	1,330	450	
TOTAL: 2xxx		26,049,664	27,435,100	30,627,079	32,267,522
3101	STRS CERTIFICATED	6,133,939	10,760,747	14,577,829	11,466,167
3102	STRS CLASSIFIED	71,028	117,511	152,271	76,477
3201	PERS CERTIFICATED	51,325	62,295	73,167	45,063
3202	PERS CLASSIFIED	2,495,243	2,708,928	3,046,874	3,988,737
3301	SOCIAL SECURITY CERTIFICATED	39,366	42,083	54,322	36,706
3302	SOCIAL SECURITY CLASSIFIED	1,493,915	1,573,052	1,787,468	1,958,214
3311	MEDICARE - CERTIFICATED	1,015,863	1,069,151	1,216,029	1,315,258
3312	MEDICARE - CLASSIFIED	361,646	379,743	432,076	467,761
3401	HEALTH & WELFARE CERTIFICATED	6,263,968	6,789,498	7,803,277	7,965,535
3402	HEALTH & WELFARE CLASSIFIED	3,303,449	3,208,165	3,531,548	3,805,087
3501	UNEMPLOYMENT - CERTIFICATED	50,238	52,688	59,728	46,581
3502	UNEMPLOYMENT - CLASSIFIED	17,237	18,329	20,768	16,583
3601	WORKERS COMP - CERTIFICATED	1,207,697	1,445,438	1,676,321	1,703,399
3602	WORKERS COMP - CLASSIFIED	419,907	503,450	584,736	598,252
3941	WAIVED MEDICAL-CERTIFICATED	617,880	693,081	740,812	710,703
3942	WAIVED MEDICAL-CLASSIFIED	439,171	517,716	556,459	525,305
3961	BOARD APPROVED MILEAGE-CERT	9,000	9,000		
3962	BOARD APPROVED MILEAGE-CLASS.	10,200	10,560	720	720
TOTAL: 3xxx		24,001,071	29,961,436	36,314,405	34,726,548
4100	TEXTBOOKS	1,728,352	1,269,052	898,279	5,070,160
4109	REIMBURSEMENT -TEXTBOOKS	1,968-	1,236-	500-	
4200	BOOKS OTHER THAN TEXTBOOKS	243,886	264,478	446,557	378,640
4300	SUPPLIES	3,481,757	3,111,157	3,436,650	3,879,003
4315	COMPUTER SOFTWARE/SUPPLIES	1,121,393	821,102	1,300,678	478,037
4325	IN-DISTRICT MEETING SUPPLIES	18,746	21,486	25,317	19,112
4335	PROTOCOL MATERIALS-SPEC. EDUC.	28,616	33,760	44,960	37,202
4340	PUPIL TRANSPORTATION SUPPLIES	2,803		3,759	4,000
4341	FUEL	524,004	429,288	314,250	379,515
4342	OIL/LUBE	17,977	14,819	19,759	20,000
4343	PARTS	215,600	305,292	216,909	225,500

Fund :01 GENERAL FUND		2013-2014	2014-2015	2015-2016	2016-2017
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
4344	TIRES & ACCESSORIES	42,321	54,081	72,598	75,000
4346	COP				890,000-
4400	INVENTORIED EQUIPMENT	273,952	348,996	638,488	475,620
4415	TECHNOLOGY EQUIPMENT	963,278	955,277	2,108,685	973,915
4500	REPLACEMENT: EQUIP UNDER 5,000		4,264	3,428	3,846
4700	FOOD SERVICES-FOOD	123			
TOTAL: 4xxx		8,660,841	7,631,816	9,529,816	11,129,550
5100	SUB-AGREEMENTS>25,000 (NPS 0%)	375,656	272,024	665,973	457,764
5102	SUB-AGREEMENTS>25,000 NPA 0%	316,719	207,482	166,036	200,565
5200	TRAVEL & CONFERENCE	294,231	437,881	396,137	494,671
5210	EMPLOYEE MILEAGE	100,980	102,150	109,970	102,339
5300	DUES & MEMBERSHIPS	71,530	73,526	69,401	82,785
5400	INSURANCE	922,422	860,927	812,786	808,036
5510	ELECTRICITY	2,277,481	2,424,998	2,641,792	2,515,398
5515	GAS	267,312	297,687	268,361	320,242
5520	WATER	701,536	564,146	432,449	483,815
5525	WASTE DISPOSAL	133,272	132,470	139,675	139,592
5535	PEST CONTROL	40,061	51,024	68,469	52,008
5550	SEWER	213,162	213,610	231,703	220,551
5600	RENTALS, LEASES & REPAIRS	678	1,083		
5610	REPAIR/LABOR	1,001,810	1,205,477	1,552,902	1,373,373
5630	RENT OR LEASE-BLDGS/CLASSROOMS	39,140	33,950	37,010	54,154
5640	RENTAL & LEASES-EQUIPMENT	347,100	315,783	312,239	320,286
5660	MAINTENANCE AGREEMENTS	296,990	334,943	292,109	294,566
5755	INTERFUND SVC - COMPUTER SUPP	3,800-	16,250-	7,400-	18,000-
5760	INTERFUND SVC-TRANSPORTATON	3,370-	6,819-	1,746-	5,767-
5762	INTERFUND SVC-FUEL & REPAIRS	7,095-	14,441-	9,285-	13,350-
5767	TRFS OF DIRECT COSTS-INTERFUND	199,251-	236,025-	322,323-	252,784-
5775	INTERFUND SVC-FID CHARGES		200-	150-	200-
5780	INTERFUND SVC-FOOD SERVICE	13,606	8,601	13,122	6,369
5785	INTERFUND SVC - UTILITIES/UTIL	45,000-	45,000-	45,000-	45,000-
5795	INTERFUND SVC-MISC	16,568-	18,008-	21,248-	21,248-
5796	INTERFUND SVC-ADULT EDUC CLASS	1,080	1,020		1,800
5800	OTHER SERVICES & OPERATING EXP	2,641,271	3,238,166	3,694,608	5,032,942
5810	ADMINISTRATIVE CONSULTANTS	69,400	71,900	96,683	101,900
5815	SOFTWARE-LIC & ONLINE SVCS	1,180,728	1,364,456	3,043,878	1,915,300
5820	LEGAL FEES	556,602	534,031	748,131	883,172
5825	ELECTION EXPENSES		49,982		50,000
5830	FINGER PRINTING	50,554	56,034	57,866	60,000
5835	LAUNDRY OF UNIFORMS	16,578	20,593	22,608	22,903
5840	DRUG & ALCOHOL TESTING	3,916	3,611	3,891	4,000
5845	CHARTER BUS SERVICES	125,030	133,439	157,510	130,500
5846	COP				535,000-
5850	ADVERTISING	60,092	52,214	51,448	57,010
5860	STUDENT ACTIVITY FEES	573,027	611,554	822,839	821,639
5865	CONTINGENCY (CATEGORICAL)				100,740
5870	NON PUBLIC SCH TUITION-0%	771,767	1,019,421	1,177,451	1,278,485
5872	NON PUBLIC AGENCY REL SVC-0%	343,994	279,593	120,763	274,942
5875	LEGAL SETTLEMENTS	67,219	86,227	101,286	128,724
5890	SECURITY-OUTSIDE CONTRACT SVC	148,584	149,583	156,196	331,113

Fund :01 GENERAL FUND		2013-2014	2014-2015	2015-2016	2016-2017
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
5910	COMMUNICATIONS-TELEPHONE	653,660	843,345	379,346	349,000
5911	COMMUNICATIONS-CONTRA ACCOUNT	110,607-	42,078-		
5920	POSTAGE	85,212	90,176	83,472	88,771
5930	COMMUNICATIONS-PAGERS/CELLULAR	66,529	70,975	28,726	39,467
TOTAL: 5xxx		14,443,238	15,835,257	18,549,686	18,707,573
*SUB-TOTAL:1000-5999		148,138,999	159,012,228	183,023,232	189,465,268
6140	SITE INSPECTIONS		5,800		
6150	SITE SUPPORT COSTS	52			
6170	LAND IMPROVEMENTS/DEVELOPMENTS	51,525		42,303	
6200	BUILDINGS & IMPROVEMNT OF BLDG			965,282	
6210	BUILDINGS - ARCHITECT	73,185	253,908		
6220	BUILDINGS - DSA PLAN CHECKS	7,200	19,769		
6240	BUILDINGS - PRELIMINARY TESTING		2,889		
6245	BUILDINGS - OTHER AGENCY FEES	435			
6250	BUILDINGS - OTHER COSTS	73,066			
6270	PERMANENT CONSTRUCTION	85,467	1,450,800	36,015	
6278	OTHER CONSTRUCTION	1,488,927	616,648	17,050	34,100
6280	BLDGS-CONSTRUCTION TESTING	15,548	37,925		
6290	BUILDINGS-INSPECTIONS	2,660	62,915		
6400	FURNITURE AND EQUIPMENT	166,531	435,303	358,249	57,000
6415	TECHNOLOGY EQUIPMENT	391,942	61,008	656,813	17,237
6500	EQUIP REPLACEMENT OVER \$5,000	90,761	97,329	20,959	660,000
TOTAL: 6xxx		2,447,298	3,044,294	2,096,670	768,337
*SUB-TOTAL:1000-6999		150,586,297	162,056,522	185,119,902	190,233,605
7130	TUITION-STATE SPECIAL SCHOOLS	1,522	6,447		7,047
7141	OTH TUIT,EXC CST PMT TO DIST	22,859	20,545	24,100	28,000
7142	OTH TUIT,EXC CST PMT TO COE	59,992	91,400	73,105	78,980
7281	All Other Trnsfrs to Districts			33,376	32,298
7282	ALL OTHER TRFS TO COUNTY OFFC	91,745	91,745	91,745	91,745
7350	TRFS OF INDIRECT COSTS/INTERFD	336,142-	370,652-	342,092-	334,924-
7438	DEBT SERVICE - INTEREST	89,529			
7439	OTHER DEBT SERVICE - PRINCIPAL	2,125,678	3,094		
7616	TF FR GEN FUND TO CAFETERIA FD		53,008	53,228	41,874
7619	OTHER AUTH INTERFUND TF OUT	1,572,589	2,473,585	2,084,127	1,750,000
TOTAL: 7xxx		3,627,772	2,369,173	2,017,589	1,695,020
*SUB-TOTAL:1000-7999		154,214,070	164,425,695	187,137,491	191,928,625
**TOTAL:1000-5999		148,138,999	159,012,228	183,023,232	189,465,268
**TOTAL:1000-6999		150,586,297	162,056,522	185,119,902	190,233,605
**TOTAL:1000-7999		154,214,070	164,425,695	187,137,491	191,928,625
**TOTAL:8000-8999					



General Fund
Program Details by Resource

Resource:0000 UNRESTRICTED/UNDESIGNATED		2013-2014	2014-2015	2015-2016	2016-2017
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
1100	CERTIFICATED TEACHERS SALARIES	34,405,256	31,772,960	37,264,100	41,076,695
1200	CERT PUPIL SUPPORT SALARIES	2,048,346	2,057,053	2,205,283	2,271,466
1300	CERTIFICATED SUPERV & ADM SAL	5,776,629	6,089,158	6,660,007	6,818,508
1900	OTHER CERTIFICATED SALARIES	429,162	162,279	189,597	130,575
2100	INSTRUCTIONAL AIDE SALARIES	452,781	428,180	465,941	160,995
2200	CLASSIFIED SUPPORT SALARIES	4,749,989	4,860,159	5,220,783	5,532,352
2300	CLASSIFIED SUPERV & ADMIN SAL	834,002	947,186	1,056,305	1,120,580
2400	CLERICAL & OFFICE SALARIES	5,740,704	5,754,806	6,452,787	6,783,843
2900	OTHER CLASSIFIED SALARIES	326,184	570,417	672,026	701,704
3100	STATE TEACHER RETIREMENT SYS	3,524,586	3,553,659	4,933,576	6,242,610
3200	PUBLIC EMPLOYEE RETIREMENT SYS	1,169,429	1,247,250	1,369,654	1,744,762
3300	SOCIAL SECURITY / MEDICARE	1,466,518	1,458,891	1,670,584	1,795,119
3400	HEALTH & WELFARE	5,395,272	5,337,895	5,952,628	5,984,365
3500	STATE UNEMPLOYMENT INSURANCE	36,622	35,329	40,841	32,773
3600	WORKER'S COMPENSATION	883,046	969,606	1,146,339	1,186,138
3900	WAIVED MEDICAL	522,630	572,687	580,516	635,718
4100	TEXTBOOKS	53,390	29,274	660	660
4200	BOOKS OTHER THAN TEXTBOOKS	75,548	62,191	65,146	89,881
4300	SUPPLIES	1,520,248	1,997,162	2,140,409	1,297,170
4400	INVENTORIED EQUIPMENT	488,362	574,871	554,238	438,936
4500	REPLACEMENT: EQUIP UNDER 5,000	0	4,264	3,428	3,846
5200	TRAVEL & CONFERENCE	195,320	192,552	270,648	330,180
5300	DUES & MEMBERSHIPS	66,379	68,525	64,655	77,236
5400	INSURANCE	922,422	860,927	807,786	808,036
5500	OPERATION & HOUSEKEEPING SERV	3,629,534	3,680,149	3,781,414	3,726,606
5600	RENTALS, LEASES & REPAIRS	864,754	870,633	972,274	893,642
5700	DIRECT COST TRANSFERS	205,788	11,139-	222,575-	74,651-
5800	OTHER SERVICES & OPERATING EXP	3,323,343	3,840,783	4,080,685	4,460,450
5900	COMMUNICATIONS	661,582	936,946	470,056	446,607
6100	LAND	51,577	5,800	0	0
6200	BUILDINGS & IMPROVEMNT OF BLDG	201,380	2,443,954	39,070	34,100
6400	FURNITURE AND EQUIPMENT	175,300	438,900	378,700	74,237
6500	EQUIP REPLACEMENT OVER \$5,000	79,933	97,329	20,959	75,000
7100	TUITION	0	27,981	10,325	10,000
7300	DIRECT SUPPORT & INDIRECT COST	2,574,997-	2,286,807-	2,436,955-	2,135,513-
7400	DEBT SERVICE	1,799,536	0	0	0
7600	OTHER AUTH INTERFUND TF OUT	1,050,000	1,991,237	1,653,228	1,391,874
8000	LCFF/STATE AID	92,189,033-	101,785,113-	121,427,613-	129,996,303-
8200	ALL OTHER FEDERAL REVENUES	10,530-	6,771-	4,754-	0
8500	ALL OTHER STATE REVENUES	43,428-	716,020-	1,637,242-	702,921-
8600	ALL OTHER LOCAL REVENUES	3,488,110-	4,043,689-	4,780,943-	3,522,799-
8900	OTHER AUTH INTERFUND TF IN	21,498,697	29,101,965	38,253,757	46,804,123
*SUB-TOTAL:		6,318,150	4,193,418	1,061,678-	6,748,600
TOTAL		6,318,150	4,193,418	1,061,678-	6,748,600
Resource:0021 COMMUNITY DAY SCHOOLS					
8900	OTHER AUTH INTERFUND TF IN	3,181	0	3,107-	0
*SUB-TOTAL:		3,181	0	3,107-	0
TOTAL		3,181	0	3,107-	0

Resource:0022 CALSAFE SUPPORTIVE SERVICES

		2013-2014	2014-2015	2015-2016	2016-2017
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
1100	CERTIFICATED TEACHERS SALARIES	21,154	21,150	22,106	22,106
1200	CERT PUPIL SUPPORT SALARIES	13,682	13,270	13,801	13,801
2400	CLERICAL & OFFICE SALARIES	5,546	4,934	5,474	5,275
3100	STATE TEACHER RETIREMENT SYS	2,874	3,056	3,853	4,517
3200	PUBLIC EMPLOYEE RETIREMENT SYS	635	581	648	733
3300	SOCIAL SECURITY / MEDICARE	870	877	891	924
3400	HEALTH & WELFARE	4,259	3,688	4,879	4,993
3500	STATE UNEMPLOYEMENT INSURANCE	27	27	28	21
3600	WORKER'S COMPENSATION	657	745	794	762
3900	WAIVED MEDICAL	0	312	0	0
4200	BOOKS OTHER THAN TEXTBOOKS	74	0	0	0
4300	SUPPLIES	4,526	4,584	4,953	5,966
5600	RENTALS, LEASES & REPAIRS	2,427	2,845	1,447	3,112
5700	DIRECT COST TRANSFERS	177	156	147	400
5800	OTHER SERVICES & OPERATING EXP	354	119	0	0
5900	COMMUNICATIONS	122	0	0	0
8900	OTHER AUTH INTERFUND TF IN	49,011-	56,345-	59,022-	62,610-
*SUB-TOTAL:		8,372	0	0	0
TOTAL		8,372	0	0	0

Resource:0023 CALSAFE CHILD CARE & DEV SVCS

1200	CERT PUPIL SUPPORT SALARIES	13,682	13,270	13,801	13,801
2100	INSTRUCTIONAL AIDE SALARIES	64,317	57,126	69,646	74,708
3100	STATE TEACHER RETIREMENT SYS	1,129	1,178	1,481	1,736
3200	PUBLIC EMPLOYEE RETIREMENT SYS	3,644	3,905	4,157	5,500
3300	SOCIAL SECURITY / MEDICARE	4,231	3,970	5,396	5,916
3400	HEALTH & WELFARE	10,278	9,889	10,104	10,147
3500	STATE UNEMPLOYEMENT INSURANCE	45	44	57	44
3600	WORKER'S COMPENSATION	1,112	1,199	1,600	1,638
4300	SUPPLIES	2,500	2,229	1,890	3,000
8900	OTHER AUTH INTERFUND TF IN	98,295-	92,810-	108,133-	116,490-
*SUB-TOTAL:		2,644	0	0	0
TOTAL		2,644	0	0	0

Resource:0027 NATIONAL BOARD CERTIFICATION

1100	CERTIFICATED TEACHERS SALARIES	53	31,865	29,148	30,000
1900	OTHER CERTIFICATED SALARIES	0	0	1,170	2,500
3100	STATE TEACHER RETIREMENT SYS	4	2,741	3,174	4,089
3300	SOCIAL SECURITY / MEDICARE	1	462	449	471
3400	HEALTH & WELFARE	1	319	303	325
3500	STATE UNEMPLOYEMENT INSURANCE	0	22	21	16

Resource:0027 NATIONAL BOARD CERTIFICATION

		2013-2014	2014-2015	2015-2016	2016-2017
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
3600	WORKER'S COMPENSATION	1	612	594	601
4300	SUPPLIES	0	31	0	0
5200	TRAVEL & CONFERENCE	0	1,296	1,472	1,500
5800	OTHER SERVICES & OPERATING EXP	0	10,750	12,850	13,000
8900	OTHER AUTH INTERFUND TF IN	0	34,007-	49,181-	52,502-
*SUB-TOTAL:		59	14,090	0	0
TOTAL		59	14,090	0	0

Resource:0029 ROC/P APPORTIONMENT

1100	CERTIFICATED TEACHERS SALARIES	238,932	230,216	0	0
1200	CERT PUPIL SUPPORT SALARIES	25,385	25,384	0	0
3100	STATE TEACHER RETIREMENT SYS	21,213	21,990	0	0
3300	SOCIAL SECURITY / MEDICARE	3,590	3,620	0	0
3400	HEALTH & WELFARE	23,753	21,368	0	0
3500	STATE UNEMPLOYMENT INSURANCE	173	172	0	0
3600	WORKER'S COMPENSATION	4,152	4,728	0	0
3900	WAIVED MEDICAL	1,491	2,649	0	0
4100	TEXTBOOKS	2,052	565	0	0
4200	BOOKS OTHER THAN TEXTBOOKS	0	106	0	0
4300	SUPPLIES	14,144	18,119	0	0
5200	TRAVEL & CONFERENCE	1,291	527	0	0
5600	RENTALS, LEASES & REPAIRS	227	3,074	0	0
5700	DIRECT COST TRANSFERS	667	1,196	0	0
5800	OTHER SERVICES & OPERATING EXP	2,485	549	0	0
7300	DIRECT SUPPORT & INDIRECT COST	18,879	19,287	0	0
8500	ALL OTHER STATE REVENUES	10,158-	9,294-	0	0
8600	ALL OTHER LOCAL REVENUES	330-	0	0	0
8700	TRANSFERS FROM COUNTY OFFICE	304,657-	304,657-	0	0
8900	OTHER AUTH INTERFUND TF IN	12,563-	13,647-	2,402	0
*SUB-TOTAL:		30,726	25,954	2,402	0
TOTAL		30,726	25,954	2,402	0

Resource:0030 ADULT EDUCATION

7600	OTHER AUTH INTERFUND TF OUT	122,589	135,231	84,127	0
8500	ALL OTHER STATE REVENUES	122,589-	135,231-	84,127-	0
*SUB-TOTAL:		0	0	0	0
TOTAL		0	0	0	0

Resource:0036 GIFTED & TALENTED ED (GATE)

1100	CERTIFICATED TEACHERS SALARIES	7,123	6,700	2,910	6,300
1900	OTHER CERTIFICATED SALARIES	46,539	45,885	28,789	28,789
2100	INSTRUCTIONAL AIDE SALARIES	0	195	5,398	4,500
2200	CLASSIFIED SUPPORT SALARIES	0	20	0	0
2400	CLERICAL & OFFICE SALARIES	21,065	21,274	385	0
2900	OTHER CLASSIFIED SALARIES	62	0	0	0
3100	STATE TEACHER RETIREMENT SYS	4,442	4,726	3,438	4,125

Resource:0036 GIFTED & TALENTED ED (GATE)

		2013-2014	2014-2015	2015-2016	2016-2017
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
3200	PUBLIC EMPLOYEE RETIREMENT SYS	2,256	252	100	200
3300	SOCIAL SECURITY / MEDICARE	2,449	2,354	877	1,036
3400	HEALTH & WELFARE	4,698	4,364	2,797	2,933
3500	STATE UNEMPLOYEMENT INSURANCE	52	51	25	18
3600	WORKER'S COMPENSATION	1,251	1,395	729	683
3900	WAIVED MEDICAL	1,051	105	0	0
4200	BOOKS OTHER THAN TEXTBOOKS	157	0	0	0
4300	SUPPLIES	2,367	1,836	3,091	4,100
5200	TRAVEL & CONFERENCE	6,032	4,459	1,599	3,500
5300	DUES & MEMBERSHIPS	348	119	119	119
5800	OTHER SERVICES & OPERATING EXP	435	1,673	0	2,900
5900	COMMUNICATIONS	121	0	0	0
8600	ALL OTHER LOCAL REVENUES	8,965-	7,800-	4,040-	8,000-
8900	OTHER AUTH INTERFUND TF IN	63,451-	87,607-	46,216-	51,203-
*SUB-TOTAL:		28,030	0	0	0
TOTAL		28,030	0	0	0

Resource:0037 INSTRUCTIONAL MATERIALS

4100	TEXTBOOKS	1,669,320	722,803	893,853	4,569,500
4200	BOOKS OTHER THAN TEXTBOOKS	53,922	49,002	188,438	238,500
4300	SUPPLIES	1,040,607	186,630	360,921	382,500
4400	INVENTORIED EQUIPMENT	0	0	3,368	6,000
5600	RENTALS, LEASES & REPAIRS	0	0	503	1,000
5800	OTHER SERVICES & OPERATING EXP	0	6,964	14,658	285,500
8900	OTHER AUTH INTERFUND TF IN	2,595,661-	965,399-	1,461,741-	5,483,000-
*SUB-TOTAL:		168,188	0	0	0
TOTAL		168,188	0	0	0

Resource:0042 ONE-TIME TECH/PD/CCSS

1100	CERTIFICATED TEACHERS SALARIES	0	0	396,397	200,000
2400	CLERICAL & OFFICE SALARIES	0	0	307	0
3100	STATE TEACHER RETIREMENT SYS	0	0	42,233	25,160
3200	PUBLIC EMPLOYEE RETIREMENT SYS	0	0	93	120
3300	SOCIAL SECURITY / MEDICARE	0	0	5,734	2,962
3400	HEALTH & WELFARE	0	0	3,967	2,000
3500	STATE UNEMPLOYEMENT INSURANCE	0	0	238	100
3600	WORKER'S COMPENSATION	0	0	7,703	3,700
4300	SUPPLIES	0	0	413,909	300
4400	INVENTORIED EQUIPMENT	0	0	1,427,376	525,000
5700	DIRECT COST TRANSFERS	0	0	131,363	0
5800	OTHER SERVICES & OPERATING EXP	0	0	910,318	41,839

Resource:0042 ONE-TIME TECH/PD/CCSS

		2013-2014	2014-2015	2015-2016	2016-2017
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
6200	BUILDINGS & IMPROVEMNT OF BLDG	0	0	956,767	0
6400	FURNITURE AND EQUIPMENT	0	0	536,081	0
6500	EQUIP REPLACEMENT OVER \$5,000	0	0	0	585,000
8500	ALL OTHER STATE REVENUES	0	0	9,749,079-	4,045,212-
*SUB-TOTAL:		0	0	4,916,592-	2,659,031-
TOTAL		0	0	4,916,592-	2,659,031-

Resource:0160 BULL DOG EXPRESS CAFE - FHS

1100	CERTIFICATED TEACHERS SALARIES	0	120	63	0
3100	STATE TEACHER RETIREMENT SYS	0	0	7	0
3300	SOCIAL SECURITY / MEDICARE	0	2	1	0
3400	HEALTH & WELFARE	0	1	1	0
3500	STATE UNEMPLOYMENT INSURANCE	0	0	0	0
3600	WORKER'S COMPENSATION	0	2	1	0
4300	SUPPLIES	127-	1,079	802	0
5200	TRAVEL & CONFERENCE	61	0	0	0
5700	DIRECT COST TRANSFERS	211	0	0	0
5800	OTHER SERVICES & OPERATING EXP	560	324	1,640	0
8600	ALL OTHER LOCAL REVENUES	800-	2,080-	950-	0
*SUB-TOTAL:		95-	552-	1,564	0
TOTAL		95-	552-	1,564	0

Resource:0222 CHW-CATHOLIC HLTH AT JUDAH

8600	ALL OTHER LOCAL REVENUES	3,401-	3,601-	3,601-	3,601-
8900	OTHER AUTH INTERFUND TF IN	3,401	3,601	3,601	3,601
*SUB-TOTAL:		0	0	0	0
TOTAL		0	0	0	0

Resource:0250 COMPUTER SURPLUS

4300	SUPPLIES	0	2,151	0	0
5200	TRAVEL & CONFERENCE	475	0	0	0
5700	DIRECT COST TRANSFERS	160	140	0	0
*SUB-TOTAL:		635	2,290	0	0
TOTAL		635	2,290	0	0

Resource:0300 DONATIONS/FUND RAISERS

1100	CERTIFICATED TEACHERS SALARIES	3,267	11,244	17,463	3,000
1200	CERT PUPIL SUPPORT SALARIES	0	0	1,494	0
2100	INSTRUCTIONAL AIDE SALARIES	25,561	29,276	28,503	28,746
2200	CLASSIFIED SUPPORT SALARIES	15,328	16,594	17,382	16,794
2400	CLERICAL & OFFICE SALARIES	0	68	0	0
3100	STATE TEACHER RETIREMENT SYS	270	728	2,471	500
3200	PUBLIC EMPLOYEE RETIREMENT SYS	232	4,017	5,092	6,296
3300	SOCIAL SECURITY / MEDICARE	3,175	3,795	3,944	3,509

Resource:0300		DONATIONS/FUND RAISERS			
		2013-2014	2014-2015	2015-2016	2016-2017
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
3400	HEALTH & WELFARE	400	704	4,159	4,290
3500	STATE UNEMPLOYMENT INSURANCE	30	40	49	27
3600	WORKER'S COMPENSATION	742	1,088	1,380	898
3900	WAIVED MEDICAL	0	1,202	2,627	2,627
4200	BOOKS OTHER THAN TEXTBOOKS	3,830	10,604	4,654	0
4300	SUPPLIES	74,871	93,853	78,302	4,000
4400	INVENTORIED EQUIPMENT	42,451	38,610	25,586	0
4700	FOOD SERVICES-FOOD	123	0	0	0
5200	TRAVEL & CONFERENCE	9,403	14,570	5,344	0
5300	DUES & MEMBERSHIPS	0	59	84	0
5500	OPERATION & HOUSEKEEPING SERV	206-	0	0	0
5600	RENTALS, LEASES & REPAIRS	960	7,353	2,941	0
5700	DIRECT COST TRANSFERS	1,770	2,283	4,846	3,000
5800	OTHER SERVICES & OPERATING EXP	54,156	54,263	39,723	0
5900	COMMUNICATIONS	673	467	187	0
6200	BUILDINGS & IMPROVEMNT OF BLDG	0	900	0	0
6400	FURNITURE AND EQUIPMENT	5,809	4,135	500	0
8600	ALL OTHER LOCAL REVENUES	253,693-	364,737-	306,709-	70,687-
*SUB-TOTAL:		10,848-	68,885-	59,978-	3,000
TOTAL		10,848-	68,885-	59,978-	3,000
Resource:0365		GARDEN GRANT			
4300	SUPPLIES	1,047	3,031	0	0
4400	INVENTORIED EQUIPMENT	0	841	0	0
8600	ALL OTHER LOCAL REVENUES	0	8,500-	2,000-	0
*SUB-TOTAL:		1,047	4,627-	2,000-	0
TOTAL		1,047	4,627-	2,000-	0
Resource:0371		GENCORP SCIENCE FAIR			
1100	CERTIFICATED TEACHERS SALARIES	2,430	227	0	0
3100	STATE TEACHER RETIREMENT SYS	191	20	0	0
3300	SOCIAL SECURITY / MEDICARE	38	3	0	0
3400	HEALTH & WELFARE	24	2	0	0
3500	STATE UNEMPLOYMENT INSURANCE	2	0	0	0
3600	WORKER'S COMPENSATION	41	4	0	0
4300	SUPPLIES	846	1,137	263	0
5200	TRAVEL & CONFERENCE	0	1,463	0	0
5700	DIRECT COST TRANSFERS	513	0	364	0
5800	OTHER SERVICES & OPERATING EXP	1,853	1,961	4,668	0
8600	ALL OTHER LOCAL REVENUES	5,000-	4,000-	5,000-	0
*SUB-TOTAL:		938	818	295	0

		2013-2014	2014-2015	2015-2016	2016-2017
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET

Resource:0371 GENCORP SCIENCE FAIR					
TOTAL		938	818	295	0
Resource:0380 FOLSOM CORDOVA EDUCATION ASSOC					
1100	CERTIFICATED TEACHERS SALARIES	0	2,885	1,583	1,500
1900	OTHER CERTIFICATED SALARIES	98,599	98,603	103,036	103,036
3100	STATE TEACHER RETIREMENT SYS	8,308	9,042	11,159	13,151
3300	SOCIAL SECURITY / MEDICARE	1,440	1,488	1,548	1,609
3400	HEALTH & WELFARE	2,763	3,089	3,261	14,051
3500	STATE UNEMPLOYEMENT INSURANCE	69	71	74	53
3600	WORKER'S COMPENSATION	1,668	1,953	2,071	1,934
3900	WAIVED MEDICAL	2,102	2,102	2,102	0
8600	ALL OTHER LOCAL REVENUES	85,105-	88,865-	91,829-	91,594-
8900	OTHER AUTH INTERFUND TF IN	29,844-	30,368-	33,005-	43,740-
*SUB-TOTAL:		0	0	0	0
TOTAL		0	0	0	0
Resource:0416 INTEL MATH-SCIENCE STAFF DEV					
4400	INVENTORIED EQUIPMENT	0	2,795	0	0
*SUB-TOTAL:		0	2,795	0	0
TOTAL		0	2,795	0	0
Resource:0417 INTEL - STEM PROJECTS					
1100	CERTIFICATED TEACHERS SALARIES	235	13,092	0	0
3100	STATE TEACHER RETIREMENT SYS	9	1,058	0	0
3300	SOCIAL SECURITY / MEDICARE	3	227	0	0
3400	HEALTH & WELFARE	2	131	0	0
3500	STATE UNEMPLOYEMENT INSURANCE	0	9	0	0
3600	WORKER'S COMPENSATION	4	251	0	0
4300	SUPPLIES	0	2,612	0	0
4400	INVENTORIED EQUIPMENT	0	3,380	0	0
5200	TRAVEL & CONFERENCE	0	22,856	426	0
5700	DIRECT COST TRANSFERS	0	1,486	0	0
5800	OTHER SERVICES & OPERATING EXP	0	1,499	0	0
8600	ALL OTHER LOCAL REVENUES	0	40,000-	0	0
*SUB-TOTAL:		254	6,600	426	0
TOTAL		254	6,600	426	0
Resource:0422 INTEL - PROJECT LEAD THE WAY					
1100	CERTIFICATED TEACHERS SALARIES	2,605	0	0	0
3100	STATE TEACHER RETIREMENT SYS	215	0	0	0
3300	SOCIAL SECURITY / MEDICARE	38	0	0	0
3400	HEALTH & WELFARE	26	0	0	0

Resource:0422 INTEL - PROJECT LEAD THE WAY

		2013-2014	2014-2015	2015-2016	2016-2017
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
3500	STATE UNEMPLOYEMENT INSURANCE	2	0	0	0
3600	WORKER'S COMPENSATION	44	0	0	0
4300	SUPPLIES	20,002	0	182	0
5200	TRAVEL & CONFERENCE	8,813	0	0	0
5800	OTHER SERVICES & OPERATING EXP	795	0	0	0
8900	OTHER AUTH INTERFUND TF IN	22,584	0	0	0
*SUB-TOTAL:		55,122	0	182	0
TOTAL		55,122	0	182	0

Resource:0423 LEED (#720)

4300	SUPPLIES	556	204	0	0
*SUB-TOTAL:		556	204	0	0
TOTAL		556	204	0	0

Resource:0455 LANGUAGE SATURDAY SCHOOL

2100	INSTRUCTIONAL AIDE SALARIES	37,403	37,359	26,488	2,000
2200	CLASSIFIED SUPPORT SALARIES	7,759	7,079	0	0
3100	STATE TEACHER RETIREMENT SYS	177	218	315	0
3200	PUBLIC EMPLOYEE RETIREMENT SYS	1,291	1,393	209	278
3300	SOCIAL SECURITY / MEDICARE	3,267	3,176	1,844	153
3400	HEALTH & WELFARE	3,193	3,233	265	55
3500	STATE UNEMPLOYEMENT INSURANCE	32	30	19	1
3600	WORKER'S COMPENSATION	747	835	519	37
4300	SUPPLIES	1,900	2,495	2,066	476
5700	DIRECT COST TRANSFERS	2,000	2,000	2,000	2,000
8600	ALL OTHER LOCAL REVENUES	0	10,000-	8,340-	5,000-
*SUB-TOTAL:		57,770	47,817	25,385	0
TOTAL		57,770	47,817	25,385	0

Resource:0480 MANDATED COSTS

1100	CERTIFICATED TEACHERS SALARIES	0	280	1,963	0
1300	CERTIFICATED SUPERV & ADM SAL	0	0	0	2,691
2100	INSTRUCTIONAL AIDE SALARIES	0	742	0	0
2200	CLASSIFIED SUPPORT SALARIES	0	0	245	0
2400	CLERICAL & OFFICE SALARIES	0	0	1,562	0
3100	STATE TEACHER RETIREMENT SYS	0	26	168	339
3300	SOCIAL SECURITY / MEDICARE	0	63	189	39
3400	HEALTH & WELFARE	0	11	38	27
3500	STATE UNEMPLOYEMENT INSURANCE	0	1	3	1
3600	WORKER'S COMPENSATION	0	20	74	50
4200	BOOKS OTHER THAN TEXTBOOKS	0	1,221	0	0
4300	SUPPLIES	0	21,621	21,166	0
4400	INVENTORIED EQUIPMENT	0	30,324	33,653	0
5200	TRAVEL & CONFERENCE	0	0	2,377	0
5600	RENTALS, LEASES & REPAIRS	0	1,667	1,647	0
5700	DIRECT COST TRANSFERS	0	3,700	4,154	0

Resource:0480 MANDATED COSTS

		2013-2014	2014-2015	2015-2016	2016-2017
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
5800	OTHER SERVICES & OPERATING EXP	0	1,112	3,718	0
6400	FURNITURE AND EQUIPMENT	0	24,837	3,237	0
7600	OTHER AUTH INTERFUND TF OUT	0	125	0	0
8500	ALL OTHER STATE REVENUES	0	1,230,151-	953,341	0
*SUB-TOTAL:		0	1,144,401-	1,027,536	3,147
TOTAL		0	1,144,401-	1,027,536	3,147

Resource:0485 MEDI-CAL BILLING MEDICAL ADMIN

1100	CERTIFICATED TEACHERS SALARIES	3,352	1,240	0	0
1200	CERT PUPIL SUPPORT SALARIES	150,611	128,218	129,391	72,502
2100	INSTRUCTIONAL AIDE SALARIES	38	0	0	0
2200	CLASSIFIED SUPPORT SALARIES	17,068	21,315	1,969	0
2400	CLERICAL & OFFICE SALARIES	264	0	0	0
3100	STATE TEACHER RETIREMENT SYS	12,711	11,539	13,847	9,332
3200	PUBLIC EMPLOYEE RETIREMENT SYS	1,633	2,042	235	40
3300	SOCIAL SECURITY / MEDICARE	3,512	3,478	2,071	1,096
3400	HEALTH & WELFARE	9,441	7,452	3,061	1,756
3500	STATE UNEMPLOYEMENT INSURANCE	112	102	93	37
3600	WORKER'S COMPENSATION	2,730	2,808	2,606	1,372
3900	WAIVED MEDICAL	1,965	2,470	3,531	1,681
4300	SUPPLIES	16,620	27,946	7,852	0
4400	INVENTORIED EQUIPMENT	18,412	41,665	2,068	0
5200	TRAVEL & CONFERENCE	3,056	2,998	0	0
5300	DUES & MEMBERSHIPS	1,216	955	1,080	1,215
5600	RENTALS, LEASES & REPAIRS	88	1,783	0	0
5700	DIRECT COST TRANSFERS	1,400	2,831	583	0
5800	OTHER SERVICES & OPERATING EXP	13,935	14,172	14,734	20,000
5900	COMMUNICATIONS	2,131	0	0	0
8200	ALL OTHER FEDERAL REVENUES	0	27,713-	172,765-	0
*SUB-TOTAL:		260,296	245,300	10,356	109,031
TOTAL		260,296	245,300	10,356	109,031

Resource:0487 NATIONAL UNIVERSITY

1100	CERTIFICATED TEACHERS SALARIES	2,100	1,680	1,200	900
3100	STATE TEACHER RETIREMENT SYS	173	149	129	113
3300	SOCIAL SECURITY / MEDICARE	30	25	17	13
3400	HEALTH & WELFARE	20	17	12	9
3500	STATE UNEMPLOYEMENT INSURANCE	1	1	1	0
3600	WORKER'S COMPENSATION	35	32	24	17
8600	ALL OTHER LOCAL REVENUES	1,913-	1,350-	1,200-	900-
8900	OTHER AUTH INTERFUND TF IN	448-	554-	183-	152-
*SUB-TOTAL:		0	0	0	0
TOTAL		0	0	0	0

Resource:0488 NEED PROJECT (PG & E)

	2013-2014	2014-2015	2015-2016	2016-2017
	ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
1100 CERTIFICATED TEACHERS SALARIES	0	260	0	0
3100 STATE TEACHER RETIREMENT SYS	0	23	0	0
3300 SOCIAL SECURITY / MEDICARE	0	4	0	0
3400 HEALTH & WELFARE	0	3	0	0
3500 STATE UNEMPLOYEMENT INSURANCE	0	0	0	0
3600 WORKER'S COMPENSATION	0	5	0	0
4300 SUPPLIES	7,709	409	1,312	0
5200 TRAVEL & CONFERENCE	0	275	0	0
8600 ALL OTHER LOCAL REVENUES	7,709-	978-	1,312-	0
*SUB-TOTAL:	0	0	0	0
TOTAL	0	0	0	0

Resource:0489 NEXTED PROJECT LEAD THE WAY

4200 BOOKS OTHER THAN TEXTBOOKS	0	0	2,530	0
5200 TRAVEL & CONFERENCE	0	3,700	0	0
8600 ALL OTHER LOCAL REVENUES	0	3,700-	2,530-	0
*SUB-TOTAL:	0	0	0	0
TOTAL	0	0	0	0

Resource:0491 ORAL HEALTH ASSESSMENT PROGRAM

4300 SUPPLIES	0	7,931	0	0
4400 INVENTORIED EQUIPMENT	3,388	13,471	4,953	6,000
5700 DIRECT COST TRANSFERS	200	1,700	400	600
6400 FURNITURE AND EQUIPMENT	0	8,968	0	0
8900 OTHER AUTH INTERFUND TF IN	3,588-	10,839-	10,839-	10,839-
*SUB-TOTAL:	0	21,231	5,486-	4,239-
TOTAL	0	21,231	5,486-	4,239-

Resource:0502 PROJECT LEAD THE WAY

1100 CERTIFICATED TEACHERS SALARIES	1,985	11,955	14,420	0
2400 CLERICAL & OFFICE SALARIES	374	0	0	0
3100 STATE TEACHER RETIREMENT SYS	75	625	1,378	0
3200 PUBLIC EMPLOYEE RETIREMENT SYS	43	0	0	0
3300 SOCIAL SECURITY / MEDICARE	103	319	278	0
3400 HEALTH & WELFARE	24	120	144	0
3500 STATE UNEMPLOYEMENT INSURANCE	2	8	10	0
3600 WORKER'S COMPENSATION	40	230	283	0
4200 BOOKS OTHER THAN TEXTBOOKS	0	1,457	0	0
4300 SUPPLIES	14,264	68,152	79,772	202,500
4400 INVENTORIED EQUIPMENT	5,901	13,111	5,058	7,500
5200 TRAVEL & CONFERENCE	5,675	9,884	24,360	55,000
5600 RENTALS, LEASES & REPAIRS	221	210	0	0
5700 DIRECT COST TRANSFERS	400	600	0	0
5800 OTHER SERVICES & OPERATING EXP	15,000	848	18,350	15,900
8600 ALL OTHER LOCAL REVENUES	2,372-	2,108-	1,500-	0
8900 OTHER AUTH INTERFUND TF IN	48,416-	98,727-	142,552-	280,900-
*SUB-TOTAL:	6,684-	6,684	0	0
TOTAL	6,684-	6,684	0	0

		2013-2014	2014-2015	2015-2016	2016-2017
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET

Resource:0505 PTA/PTC SPONSORED PROGRAMS					
1100	CERTIFICATED TEACHERS SALARIES	13,578	15,922	22,340	18,350
2100	INSTRUCTIONAL AIDE SALARIES	39,164	35,463	24,897	22,500
2200	CLASSIFIED SUPPORT SALARIES	47,064	14,720	2,892	2,772
2400	CLERICAL & OFFICE SALARIES	210	0	1,833	1,800
2900	OTHER CLASSIFIED SALARIES	415	0	300	0
3100	STATE TEACHER RETIREMENT SYS	1,120	1,310	2,313	1,532
3200	PUBLIC EMPLOYEE RETIREMENT SYS	1,129	190	483	562
3300	SOCIAL SECURITY / MEDICARE	6,893	4,061	2,659	2,409
3400	HEALTH & WELFARE	1,015	669	496	461
3500	STATE UNEMPLOYEMENT INSURANCE	70	46	37	44
3600	WORKER'S COMPENSATION	1,699	1,271	1,026	856
3900	WAIVED MEDICAL	685	45	45	45
4300	SUPPLIES	14,369	21,053	47,467	52,404
4400	INVENTORIED EQUIPMENT	20,093	9,418	23,478	31,751
5200	TRAVEL & CONFERENCE	790	0	0	0
5600	RENTALS, LEASES & REPAIRS	10,741	3,184	0	0
5700	DIRECT COST TRANSFERS	16,084	11,339	9,605	10,108
5800	OTHER SERVICES & OPERATING EXP	12,118	26,563	45,701	38,914
5900	COMMUNICATIONS	0	0	0	400
6400	FURNITURE AND EQUIPMENT	15,442	6,167	0	0
8600	ALL OTHER LOCAL REVENUES	202,679-	151,623-	186,054-	184,908-
*SUB-TOTAL:		0	202-	483-	0
TOTAL		0	202-	483-	0
Resource:0510 PUPIL TESTING PROGRAM (STAR)					
8900	OTHER AUTH INTERFUND TF IN	26,350	26,350	0	0
*SUB-TOTAL:		26,350	26,350	0	0
TOTAL		26,350	26,350	0	0
Resource:0655 SETA HEADSTART PRSCHL LAND USE					
8600	ALL OTHER LOCAL REVENUES	20,809-	21,850-	8,444-	7,200-
8900	OTHER AUTH INTERFUND TF IN	20,809	21,850	8,444	7,200
*SUB-TOTAL:		0	0	0	0
TOTAL		0	0	0	0

Resource:0670 SNACK BAR, STUDENT ACCOUNTS

		2013-2014	2014-2015	2015-2016	2016-2017
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
2200	CLASSIFIED SUPPORT SALARIES	28,583	31,256	15,881	15,880
3200	PUBLIC EMPLOYEE RETIREMENT SYS	3,251	3,679	1,881	2,205
3300	SOCIAL SECURITY / MEDICARE	2,384	2,589	1,311	1,214
3400	HEALTH & WELFARE	524	714	442	424
3500	STATE UNEMPLOYEMENT INSURANCE	22	24	12	8
3600	WORKER'S COMPENSATION	524	650	336	294
3900	WAIVED MEDICAL	2,586	2,586	1,261	1,261
4300	SUPPLIES	22,444	20,810	0	0
5600	RENTALS, LEASES & REPAIRS	192	0	0	0
8600	ALL OTHER LOCAL REVENUES	60,510-	62,306-	21,124-	21,286-
*SUB-TOTAL:		0	0	0	0
TOTAL		0	0	0	0

Resource:0711 EL/LI

1100	CERTIFICATED TEACHERS SALARIES	183,171	502,829	2,331,861	2,726,150
1200	CERT PUPIL SUPPORT SALARIES	0	254,649	538,658	582,459
1300	CERTIFICATED SUPERV & ADM SAL	207,010	429,363	578,894	889,742
1900	OTHER CERTIFICATED SALARIES	21,182	340,378	461,267	383,618
2100	INSTRUCTIONAL AIDE SALARIES	189,782	594,178	665,601	796,621
2200	CLASSIFIED SUPPORT SALARIES	36,288	221,504	619,095	694,222
2300	CLASSIFIED SUPERV & ADMIN SAL	0	74,129	0	0
2400	CLERICAL & OFFICE SALARIES	51,171	260,408	339,270	431,542
2900	OTHER CLASSIFIED SALARIES	0	0	223	0
3100	STATE TEACHER RETIREMENT SYS	31,967	130,132	410,208	560,117
3200	PUBLIC EMPLOYEE RETIREMENT SYS	19,585	94,673	157,267	245,334
3300	SOCIAL SECURITY / MEDICARE	26,110	106,964	180,632	209,613
3400	HEALTH & WELFARE	51,617	241,670	485,506	615,729
3500	STATE UNEMPLOYEMENT INSURANCE	468	1,812	3,738	3,204
3600	WORKER'S COMPENSATION	11,285	48,899	105,254	118,302
3900	WAIVED MEDICAL	3,196	22,577	76,384	67,852
4200	BOOKS OTHER THAN TEXTBOOKS	0	85	97,847	0
4300	SUPPLIES	1,525	32,466	101,742	127,757
4400	INVENTORIED EQUIPMENT	2,415	31,115	59,099	46,125
5200	TRAVEL & CONFERENCE	732	9,373	20,354	27,715
5300	DUES & MEMBERSHIPS	0	0	209	0
5600	RENTALS, LEASES & REPAIRS	40	6,156	4,320	5,100
5700	DIRECT COST TRANSFERS	200	14,371-	6,102	32,683
5800	OTHER SERVICES & OPERATING EXP	0	211,960	758,566	1,501,690
5900	COMMUNICATIONS	0	127	0	400
8000	LCFF/STATE AID	2,876,388-	0	0	0
8900	OTHER AUTH INTERFUND TF IN	0	5,221,192-	9,961,876-	9,861,035-
*SUB-TOTAL:		2,038,644-	1,620,118-	1,959,782-	204,940
TOTAL		2,038,644-	1,620,118-	1,959,782-	204,940

Resource:0712 CTE

1100	CERTIFICATED TEACHERS SALARIES	0	0	238,076	253,822
3100	STATE TEACHER RETIREMENT SYS	0	0	25,546	32,294
3300	SOCIAL SECURITY / MEDICARE	0	0	3,334	3,721
3400	HEALTH & WELFARE	0	0	19,607	30,700

Resource:0712 CTE

		2013-2014	2014-2015	2015-2016	2016-2017
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
3500	STATE UNEMPLOYEMENT INSURANCE	0	0	161	128
3600	WORKER'S COMPENSATION	0	0	4,507	4,749
3900	WAIVED MEDICAL	0	0	2,837	2,879
4300	SUPPLIES	0	0	15,290	25,000
4400	INVENTORIED EQUIPMENT	0	0	5,777	0
5200	TRAVEL & CONFERENCE	0	0	583	0
5400	INSURANCE	0	0	5,000	0
5600	RENTALS, LEASES & REPAIRS	0	0	1	0
5900	COMMUNICATIONS	0	0	45	0
8500	ALL OTHER STATE REVENUES	0	0	13,023-	0
8600	ALL OTHER LOCAL REVENUES	0	0	25-	0
8900	OTHER AUTH INTERFUND TF IN	0	0	893,336-	440,307-
*SUB-TOTAL:		0	0	585,621-	87,014-
TOTAL		0	0	585,621-	87,014-

Resource:0730 STUDENT TRANSPORTATION

2200	CLASSIFIED SUPPORT SALARIES	1,982,310	2,117,317	2,265,284	2,436,414
2300	CLASSIFIED SUPERV & ADMIN SAL	118,194	115,690	122,894	116,316
2400	CLERICAL & OFFICE SALARIES	89,038	93,694	101,844	103,934
3100	STATE TEACHER RETIREMENT SYS	0	65	27	20
3200	PUBLIC EMPLOYEE RETIREMENT SYS	228,217	243,390	258,932	303,693
3300	SOCIAL SECURITY / MEDICARE	162,288	172,076	187,194	206,602
3400	HEALTH & WELFARE	281,741	276,592	290,459	332,517
3500	STATE UNEMPLOYEMENT INSURANCE	1,456	1,575	1,692	1,348
3600	WORKER'S COMPENSATION	35,713	43,245	48,001	49,967
3900	WAIVED MEDICAL	42,368	47,566	46,557	44,072
4300	SUPPLIES	806,352	810,084	636,228	711,450
4400	INVENTORIED EQUIPMENT	42,053	592	7,950	7,429
5200	TRAVEL & CONFERENCE	2,066	142	786	1,200
5300	DUES & MEMBERSHIPS	0	0	150	0
5600	RENTALS, LEASES & REPAIRS	82,356	102,575	184,754	186,435
5700	DIRECT COST TRANSFERS	584,188-	694,640-	704,600-	695,232-
5800	OTHER SERVICES & OPERATING EXP	158,469	176,805	194,982	171,400
5900	COMMUNICATIONS	10,986	14,368	15,254	14,700
7400	DEBT SERVICE	406,833	0	0	0
8600	ALL OTHER LOCAL REVENUES	351,281-	432,287-	535,845-	450,000-
8900	OTHER AUTH INTERFUND TF IN	3,514,971-	3,088,849-	3,122,543-	3,542,265-
*SUB-TOTAL:		0	0	0	0
TOTAL		0	0	0	0

Resource:0785 FCCP Fund Raising

5800	OTHER SERVICES & OPERATING EXP	0	2,000	0	0
8600	ALL OTHER LOCAL REVENUES	0	2,000-	0	0
*SUB-TOTAL:		0	0	0	0
TOTAL		0	0	0	0

Resource:1100 STATE LOTTERY

		2013-2014	2014-2015	2015-2016	2016-2017
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
8500	ALL OTHER STATE REVENUES	2,539,819-	2,573,037-	2,724,233-	2,492,350-
8700	TRANSFERS FROM COUNTY OFFICE	10,610-	11,870	0	0
8900	OTHER AUTH INTERFUND TF IN	2,550,429	2,561,167	2,724,233	2,492,350
*SUB-TOTAL:		0	0	0	0
TOTAL		0	0	0	0

Resource:1400 EDUCATION PROTECTION ACCOUNT

1100	CERTIFICATED TEACHERS SALARIES	17,108,918	21,508,938	20,931,097	20,096,206
3100	STATE TEACHER RETIREMENT SYS	1,420,412	1,916,746	2,235,361	2,528,109
3200	PUBLIC EMPLOYEE RETIREMENT SYS	0	0	6,168	0
3300	SOCIAL SECURITY / MEDICARE	228,484	295,018	290,149	280,768
3400	HEALTH & WELFARE	1,423,304	1,773,025	1,789,089	1,617,524
3500	STATE UNEMPLOYMENT INSURANCE	11,456	14,534	14,236	10,056
3600	WORKER'S COMPENSATION	275,052	398,553	398,484	371,793
3900	WAIVED MEDICAL	141,269	170,807	160,320	96,656
8000	LCFF/STATE AID	20,608,896-	26,077,620-	25,824,903-	25,001,112-
*SUB-TOTAL:		0	0	0	0
TOTAL		0	0	0	0

Resource:3010 IASA-TL I BSC GR LOW INC/NEGLE

1100	CERTIFICATED TEACHERS SALARIES	958,551	839,641	824,325	882,732
1300	CERTIFICATED SUPERV & ADM SAL	40,457	226	46,062	46,062
1900	OTHER CERTIFICATED SALARIES	36,594	11,231-	0	0
2100	INSTRUCTIONAL AIDE SALARIES	147,322	149,175	109,109	120,033
2300	CLASSIFIED SUPERV & ADMIN SAL	74,129	28,013-	49,812	60,747
2400	CLERICAL & OFFICE SALARIES	37,065	84,696	65,037	70,371
2900	OTHER CLASSIFIED SALARIES	127	195	358	3,000
3100	STATE TEACHER RETIREMENT SYS	82,825	66,333	83,458	115,442
3200	PUBLIC EMPLOYEE RETIREMENT SYS	23,045	18,181	20,167	33,188
3300	SOCIAL SECURITY / MEDICARE	34,184	28,128	29,744	33,971
3400	HEALTH & WELFARE	81,878	40,954	81,122	88,933
3500	STATE UNEMPLOYMENT INSURANCE	871	709	752	617
3600	WORKER'S COMPENSATION	21,057	20,194	21,149	22,285
3900	WAIVED MEDICAL	15,350	20,036	12,910	10,799
4200	BOOKS OTHER THAN TEXTBOOKS	27,302	86,342	47,041	31,211
4300	SUPPLIES	124,578	429,522	566,514	318,573
4400	INVENTORIED EQUIPMENT	17,803	69,167	95,014	35,396
5200	TRAVEL & CONFERENCE	7,992	25,159	24,431	26,969
5300	DUES & MEMBERSHIPS	663	234	0	0
5600	RENTALS, LEASES & REPAIRS	1,944	915	172	231
5700	DIRECT COST TRANSFERS	15,394	223,211	306,866	289,931
5800	OTHER SERVICES & OPERATING EXP	243,923	180,457	814,995	442,718
5900	COMMUNICATIONS	5,820	6,093	481	950
7300	DIRECT SUPPORT & INDIRECT COST	299,831	118,872	175,654	119,064
8200	ALL OTHER FEDERAL REVENUES	2,298,705-	2,369,196-	3,375,174-	2,753,223-
*SUB-TOTAL:		0	0	0	0
TOTAL		0	0	0	0

Resource:3310 SP ED-BASIC GRT ENT PL94-142

		2013-2014	2014-2015	2015-2016	2016-2017
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
2100	INSTRUCTIONAL AIDE SALARIES	1,929,391	1,951,383	2,631,976	2,067,939
3100	STATE TEACHER RETIREMENT SYS	2,881	3,420	3,258	2,637
3200	PUBLIC EMPLOYEE RETIREMENT SYS	209,121	214,965	289,866	283,854
3300	SOCIAL SECURITY / MEDICARE	139,814	140,327	192,421	158,212
3400	HEALTH & WELFARE	228,342	221,946	321,399	269,007
3500	STATE UNEMPLOYMENT INSURANCE	1,297	1,308	1,786	1,042
3600	WORKER'S COMPENSATION	31,103	35,780	49,908	38,244
3900	WAIVED MEDICAL	83,574	86,073	106,573	72,682
4300	SUPPLIES	3,372	3,044	0	0
5800	OTHER SERVICES & OPERATING EXP	5	0	0	0
7300	DIRECT SUPPORT & INDIRECT COST	146,137	153,381	197,486	130,792
8100	FEDERAL REVENUE	2,808,329-	2,844,918-	3,819,074-	3,048,809-
8900	OTHER AUTH INTERFUND TF IN	33,291	33,291	24,400	24,400
*SUB-TOTAL:		0	0	0	0
TOTAL		0	0	0	0

Resource:3311 IDEA LOCAL ASSIST PRIV SCH ISP

5800	OTHER SERVICES & OPERATING EXP	31,538	31,475	23,130	23,345
7300	DIRECT SUPPORT & INDIRECT COST	1,753	1,816	1,270	1,055
8900	OTHER AUTH INTERFUND TF IN	33,291-	33,291-	24,400-	24,400-
*SUB-TOTAL:		0	0	0	0
TOTAL		0	0	0	0

Resource:3315 SP ED-PRSCH ENT NON RIS

1100	CERTIFICATED TEACHERS SALARIES	15,329	66,731	55,234	32,721
3100	STATE TEACHER RETIREMENT SYS	1,265	5,926	5,927	4,116
3300	SOCIAL SECURITY / MEDICARE	194	784	774	474
3400	HEALTH & WELFARE	1,797	12,163	6,168	5,943
3500	STATE UNEMPLOYMENT INSURANCE	9	38	38	16
3600	WORKER'S COMPENSATION	225	1,038	1,046	605
4300	SUPPLIES	3,173	6,355	45,236	29,435
4400	INVENTORIED EQUIPMENT	0	0	19,261	9,000
5700	DIRECT COST TRANSFERS	0	0	800	800
7300	DIRECT SUPPORT & INDIRECT COST	1,223	5,368	7,383	3,756
8100	FEDERAL REVENUE	23,215-	98,401-	141,867-	86,866-
*SUB-TOTAL:		0	0	0	0
TOTAL		0	0	0	0

Resource:3320 SP ED-PRSCH LOCAL ENT RIS

1100	CERTIFICATED TEACHERS SALARIES	68,933	62,679	65,693	68,216
1300	CERTIFICATED SUPERV & ADM SAL	24,441	25,487	26,638	0
1900	OTHER CERTIFICATED SALARIES	25,017	25,916	55,131	44,212
3100	STATE TEACHER RETIREMENT SYS	9,793	10,130	15,823	14,143
3300	SOCIAL SECURITY / MEDICARE	1,580	1,594	2,107	1,630
3400	HEALTH & WELFARE	12,165	13,248	11,303	8,905
3500	STATE UNEMPLOYMENT INSURANCE	76	77	100	56

Resource:3320 SP ED-PRSCH LOCAL ENT RIS

		2013-2014	2014-2015	2015-2016	2016-2017
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
3600	WORKER'S COMPENSATION	1,831	2,111	2,848	2,080
3900	WAIVED MEDICAL	414	0	0	0
4300	SUPPLIES	5,276	761	5,096	20,320
4400	INVENTORIED EQUIPMENT	0	0	833	2,243
5200	TRAVEL & CONFERENCE	0	0	2,745	0
7300	DIRECT SUPPORT & INDIRECT COST	8,313	8,194	10,339	7,313
8100	FEDERAL REVENUE	157,839-	150,196-	198,656-	169,118-
*SUB-TOTAL:		0	0	0	0
TOTAL		0	0	0	0

Resource:3327 IDEA MENT HEALTH PART B SEC611

1200	CERT PUPIL SUPPORT SALARIES	92,076	89,240	78,033	69,932
1900	OTHER CERTIFICATED SALARIES	38,049	0	0	0
2200	CLASSIFIED SUPPORT SALARIES	71,068	71,814	75,049	80,392
3100	STATE TEACHER RETIREMENT SYS	10,735	7,924	8,373	8,947
3200	PUBLIC EMPLOYEE RETIREMENT SYS	8,132	8,453	8,891	11,165
3300	SOCIAL SECURITY / MEDICARE	7,015	6,427	6,705	7,164
3400	HEALTH & WELFARE	21,231	18,350	17,935	18,047
3500	STATE UNEMPLOYEMENT INSURANCE	130	101	102	73
3600	WORKER'S COMPENSATION	3,116	2,775	2,854	2,772
4300	SUPPLIES	967	192	4,502	6,146
5200	TRAVEL & CONFERENCE	12,744	0	1,045	0
7300	DIRECT SUPPORT & INDIRECT COST	14,749	11,844	11,171	9,249
8100	FEDERAL REVENUE	280,011-	217,121-	214,659-	213,887-
*SUB-TOTAL:		0	0	0	0
TOTAL		0	0	0	0

Resource:3345 Pre-K Staff Developmt: IDEA-B

1100	CERTIFICATED TEACHERS SALARIES	530	1,600	0	0
3100	STATE TEACHER RETIREMENT SYS	30	142	0	0
3300	SOCIAL SECURITY / MEDICARE	10	23	0	0
3400	HEALTH & WELFARE	5	16	0	0
3500	STATE UNEMPLOYEMENT INSURANCE	0	1	0	0
3600	WORKER'S COMPENSATION	9	31	0	0
4300	SUPPLIES	39	0	0	0
5200	TRAVEL & CONFERENCE	1,097	0	948	957
7300	DIRECT SUPPORT & INDIRECT COST	96	105	52	43
8100	FEDERAL REVENUE	1,816-	1,918-	1,000-	1,000-
*SUB-TOTAL:		0	0	0	0
TOTAL		0	0	0	0

Resource:3385 SP ED:EARLY INTERVENTION GRANT

7200	TRANSFERS	91,745	91,745	91,745	91,745
8100	FEDERAL REVENUE	91,745-	91,745-	91,745-	91,745-
*SUB-TOTAL:		0	0	0	0
TOTAL		0	0	0	0

Resource:3395 ALTERNATE DISPUTE RESOLUTION

		2013-2014	2014-2015	2015-2016	2016-2017
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
4300	SUPPLIES	0	0	600	13,145
5200	TRAVEL & CONFERENCE	0	0	3,606	8,000
5800	OTHER SERVICES & OPERATING EXP	0	0	14,696	9,000
7300	DIRECT SUPPORT & INDIRECT COST	0	0	1,037	1,655
8100	FEDERAL REVENUE	0	0	17,689-	30,000-
8600	ALL OTHER LOCAL REVENUES	0	0	2,250-	1,800-
*SUB-TOTAL:		0	0	0	0
TOTAL		0	0	0	0

Resource:3550 VOC PGM-VOC & APPL SEC & ADULT

1100	CERTIFICATED TEACHERS SALARIES	1,270	2,630	2,563	2,000
3100	STATE TEACHER RETIREMENT SYS	79	123	196	209
3200	PUBLIC EMPLOYEE RETIREMENT SYS	0	0	25	0
3300	SOCIAL SECURITY / MEDICARE	38	74	83	89
3400	HEALTH & WELFARE	13	26	26	20
3500	STATE UNEMPLOYEMENT INSURANCE	1	2	2	0
3600	WORKER'S COMPENSATION	21	50	50	36
4200	BOOKS OTHER THAN TEXTBOOKS	6,665	217	0	0
4300	SUPPLIES	26,388	81,332	36,746	65,481
4400	INVENTORIED EQUIPMENT	26,215	31,203	36,786	39,000
5200	TRAVEL & CONFERENCE	7,981	8,918	7,802	7,500
5600	RENTALS, LEASES & REPAIRS	0	2,875	7,103	2,000
5700	DIRECT COST TRANSFERS	1,400	200	0	0
5800	OTHER SERVICES & OPERATING EXP	10,394	3,308	7,300	9,000
6400	FURNITURE AND EQUIPMENT	24,756	0	28,187	0
7300	DIRECT SUPPORT & INDIRECT COST	4,234	6,416	4,900	5,665
8200	ALL OTHER FEDERAL REVENUES	109,454-	137,375-	131,767-	131,000-
*SUB-TOTAL:		0	0	0	0
TOTAL		0	0	0	0

Resource:4035 TITLE II TEACHER QUALITY

1100	CERTIFICATED TEACHERS SALARIES	50,657	29,206	67,780	34,000
1900	OTHER CERTIFICATED SALARIES	205,740	364,676	284,185	278,154
2100	INSTRUCTIONAL AIDE SALARIES	44	944	879	1,000
2400	CLERICAL & OFFICE SALARIES	11,852	12,125	0	0
3100	STATE TEACHER RETIREMENT SYS	20,768	34,824	37,660	38,640
3200	PUBLIC EMPLOYEE RETIREMENT SYS	1,308	1,462	57	200
3300	SOCIAL SECURITY / MEDICARE	4,543	6,525	5,049	4,672
3400	HEALTH & WELFARE	20,923	28,045	29,763	27,876
3500	STATE UNEMPLOYEMENT INSURANCE	157	277	239	162
3600	WORKER'S COMPENSATION	4,282	7,598	6,697	5,832
3900	WAIVED MEDICAL	488	3,679	631	971
4200	BOOKS OTHER THAN TEXTBOOKS	309	52	287	288
4300	SUPPLIES	7,665	992	2,378	3,571
5200	TRAVEL & CONFERENCE	14,988	20,782	23,532	14,945
5300	DUES & MEMBERSHIPS	351	657	342	710
5700	DIRECT COST TRANSFERS	214	51,061	44,074	42,310
5800	OTHER SERVICES & OPERATING EXP	21,821	41,357	29,416	10,950

Resource:4035 TITLE II TEACHER QUALITY

		2013-2014	2014-2015	2015-2016	2016-2017
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
5900	COMMUNICATIONS	122	0	0	0
7300	DIRECT SUPPORT & INDIRECT COST	54,936	31,920	29,260	20,986
8200	ALL OTHER FEDERAL REVENUES	421,169-	636,181-	562,229-	485,267-
*SUB-TOTAL:		0	0	0	0
TOTAL		0	0	0	0

Resource:4036 TITLE II - ADMINISTRATOR TRNG

5200	TRAVEL & CONFERENCE	0	0	3,589	0
7300	DIRECT SUPPORT & INDIRECT COST	0	0	197	0
8200	ALL OTHER FEDERAL REVENUES	0	0	3,786-	0
*SUB-TOTAL:		0	0	0	0
TOTAL		0	0	0	0

Resource:4203 TITLE III, LIMITED ENGL PROF

1100	CERTIFICATED TEACHERS SALARIES	8,425	54,418	35,385	49,500
1200	CERT PUPIL SUPPORT SALARIES	56,456	0	0	0
1900	OTHER CERTIFICATED SALARIES	21,395	37,233	29,180	29,180
2100	INSTRUCTIONAL AIDE SALARIES	15,949	23,468	27,199	29,000
2200	CLASSIFIED SUPPORT SALARIES	3,684	3,960	12,993	13,000
2400	CLERICAL & OFFICE SALARIES	9,356	3,420	6,209	6,221
2900	OTHER CLASSIFIED SALARIES	2,426	827	840	2,000
3100	STATE TEACHER RETIREMENT SYS	6,932	7,105	6,282	8,993
3200	PUBLIC EMPLOYEE RETIREMENT SYS	920	846	1,393	1,911
3300	SOCIAL SECURITY / MEDICARE	3,594	3,751	4,697	5,853
3400	HEALTH & WELFARE	8,317	5,148	4,348	6,340
3500	STATE UNEMPLOYEMENT INSURANCE	82	84	75	83
3600	WORKER'S COMPENSATION	1,931	2,333	2,160	2,488
3900	WAIVED MEDICAL	631	210-	0	0
4200	BOOKS OTHER THAN TEXTBOOKS	1,642	37,209	34,345	9,602
4300	SUPPLIES	9,835	9,405	14,862	800
4400	INVENTORIED EQUIPMENT	0	2,262	0	0
5200	TRAVEL & CONFERENCE	1,788	5,992	1,235	1,500
5700	DIRECT COST TRANSFERS	3,785	1,400	1,000	1,000
5800	OTHER SERVICES & OPERATING EXP	7,782	93,450	86,028	47,443
5900	COMMUNICATIONS	1,366	2,531	2,962	2,758
7300	DIRECT SUPPORT & INDIRECT COST	3,326	5,893	5,424	4,353
8200	ALL OTHER FEDERAL REVENUES	169,620-	300,526-	276,616-	222,025-
*SUB-TOTAL:		0	0	0	0
TOTAL		0	0	0	0

Resource:5630 ED F HOMELESS CHILDREN & YOUTH

2200	CLASSIFIED SUPPORT SALARIES	0	0	19,806	32,394
2400	CLERICAL & OFFICE SALARIES	0	0	6,734	14,923
3200	PUBLIC EMPLOYEE RETIREMENT SYS	0	0	3,087	6,572
3300	SOCIAL SECURITY / MEDICARE	0	0	2,061	3,620
3400	HEALTH & WELFARE	0	0	4,481	10,555

Resource:5630 ED F HOMELESS CHILDREN & YOUTH

		2013-2014	2014-2015	2015-2016	2016-2017
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
3500	STATE UNEMPLOYEMENT INSURANCE	0	0	19	24
3600	WORKER'S COMPENSATION	0	0	528	876
3900	WAIVED MEDICAL	0	0	885	2,102
4300	SUPPLIES	0	0	33,491	4,754
4400	INVENTORIED EQUIPMENT	0	0	1,456	0
5200	TRAVEL & CONFERENCE	0	0	1,640	1,640
5800	OTHER SERVICES & OPERATING EXP	0	0	8,848	2,000
7200	TRANSFERS	0	0	33,376	32,298
7300	DIRECT SUPPORT & INDIRECT COST	0	0	4,559	3,592
8200	ALL OTHER FEDERAL REVENUES	0	0	120,970-	115,350-
*SUB-TOTAL:		0	0	0	0
TOTAL		0	0	0	0

Resource:5640 MEDI-CAL BILLING OPTION

2200	CLASSIFIED SUPPORT SALARIES	0	5,209	6,286	6,000
2400	CLERICAL & OFFICE SALARIES	0	0	18,795	37,131
3100	STATE TEACHER RETIREMENT SYS	0	262	78	80
3200	PUBLIC EMPLOYEE RETIREMENT SYS	0	150	2,459	5,588
3300	SOCIAL SECURITY / MEDICARE	0	216	1,890	3,398
3400	HEALTH & WELFARE	0	52	510	1,095
3500	STATE UNEMPLOYEMENT INSURANCE	0	4	18	24
3600	WORKER'S COMPENSATION	0	100	496	838
3900	WAIVED MEDICAL	0	0	210	2,102
4300	SUPPLIES	0	1,022	1,565	2,000
5200	TRAVEL & CONFERENCE	5,658	41,844	20,971	20,526
5800	OTHER SERVICES & OPERATING EXP	37,006	47,832	48,886	43,000
7300	DIRECT SUPPORT & INDIRECT COST	2,372	5,579	5,609	5,505
8200	ALL OTHER FEDERAL REVENUES	237,126-	177,468-	252,411-	200,000-
8600	ALL OTHER LOCAL REVENUES	0	240-	0	0
*SUB-TOTAL:		192,090-	75,438-	144,640-	72,713-
TOTAL		192,090-	75,438-	144,640-	72,713-

Resource:6010 HEALTHY START: AFTER SCHL PROG

1100	CERTIFICATED TEACHERS SALARIES	270	0	0	0
1300	CERTIFICATED SUPERV & ADM SAL	766	0	0	0
2100	INSTRUCTIONAL AIDE SALARIES	441,520	374,712	356,494	380,275
2300	CLASSIFIED SUPERV & ADMIN SAL	9,553	42,272	49,812	40,498
2400	CLERICAL & OFFICE SALARIES	78,141	77,576	82,712	88,985
3100	STATE TEACHER RETIREMENT SYS	86	0	0	0
3200	PUBLIC EMPLOYEE RETIREMENT SYS	41,012	40,580	44,014	53,516
3300	SOCIAL SECURITY / MEDICARE	39,595	37,163	37,077	38,942
3400	HEALTH & WELFARE	42,638	35,405	42,820	43,489
3500	STATE UNEMPLOYEMENT INSURANCE	356	340	339	252
3600	WORKER'S COMPENSATION	8,711	9,331	9,499	9,428
3900	WAIVED MEDICAL	6,508	7,304	7,304	7,307
4300	SUPPLIES	114,608	21,992	42,622	27,567
4400	INVENTORIED EQUIPMENT	4,853	6,557	1,342-	0
5200	TRAVEL & CONFERENCE	2,189	1,141	677	200

Resource:6010 HEALTHY START: AFTER SCHL PROG

		2013-2014	2014-2015	2015-2016	2016-2017
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
5600	RENTALS, LEASES & REPAIRS	2,198	789	539	453
5700	DIRECT COST TRANSFERS	27,000	18,519	3,681	3,685-
5800	OTHER SERVICES & OPERATING EXP	3,649	1,057	1,711	0
5900	COMMUNICATIONS	842	360	570	330
7300	DIRECT SUPPORT & INDIRECT COST	42,014	33,758	34,037	31,244
8500	ALL OTHER STATE REVENUES	866,509-	708,857-	711,947-	718,801-
8600	ALL OTHER LOCAL REVENUES	0	0	619-	0
*SUB-TOTAL:		0	0	0	0
TOTAL		0	0	0	0

Resource:6264 EDUCATOR EFFECTIVENESS

1100	CERTIFICATED TEACHERS SALARIES	0	0	8,450	5,942
1300	CERTIFICATED SUPERV & ADM SAL	0	0	27,418	27,418
1900	OTHER CERTIFICATED SALARIES	0	0	68,969	123,849
2900	OTHER CLASSIFIED SALARIES	0	0	154	0
3100	STATE TEACHER RETIREMENT SYS	0	0	8,120	15,178
3200	PUBLIC EMPLOYEE RETIREMENT SYS	0	0	17	13
3300	SOCIAL SECURITY / MEDICARE	0	0	1,620	2,340
3400	HEALTH & WELFARE	0	0	3,460	3,985
3500	STATE UNEMPLOYEMENT INSURANCE	0	0	73	110
3600	WORKER'S COMPENSATION	0	0	2,050	3,076
4200	BOOKS OTHER THAN TEXTBOOKS	0	0	51	52
4300	SUPPLIES	0	0	3,814	978
5200	TRAVEL & CONFERENCE	0	0	2,817	2,601
5800	OTHER SERVICES & OPERATING EXP	0	0	177,530	177,530
7300	DIRECT SUPPORT & INDIRECT COST	0	0	0	15,701
8500	ALL OTHER STATE REVENUES	0	0	1,430,154-	0
8600	ALL OTHER LOCAL REVENUES	0	0	4,575-	0
*SUB-TOTAL:		0	0	1,130,186-	378,773
TOTAL		0	0	1,130,186-	378,773

Resource:6300 LOTTERY PROP 20 INSTR. MATLS.

4100	TEXTBOOKS	0	500,000	0	500,000
8500	ALL OTHER STATE REVENUES	717,887-	740,339-	836,763-	701,896-
8700	TRANSFERS FROM COUNTY OFFICE	2,810-	3,000	0	0
*SUB-TOTAL:		720,697-	237,339-	836,763-	201,896-
TOTAL		720,697-	237,339-	836,763-	201,896-

Resource:6382 CRANE

1100	CERTIFICATED TEACHERS SALARIES	0	7,398	7,928	0
1900	OTHER CERTIFICATED SALARIES	0	750	500	0
3100	STATE TEACHER RETIREMENT SYS	0	481	714	0
3300	SOCIAL SECURITY / MEDICARE	0	195	182	0
3400	HEALTH & WELFARE	0	81	84	0
3500	STATE UNEMPLOYEMENT INSURANCE	0	6	6	0
3600	WORKER'S COMPENSATION	0	157	165	0

Resource:6382 CRANE

		2013-2014	2014-2015	2015-2016	2016-2017
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
4300	SUPPLIES	0	23,393	57,966	45,000
4400	INVENTORIED EQUIPMENT	0	76,439	63,008	12,884
5200	TRAVEL & CONFERENCE	0	8,854	2,931	0
5700	DIRECT COST TRANSFERS	0	1,901	138	0
5800	OTHER SERVICES & OPERATING EXP	0	0	90	0
7300	DIRECT SUPPORT & INDIRECT COST	0	6,904	7,341	2,616
8500	ALL OTHER STATE REVENUES	0	126,559-	141,053-	60,500-
*SUB-TOTAL:		0	0	0	0
TOTAL		0	0	0	0

Resource:6385 CTE ACAD. AGRICULTURE SCIENCE

1100	CERTIFICATED TEACHERS SALARIES	15,456	7,486	8,123	8,100
2400	CLERICAL & OFFICE SALARIES	0	0	277	4,065
3100	STATE TEACHER RETIREMENT SYS	975	605	750	804
3300	SOCIAL SECURITY / MEDICARE	253	108	179	478
3400	HEALTH & WELFARE	529	75	84	122
3500	STATE UNEMPLOYEMENT INSURANCE	10	5	6	8
3600	WORKER'S COMPENSATION	252	144	165	234
3900	WAIVED MEDICAL	84	0	0	0
4200	BOOKS OTHER THAN TEXTBOOKS	0	5,000	0	0
4300	SUPPLIES	10,398	2,457	4,325	5,897
4400	INVENTORIED EQUIPMENT	0	0	34,347	22,106
5200	TRAVEL & CONFERENCE	3,382	2,697	5,835	7,196
5700	DIRECT COST TRANSFERS	1,807	584	2,893	4,323
5800	OTHER SERVICES & OPERATING EXP	4,310	772	12,674	13,212
5900	COMMUNICATIONS	0	0	245	275
7300	DIRECT SUPPORT & INDIRECT COST	2,083	1,150	3,838	3,020
8500	ALL OTHER STATE REVENUES	39,538-	21,085-	73,673-	69,840-
8600	ALL OTHER LOCAL REVENUES	0	0	67-	0
*SUB-TOTAL:		0	0	0	0
TOTAL		0	0	0	0

Resource:6386 CTE ACADEMY LIGHTHOUSE PROJECT

1100	CERTIFICATED TEACHERS SALARIES	3,306	5,527	0	0
3100	STATE TEACHER RETIREMENT SYS	173	0	0	0
3300	SOCIAL SECURITY / MEDICARE	54	80	0	0
3400	HEALTH & WELFARE	33	55	0	0
3500	STATE UNEMPLOYEMENT INSURANCE	2	4	0	0
3600	WORKER'S COMPENSATION	56	106	0	0
4300	SUPPLIES	65	0	0	0
7300	DIRECT SUPPORT & INDIRECT COST	205	333	0	0
8500	ALL OTHER STATE REVENUES	3,895-	6,105-	0	0
*SUB-TOTAL:		0	0	0	0
TOTAL		0	0	0	0

Resource:6387 CAREER TECHNICAL ED

		2013-2014	2014-2015	2015-2016	2016-2017
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
1300	CERTIFICATED SUPERV & ADM SAL	0	0	0	18,786
3100	STATE TEACHER RETIREMENT SYS	0	0	0	2,363
3300	SOCIAL SECURITY / MEDICARE	0	0	0	272
3400	HEALTH & WELFARE	0	0	0	2,268
3500	STATE UNEMPLOYEMENT INSURANCE	0	0	0	9
3600	WORKER'S COMPENSATION	0	0	0	348
8500	ALL OTHER STATE REVENUES	0	0	0	24,046-
*SUB-TOTAL:		0	0	0	0
TOTAL		0	0	0	0

Resource:6500 SPECIAL EDUCATION

1100	CERTIFICATED TEACHERS SALARIES	9,365,518	9,560,464	10,560,741	11,247,172
1200	CERT PUPIL SUPPORT SALARIES	1,299,930	1,339,643	1,638,029	1,867,968
1300	CERTIFICATED SUPERV & ADM SAL	459,538	572,997	611,439	690,633
1900	OTHER CERTIFICATED SALARIES	304,630	516,766	629,765	634,436
2100	INSTRUCTIONAL AIDE SALARIES	3,801,565	4,004,109	3,863,274	4,841,605
2200	CLASSIFIED SUPPORT SALARIES	927,771	1,076,542	1,413,022	1,503,760
2300	CLASSIFIED SUPERV & ADMIN SAL	103,737	104,336	109,027	109,027
2400	CLERICAL & OFFICE SALARIES	270,341	290,696	294,645	295,368
3100	STATE TEACHER RETIREMENT SYS	947,590	1,055,464	1,429,517	1,810,078
3200	PUBLIC EMPLOYEE RETIREMENT SYS	516,276	576,549	600,242	905,288
3300	SOCIAL SECURITY / MEDICARE	520,082	562,464	604,956	731,568
3400	HEALTH & WELFARE	1,479,900	1,569,702	1,805,379	2,186,884
3500	STATE UNEMPLOYEMENT INSURANCE	10,972	11,755	12,965	10,691
3600	WORKER'S COMPENSATION	265,310	322,751	364,532	392,011
3900	WAIVED MEDICAL	220,786	260,243	261,356	258,973
4100	TEXTBOOKS	1,464	0	0	0
4200	BOOKS OTHER THAN TEXTBOOKS	350	1,880	743	0
4300	SUPPLIES	82,547	101,069	112,768	136,575
4400	INVENTORIED EQUIPMENT	37,571	108,526	118,484	126,660
5100	SUB-AGREEMENTS>25,000 (NPS 0%)	692,375	479,505	832,008	658,329
5200	TRAVEL & CONFERENCE	37,847	40,835	49,748	51,283
5300	DUES & MEMBERSHIPS	2,350	2,500	2,500	2,950
5600	RENTALS, LEASES & REPAIRS	7,285	4,423	2,447	7,007
5700	DIRECT COST TRANSFERS	2,542	9,950	15,836-	3,345
5800	OTHER SERVICES & OPERATING EXP	2,084,344	2,476,406	2,684,311	3,142,775
5900	COMMUNICATIONS	1,910	149	347	285
6400	FURNITURE AND EQUIPMENT	0	0	6,619	0
7100	TUITION	84,373	90,411	86,880	104,027
7300	DIRECT SUPPORT & INDIRECT COST	1,265,020	1,417,755	1,490,777	1,338,715
8300	ALL OTHER STATE REVENUES	9,274,238-	9,692,717-	9,922,798-	9,415,080-
8600	ALL OTHER LOCAL REVENUES	3,617-	13,378-	4,472-	2,500-
8900	OTHER AUTH INTERFUND TF IN	14,830,733-	16,855,245-	19,415,048-	23,639,833-
*SUB-TOTAL:		685,337	3,451-	228,367	0
TOTAL		685,337	3,451-	228,367	0

Resource:6512 SP ED MENTAL HEALTH SVCS

		2013-2014	2014-2015	2015-2016	2016-2017
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
1100	CERTIFICATED TEACHERS SALARIES	4,136	3,119	0	0
1200	CERT PUPIL SUPPORT SALARIES	170,506	205,212	271,886	275,891
1300	CERTIFICATED SUPERV & ADM SAL	0	0	0	48,706
2100	INSTRUCTIONAL AIDE SALARIES	2,827	2,408	0	0
2200	CLASSIFIED SUPPORT SALARIES	117,593	186,122	333,384	446,486
3100	STATE TEACHER RETIREMENT SYS	19,473	23,887	37,005	40,834
3200	PUBLIC EMPLOYEE RETIREMENT SYS	6,421	14,902	30,879	62,010
3300	SOCIAL SECURITY / MEDICARE	7,026	12,665	23,646	38,863
3400	HEALTH & WELFARE	31,933	38,377	77,569	97,900
3500	STATE UNEMPLOYMENT INSURANCE	185	258	409	383
3600	WORKER'S COMPENSATION	4,497	7,070	11,456	14,265
3900	WAIVED MEDICAL	1,892	4,204	3,462	3,462
4300	SUPPLIES	7,482	18,709	19,135	7,300
4400	INVENTORIED EQUIPMENT	0	10,860	6,630	2,500
5200	TRAVEL & CONFERENCE	5,238	20,150	9,432	7,900
5300	DUES & MEMBERSHIPS	0	300	0	0
5700	DIRECT COST TRANSFERS	230	1,921	500	200
5800	OTHER SERVICES & OPERATING EXP	1,070	33,373	52,116	7,500
7300	DIRECT SUPPORT & INDIRECT COST	21,157	33,670	48,175	48,515
8500	ALL OTHER STATE REVENUES	1,220,309-	981,287-	1,153,568-	1,121,856-
*SUB-TOTAL:		818,645-	364,083-	227,884-	19,141-
TOTAL		818,645-	364,083-	227,884-	19,141-

Resource:6520 SPEC ED WORKABILITY

1100	CERTIFICATED TEACHERS SALARIES	205	130	405	0
1900	OTHER CERTIFICATED SALARIES	4,341	0	0	0
2100	INSTRUCTIONAL AIDE SALARIES	51,283	54,408	50,148	50,681
2900	OTHER CLASSIFIED SALARIES	20,083	18,118	23,240	25,244
3100	STATE TEACHER RETIREMENT SYS	375	12	14	0
3200	PUBLIC EMPLOYEE RETIREMENT SYS	5,045	6,404	5,941	6,910
3300	SOCIAL SECURITY / MEDICARE	4,059	4,290	3,949	3,878
3400	HEALTH & WELFARE	1,567	1,960	2,320	2,350
3500	STATE UNEMPLOYMENT INSURANCE	42	40	37	45
3600	WORKER'S COMPENSATION	1,277	1,420	1,472	1,435
3900	WAIVED MEDICAL	788	1,577	1,577	1,577
4300	SUPPLIES	3,477	1,836	1,674	1,000
4400	INVENTORIED EQUIPMENT	0	4,762	4,219	801
5200	TRAVEL & CONFERENCE	3,672	2,790	4,161	5,300
5300	DUES & MEMBERSHIPS	30	0	0	0
5700	DIRECT COST TRANSFERS	965	360	607	700
5800	OTHER SERVICES & OPERATING EXP	5,441	2,800	1,412	2,192
7300	DIRECT SUPPORT & INDIRECT COST	5,707	5,822	5,554	4,615
8500	ALL OTHER STATE REVENUES	108,356-	106,728-	106,728-	106,728-
*SUB-TOTAL:		0	0	0	0
TOTAL		0	0	0	0

Resource:6690 TUPE COHORT F

		2013-2014	2014-2015	2015-2016	2016-2017
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
1100	CERTIFICATED TEACHERS SALARIES	0	18,327	19,681	26,000
1200	CERT PUPIL SUPPORT SALARIES	0	58,399	63,823	63,222
2100	INSTRUCTIONAL AIDE SALARIES	0	250	0	0
2200	CLASSIFIED SUPPORT SALARIES	0	0	250	0
2400	CLERICAL & OFFICE SALARIES	0	2,726	5,025	5,000
3100	STATE TEACHER RETIREMENT SYS	0	6,686	8,852	11,224
3300	SOCIAL SECURITY / MEDICARE	0	1,361	1,613	3,289
3400	HEALTH & WELFARE	0	5,121	4,907	5,049
3500	STATE UNEMPLOYEMENT INSURANCE	0	55	61	48
3600	WORKER'S COMPENSATION	0	1,504	1,699	1,744
4300	SUPPLIES	0	4,285	3,073	11,155
5200	TRAVEL & CONFERENCE	0	402	1,173	1,600
5600	RENTALS, LEASES & REPAIRS	0	640	0	0
5700	DIRECT COST TRANSFERS	0	1,969	1,746	2,000
5800	OTHER SERVICES & OPERATING EXP	0	30,891	38,803	53,000
5900	COMMUNICATIONS	0	7	0	0
7300	DIRECT SUPPORT & INDIRECT COST	0	7,652	8,273	8,287
8500	ALL OTHER STATE REVENUES	0	140,273-	158,977-	191,618-
*SUB-TOTAL:		0	0	0	0
TOTAL		0	0	0	0

Resource:7010 AGRICULTURAL CAREER TECH ED.

4200	BOOKS OTHER THAN TEXTBOOKS	0	1,037	0	0
4300	SUPPLIES	2,119	2,973	5,723	5,904
5200	TRAVEL & CONFERENCE	2,212	1,575	887	887
5700	DIRECT COST TRANSFERS	0	536	1,325	1,172
5800	OTHER SERVICES & OPERATING EXP	3,745	3,249	1,663	1,634
8500	ALL OTHER STATE REVENUES	8,075-	9,370-	9,597-	9,597-
*SUB-TOTAL:		0	0	0	0
TOTAL		0	0	0	0

Resource:7220 POLYTECHNIC PART. ACADEMY

1100	CERTIFICATED TEACHERS SALARIES	12,136	5,039	1,865	2,475
1300	CERTIFICATED SUPERV & ADM SAL	933	1,168	875	915
1900	OTHER CERTIFICATED SALARIES	0	11,100	4,374	4,531
2400	CLERICAL & OFFICE SALARIES	4,164	5,723	5,041	4,965
3100	STATE TEACHER RETIREMENT SYS	854	836	647	951
3200	PUBLIC EMPLOYEE RETIREMENT SYS	476	392	0	0
3300	SOCIAL SECURITY / MEDICARE	481	693	533	532
3400	HEALTH & WELFARE	1,645	857	209	217
3500	STATE UNEMPLOYEMENT INSURANCE	11	16	9	6
3600	WORKER'S COMPENSATION	269	433	244	247
3900	WAIVED MEDICAL	84	42	280	280
4200	BOOKS OTHER THAN TEXTBOOKS	371	0	0	0
4300	SUPPLIES	17,226	2,958	18,552	26,225
4400	INVENTORIED EQUIPMENT	0	0	3,395	7,576
5200	TRAVEL & CONFERENCE	4,914	1,238	457	7,891

Resource:7220 POLYTECHNIC PART. ACADEMY

		2013-2014	2014-2015	2015-2016	2016-2017
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
5600	RENTALS, LEASES & REPAIRS	5,683	3,044	0	1,550
5700	DIRECT COST TRANSFERS	2,654	1,359	968	3,000
5800	OTHER SERVICES & OPERATING EXP	322	25	0	7,300
5900	COMMUNICATIONS	0	213	0	225
6400	FURNITURE AND EQUIPMENT	10,743	0	16,533	0
7300	DIRECT SUPPORT & INDIRECT COST	2,904	2,027	2,056	3,114
8500	ALL OTHER STATE REVENUES	65,870-	37,161-	56,036-	72,000-
*SUB-TOTAL:		0	0	0	0
TOTAL		0	0	0	0

Resource:7370 SSP SPECIALIZED SEC PROGRAM

1100	CERTIFICATED TEACHERS SALARIES	1,305	973	36,697	29,840
1900	OTHER CERTIFICATED SALARIES	14,907	0	0	0
2400	CLERICAL & OFFICE SALARIES	2,734	0	8,900	0
3100	STATE TEACHER RETIREMENT SYS	1,278	86	3,840	3,484
3300	SOCIAL SECURITY / MEDICARE	476	14	1,232	458
3400	HEALTH & WELFARE	189	10	528	370
3500	STATE UNEMPLOYEMENT INSURANCE	13	1	33	16
3600	WORKER'S COMPENSATION	318	19	914	563
3900	WAIVED MEDICAL	0	0	1,051	1,051
4100	TEXTBOOKS	158	0	3,266	0
4200	BOOKS OTHER THAN TEXTBOOKS	3,715	0	787	0
4300	SUPPLIES	5,949	10,335	24,090	27,750
4400	INVENTORIED EQUIPMENT	8,259	47,489	38,776	4,500
5200	TRAVEL & CONFERENCE	7,908	780	2,431	225
5600	RENTALS, LEASES & REPAIRS	475	857	6,245	3,000
5700	DIRECT COST TRANSFERS	0	3,800	3,800-	0
5800	OTHER SERVICES & OPERATING EXP	1,557	760	377	500
5900	COMMUNICATIONS	0	0	34	0
6400	FURNITURE AND EQUIPMENT	16,570	0	0	0
7300	DIRECT SUPPORT & INDIRECT COST	2,738	3,758	6,885	3,243
8500	ALL OTHER STATE REVENUES	68,550-	68,880-	132,287-	75,000-
*SUB-TOTAL:		0	0	0	0
TOTAL		0	0	0	0

Resource:7405 COMMON CORE STANDARDS

1100	CERTIFICATED TEACHERS SALARIES	40,748	133,750	0	0
2100	INSTRUCTIONAL AIDE SALARIES	0	76	0	0
3100	STATE TEACHER RETIREMENT SYS	3,102	10,363	0	0
3200	PUBLIC EMPLOYEE RETIREMENT SYS	0	72	0	0
3300	SOCIAL SECURITY / MEDICARE	644	2,259	0	0
3400	HEALTH & WELFARE	388	1,275	0	0
3500	STATE UNEMPLOYEMENT INSURANCE	28	93	0	0
3600	WORKER'S COMPENSATION	684	2,573	0	0
4100	TEXTBOOKS	0	15,173	0	0
4200	BOOKS OTHER THAN TEXTBOOKS	2,506	241	0	0
4300	SUPPLIES	869,289	63,908	0	0
4400	INVENTORIED EQUIPMENT	438,793	0	0	0

Resource:7405 COMMON CORE STANDARDS

	2013-2014	2014-2015	2015-2016	2016-2017
	ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
5200 TRAVEL & CONFERENCE	5,305	89,711	0	0
5600 RENTALS, LEASES & REPAIRS	4,241	0	0	0
5700 DIRECT COST TRANSFERS	2,460	0	0	0
5800 OTHER SERVICES & OPERATING EXP	288,408	75,042	0	0
6200 BUILDINGS & IMPROVEMNT OF BLDG	1,457,709	0	0	0
6400 FURNITURE AND EQUIPMENT	309,851	0	0	0
8500 ALL OTHER STATE REVENUES	3,818,692-	0	0	0
*SUB-TOTAL:	394,537-	394,537	0	0
TOTAL	394,537-	394,537	0	0

Resource:7690 STRS ON BE-HALF PENSION CONTRB

3100 STATE TEACHER RETIREMENT SYS	0	3,958,337	5,356,369	0
8500 ALL OTHER STATE REVENUES	0	3,958,337-	5,356,369-	0
*SUB-TOTAL:	0	0	0	0
TOTAL	0	0	0	0

Resource:7825 BUSINESS PART. ACADEMY

1100 CERTIFICATED TEACHERS SALARIES	10,741	2,420	260	2,000
1300 CERTIFICATED SUPERV & ADM SAL	1,866	1,109	849	888
1900 OTHER CERTIFICATED SALARIES	0	10,977	4,245	4,398
2400 CLERICAL & OFFICE SALARIES	9,454	5,723	5,174	4,965
3100 STATE TEACHER RETIREMENT SYS	846	665	547	880
3200 PUBLIC EMPLOYEE RETIREMENT SYS	1,082	392	0	0
3300 SOCIAL SECURITY / MEDICARE	819	606	494	514
3400 HEALTH & WELFARE	2,788	828	190	208
3500 STATE UNEMPLOYEMENT INSURANCE	14	14	8	5
3600 WORKER'S COMPENSATION	337	379	212	233
3900 WAIVED MEDICAL	84	42	280	280
4200 BOOKS OTHER THAN TEXTBOOKS	0	0	447	2,889
4300 SUPPLIES	376	4,152	4,674	26,609
4400 INVENTORIED EQUIPMENT	20,000	10,992	32,587	16,609
5200 TRAVEL & CONFERENCE	599	53	325	1,105
5700 DIRECT COST TRANSFERS	818	0	336	1,700
5800 OTHER SERVICES & OPERATING EXP	1,322	0	4,527	5,578
5900 COMMUNICATIONS	0	0	0	25
7300 DIRECT SUPPORT & INDIRECT COST	2,844	2,213	3,028	3,114
8500 ALL OTHER STATE REVENUES	53,989-	40,563-	58,180-	72,000-
*SUB-TOTAL:	0	0	0	0
TOTAL	0	0	0	0

Resource:7826 CONSUMER SCIENCE PART. ACADEMY

		2013-2014	2014-2015	2015-2016	2016-2017
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
1100	CERTIFICATED TEACHERS SALARIES	10,711	3,396	3,310	6,620
1300	CERTIFICATED SUPERV & ADM SAL	933	1,109	849	888
1900	OTHER CERTIFICATED SALARIES	0	3,918	4,245	4,398
2400	CLERICAL & OFFICE SALARIES	4,164	4,772	4,910	3,765
3100	STATE TEACHER RETIREMENT SYS	686	628	686	945
3200	PUBLIC EMPLOYEE RETIREMENT SYS	476	280	0	0
3300	SOCIAL SECURITY / MEDICARE	435	502	590	643
3400	HEALTH & WELFARE	1,630	745	218	3,816
3500	STATE UNEMPLOYEMENT INSURANCE	10	9	9	8
3600	WORKER'S COMPENSATION	245	243	266	302
3900	WAIVED MEDICAL	84	0	280	280
4300	SUPPLIES	12,999	17,112	19,197	20,763
4400	INVENTORIED EQUIPMENT	0	360	0	6,429
5200	TRAVEL & CONFERENCE	2,173	160	189	3,556
5700	DIRECT COST TRANSFERS	9,539	4,491	5,086	5,086
5800	OTHER SERVICES & OPERATING EXP	4,937	4,978	12,475	11,362
5900	COMMUNICATIONS	0	0	0	25
7300	DIRECT SUPPORT & INDIRECT COST	2,726	2,464	2,872	3,114
8500	ALL OTHER STATE REVENUES	51,747-	45,168-	55,183-	72,000-
*SUB-TOTAL:		0	0	0	0
TOTAL		0	0	0	0

Resource:8150 ON-GOING/MAJOR MAINTENANCE (3%)

2200	CLASSIFIED SUPPORT SALARIES	2,126,212	2,183,021	2,353,260	2,445,021
2300	CLASSIFIED SUPERV & ADMIN SAL	103,748	104,340	109,032	114,564
2400	CLERICAL & OFFICE SALARIES	46,420	52,900	52,126	57,034
2900	OTHER CLASSIFIED SALARIES	2,632	0	0	0
3200	PUBLIC EMPLOYEE RETIREMENT SYS	244,967	262,014	283,204	331,270
3300	SOCIAL SECURITY / MEDICARE	166,742	167,918	185,825	200,310
3400	HEALTH & WELFARE	290,958	296,313	325,988	339,469
3500	STATE UNEMPLOYEMENT INSURANCE	1,509	1,539	1,698	1,356
3600	WORKER'S COMPENSATION	36,618	42,138	47,616	48,924
3900	WAIVED MEDICAL	8,408	14,714	15,765	16,816
4300	SUPPLIES	519,006	519,675	384,808	575,093
4400	INVENTORIED EQUIPMENT	23,154	20,384	88,870	89,152
5200	TRAVEL & CONFERENCE	0	270	135	435
5300	DUES & MEMBERSHIPS	173	178	187	480
5500	OPERATION & HOUSEKEEPING SERV	3,496	3,786	1,036	5,000
5600	RENTALS, LEASES & REPAIRS	697,329	876,488	1,008,892	938,849
5800	OTHER SERVICES & OPERATING EXP	139,030	142,703	58,820	88,117
5900	COMMUNICATIONS	7,214	340	1,032	8,418
6100	LAND	0	0	42,303	0
6200	BUILDINGS & IMPROVEMNT OF BLDG	87,399	0	0	0
6400	FURNITURE AND EQUIPMENT	0	13,304	45,206	0
6500	EQUIP REPLACEMENT OVER \$5,000	10,828	0	0	0
7300	DIRECT SUPPORT & INDIRECT COST	245,619	0	0	0
7600	OTHER AUTH INTERFUND TF OUT	400,000	400,000	400,000	400,000
8600	ALL OTHER LOCAL REVENUES	135-	0	0	0
8900	OTHER AUTH INTERFUND TF IN	4,630,100-	5,120,227-	5,690,000-	5,715,000-
*SUB-TOTAL:		531,226	18,202-	284,197-	54,692-

		2013-2014	2014-2015	2015-2016	2016-2017
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
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TOTAL		531,226	18,202-	284,197-	54,692-
Resource:9055 AGRICULTURAL ED CONSORTIUM					
1100	CERTIFICATED TEACHERS SALARIES	0	0	795	0
3100	STATE TEACHER RETIREMENT SYS	0	0	42	0
3300	SOCIAL SECURITY / MEDICARE	0	0	18	0
3400	HEALTH & WELFARE	0	0	7	0
3500	STATE UNEMPLOYEMENT INSURANCE	0	0	0	0
3600	WORKER'S COMPENSATION	0	0	13	0
4300	SUPPLIES	0	0	10,735	0
4400	INVENTORIED EQUIPMENT	0	0	30,821	0
5700	DIRECT COST TRANSFERS	0	0	3,800	0
8600	ALL OTHER LOCAL REVENUES	0	0	119,925-	0
*SUB-TOTAL:		0	0	73,695-	0
TOTAL		0	0	73,695-	0
Resource:9056 AGRICULTURAL COUNTY FFA					
4300	SUPPLIES	0	0	2,773	0
8600	ALL OTHER LOCAL REVENUES	0	0	10,000-	0
*SUB-TOTAL:		0	0	7,227-	0
TOTAL		0	0	7,227-	0
Resource:9093 HEAL GRANT LOCAL					
2100	INSTRUCTIONAL AIDE SALARIES	0	1,984	0	0
2300	CLASSIFIED SUPERV & ADMIN SAL	0	3,843	0	0
3200	PUBLIC EMPLOYEE RETIREMENT SYS	0	452	0	0
3300	SOCIAL SECURITY / MEDICARE	0	442	0	0
3400	HEALTH & WELFARE	0	291	0	0
3500	STATE UNEMPLOYEMENT INSURANCE	0	4	0	0
3600	WORKER'S COMPENSATION	0	111	0	0
4200	BOOKS OTHER THAN TEXTBOOKS	1,444	0	0	0
4300	SUPPLIES	5,541	5,445	3,938	0
5700	DIRECT COST TRANSFERS	3,681	4,599	3,229	0
5800	OTHER SERVICES & OPERATING EXP	7,298	15,700	11,360	0
7300	DIRECT SUPPORT & INDIRECT COST	458	794	85	0
8600	ALL OTHER LOCAL REVENUES	0	54,385-	0	0
*SUB-TOTAL:		18,423	20,718-	18,612	0
TOTAL		18,423	20,718-	18,612	0

Resource:9105 AMERICAN PSYCHIATRIC FOUND.

	2013-2014	2014-2015	2015-2016	2016-2017
	ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
1100 CERTIFICATED TEACHERS SALARIES	0	0	277	0
1200 CERT PUPIL SUPPORT SALARIES	292	0	139	0
3100 STATE TEACHER RETIREMENT SYS	24	0	45	0
3300 SOCIAL SECURITY / MEDICARE	4	0	6	0
3400 HEALTH & WELFARE	3	0	4	0
3500 STATE UNEMPLOYMENT INSURANCE	0	0	0	0
3600 WORKER'S COMPENSATION	5	0	8	0
4300 SUPPLIES	0	524	0	0
5800 OTHER SERVICES & OPERATING EXP	0	212	0	0
8600 ALL OTHER LOCAL REVENUES	0	1,000-	0	0
*SUB-TOTAL:	328	264-	479	0
TOTAL	328	264-	479	0

Resource:9110 B.T.S.A. - S.C.O.E. CONTRACT

1100 CERTIFICATED TEACHERS SALARIES	2,352	1,813	0	0
1900 OTHER CERTIFICATED SALARIES	61,275	51,300	0	0
3100 STATE TEACHER RETIREMENT SYS	3,108	2,160	0	0
3300 SOCIAL SECURITY / MEDICARE	1,397	760	0	0
3400 HEALTH & WELFARE	636	531	0	0
3500 STATE UNEMPLOYMENT INSURANCE	44	36	0	0
3600 WORKER'S COMPENSATION	1,049	991	0	0
4300 SUPPLIES	6,131	156	0	0
7300 DIRECT SUPPORT & INDIRECT COST	4,225	0	0	0
8600 ALL OTHER LOCAL REVENUES	39,000-	620-	0	0
8900 OTHER AUTH INTERFUND TF IN	33,310-	57,127-	0	0
*SUB-TOTAL:	7,907	0	0	0
TOTAL	7,907	0	0	0

Resource:9150 BULLYING PREVENTION PROGRAM

1100 CERTIFICATED TEACHERS SALARIES	2,720	7,679	5,000	7,500
3100 STATE TEACHER RETIREMENT SYS	224	428	537	944
3300 SOCIAL SECURITY / MEDICARE	39	206	72	109
3400 HEALTH & WELFARE	27	77	50	75
3500 STATE UNEMPLOYMENT INSURANCE	2	5	4	4
3600 WORKER'S COMPENSATION	46	148	98	139
4200 BOOKS OTHER THAN TEXTBOOKS	5,485	345	0	0
4300 SUPPLIES	7,901	55	687	1,000
5200 TRAVEL & CONFERENCE	0	0	2,760	2,699
5700 DIRECT COST TRANSFERS	0	569	0	0
5800 OTHER SERVICES & OPERATING EXP	0	7,586	4,007	1,690
7300 DIRECT SUPPORT & INDIRECT COST	925	987	725	640
8600 ALL OTHER LOCAL REVENUES	17,370-	18,085-	13,939-	14,800-
*SUB-TOTAL:	0	0	0	0
TOTAL	0	0	0	0

Resource:9180 CARL SUNDAHL FOUNDATION

		2013-2014	2014-2015	2015-2016	2016-2017
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
2100	INSTRUCTIONAL AIDE SALARIES	7,634	8,290	3,403	5,956
2200	CLASSIFIED SUPPORT SALARIES	9,665	0	995	887
3100	STATE TEACHER RETIREMENT SYS	22	0	0	0
3200	PUBLIC EMPLOYEE RETIREMENT SYS	843	976	0	827
3300	SOCIAL SECURITY / MEDICARE	1,307	634	336	523
3400	HEALTH & WELFARE	156	83	44	51
3500	STATE UNEMPLOYEMENT INSURANCE	12	6	3	6
3600	WORKER'S COMPENSATION	291	159	86	127
4300	SUPPLIES	0	14,810	13,544	13,900
4400	INVENTORIED EQUIPMENT	17,746	11,124	5,133	5,938
5800	OTHER SERVICES & OPERATING EXP	0	1,080	1,200	1,200
8600	ALL OTHER LOCAL REVENUES	37,675-	37,163-	24,744-	29,415-
*SUB-TOTAL:		0	0	0	0
TOTAL		0	0	0	0

Resource:9352 FOLSOM CORDOVA ED FOUNDATION

4200	BOOKS OTHER THAN TEXTBOOKS	0	0	241	0
4300	SUPPLIES	0	0	3,476	0
4400	INVENTORIED EQUIPMENT	0	0	1,000	0
5800	OTHER SERVICES & OPERATING EXP	0	0	1,379	0
8600	ALL OTHER LOCAL REVENUES	0	0	8,910-	0
*SUB-TOTAL:		0	0	2,814-	0
TOTAL		0	0	2,814-	0

Resource:9400 KAISER - THRIVING SCHOOLS

4300	SUPPLIES	1,278	0	804	0
4400	INVENTORIED EQUIPMENT	8,113	0	0	0
8600	ALL OTHER LOCAL REVENUES	23,000-	0	0	0
*SUB-TOTAL:		13,609-	0	804	0
TOTAL		13,609-	0	804	0

Resource:9560 LOWE'S FOUNDATION

4300	SUPPLIES	6,897	2,112	0	0
4400	INVENTORIED EQUIPMENT	1,791	0	0	0
*SUB-TOTAL:		8,688	2,112	0	0
TOTAL		8,688	2,112	0	0

Resource:9585 MILLER FAMILY FOUNDATION 2

1200	CERT PUPIL SUPPORT SALARIES	3,000	2,192	4,279	0
2100	INSTRUCTIONAL AIDE SALARIES	0	9,956	16,175	0
2200	CLASSIFIED SUPPORT SALARIES	2,167	2,111	3,604	0
2400	CLERICAL & OFFICE SALARIES	900	846	138	0
3100	STATE TEACHER RETIREMENT SYS	421	368	588	0
3200	PUBLIC EMPLOYEE RETIREMENT SYS	8	627	1,476	0

Resource:9585 MILLER FAMILY FOUNDATION 2

		2013-2014	2014-2015	2015-2016	2016-2017
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
3300	SOCIAL SECURITY / MEDICARE	148	899	1,511	0
3400	HEALTH & WELFARE	61	151	277	0
3500	STATE UNEMPLOYMENT INSURANCE	4	11	15	0
3600	WORKER'S COMPENSATION	102	292	471	0
4200	BOOKS OTHER THAN TEXTBOOKS	0	777	0	0
4300	SUPPLIES	6,993	4,857	1,436	0
5200	TRAVEL & CONFERENCE	0	0	284	0
5300	DUES & MEMBERSHIPS	20	0	0	0
5600	RENTALS, LEASES & REPAIRS	1,600	0	0	0
5700	DIRECT COST TRANSFERS	3,406	2,841	2,789	0
5800	OTHER SERVICES & OPERATING EXP	16,718	6,573	5,100	0
7300	DIRECT SUPPORT & INDIRECT COST	2,717	1,876	2,094	0
8600	ALL OTHER LOCAL REVENUES	50,000-	45,100-	0	0
*SUB-TOTAL:		11,736-	10,725-	40,237	0
TOTAL		11,736-	10,725-	40,237	0

Resource:9590 MICROSOFT SETTLEMENT

4300	SUPPLIES	3,543	91,338	13,559	0
4400	INVENTORIED EQUIPMENT	717	141,277	15,172	0
5600	RENTALS, LEASES & REPAIRS	0	675	0	0
5700	DIRECT COST TRANSFERS	0	18,900	400	0
5800	OTHER SERVICES & OPERATING EXP	28,189	63,520	37,080	0
7400	DEBT SERVICE	8,838	3,094	0	0
8600	ALL OTHER LOCAL REVENUES	0	257,035-	162,711-	0
*SUB-TOTAL:		41,288	61,769	96,500-	0
TOTAL		41,288	61,769	96,500-	0

Resource:9591 MICROSOFT SETTLEMENT-DISTRICT

4300	SUPPLIES	948-	0	0	0
5800	OTHER SERVICES & OPERATING EXP	15,540	41,657	0	0
*SUB-TOTAL:		14,592	41,657	0	0
TOTAL		14,592	41,657	0	0

Resource:9700 RC-MEAS H-COMMUNITY ENHANCEMNT

1300	CERTIFICATED SUPERV & ADM SAL	0	0	180	0
1900	OTHER CERTIFICATED SALARIES	0	0	514	0
2100	INSTRUCTIONAL AIDE SALARIES	0	0	28,146	0
2200	CLASSIFIED SUPPORT SALARIES	0	0	451	0
3100	STATE TEACHER RETIREMENT SYS	0	0	74	0

Resource:9700 RC-MEAS H-COMMUNITY ENHANCEMNT

		2013-2014	2014-2015	2015-2016	2016-2017
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
3200	PUBLIC EMPLOYEE RETIREMENT SYS	0	0	2,866	0
3300	SOCIAL SECURITY / MEDICARE	0	0	2,255	0
3400	HEALTH & WELFARE	0	0	1,605	0
3500	STATE UNEMPLOYEMENT INSURANCE	0	0	21	0
3600	WORKER'S COMPENSATION	0	0	585	0
3900	WAIVED MEDICAL	0	0	1,104	0
4300	SUPPLIES	0	0	31,679	0
4400	INVENTORIED EQUIPMENT	0	0	119	0
5800	OTHER SERVICES & OPERATING EXP	0	0	6,000	0
8600	ALL OTHER LOCAL REVENUES	0	0	113,012-	0
*SUB-TOTAL:		0	0	37,412-	0
TOTAL		0	0	37,412-	0

Resource:9701 RC-MUSIC PROJECT

4300	SUPPLIES	0	0	13,490	0
5700	DIRECT COST TRANSFERS	0	0	1,735	0
5800	OTHER SERVICES & OPERATING EXP	0	0	3,900	0
6200	BUILDINGS & IMPROVEMNT OF BLDG	0	0	22,510	0
8600	ALL OTHER LOCAL REVENUES	0	0	41,635-	0
*SUB-TOTAL:		0	0	0	0
TOTAL		0	0	0	0

Resource:9810 ROTC

1100	CERTIFICATED TEACHERS SALARIES	132,787	137,481	143,666	143,666
3100	STATE TEACHER RETIREMENT SYS	11,302	12,395	15,415	18,074
3300	SOCIAL SECURITY / MEDICARE	1,986	2,055	2,144	2,145
3400	HEALTH & WELFARE	1,845	1,952	2,013	2,014
3500	STATE UNEMPLOYEMENT INSURANCE	96	99	104	75
3600	WORKER'S COMPENSATION	2,301	2,721	2,898	2,740
3900	WAIVED MEDICAL	4,204	4,204	4,204	4,204
4300	SUPPLIES	719	943	376	462
4400	INVENTORIED EQUIPMENT	3,944	0	0	0
5200	TRAVEL & CONFERENCE	0	25	0	0
5600	RENTALS, LEASES & REPAIRS	1,500	0	0	0
5700	DIRECT COST TRANSFERS	50	153	657	657
5800	OTHER SERVICES & OPERATING EXP	304	0	1,167	1,581
8600	ALL OTHER LOCAL REVENUES	63,796-	59,108-	59,789-	61,690-
8900	OTHER AUTH INTERFUND TF IN	97,243-	102,919-	112,856-	113,928-
*SUB-TOTAL:		0	0	0	0
TOTAL		0	0	0	0

Resource:9835 SCHOOL READINESS PLN (PROP 10)

1100	CERTIFICATED TEACHERS SALARIES	540	1,116	963	0
1200	CERT PUPIL SUPPORT SALARIES	65,869	68,712	72,799	73,818
1300	CERTIFICATED SUPERV & ADM SAL	11,703	27,632	28,789	28,789
2100	INSTRUCTIONAL AIDE SALARIES	124,731	125,926	134,929	147,029

Resource:9835 SCHOOL READINESS PLN (PROP 10)

		2013-2014	2014-2015	2015-2016	2016-2017
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
2200	CLASSIFIED SUPPORT SALARIES	8,509	7,968	9,432	8,721
2300	CLASSIFIED SUPERV & ADMIN SAL	5,349	0	0	0
2400	CLERICAL & OFFICE SALARIES	96,264	88,128	93,603	85,972
3100	STATE TEACHER RETIREMENT SYS	8,433	9,638	14,600	15,934
3200	PUBLIC EMPLOYEE RETIREMENT SYS	15,139	22,154	20,538	21,765
3300	SOCIAL SECURITY / MEDICARE	17,149	17,409	17,023	16,818
3400	HEALTH & WELFARE	21,356	18,868	18,798	23,328
3500	STATE UNEMPLOYEMENT INSURANCE	212	222	232	166
3600	WORKER'S COMPENSATION	5,105	6,057	6,545	5,988
3900	WAIVED MEDICAL	4,272	3,342	3,938	1,051
4200	BOOKS OTHER THAN TEXTBOOKS	5,281	6,712	4,000	6,217
4300	SUPPLIES	9,772	15,643	7,066	13,343
4400	INVENTORIED EQUIPMENT	4,516	2,678	0	0
5200	TRAVEL & CONFERENCE	2,441	2,560	2,373	3,000
5300	DUES & MEMBERSHIPS	0	0	75	75
5600	RENTALS, LEASES & REPAIRS	1,050	1,050	975	0
5700	DIRECT COST TRANSFERS	16,611	17,274	10,590	20,373
5800	OTHER SERVICES & OPERATING EXP	12,374	12,194	3,565	4,150
5900	COMMUNICATIONS	770	815	330	1,840
7300	DIRECT SUPPORT & INDIRECT COST	23,894	26,317	24,768	21,623
8600	ALL OTHER LOCAL REVENUES	461,340-	482,414-	475,930-	500,000-
*SUB-TOTAL:		0	0	0	0
TOTAL		0	0	0	0
4400	INVENTORIED EQUIPMENT	4,516	2,678		
5200	TRAVEL & CONFERENCE	2,441	2,560	2,373	3,000
5300	DUES & MEMBERSHIPS			75	75
5600	RENTALS, LEASES & REPAIRS	1,050	1,050	975	
5700	DIRECT COST TRANSFERS	16,611	17,274	10,590	20,373
5800	OTHER SERVICES & OPERATING EXP	12,374	12,194	3,565	4,150
5900	COMMUNICATIONS	770	815	330	1,840
7300	DIRECT SUPPORT & INDIRECT COST	23,894	26,317	24,768	21,623
8600	ALL OTHER LOCAL REVENUES	461,340-	482,414-	475,930-	500,000-
*SUB-TOTAL:					



Fund 09

Charter School Fund Summary

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2016/2017 ADOPTED BUDGET
CHARTER SCHOOL FUND
SUMMARY OF REVENUE,
EXPENDITURES, AND CHANGES IN FUND BALANCE

OBJECT CODE DESCRIPTION	2012/13 Actuals	2013/14 Actuals	2014/15 Actuals	2015/16 Actuals	2016/17 Adopted Budget
A. REVENUES					
8010-8099 LCFF Sources	\$624,971	\$800,537	\$916,957	\$1,103,614	\$1,177,238
8100-8299 Federal Revenues	0	0	0	0	0
8300-8599 Other State Revenues	77,215	94,592	60,747	149,204	64,540
8600-8799 Other Local Revenues	3,170	4,965	8,299	13,250	5,056
TOTAL REVENUES	\$705,357	\$900,094	\$986,003	\$1,266,068	\$1,246,834
B. EXPENDITURES					
1000 Certificated Salaries	\$375,055	\$390,801	\$467,808	\$561,112	\$585,758
2000 Classified Salaries	33,859	35,552	44,381	52,422	52,931
3000 Employee Benefits	65,672	65,159	106,165	145,808	136,689
4000 Food & Supplies	68,659	108,441	126,399	91,977	145,236
5000 Contracted Services & Other Expenses	167,970	200,495	272,513	383,609	315,681
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	\$711,216	\$800,449	\$1,017,267	\$1,234,927	\$1,236,295
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (A - B)	(\$5,859)	\$99,646	(\$31,264)	\$31,141	\$10,539
D. OTHER FINANCING SOURCES/USES					
8910-8999 Sources	\$22,244	\$0	\$0	\$0	\$0
7610-7699 Uses	0	0	0	0	0
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D)	\$16,385	\$99,646	(\$31,264)	\$31,141	\$10,539

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2016/2017 ADOPTED BUDGET
CHARTER SCHOOL FUND
SUMMARY OF REVENUE,
EXPENDITURES, AND CHANGES IN FUND BALANCE

OBJECT CODE DESCRIPTION	2012/13 Actuals	2013/14 Actuals	2014/15 Actuals	2015/16 Actuals	2016/17 Adopted Budget
F. <u>FUND BALANCE. RESERVES</u>					
1. Beginning Balance as of July 1 - Unaudited Restatement Audit Adjustment	\$116,119	\$132,504	\$232,150	\$200,886	\$232,028
2. Ending Balance, June 30 (E + F1)	\$132,504	\$232,150	\$200,886	\$232,028	\$242,567
<u>COMPONENTS OF ENDING FUND BALANCE</u>					
a.) Nonspendable Amounts	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
b.) Restricted Amounts	2,105	52,816	58,387	74,590	74,354
c.) Assigned Amounts					
9770 Economic Uncertainties	0	0	0	0	0
9780 Other Assignments	120,399	169,334	132,499	147,437	158,213
9790 Unassigned Amount	0	0	0	0	0
ENDING FUND BALANCE	\$132,504	\$232,150	\$200,886	\$232,028	\$242,567



Fund 11

Adult Education Fund Summary

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2016/2017 ADOPTED BUDGET
ADULT EDUCATION FUND
SUMMARY OF REVENUE,
EXPENDITURES, AND CHANGES IN FUND BALANCE

OBJECT CODE DESCRIPTION	2012/13 Actuals	2013/14 Actuals	2014/15 Actuals	2015/16 Actuals	2016/17 Adopted Budget
A. REVENUES					
8010-8099 LCFF Sources	\$0	\$324,626	\$324,626	\$0	\$0
8100-8299 Federal Revenues	157,050	181,987	197,773	181,247	181,247
8300-8599 Other State Revenues	0	0	0	640,507	602,568
8600-8799 Other Local Revenues	407,425	315,250	438,092	445,148	429,243
TOTAL REVENUES	\$564,475	\$821,863	\$960,491	\$1,266,902	\$1,213,058
B. EXPENDITURES					
1000 Certificated Salaries	\$525,648	\$513,167	\$626,218	\$677,032	\$639,843
2000 Classified Salaries	139,731	145,969	183,599	211,911	271,963
3000 Employee Benefits	142,470	128,243	172,086	227,721	229,130
4000 Food & Supplies	34,562	32,320	108,887	65,394	134,940
5000 Contracted Services & Other Expenses	57,484	40,003	44,113	57,651	88,723
6000 Capital Outlay	0	0	7,122	9,045	0
7100-7499 Other Outgo	0	0	0	0	0
7300 Direct Support/Indirect Costs	0	0	0	0	0
TOTAL EXPENDITURES & OTHER OUTGO	\$899,896	\$859,703	\$1,142,024	\$1,248,753	\$1,364,599
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (A - B)	(\$335,421)	(\$37,839)	(\$181,533)	\$18,149	(\$151,541)
D. OTHER FINANCING SOURCES/USES					
8910-8999 Sources	\$463,962	\$122,589	\$135,356	\$88,356	\$0
7610-7699 Uses	0	0	0	0	0
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D)	\$128,541	\$84,750	(\$46,177)	\$106,505	(\$151,541)

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2016/2017 ADOPTED BUDGET
ADULT EDUCATION FUND
SUMMARY OF REVENUE,
EXPENDITURES, AND CHANGES IN FUND BALANCE

OBJECT CODE	DESCRIPTION	2012/13 Actuals	2013/14 Actuals	2014/15 Actuals	2015/16 Actuals	2016/17 Adopted Budget
F.	<u>FUND BALANCE, RESERVES</u>					
	1. Beginning Balance as of July 1 - Unaudited Restatement Audit Adjustment	\$869,712	\$998,253	\$1,083,003	\$1,036,826	\$1,143,331
	2. Ending Balance, June 30 (E + F1)	\$998,253	\$1,083,003	\$1,036,826	\$1,143,331	\$991,790
	<u>COMPONENTS OF ENDING FUND BALANCE</u>					
	a.) Nonspendable Amounts	\$0	\$0	\$0	\$0	\$0
	b.) Restricted Amounts	0	0	0	46,896	0
	c.) Assigned Amounts	0	0	0	0	0
9770	Economic Uncertainties					
9780	Other Assignments	998,253	1,083,003	1,036,826	1,096,435	991,790
9790	Unassigned Amount	0	0	0	0	0
	ENDING FUND BALANCE	\$998,252.54	\$1,083,003	\$1,036,826	\$1,143,331	\$991,790



Fund 12

Child Development Fund Summary

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2016/2017 ADOPTED BUDGET
CHILD DEVELOPMENT FUND
SUMMARY OF REVENUE,
EXPENDITURES, AND CHANGES IN FUND BALANCE

OBJECT CODE DESCRIPTION	2012/13 Actuals	2013/14 Actuals	2014/15 Actuals	2015/16 Actuals	2016/17 Adopted Budget
A. REVENUES					
8010-8099 LCFF Sources	\$0	\$0	\$0	\$0	\$0
8100-8299 Federal Revenues	51,955	48,254	0	0	0
8300-8599 Other State Revenues	744,874	936,837	1,200,997	1,693,102	1,768,948
8600-8799 Other Local Revenues	40,488	45,990	1,160	1,677	0
TOTAL REVENUES	\$837,317	\$1,031,081	\$1,202,157	\$1,694,779	\$1,768,948
B. EXPENDITURES					
1000 Certificated Salaries	\$11,655	\$49,842	\$44,995	\$47,670	\$48,349
2000 Classified Salaries	517,935	587,782	650,248	846,007	899,993
3000 Employee Benefits	177,718	191,717	230,994	305,637	360,290
4000 Food & Supplies	53,505	86,914	111,358	150,026	289,733
5000 Contracted Services & Other Expenses	29,038	50,075	40,112	42,453	52,559
6000 Capital Outlay	6,323	0	62,919	120,807	43,500
7100-7499 Other Outgo	1,783	1,732	1,736	2,168	2,078
7300 Direct Support/Indirect Costs	40,915	53,737	61,896	75,971	74,524
TOTAL EXPENDITURES & OTHER OUTGO	\$838,872	\$1,021,800	\$1,204,258	\$1,590,739	\$1,771,026
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (A - B)	(\$1,555)	\$9,281	(\$2,100)	\$104,040	(\$2,078)
D. OTHER FINANCING SOURCES/USES					
8910-8999 Sources	\$0	\$1,732	\$1,736	\$2,168	\$2,078
7610-7699 Uses	0	0	0	0	0
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D)	(\$1,555)	\$11,013	(\$364)	\$106,208	\$0

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2016/2017 ADOPTED BUDGET
CHILD DEVELOPMENT FUND
SUMMARY OF REVENUE,
EXPENDITURES, AND CHANGES IN FUND BALANCE

OBJECT CODE DESCRIPTION	2012/13 Actuals	2013/14 Actuals	2014/15 Actuals	2015/16 Actuals	2016/17 Adopted Budget
F. <u>FUND BALANCE, RESERVES</u>					
1. Beginning Balance as of July 1 - Unaudited Restatement Audit Adjustment	\$57,605	\$56,050	\$67,063	\$66,699	\$172,907
2. Ending Balance, June 30 (E + F1)	\$56,050	\$67,063	\$66,699	\$172,907	\$172,907
<u>COMPONENTS OF ENDING FUND BALANCE</u>					
a.) Nonspendable Amounts	\$0	\$0	\$0	\$0	\$0
b.) Restricted Amounts	56,050	67,063	66,699	172,907	172,907
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	\$56,050	\$67,063	\$66,699	\$172,907	\$172,907



Fund 13

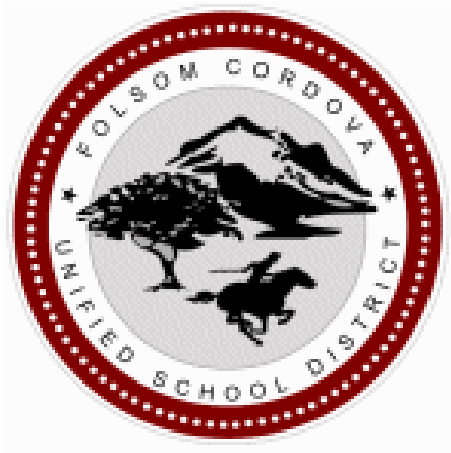
Cafeteria Fund Summary

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2016/2017 ADOPTED BUDGET
CAFETERIA FUND
SUMMARY OF REVENUE,
EXPENDITURES, AND CHANGES IN FUND BALANCE

OBJECT CODE DESCRIPTION	2012/13 Actuals	2013/14 Actuals	2014/15 Actuals	2015/16 Actuals	2016/17 Adopted Budget
A. <u>REVENUES</u>					
8010-8099 LCFF Sources	\$0	\$0	\$0	\$0	\$0
8100-8299 Federal Revenues	3,415,613	3,566,135	3,502,619	3,821,855	3,875,000
8300-8599 Other State Revenues	278,477	283,984	516,301	276,379	290,000
8600-8799 Other Local Revenues	1,569,996	1,500,034	1,460,079	1,531,125	1,484,500
TOTAL REVENUES	\$5,264,086	\$5,350,152	\$5,478,999	\$5,629,360	\$5,649,500
B. <u>EXPENDITURES</u>					
1000 Certificated Salaries	\$0	\$0	\$0	\$0	\$0
2000 Classified Salaries	1,867,861	1,966,090	1,916,729	1,981,450	2,070,605
3000 Employee Benefits	658,081	643,077	619,462	650,387	713,843
4000 Food & Supplies	2,470,759	2,633,244	2,719,134	2,493,785	2,862,737
5000 Contracted Services & Other Expenses	221,559	75,944	169,106	160,107	177,741
6000 Capital Outlay	0	0	8,568	20,987	15,000
7100-7499 Other Outgo	3,630	3,528	3,536	4,415	4,232
7300 Direct Support/Indirect Costs	232,734	282,405	308,755	266,121	260,400
TOTAL EXPENDITURES & OTHER OUTGO	\$5,454,625	\$5,604,287	\$5,745,291	\$5,577,252	\$6,104,558
C. <u>EXCESS (DEFICIENCY) OF REVENUES</u> <u>OVER EXPENDITURES (A - B)</u>	(\$190,539)	(\$254,135)	(\$266,292)	\$52,108	(\$455,058)
D. <u>OTHER FINANCING SOURCES/USES</u>					
8910-8999 Sources	\$0	\$0	\$53,008	\$53,228	\$41,874
7610-7699 Uses	(212,712)	0	(256,526)	0	0
E. <u>NET INCREASE (DECREASE) IN FUND BALANCE (C + D)</u>	(\$403,251)	(\$254,135)	(\$469,810)	\$105,336	(\$413,184)

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2016/2017 ADOPTED BUDGET
CAFETERIA FUND
SUMMARY OF REVENUE,
EXPENDITURES, AND CHANGES IN FUND BALANCE

OBJECT CODE	DESCRIPTION	2012/13 Actuals	2013/14 Actuals	2014/15 Actuals	2015/16 Actuals	2016/17 Adopted Budget
F.	<u>FUND BALANCE, RESERVES</u>					
	1. Beginning Balance as of July 1 - Unaudited Restatement Audit Adjustment	\$2,476,690	\$2,073,439	\$1,819,304	\$1,349,494	\$1,454,830
	2. Ending Balance, June 30 (E + F1)	\$2,073,439	\$1,819,304	\$1,349,494	\$1,454,830	\$1,041,646
	<u>COMPONENTS OF ENDING FUND BALANCE</u>					
	a.) Nonspendable Amounts	\$26,229	\$29,593	\$15,219	\$25,165	\$0
	b.) Restricted Amounts	2,047,210	1,789,711	1,334,275	1,429,665	1,041,646
	c.) Assigned Amounts					
9780	Other Assignments	0	0	0	0	0
9770	Economic Uncertainties	0	0	0	0	0
9790	Unassigned Amount	0	0	0	0	0
	ENDING FUND BALANCE	\$2,073,439	\$1,819,304	\$1,349,494	\$1,454,830	\$1,041,646



Fund 14

Deferred Maintenance Fund Summary

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2016/2017 ADOPTED BUDGET
DEFERRED MAINTENANCE FUND
SUMMARY OF REVENUE,
EXPENDITURES, AND CHANGES IN FUND BALANCE

OBJECT CODE DESCRIPTION	2012/13 Actuals	2013/14 Actuals	2014/15 Actuals	2015/16 Actuals	2016/17 Adopted Budget
A. REVENUES					
8010-8099 LCFF Sources	\$0	\$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	4,008	1,049	2,348	7,089	6,000
TOTAL REVENUES	\$4,008	\$651,615	\$652,914	\$657,655	\$656,566
B. EXPENDITURES					
1000 Certificated Salaries	\$0	\$0	\$0	\$0	\$0
2000 Classified Salaries	100,181	136,644	139,692	111,137	142,182
3000 Employee Benefits	25,774	30,619	34,333	29,960	38,992
4000 Food & Supplies	58,566	93,276	72,845	37,886	75,000
5000 Contracted Services & Other Expenses	204,808	386,378	849,516	727,844	370,000
6000 Capital Outlay	569,910	516,053	25,084	158,074	1,210,000
7100-7499 Other Outgo	0	0	0	0	0
7300 Direct Support/Indirect Costs	0	0	0	0	0
TOTAL EXPENDITURES & OTHER OUTGO	\$959,239	\$1,162,970	\$1,121,470	\$1,064,901	\$1,836,174
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (A - B)	(\$955,231)	(\$511,355)	(\$468,556)	(\$407,246)	(\$1,179,608)
D. OTHER FINANCING SOURCES/USES					
8910-8999 Sources	\$1,300,566	\$650,000	\$1,150,000	\$1,200,000	\$950,000
7610-7699 Uses	(10,000)	(60,000)	0	0	0
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D)	\$335,335	\$78,645	\$681,444	\$792,754	(\$229,608)

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2016/2017 ADOPTED BUDGET
DEFERRED MAINTENANCE FUND
SUMMARY OF REVENUE,
EXPENDITURES, AND CHANGES IN FUND BALANCE

OBJECT CODE	DESCRIPTION	2012/13 Actuals	2013/14 Actuals	2014/15 Actuals	2015/16 Actuals	2016/17 Adopted Budget
F.	<u>FUND BALANCE, RESERVES</u>					
	1. Beginning Balance as of July 1 - Unaudited Restatement Audit Adjustment	\$1,143,089	\$1,478,424	\$1,557,069	\$2,238,513	\$3,031,267
	2. Ending Balance, June 30 (E + F1)	\$1,478,424	\$1,557,069	\$2,238,513	\$3,031,267	\$2,801,659
	<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	1,478,424	1,557,069	2,238,513	3,031,266	2,081,659
9770	Economic Uncertainties	0	0	0	0	0
9790	Unassigned Amount	0	0	0	0	0
	ENDING FUND BALANCE	\$1,478,424	\$1,557,069	\$2,238,513	\$3,031,266	\$2,081,659



Fund 22

Building Fund Summary

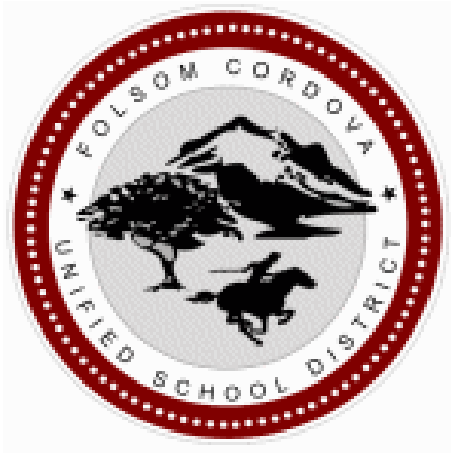
Folsom Measure G Combined

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2016/2017 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 Adopted Budget
A. REVENUES			
8010-8099 LCFF Sources	\$0	\$0	\$0
8100-8299 Federal Revenues	0	0	0
8300-8599 Other State Revenues	0	0	0
8600-8799 Other Local Revenues	(193)	69,569	1,702,036
TOTAL REVENUES	(\$193)	\$69,569	\$1,702,036
B. EXPENDITURES			
1000 Certificated Salaries	\$0	\$0	\$0
2000 Classified Salaries	0	0	0
3000 Employee Benefits	0	0	0
4000 Food & Supplies	0	6,547	0
5000 Contracted Services & Other Expenses	3,487	331,487	0
6000 Capital Outlay	983,700	10,671,811	26,077,443
7100-7499 Other Outgo	0	0	0
7300 Direct Support/Indirect Costs	0	0	0
TOTAL EXPENDITURES & OTHER OUTGO	\$987,187	\$11,009,846	\$26,077,443
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (A - B)	(\$987,380)	(\$10,940,277)	(\$24,375,407)
D. OTHER FINANCING SOURCES/USES			
8910-8999 Sources	\$1,030,000	\$40,140,000	\$60,000,000
7610-7699 Uses	0	(1,030,000)	0
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D)	\$42,620	\$28,169,723	\$35,624,593

<p align="center">FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT</p> <p align="center">2016/2017 ADOPTED BUDGET</p> <p align="center">BUILDING FUND - FOLSOM MEASURE G</p> <p align="center">COMBINED - SUMMARY OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE</p>

OBJECT CODE DESCRIPTION	2014/15 Actuals	2015/16 Actuals	2016/17 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
2. Ending Balance, June 30 (E + F1)	\$42,620	\$28,212,343	\$63,836,936
<u>COMPONENTS OF ENDING FUND BALANCE</u>			
a.) Nonspendable Amounts	\$0	\$0	\$0
b.) Restricted Amounts	0	0	0
c.) Committed Amounts			
9780 Measure P	42,620	28,212,343	63,836,936
	0	0	0
9790 Unassigned Amount	0	0	0
ENDING FUND BALANCE	\$42,620	\$28,212,343	\$63,836,936



Fund 23

Building Fund Summary

Rancho Cordova Measure P Combined

<p align="center">FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT</p> <p align="center">2016/2017 ADOPTED BUDGET</p> <p align="center">BUILDING FUND - RANCHO CORDOVA MEASURE P</p> <p align="center">COMBINED - SUMMARY OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE</p>

OBJECT CODE DESCRIPTION	2013/14 Actuals	2014/15 Actuals	2015/16 Actuals	2016/17 Adopted Budget
A. REVENUES				
8010-8099 LCFF Sources	\$0	\$0	\$0	\$0
8100-8299 Federal Revenues	0	0	0	0
8300-8599 Other State Revenues	0	0	0	0
8600-8799 Other Local Revenues	4,112	12,701	42,310	2,159,391
TOTAL REVENUES	\$4,112	\$12,701	\$42,310	\$2,159,391
B. EXPENDITURES				
1000 Certificated Salaries	\$0	\$0	\$0	\$0
2000 Classified Salaries	0	111	0	0
3000 Employee Benefits	0	12	0	0
4000 Food & Supplies	0	3,613	36,102	0
5000 Contracted Services & Other Expenses	582,345	3,658	473,760	17,022
6000 Capital Outlay	1,288,359	23,151,920	16,689,143	13,499,396
7100-7499 Other Outgo	42,366,239	0	13,218,865	0
7300 Direct Support/Indirect Costs	0	0	0	0
TOTAL EXPENDITURES & OTHER OUTGO	\$44,236,943	\$23,159,314	\$30,417,870	\$13,516,418
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (A - B)	(\$44,232,831)	(\$23,146,613)	(\$30,375,560)	(\$11,357,027)
D. OTHER FINANCING SOURCES/USES				
8910-8999 Sources	\$67,903,584	\$211,299	\$43,959,414	\$13,000,000
7610-7699 Uses	0	(500,000)	0	0
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D)	\$23,670,753	(\$23,435,314)	\$13,583,854	\$1,642,973

<p align="center">FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT</p> <p align="center">2016/2017 ADOPTED BUDGET</p> <p align="center">BUILDING FUND - RANCHO CORDOVA MEASURE P</p> <p align="center">COMBINED - SUMMARY OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE</p>

OBJECT CODE DESCRIPTION	2013/14 Actuals	2014/15 Actuals	2015/16 Actuals	2016/17 Adopted Budget
F. <u>FUND BALANCE, RESERVES</u>				
1. Beginning Balance as of July 1 - Unaudited	\$0	\$23,670,753	\$235,439	\$13,819,293
Restatement	0	0	0	0
Audit Adjustment	0	0	0	0
2. Ending Balance, June 30 (E + F1)	\$23,670,753	\$235,439	\$13,819,293	\$15,462,266
<u>COMPONENTS OF ENDING FUND BALANCE</u>				
a.) Nonspendable Amounts	\$0	\$0	\$0	\$0
b.) Restricted Amounts	0	0	0	0
c.) Committed Amounts				
9780 Measure P	23,670,753	235,439	13,819,293	15,462,266
9790 Unassigned Amount	0	0	0	0
ENDING FUND BALANCE	\$23,670,753	\$235,439	\$13,819,293	\$15,462,266



Fund 24

Building Fund Summary

Rancho Cordova Measure N Combined

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2016/2017 ADOPTED BUDGET
BUILDING FUND - RANCHO CORDOVA MEASURE N
COMBINED - SUMMARY OF REVENUE,
EXPENDITURES, AND CHANGES IN FUND BALANCE

OBJECT CODE DESCRIPTION	2012/13 Actuals	2013/14 Actuals	2014/15 Actuals	2015/16 Actuals	2016/17 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	57,914	47,797	697	224	0
TOTAL REVENUES	\$57,914	\$47,797	\$697	\$224	\$0
B. EXPENDITURES					
1000 Certificated Salaries	\$0	\$0	\$0	\$0	\$0
2000 Classified Salaries	0	259	0	0	0
3000 Employee Benefits	0	27	0	0	0
4000 Food & Supplies	4,981	1,103	0	0	0
5000 Contracted Services & Other Expenses	12,815	14,377	0	0	0
6000 Capital Outlay	1,073,408	2,565,922	1,040,012	84,612	0
7100-7499 Other Outgo	0	0	0	0	0
7300 Direct Support/Indirect Costs	0	0	0	0	0
TOTAL EXPENDITURES & OTHER OUTGO	\$1,091,204	\$2,581,688	\$1,040,012	\$84,612	\$0
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (A - B)	(\$1,033,290)	(\$2,533,891)	(\$1,039,315)	(\$84,388)	\$0
D. OTHER FINANCING SOURCES/USES					
8910-8999 Sources	\$10,000	\$0	\$865,101	\$0	\$0
7610-7699 Uses	0	0	0	0	0
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D)	(\$1,023,290)	(\$2,533,891)	(\$174,214)	(\$84,388)	\$0

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2016/2017 ADOPTED BUDGET
BUILDING FUND- RANCHO CORDOVA MEASURE N
COMBINED - SUMMARY OF REVENUE,
EXPENDITURES, AND CHANGES IN FUND BALANCE

OBJECT CODE DESCRIPTION	2012/13 Actuals	2013/14 Actuals	2014/15 Actuals	2015/16 Actuals	2016/17 Adopted Budget
F. <u>FUND BALANCE, RESERVES</u>					
1. Beginning Balance as of July 1 - Unaudited	\$3,815,783	\$2,792,493	\$258,602	\$84,388	\$0
Restatement	0	0	0	0	0
Audit Adjustment	0	0	0	0	0
2. Ending Balance, June 30 (E + F1)	\$2,792,493	\$258,602	\$84,388	\$0	\$0
<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 N	2,792,493	258,602	84,388	0	0
9790 Unassigned Amount	0	0	0	0	0
ENDING FUND BALANCE	\$2,792,493	\$258,602	\$84,388	\$0	\$0



Fund 25

Capital Facilities Fund Summary

Folsom

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2016/2017 ADOPTED BUDGET
CAPITAL FACILITIES FUND - FOLSOM
SUMMARY OF REVENUE,
EXPENDITURES, AND CHANGES IN FUND BALANCE

OBJECT CODE DESCRIPTION	2012/13 Actuals	2013/14 Actuals	2014/15 Actuals	2015/16 Actuals	2016/17 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	253	0
8600-8799 Other Local Revenues	3,982,393	5,107,719	5,093,865	2,118,986	3,828,000
TOTAL REVENUES	\$3,982,393	\$5,107,719	\$5,093,865	\$2,119,239	\$3,828,000
B. <u>EXPENDITURES</u>					
1000 Certificated Salaries	\$0	\$0	\$0	\$0	\$0
2000 Classified Salaries	244,027	229,608	227,388	224,935	250,312
3000 Employee Benefits	81,578	71,273	70,827	66,132	83,510
4000 Food & Supplies	2,361	2,507	133,695	13,951	3,500
5000 Contracted Services & Other Expenses	52,975	98,544	49,532	38,245	32,188
6000 Capital Outlay	85,922	484,387	832,754	951,456	0
7100-7499 Other Outgo	3,556,428	3,549,607	3,552,666	3,469,521	3,474,137
7300 Direct Support/Indirect Costs	0	0	0	0	0
TOTAL EXPENDITURES & OTHER OUTGO	\$4,023,291	\$4,435,925	\$4,866,863	\$4,764,239	\$3,843,647
C. <u>EXCESS (DEFICIENCY) OF REVENUES</u> <u>OVER EXPENDITURES (A - B)</u>	(\$40,898)	\$671,794	\$227,002	(\$2,645,000)	(\$15,647)
D. <u>OTHER FINANCING SOURCES/USES</u>					
8910-8999 Sources 12/13& 14/15 amount borrowed from fund 26	\$2,401,888	\$656,961	\$1,098,037	\$3,425,317	\$805,000
7610-7699 Uses	0	0	(2,675,000)	(275,000)	0
E. <u>NET INCREASE (DECREASE) IN FUND BALANCE (C + D)</u>	\$2,360,990	\$1,328,755	(\$1,349,961)	\$505,317	\$789,353

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2016/2017 ADOPTED BUDGET
CAPITAL FACILITIES FUND - FOLSOM
SUMMARY OF REVENUE,
EXPENDITURES, AND CHANGES IN FUND BALANCE

OBJECT CODE	DESCRIPTION	2012/13 Actuals	2013/14 Actuals	2014/15 Actuals	2015/16 Actuals	2016/17 Adopted Budget
F.	<u>FUND BALANCE, RESERVES</u>					
	1. Beginning Balance as of July 1 - Unaudited	(\$2,301,196)	\$59,795	\$1,388,550	\$38,589	\$543,906
	Restatement	0	0	0	0	0
	Audit Adjustment	0	0	0	0	0
	2. Ending Balance, June 30 (E + F1)	\$59,795	\$1,388,550	\$38,589	\$543,906	\$1,333,259
	<u>COMPONENTS OF ENDING FUND BALANCE</u>					
	a.) Reserved Amounts	\$0	\$0	\$0	\$0	\$0
	b.) Committed Amounts					
9780	Other Commitments					
	Folsom Projects	59,795	1,388,550	38,589	543,906	1,333,259
9790	Unassigned Amount	0	0	0	0	0
	ENDING FUND BALANCE	\$59,795	\$1,388,550	\$38,589	\$543,906	\$1,333,259



Fund 26

Capital Facilities Fund Summary

Rancho Cordova

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2016/2017 ADOPTED BUDGET
CAPITAL FACILITIES FUND - RANCHO CORDOVA
SUMMARY OF REVENUE,
EXPENDITURES, AND CHANGES IN FUND BALANCE

OBJECT CODE DESCRIPTION	2012/13 Actuals	2013/14 Actuals	2014/15 Actuals	2015/16 Actuals	2016/17 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	602,870	1,029,012	1,489,201	3,910,355	2,803,000
TOTAL REVENUES	\$602,870	\$1,029,012	\$1,489,201	\$3,910,355	\$2,803,000
B. EXPENDITURES					
1000 Certificated Salaries	\$0	\$0	\$0	\$0	\$0
2000 Classified Salaries	244,146	230,021	227,388	222,635	250,312
3000 Employee Benefits	81,659	71,354	70,829	65,496	83,510
4000 Food & Supplies	538	2,466	799	25,248	3,500
5000 Contracted Services & Other Expenses	28,972	49,504	33,114	36,000	23,058
6000 Capital Outlay	199,575	14,111	137,181	1,517,541	0
7100-7499 Other Outgo	0	0	0	0	0
7300 Direct Support/Indirect Costs	0	0	0	0	0
TOTAL EXPENDITURES & OTHER OUTGO	\$554,891	\$367,457	\$469,311	\$1,866,920	\$360,380
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (A - B)	\$47,979	\$661,555	\$1,019,890	\$2,043,435	\$2,442,620
D. OTHER FINANCING SOURCES/USES					
8910-8999 Sources	\$212,712	\$0	\$3,186,656	\$604,377	\$0
7610-7699 12/13 &14/15 amounts loaned to fund 25	(2,351,449)	(323,552)	(275,000)	(2,725,000)	0
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D)	(\$2,090,758)	\$338,004	\$3,931,547	(\$77,188)	\$2,442,620

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2016/2017 ADOPTED BUDGET
CAPITAL FACILITIES FUND - RANCHO CORDOVA
SUMMARY OF REVENUE,
EXPENDITURES, AND CHANGES IN FUND BALANCE

OBJECT CODE DESCRIPTION	2012/13 Actuals	2013/14 Actuals	2014/15 Actuals	2015/16 Actuals	2016/17 Adopted Budget
F. <u>FUND BALANCE. RESERVES</u>					
1. Beginning Balance as of July 1 - Unaudited Restatement Audit Adjustment	\$2,884,622	\$793,864	\$1,131,868	\$5,063,415	\$4,986,226
2. Ending Balance, June 30 (E + F1)	\$793,864	\$1,131,868	\$5,063,415	\$4,986,226	\$7,428,846
<u>COMPONENTS OF ENDING FUND BALANCE</u>					
a.) Reserved Amounts	\$0	\$0	\$0	\$0	\$0
b.) Committed Amounts					
9780 Other Commitments Rancho Projects	793,864	1,131,868	5,063,415	4,986,226	7,428,846
9790 Unassigned Amount	0	0	0	0	0
ENDING FUND BALANCE	\$793,864	\$1,131,868	\$5,063,415	\$4,986,226	\$7,428,846



Fund 27

Building Fund Summary

Undeveloped Area Measure M Bond

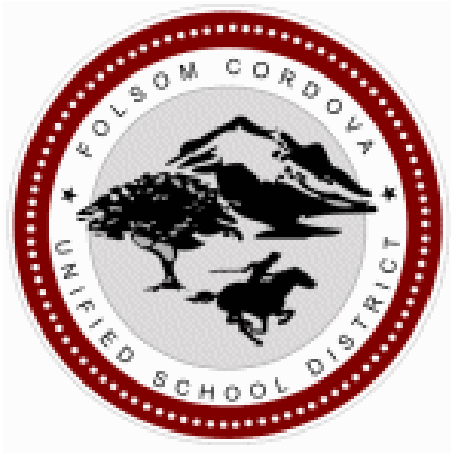
**FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2016/2017 ADOPTED BUDGET**

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

OBJECT CODE DESCRIPTION	2012/13 Actuals	2013/14 Actuals	2014/15 Actuals	2015/16 Actuals	2016/17 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	257,727	1,408	3,161	(2,294)	0
TOTAL REVENUES	\$257,727	\$1,408	\$3,161	(\$2,294)	\$0
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	21,454	10,289	3,300	57,022	0
6000 Capital Outlay	1,904,974	157,425	159,496	291,171	0
7100-7499 Other Outgo	0	0	0	0	0
7300 Direct Support/Indirect Costs	0	0	0	0	0
TOTAL EXPENDITURES & OTHER OUTGO	\$1,926,428	\$167,715	\$162,796	\$348,193	\$0
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (A - B)	(\$1,668,701)	(\$166,307)	(\$159,635)	(\$350,488)	\$0
D. OTHER FINANCING SOURCES/USES					
8910-8999 Sources	\$0	\$0	\$0	\$530,000	\$0
7610-7699 Uses	0	0	(530,000)	0	0
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D)	(\$1,668,701)	(\$166,307)	(\$689,635)	\$179,512	\$0

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2016/2017 ADOPTED BUDGET
BUILDING FUND - UNDEVELOPED AREA MEASURE M BOND
COMBINED - SUMMARY OF REVENUE,
EXPENDITURES, AND CHANGES IN FUND BALANCE

OBJECT CODE DESCRIPTION	2012/13 Actuals	2013/14 Actuals	2014/15 Actuals	2015/16 Actuals	2016/17 Adopted Budget
F. <u>FUND BALANCE, RESERVES</u>					
1. Beginning Balance as of July 1 - Unaudited	\$3,132,293	\$1,463,593	\$1,297,286	\$607,651	\$787,164
Restatement	0	0	0	0	0
Audit Adjustment	0	0	0	0	0
2. Ending Balance, June 30 (E + F1)	\$1,463,593	\$1,297,286	\$607,651	\$787,164	\$787,164
<u>COMPONENTS OF ENDING FUND BALANCE</u>					
a.) Reserved Amounts	\$0	\$0	\$0	\$0	\$0
b.) Committed Amounts					
9780 Other Commitments Measure M	1,463,593	1,297,286	607,651	787,164	787,164
9790 Unassigned Amount	0	0	0	0	0
ENDING FUND BALANCE	\$1,463,593	\$1,297,286	\$607,651	\$787,164	\$787,164



Fund 40

Special Reserve Fund Summary

Capital Projects

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2016/2017 ADOPTED BUDGET
SPECIAL RESERVE FUND CAPITAL PROJECTS
SUMMARY OF REVENUE,
EXPENDITURES, AND CHANGES IN FUND BALANCE

OBJECT CODE DESCRIPTION	2012/13 Actuals	2013/14 Actuals	2014/15 Actuals	2015/16 Actuals	2016/17 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	821,473	789,555	428,572	402,908	351,199
TOTAL REVENUES	\$821,473	\$789,555	\$428,572	\$402,908	\$351,199
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	10,408	0	0	0	0
5000 Contracted Services & Other Expenses	14,777	1,400	0	10,625	0
6000 Capital Outlay	612,354	1,088,954	97,302	0	0
7100-7499 Other Outgo	38,857	34,857	40,601	43,696	43,696
7300 Direct Support/Indirect Costs	0	0	0	0	0
TOTAL EXPENDITURES & OTHER OUTGO	\$676,396	\$1,125,211	\$137,903	\$54,321	\$43,696
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (A - B)	\$145,076	(\$335,656)	\$290,669	\$348,588	\$307,503
D. OTHER FINANCING SOURCES/USES					
8910-8999 Sources	\$200,000	\$200,000	\$200,000	\$666,712	\$2,326,600
7610-7699 Uses	0	0	0	0	0
E. FUND BALANCE (C + D)	\$345,076	(\$135,656)	\$490,668.97	\$1,015,299	\$2,634,103

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2016/2017 ADOPTED BUDGET
SPECIAL RESERVE FUND CAPITAL PROJECTS
SUMMARY OF REVENUE,
EXPENDITURES, AND CHANGES IN FUND BALANCE

OBJECT CODE DESCRIPTION	2012/13 Actuals	2013/14 Actuals	2014/15 Actuals	2015/16 Actuals	2016/17 Adopted Budget
F. <u>FUND BALANCE. RESERVES</u>					
1. Beginning Balance as of July 1 - Unaudited Restatement Audit Adjustment	\$4,706,301	\$5,051,378	\$4,915,722	\$5,406,390	\$6,421,690
2. Ending Balance, June 30 (E + F1)	\$5,051,378	\$4,915,722	\$5,406,390	\$6,421,690	\$9,055,793
<u>COMPONENTS OF ENDING FUND BALANCE</u>					
a.) Nonspendable Amounts	\$0	\$0	\$0	\$0	\$0
b.) Restricted Amounts					
9780 c.) Committed Amounts					
WAN	1,991,033	2,556,176	2,633,273	2,650,956	4,989,756
CHS Stadium Turf Replacement	584,178	80,157	169,053	2,753,577	2,834,881
FHS and VDLHS Stadium Turf Replacement	934,047	533,431	642,033	261,067	357,988
Facilities	1,542,120	1,745,958	1,962,031	756,089	873,167
9790 Unassigned Amount	0	0	0	0	0
TOTAL COMPONENTS OF ENDING FUND BALANCE	\$5,051,378	\$4,915,722	\$5,406,390	\$6,421,689	\$9,055,792



Fund 63

Student Care Centers Fund Summary

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2016/2017 ADOPTED BUDGET
STUDENT CARE CENTERS FUND
SUMMARY OF REVENUE,
EXPENDITURES, AND CHANGES IN FUND BALANCE

OBJECT CODE DESCRIPTION	2012/13 Actuals	2013/14 Actuals	2014/15 Actuals	2015/16 Actuals	2016/17 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	2,702,265	2,944,643	3,028,009	3,404,445	3,271,820
TOTAL REVENUES	\$2,702,265	\$2,944,643	\$3,028,009	\$3,404,445	\$3,271,820
B. EXPENDITURES					
1000 Certificated Salaries	\$119,206	\$125,665	\$0	\$0	\$0
2000 Classified Salaries	1,165,913	1,226,998	1,297,072	1,403,160	1,473,044
3000 Employee Benefits	381,259	369,915	369,379	394,701	435,152
4000 Food & Supplies	124,373	145,018	156,949	167,249	293,181
5000 Contracted Services & Other Expenses	113,540	139,567	143,543	170,045	155,484
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	\$1,904,291	\$2,007,163	\$1,966,943	\$2,135,156	\$2,356,861
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (A - B)	\$797,974	\$937,480	\$1,061,066	\$1,269,289	\$914,959
D. OTHER FINANCING SOURCES/USES					
8910-8999 Sources	\$0	\$0	\$0	\$0	\$0
7610-7699 Uses	(156,446)	(464,508)	(1,023,903)	(1,154,269)	(913,608)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D)	\$641,528	\$472,972	\$37,163	\$115,020	\$1,351

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2016/2017 ADOPTED BUDGET
STUDENT CARE CENTERS FUND
SUMMARY OF REVENUE,
EXPENDITURES, AND CHANGES IN FUND BALANCE

OBJECT CODE	DESCRIPTION	2012/13 Actuals	2013/14 Actuals	2014/15 Actuals	2015/16 Actuals	2016/17 Adopted Budget
F.	<u>FUND BALANCE, RESERVES</u>					
	1. Beginning Balance as of July 1 - Unaudited Restatement Audit Adjustment	\$458,989	\$1,100,517	\$1,573,490	\$1,610,652	\$1,725,673
	2. Ending Balance, June 30 (E + F1)	\$1,100,517	\$1,573,489	\$1,610,652	\$1,725,673	\$1,727,024
	<u>COMPONENTS OF ENDING FUND BALANCE</u>					
	a.) Net Investment in Capital Assets	\$0	\$0	\$2,177	\$2,177	\$0
	b.) Restricted Net Position	0	0	0	0	0
	c.) Unrestricted Net Position	0	0	1,608,475	1,723,496	1,727,024
9790	Unassigned Amount	1,100,517	1,573,489	0	0	0
	ENDING FUND BALANCE	\$1,100,517	\$1,573,489	\$1,610,652	\$1,725,673	\$1,727,024



Fund 71

Retiree Benefits Trust Fund Summary

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2016/2017 ADOPTED BUDGET
RETIREE BENEFITS TRUST FUND
SUMMARY OF REVENUE,
EXPENDITURES, AND CHANGES IN FUND BALANCE

OBJECT CODE DESCRIPTION	2012/13 Actuals	2013/14 Actuals	2014/15 Actuals	2015/16 Actuals	2016/17 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	791,470	982,487	1,128,629	1,318,727	1,390,000
TOTAL REVENUES	\$791,470	\$982,487	\$1,128,629	\$1,318,727	\$1,390,000
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	0	0	0	0
5000 Contracted Services & Other Expenses	695,151	770,022	803,534	746,164	696,187
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	\$695,151	\$770,022	\$803,534	\$746,164	\$696,187
C. <u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (A - B)</u>	\$96,319	\$212,466	\$325,095	\$572,563	\$693,813
D. <u>OTHER FINANCING SOURCES/USES</u>					
8910-8999 Sources	\$0	\$600,000	\$600,000	\$600,000	\$600,000
7610-7699 Uses	0	0	0	0	0
E. <u>NET INCREASE (DECREASE) IN FUND BALANCE (C + D)</u>	\$96,319	\$812,466	\$925,095	\$1,172,563	\$1,293,813

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2016/2017 ADOPTED BUDGET
RETIREE BENEFITS TRUST FUND
SUMMARY OF REVENUE,
EXPENDITURES, AND CHANGES IN FUND BALANCE

OBJECT CODE DESCRIPTION	2012/13 Actuals	2013/14 Actuals	2014/15 Actuals	2015/16 Actuals	2016/17 Adopted Budget
F. <u>FUND BALANCE, RESERVES</u>					
1. Beginning Balance as of July 1 - Unaudited Restatement Audit Adjustment	\$5,741,565	\$5,837,885	\$6,650,350	\$7,575,445	\$8,748,009
2. Ending Balance, June 30 (E + F1)	\$5,837,885	\$6,650,350	\$7,575,445	\$8,748,009	\$10,041,822
<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	0	0	0	0	0
9790 Undesignated Amount	\$5,837,885	\$6,650,350	\$7,575,445	\$8,748,009	\$10,041,822
ENDING FUND BALANCE	\$5,837,885	\$6,650,350	\$7,575,445	\$8,748,009	\$10,041,822



Long Term Debt

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT -- FISCAL SERVICES DEPARTMENT
GENERAL FUND (FUND 01)

DEBT SERVICE FINANCING - LONG TERM DEBT

Updated: June, 2016						
	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21
HP Financial Services						
<u>Lease agreement 4874648320000001</u>						
NWN computers						
Principal - 01-9590-0-7439-124-1110-9100.000-000						
Interest (Object 7438) Lease						
<u>Kansas State Bank of Manhattan</u>						
<u>Tiger Leasing LLC</u>						
GPS units	\$42,120	\$42,120	\$42,120			
Principal - 01-0730-0-5640-160-0000-3600.000-000	17,792	18,821	19,909			
Principal - 01-0730-0-5640-160-5001-3600.000-000	17,792	18,821	19,909			
Interest (Goal 0000)	3,268	2,239	1,151			
Interest (Goal 5001) Lease	3,268	2,239	1,151			
<u>De Lage Lande Public Finance LLC</u>						
<u>PUB 11847</u>						
Xerox 570, Xerox D110	\$17,616	\$17,616	\$17,616	\$2,936		
Principal - 01-0000-0-5640-125-0000-7550.000-000	15,529	16,270	17,046	2,919		
Interest Lease	2,087	1,347	570	17		
TOTALS	\$59,736	\$59,736	\$59,736	\$2,936	\$0	\$0

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT -- FISCAL SERVICES DEPARTMENT
CHILD DEVELOPMENT FUND (FUND 12)

DEBT SERVICE FINANCING - LONG TERM DEBT

					Updated: June, 2016		
	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22
US Bank Trust National Association -- 1998 COP							
Riverview School Pre-School Building	\$321						
Principal - 12-6105-0-7439-170-0500-9100.000-000							
Interest (Object 7438) COP Refinancing	321						
US Bank Trust National Association -- 2015 COP							
Riverview School Pre-School Building	\$1,846	\$2,079	\$2,073	\$2,071	\$2,074	\$2,073	
Principal - 12-6105-0-7439-170-0500-9100.000-000	1,702	1,646	1,705	1,789	1,881	1,974	
Interest (Object 7438) COP Refinancing	144	433	367	282	193	99	
TOTALS	\$2,168	\$2,079	\$2,073	\$2,071	\$2,074	\$2,073	\$0

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT -- FISCAL SERVICES DEPARTMENT
CAFETERIA FUND (FUND 13)

DEBT SERVICE FINANCING - LONG TERM DEBT

					Updated: June, 2016		
	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22
US Bank Trust National Association -- 1998 COP							
<u>Food Services Freezer, Food Cart, Delivery</u>							
<u>Van, Dishwasher</u>	\$654						
Principal -13-5310-0-7439-113-9xxx-9100.000-000							
Interest (Object 7438) COP Refinancing	654						
US Bank Trust National Association -- 2015 COP							
<u>Food Services Freezer, Food Cart, Delivery</u>							
<u>Van, Dishwasher</u>	\$3,760	\$4,234	\$4,221	\$4,218	\$4,225	\$4,221	
Principal -13-5310-0-7439-113-9xxx-9100.000-000	3,467	3,351	3,473	3,643	3,832	4,020	
Interest (Object 7438) COP Refinancing	293	882	748	575	393	201	
TOTALS	\$4,415	\$4,234	\$4,221	\$4,218	\$4,225	\$4,221	\$0

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT -- FISCAL SERVICES DEPARTMENT

CAPITAL FACILITIES FUND - FOLSOM (FUND 25)

DEBT SERVICE FINANCING - LONG TERM DEBT

					Updated: June, 2016					
	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
<u>US Bank Trust National Assoc.</u>										
<u>Refunding 1991 COP, Refunding of Los</u>										
<u>Cerros Lease, Land Purchase Prairie Oaks</u>	\$153,259	\$28,356								
Principal - 25-9202-0-7439-121-0000-9100.000-000	91,840									
Interest 7438 COP Refinancing	61,418	28,356								
<u>US Bank Trust National Assoc.</u>										
<u>2007 Financing Project</u>										
<u>Vista Del Lago</u>	\$3,399,408	\$355,516								
Principal - 25-9202-0-7439-121-0000-9100.000-000	2,590,000									
Interest 7438 COP Financing	809,408	355,516								
<u>US Bank Trust National Assoc.</u>										
<u>2015 Financing Project</u>										
<u>Refunding 1998 COP, 2007 COP</u>		\$3,085,649	\$3,474,137	\$3,463,956	\$3,461,211	\$3,466,451	\$3,463,956			
Principal - 25-9202-0-7439-121-0000-9100.000-000		2,844,831	2,750,003	2,849,822	2,989,568	3,144,287	3,299,005			
Interest 7438 COP Financing		240,818	724,134	614,134	471,643	322,165	164,950			
TOTALS	\$3,552,666	\$3,469,521	\$3,474,137	\$3,463,956	\$3,461,211	\$3,466,451	\$3,463,956	\$0	\$0	\$0

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT -- FISCAL SERVICES DEPARTMENT

SPECIAL RESERVE -CAPITAL OUTLAY (FUND 40)

DEBT SERVICE FINANCING - LONG TERM DEBT

					Updated: June, 2016		
	2015/16	2016/17					
<u>HP Financial Services</u>							
<u>Lease agreement 4874648320000001</u>							
NWN computers	\$43,696	\$43,696					
Principal - 40-0290-0-7439-124-9278-9100.000-000	40,945	42,298					
Interest (Object 7438) Lease	2,751	1,398					
TOTALS	\$43,696	\$43,696					



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 XIII B 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.\