2015-2016
Budget Book



Folsom Cordova Unified School District

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(916) 294-9000 www.fcusd.org

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2015-2016 ADOPTED BUDGET BOOK

Approved October 22, 2015

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From the Superintendent

Dear Folsom Cordova family:

It is so heartwarming to see our schools buzzing with life. Students and families reconnecting with beloved teachers, parents of kindergartners holding back tears, and high school seniors excited to complete this final chapter, are all among the familiar scenes we are treated at the start of each school year.

Of course, our teachers and staff were hard at work during the summer preparing for a successful school year. The last school year had barely finished when teachers and principals returned to work to begin implementing new school leadership teams called Professional Learning Communities: teams of teachers that will collaborate regularly throughout the year to discuss student progress and targeted interventions. Some spent the summer providing extended learning opportunities for students, and others sacrificed their time off to ensure students wouldn't fall behind, going above and beyond to make sure students retained vital skills.

This year promises continued changes that will require all of us working together. In September, our students and families received the first results from last spring's assessments under the state's new, more rigorous content standards. These test results are just one tool teachers and families can use to better understand how well students are performing. They are also too fundamentally different in the skills they measure to compare to any previous standardized tests. I encourage you to visit www.fcusd.org/testing to learn more about understanding the test results.

Our schools also recognize that equally important to classroom instruction is a positive school climate, where students are provided a safe, welcome, and inclusive place to learn and succeed. Students and staff are participating in numerous character education and positive behavior initiatives to support this effort across the District - accented by the district-wide "Cool 2B Kind" week, Aug. 31-Sept. 4. The ongoing work is led by our Child Welfare Office and our Character Education and Bullying Prevention Task Force. More information and resources for students, staff, and families can be found at www.fcusd.org/character.

Our students are dreamers, innovators, and scholars, and they have myriad goals. Many have overcome serious hurdles to achieve them. Each year our dedicated teachers, staff, and families work tirelessly to set our students on a path to success. Together, we can make this year our best yet.

Sincerely,

DBettencourt

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 18,000 students.

One high school, one middle school, five elementary schools, and an enrollment of 684 students formed the original nucleus. As of August 1, 2015, 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 19,700 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.

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 1100 certificated employees and 1025 classified for a total of 2125 employees.

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

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

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.

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.

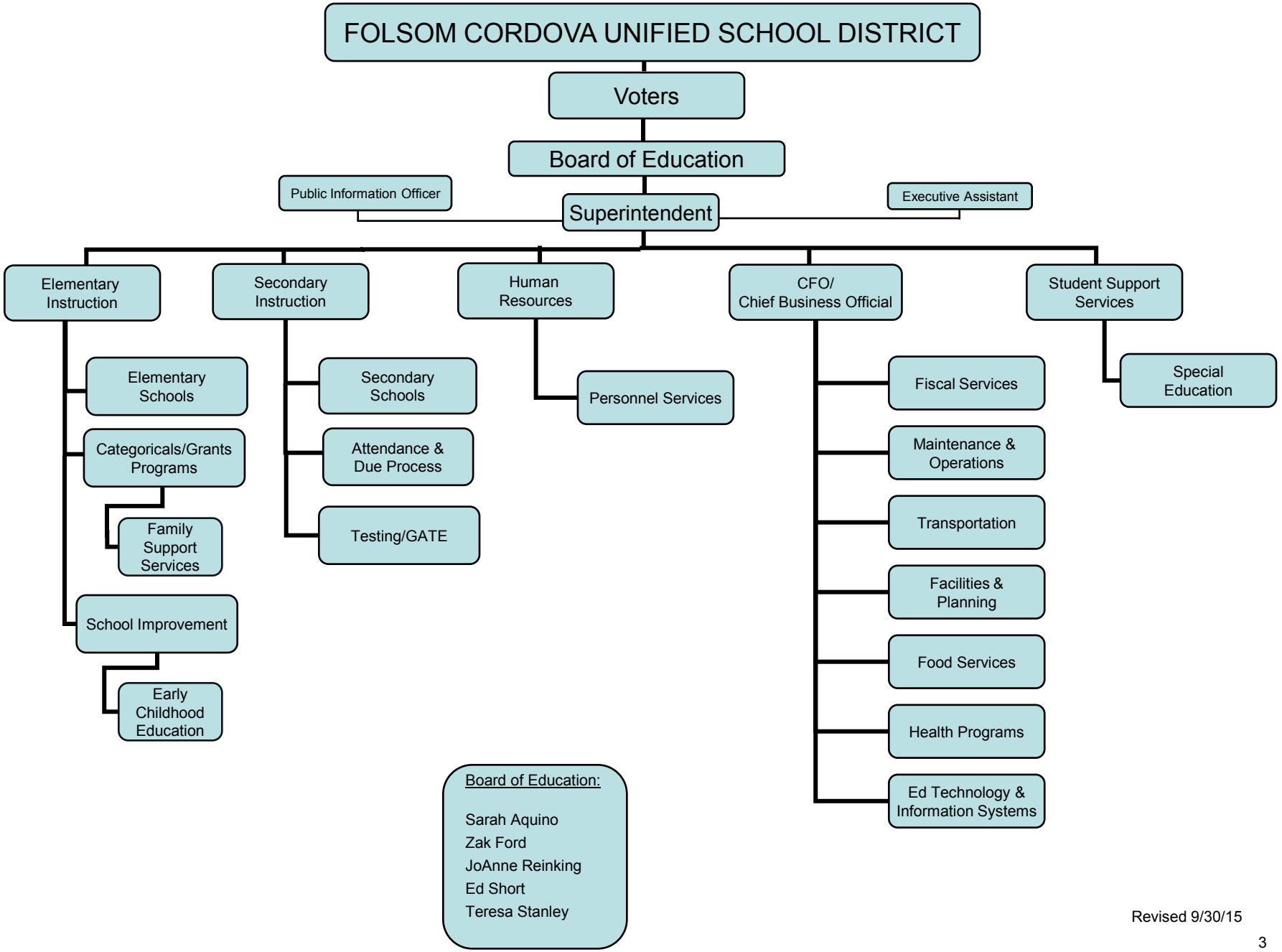
During the school year, the District will move forward in creating a learning community that is secure, open, and optimistic about the future while creating steady improvement based on student needs.

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 1/2	**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.
	2.1 Implement state standards to improve the achievement of underperforming categories of students in all content areas as measured by state testing and school API.
	2.2 Ensure all EL students have access to research-based EL instructional strategies to improve achievement.
	2.3 Provide access to A-G, IB, AP, and STEAM (CTE and STEM) courses to prepare students for college and career.
GOAL 3	**Increase parent and community engagement. (State Priority 3)**
	3.1 Increase engagement of parents and 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. (State Priority 4 and 8)**
	4.1 Ensure students are reading at grade level (1,3, 5, 8, & 11th grades)
	4.2 Ensure students are meeting grade level standards in math (1, 3, 5, 8, & 11th grades)
	4.3 Make annual progress in English language development for EL students.
	4.4 Make annual progress for special education students.
	4.5 Improve kindergarten readiness as measured by Emerging Literacy Skills Test given in ECE programs.
	4.6 Increase the percentage of ninth grade students completing 60 units by using interventions and credit recovery.
	4.7 Increase the percentage of students passing the high school exit exam in the tenth grade.
GOAL 5	**Increase student engagement and provide a safe, healthy, and positive learning environment. (State Priority 5 and 6)**
	5.1 Increase student attendance rates and decrease chronic absenteeism.
	5.2 Increase the graduation rate and decrease dropout rates for all students.
	5.3 Decrease eighth grade dropout rates.
	5.4 Improve student suspension and expulsion rates and reduce bullying incidents.



Revised 9/30/15

STUDENT ACHIEVEMENT and 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.

Six sites house the Junior 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 1st through 6th grade in 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

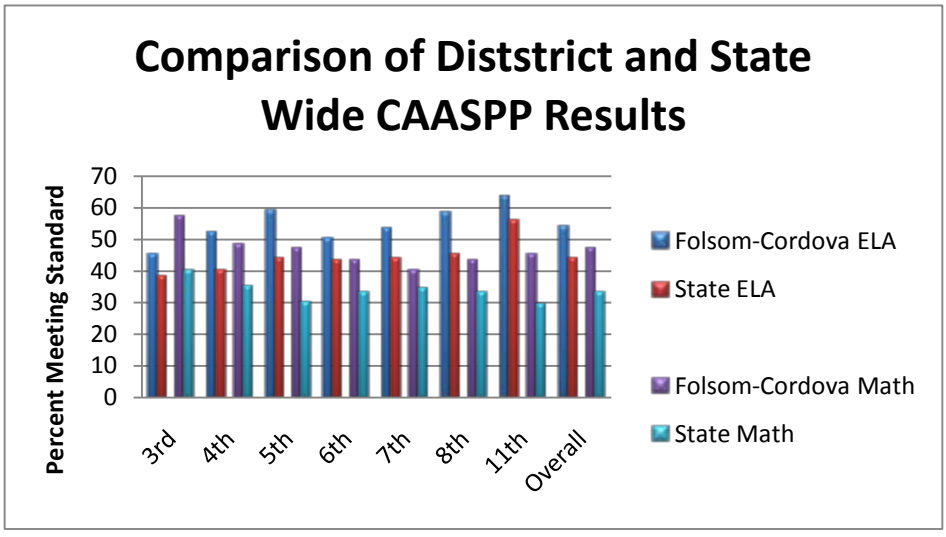
The Folsom Cordova Unified School District Secondary Schools provide a student-centered learning environment that promotes academic achievement, personal responsibility, and engagement of talents which lead to post-secondary success and responsible citizenship. Currently, there are 12 District secondary 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 the new 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 The 2014-15 CAASPP administration was the first year that scores were reported.



The Academic Performance Index (API), which was based largely on student test data, has been suspended until a new method, based on multiple measures, is developed in accordance with state law.

Williamson Elementary

Home of the Wildcats

College Entrance Tests

- **American College Test (ACT) 2013 – 2014 Seniors**
  - Composite scores, combining English, math, reading and science range from a low of 1 to a high of 36.

AVERAGE

2013-2014	Composite
FCUSD	24.1
STATE	21.5
NATIONAL	21.0

- **Scholastic Aptitude Test (SAT) 2014-2015 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 Placements Tests** (Qualifying for College Credits)

  77.8 % of tests taken received a passing score during the 2013-14 school year.

▪ Higher Graduation Rate

Folsom Cordova Unified School District's cohort graduation rate (class of 2013-14), including alternative education schools, is 92.85% based on the latest data.

▪ Low Dropout Rate

Folsom Cordova Unified District's cohort dropout rate (grades 9-12), including alternative education schools, is 4.3% over four years based on the latest data.

▪ Student Attendance

Folsom-Cordova Students had an Average attendance rate of 94.92% in the 2014-2015 school year.



Language

English Language Learners

Approximately 26% of the District's students speak one of 98 different languages. 13% of those are English Learners. 77% of these students with another language live in Rancho Cordova or in Mather, while 23% call Folsom home.

Of the 5,172 students with another language, 2,463, or 48% have been assessed as limited in English proficiency. A larger percentage of English Learners live in Rancho Cordova or Mather (77%) than Folsom (23%). These English Learners speak 73 different languages, 73.1% speak one of just five languages:

Spanish	51.5%
Russian	11.0%
Armenian	6.0%
Hindi	2.6%
Vietnamese	2.0%

Ten schools enroll more than 100 English Learners in the District:

Cordova Meadows	125
Cordova Villa	158
Navigator	123
Peter J. Shields	126
Rancho Cordova	185
White Rock	237
Williamson	235
Mills Middle	157
Mitchell	109
Cordova High	262





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, 2015, the District reported 368 such students of which 263 are English Learners; the top ten countries of birth were:

India	67	Russian	16
Philippines	33	Israel	14
Mexico	29	China	12
Moldova	25	Canada	12
Armenia	19	Iran	11

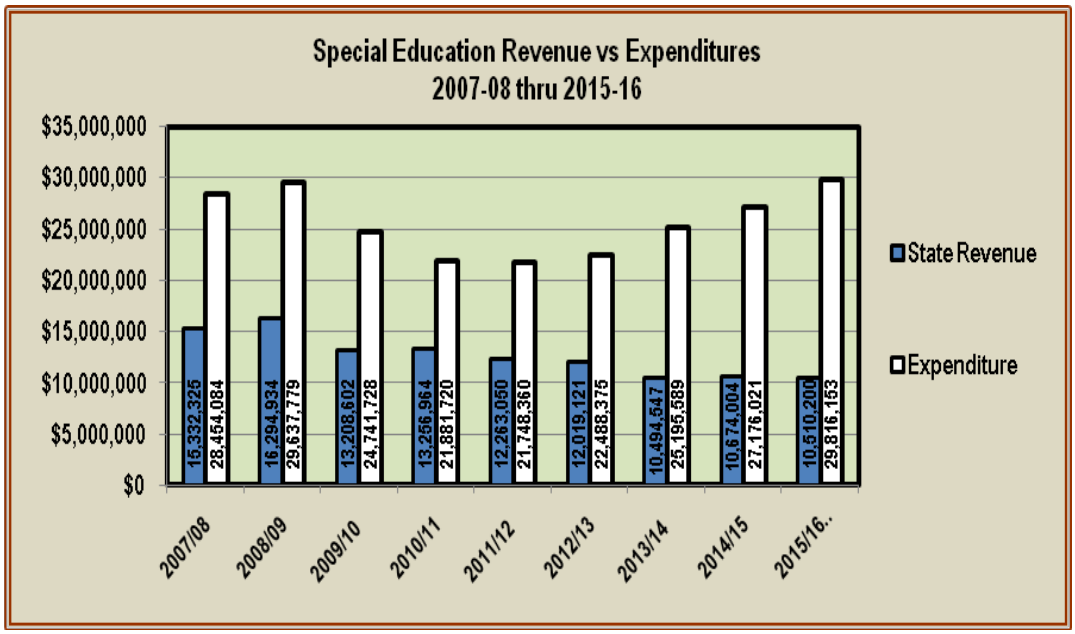
The District's programs for English Learners provide integrated and designated ELD with teachers, tests, and books in English, and with primary language support (ie; Spanish, Russian) through Bilingual Instructional Assistants as needed. The services for ELLs apply criteria for placement and grouping, 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 SELPA formation 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 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 2015-2016 Proposed Budget for Special Education is based on $10,510,200 in State funding for multiple programs, $19,303,453 in General Fund contributions to Special Education and $33,830,104 in expenditures, including indirect costs. Special Education budget is also required to be presented in detail and be approved by the Governing Board.

EXPENDITURES	2015/2016
Certificated Salaries	$ 13,814,405
Classified Salaries	$ 8,976,021
Employee Benefits	$ 6,327,916
Books & Supplies	$ 217,929
Services & Other Operating Exp	$ 2,650,919
Other outgo	$ 1,842,914
Total Expenditures	$ 33,830,104

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 2014/15 to 2015/16:

Job Title	2014/15 FTE	2015/16 FTE
AAC Specialist	1.00	1.00
Adapted Physical Education	2.00	2.00
Assistant Director	1.00	1.00
ATT Tech / AUG ALT Com Assist	0.00	0.81
Behavior Analyst	1.00	1.00
Behavior Support Aide	4.47	5.91
Behaviorist Specialist	4.00	6.00
Clerical	6.25	6.25
Coordinator of Compliance	1.00	1.00
Coordinator Special Education	2.00	2.00
Director SELP & Student Support	1.00	1.00
Instructional Assistant	181.45	187.20
Interpreter DF/HD	0.81	0.81
Nurses/LVN	4.35	6.77
Occupational Therapist	6.00	7.00
Physical Therapist	1.00	1.00
Program Specialist	5.00	6.00
Psychologist	16.23	21.83
Special Project- Workability	0.63	0.63
Speech Pathologist	21.07	22.17
Teachers - Moderate/Severe	42.40	45.00
Teachers - Deaf & Hard of Hearing	1.00	1.00
Teachers - M/S Preschool	7.00	8.00
Teachers - Mild/Moderate	56.80	57.80
Teachers - Orthopedic Impairment	0.00	1.00
Teachers - Visually Handicapped	1.00	1.00
Transition Assistant	2.50	2.50
Signing Assistants	2.06	2.06
Signing Assistants DHOH	3.16	3.25
Marriage Family Therapist	3.00	3.00
Total	379.18	405.99





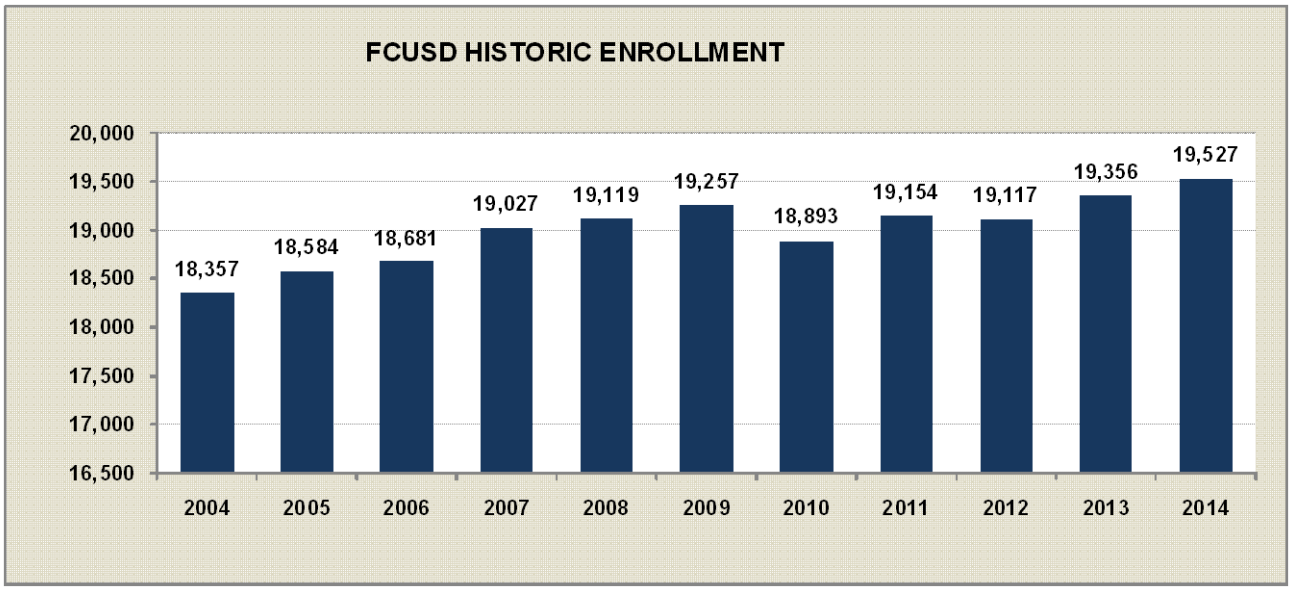
Student Enrollment Projections and Housing

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 1,170 students, or 6.37%, from 18,357 students in October 2004 to 19,527 students in October 2014.



FCUSD Students by Jurisdictional Area

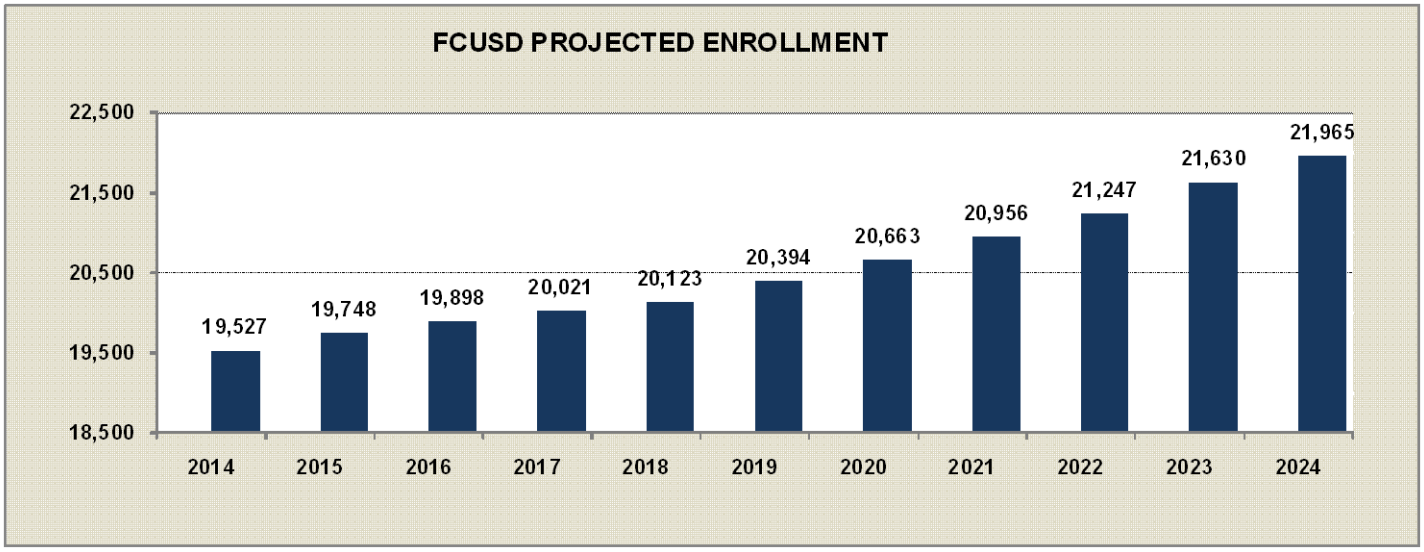
The District not only serves most of the territory within the cities of Folsom and Rancho Cordova, but also serves a portion of the unincorporated area of Sacramento County.

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 21,900 students by 2024. Following is a graph of projected enrollment in the District for the next ten (10) school years



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

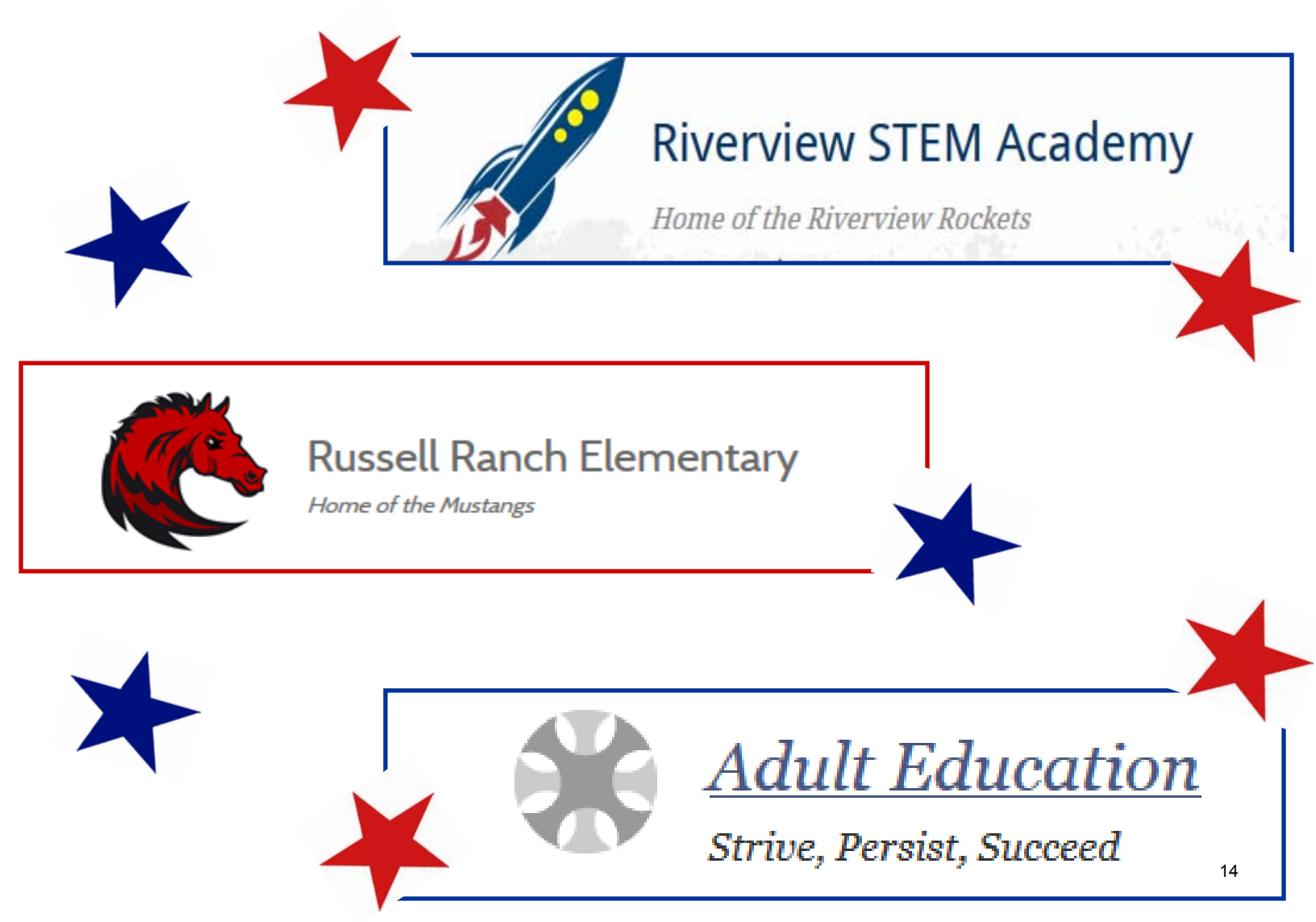
The District has a current K-12 capacity of 22,587 pupils; 12,825 in Folsom and 9,762 in Rancho Cordova based on current state class size reduction maximums. The District attempts to keep school sizes in the range of 625 for elementary schools, 900 for middle schools and 2,100 for high schools.

Attendance Boundaries

Attendance boundary revisions for the FCUSD 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.

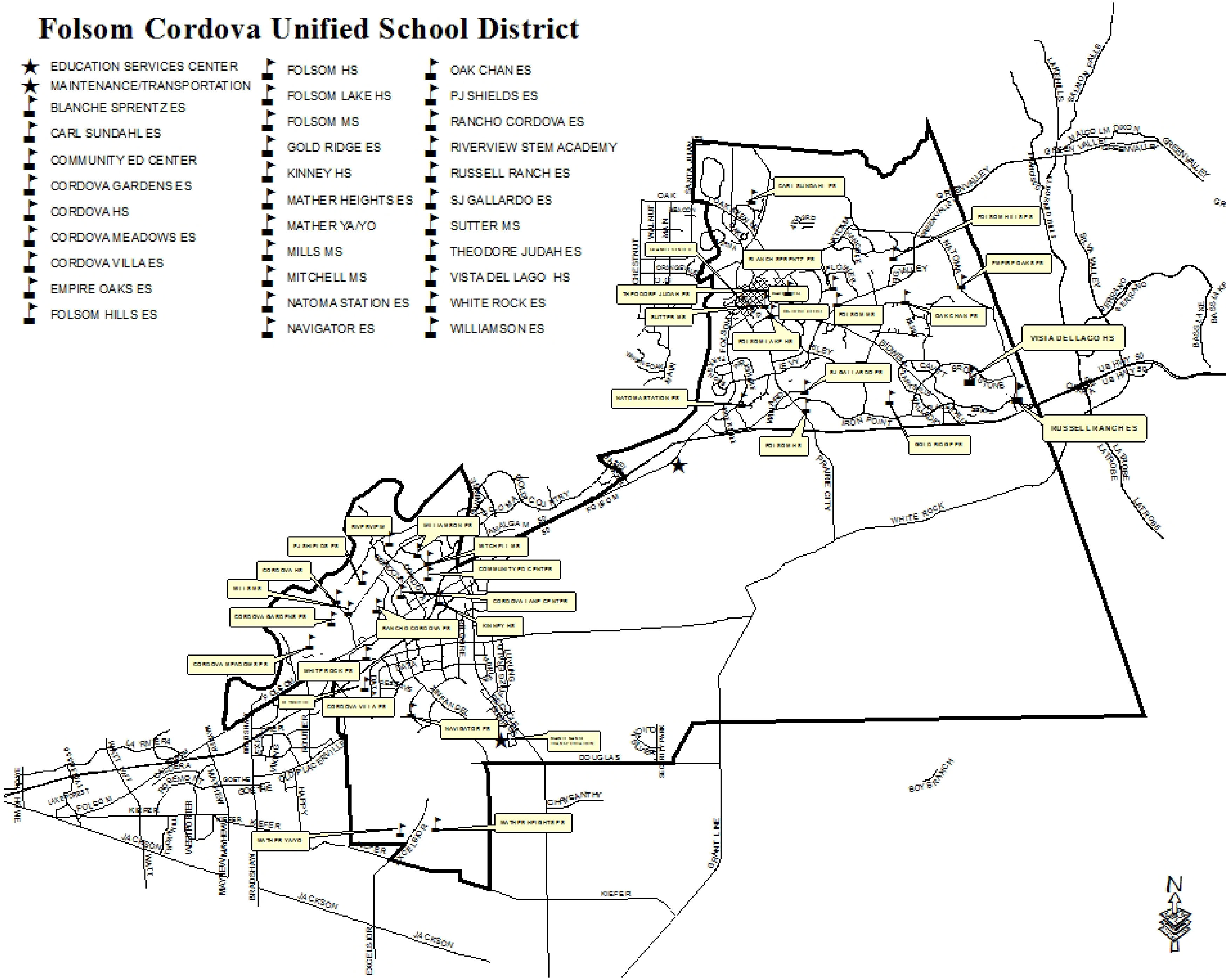
Rancho Cordova attendance boundaries were approved by the Board on April 6, 2006, for the 2006/07 school year to accommodate the opening of Navigator Elementary School. The Board approved the closure of two elementary schools in Rancho Cordova (Cordova Lane and Riverview) at the November 19, 2009, meeting 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.



Folsom Cordova Unified School District

- ★ EDUCATION SERVICES CENTER
- ★ MAINTENANCE/TRANSPORTATION
- BLANCHE SPRENTZ ES
- CARL SUNDAHL ES
- COMMUNITY ED CENTER
- CORDOVA GARDENS ES
- CORDOVA HS
- CORDOVA MEADOWS ES
- CORDOVA VILLA ES
- EMPIRE OAKS ES
- FOLSOM HILLS ES
- FOLSOM HS
- FOLSOM LAKE HS
- FOLSOM MS
- GOLD RIDGE ES
- KINNEY HS
- MATHER HEIGHTS ES
- MATHER YA/YO
- MILLS MS
- MITCHELL MS
- NATOMA STATION ES
- NAVIGATOR ES
- OAK CHAN ES
- PJ SHIELDS ES
- RANCHO CORDOVA ES
- RIVERVIEW STEM ACADEMY
- RUSSELL RANCH ES
- SJ GALLARDO ES
- SUTTER MS
- THEODORE JUDAH ES
- VISTA DEL LAGO HS
- WHITE ROCK ES
- WILLIAMSON ES



9/24/2014

Budget Purposes, Constraints and 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 affects the District's ability 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:
    - 84 percent for ongoing employee costs for salaries, benefits and other personnel costs
    - 16 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 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).

LCFF Overview- Target 2015-2016
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

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.

2015 – 2016 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.

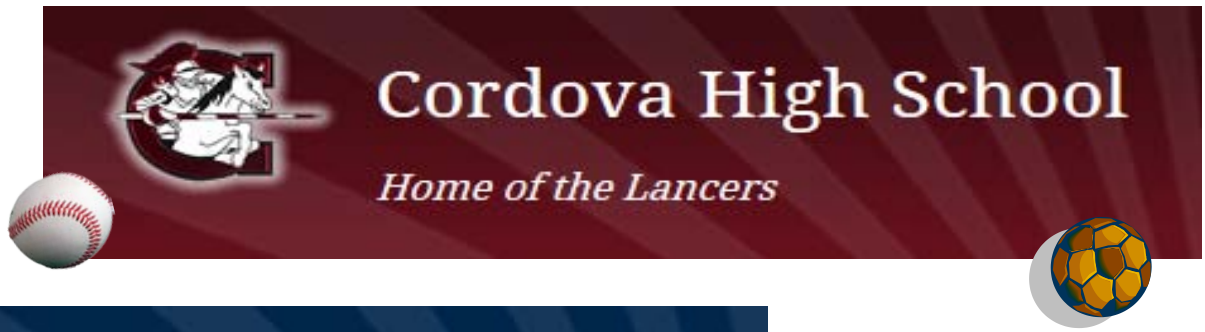
January	Distribute intent forms to all personnel
January	Review tentative LCFF calculations & other income sources for all funds
January 09, 2015	Governor released Proposed 2015-16 Budget
January 15, 2015	School Services of California "Governor's Proposed" Conference
January 22, 2015	Governor's Proposed Budget Update to Board of Education
January 22, 2015	2015/16 Budget Calendar is approved by the Board of Education
January	Enrollment Projections
January 30, 2015	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 5, 2015	Second Interim Financial Report & Standards and Criteria Review for the quarter ending January 31, are approved by the Board of Education
March 5, 2015	Board of Education approves budget guidelines
March 13, 2015	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 30, 2015	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 17, 2015	Third Interim Financial Report & Standards and Criteria Review for the quarter ending April 30 are approved by the Board of Education
May 18, 2015	Public Notice regarding Board action for inspection of proposed budget and announcement of Public Hearing in June
May 18-22, 2015	Begin preparation of SACS Budget Forms for submission to the County Office of Education
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 4, 2015	Final Review Budget Document
June 4, 2015	Review LCAP
June 9, 2015	Budget available for public inspection, public input on Proposed Budget
June 18, 2015	Board of Education adopts Budget and Multi Year Projections
June 18, 2015	Board of Education adopts LCAP
June 26, 2015	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 28, 2015	Close District books for prior fiscal year
September 3, 2015	Board approval of prior year actuals
September 3, 2015	The Board of Education adopts a resolution identifying the prior year actuals and budget year estimated GANN Appropriation Limits

September 9, 2015	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 30, 2015	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 10, 2015	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 resource 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 CFO.

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 CFO.
3. Department balances will not be carried forward unless approved by the CFO.

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 CFO based on student safety, The District goals and available funds.

M. Program Expenditures

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

N. Maintenance

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

O. Deferred Maintenance

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

P. Inflationary Increases

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

Q. Opening of New Schools

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

III) RESERVES

A. Restricted fund Balance Programs

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

B. Economic Uncertainties

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

C. Non-spendable Fund Balance

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

D. Committed/Assigned Amounts

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

IV) ALL OTHER FUNDS

A. All other fund programs shall pay for all personnel costs (including fringe benefits) and non personnel costs. They shall operate within their income and authorized staffing.

B. All other fund programs shall pay for personnel assigned to the program rather than the cost of replacement personnel.

C. All other fund programs shall pay for their legal pro-rata share of indirect support, direct support, centralized services costs, utilities and custodial services.

D. Exceptions to the above shall require approval of the Superintendent and Board of Education.



School Site Staffing

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

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

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

Instructional Supplies Allocations

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

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

EDUCATION LEVEL	2015-2016 Instructional Supplies Allocation per ADA
Elementary (K-6)	**$23.60**
Middle (7-8)	**$23.60**
High School (9-12)	**$29.50**
Continuation High School	**$26.22**
Restoration (all levels)	**$22.00**
Special Education:	
Severe Elementary	**$29.71**
Severe Middle/HS	**$29.71**
Non Severe Elementary	**$24.20**
Non Severe Middle/HS	**$24.20**

School Site	2015-2016 Projected Regular Ed. Enrollment	2015-2016 Certificated FTE
ELEMENTARY		
Blanche Sprentz	*357*	*15*
Carl Sundahl	*412*	*15*
Cordova Gardens	*399*	*15*
Cordova Meadows	*400*	*14*
Cordova Villa	*484*	*18*
Empire Oaks	*538*	*19*
Folsom Hills	*618*	*24*
Gold Ridge	*580*	*23*
Mather Heights	*447*	*19*
Natoma Station	*444*	*17*
Navigator	*348*	*14*
Oak Chan	*437*	*17*
Peter J. Shields	*384*	*15*
Rancho Cordova	*428*	*15*
Riverview STEM	*266*	*11*
Russell Ranch	*686*	*25*
SJ Gallardo	*553*	*21*
Theodore Judah	*614*	*22*
White Rock	*469*	*19*
Williamson	*615*	*23*
ELEMENTARY TOTAL	*9,479*	*361*
SECONDARY		
Folsom Middle	*1,467*	*48.7*
Mills Middle	*712*	*29.5*
Mitchell Middle	*781*	*28.8*
Sutter Middle	*1,496*	*51.7*
Cordova High	*1,706*	*70.5*
Folsom High	*2,299*	*74.4*
Vista del Lago High	*1,629*	*58.5*
Folsom Lake Continuation	*95*	*4.0*
Kinney Continuation	*137*	*9.3*
Mather Youth Academy	*42*	*3.0*
Independent Study	*161*	*4.6*
Adolescent Parent Program.	*20*	*2.0*
SECONDARY TOTAL	*10,545*	*385*
GRAND TOTAL	*20,024*	*746*

2015 – 2016 Budget Allocation

Allocation For:	Formula (per school)	Work Year	Comments
ELEMENTARY			
1. Principal	1 per school	Full Time	
2. Teachers			
a. Kindergarten	1 per 32 students	Full Time	Phase-in class size reduction for grades K-3 of 1 per 24 by 2020/21
b. Grades 1-2	1 per 27-32 students	Full Time	
c. Regular 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 3.00 FTE classroom teacher		
4. Other Certificated			
a. Department Chair	1 per school		
5. Clerical			
0 – 240 students			December Enrollment
a. Administrative Assistant	1 per school	8 hrs/10.50 months	
241 + students			
b. Clerk I	1 hour for each additional 45 students	10 month	Schools with high EL/LI populations receive additional allocations
6. Library Clerk	45 minutes per classroom teacher FTE	9.5 months	Reinstated 2014/15
7. Noon Supervision	1 hour per 60 students not to exceed $9.10 per hour (on time sheets)	Actual student attendance days	December Enrollment
8. Elementary Supervision	16 minutes per classroom teacher FTE (on time sheets)	Actual student Attendance days	Regular and SDC teacher FTE
9. Health Assistant	2 hrs/day under 500 students	Actual student attendance days	(Reduced in 2008/09)
	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 $.08) + (enrollment x $5.00)		December Enrollment
11. Students			
a. Textbooks	Based on enrollment and required State adoption		
b. Instructional Supplies Reg.	$22.00 per ADA		Budget Development
	$23.60 per student		December Enrollment
	(reduced 50% since 2003/04)		
c. Library Services	$950 per school		
d. Equipment- Reg.	$9.05 per student		Eliminated in 2002/03
e. Library Allocation	$0.95 per student		
f. Field trips	$4.00 per 5th grade student for outdoor education $9.37 per EL/LI student		December enrollment
g. Parent Coordinators	2 hours 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	**1.00 FTE = 1-650 students** **1.50 FTE = 651-1,000 students** **2.00 FTE = 1,001+ students**	**Full Time**	**Schools with high EL/LI populations 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	**4 per site**		
4. Counselors	**1 per 650 students**	**Full Time**	**Schools with high EL/LI populations 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			**December enrollment**
a. Clerk Typist II	**1 hour for each additional 100 students**	**8 hrs 10.25 months**	**Schools with high EL/LI populations receive additional allocations**
6. Health Assistant	**2 hrs/day under 500 students** **3 hrs/day over 500 students**	**Actual student attendance days**	**(Reduced in 2008/09)**
7. Library Tech	**1 FTE**	**10.25 months**	**Reinstated 2014/15**
8. Noon Supervision Campus Monitors	**1 – 3 hr position for every 210 students** **OR 1 – 7 hour position** **for every 600 students**		**December Enrollment** **Alternate staffing**
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 $.08) + (enrollment x $5.00)**		**December Enrollment**
10. Students			
a. Textbooks	**Based on enrollment and required State adoption**		
b. Instructional Supplies	**$22.00 per ADA**		**Budget Development**
	$23.60 per student		**December Enrollment**
	(reduced 50% since 2003/04)		
c. Library Services	**$950 per school**		
d. Equipment	**$15.08 per student**		**Eliminated in 2002/03**
e. Field Trip Allowance	**$1.25 per student** **$4.00 per 6th grade students for outdoor education** **$9.37 per EL/LI student**		**December Enrollment**
f. Parent Coordinators	**2 hours per school**		**EL/LI funding**

Allocation For:	Formula (per school)	Work Year	Comments
COMPREHENSIVE HIGH SCHOOL (1000 students)			
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 3.00 FTE = 2,001-2,500 students 4.00 FTE = 2,501 + students	Full Time	Schools with high EL/LI populations 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	4 per site		
b. Athletic Director	Release time as budgeted	5 additional days	
4. Librarians	1 per school	Full Time	
5. Counselors	1 per 600 students	Full Time	Schools with high EL/LI populations receive additional allocations
6. Clerical			December Enrollment
a. Administrative Assistant	1 per school	8 hrs 12 months	
b. Registrar	1 per school	8 hrs 12 months	
c. Student Body Account Clerk	1 per school	8 hrs 12 months	
d. Clerk Typist II, Attendance	2 per school	8 hrs 11 months	
e. Clerk Typist III, Counseling	1 per school	8 hrs 11 months	
f. Career Center Clerk III	1 per school	3 hrs 10 months	Reinstated 2015/16
1200 + students			December Enrollment
a. Clerk Typist II	1 hour for each additional 100 students		Schools with high EL/LI populations receive additional allocations
7. Health Assistant	2 hrs/day under 500 students 3 hrs/day over 500 students		(Reduced in 2008/09)
8. Library Assistant	1 per school	8 hrs 10 months	Reinstated 2014/15
9. Campus Monitors	1 – 3.5 hour position for every 210 students or 1 – 7 hour position for every 600 students		
10. Custodial			
a. Head Custodian	1 per school	8 hrs 12 mos.	
b. Custodian	Based on enrollment and classrooms in use		(Reduced to every third day cleaning in 2008/2009)
c. Custodial Supplies	(sq. ft. x $.08) + (enrollment x $5.00)		December Enrollment
11. Grounds			
a. Building/Grounds Utility worker	1 per school		District-wide roving crew to maintain schools/fields & major pruning, etc.

Allocation For:	Formula (per school)	Work Year	Comments
12. Students			
a. Textbooks	**Based on enrollment and State required adoption**		
b. Instructional Supplies	**$22.00 per ADA**		**Budget Development**
	$29.50 per student (reduced 50% since 2003/04)		**December Enrollment**
c. Equipment	**$24.13 per student**		**(eliminated in 2002/03)**
d. Field Trip Allocation	**$1.18 per student** **$9.37 per EL/LI student**		

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 Dev.	**1 day per 3 FTE classroom teacher**		
3. Students			
a. Textbooks	**Based on enrollment and State required adoption**		
b. Instructional Supplies	**$22.00 per ADA**		**Budget Development**
	$26.22 per regular enrollment 50% reduction since 2003/04		**December Enrollment**
c. Equipment	**$9.05 per regular enrollment**		**Eliminated in 2002/03**
d. Field Trip	**$9.37 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	1.00 FTE	8 hrs 12 months
b. Administrative Assistant II	1.00 FTE	8 hrs 12 months
c. Student MIS Research Asst. II	1.00 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
Elementary Schools		
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
Secondary Schools		
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
Opening a New School: 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	



2015-16 STAFFING PROJECTION																				CBEDS 2014 ENROLLMENT				
SCHOOL SITE	TK	K	1	2	3	4	5	6	6	7	8	9	10	11	12	TOTAL	Pre K SDC	K-12 SDC	GRAND TOTAL	TOTAL	Pre K SDC	K-12 SDC	GRAND TOTAL	DIFF
B SPRENTZ	100	60	51	38	51	29	30									359		12	371	353		12	365	6
C SUNDAHL	7	41	53	55	60	66	66	25								373	7		380	390	7		397	-17
EMPIRE OAKS		55	60	84	82	100	112									493		3	496	539		3	542	-46
FOLSOM HILLS	20	85	91	94	95	108	100									593	11		604	600	11		611	-7
GOLD RIDGE		80	85	84	99	93	79									520		33	553	546		33	579	-26
NATOMA STATION		55	52	61	55	77	66	30								396	5	22	423	423	5	22	450	-27
OAK CHAN		67	70	75	75	64	82									433		8	441	442		8	450	-9
RUSSELL RANCH		85	92	110	125	133	115									660	14	15	689	667	14	15	696	-7
SJ GALLARDO		62	65	87	100	107	110									531			531	578			578	-47
T JUDAH		30	100	110	92	110	96									538			538	540			540	-2
FOLSOM MIDDLE									515	502	485					1502		21	1523	1407		21	1428	95
SUTTER MIDDLE									415	485	492					1392		26	1418	1379		26	1405	13
FOLSOM HIGH												602	555	505	480	2142		40	2182	2139		40	2179	3
VISTA DEL LAGO												405	385	373	340	1503		21	1524	1493		21	1514	10
FOLSOM LAKE HIGH													7	24	28	59		23	82	55		23	78	4
FOLSOM TOTAL	**127**	**620**	**719**	**798**	**834**	**887**	**856**	**55**	**930**	**987**	**977**	**1007**	**947**	**902**	**848**	**11494**	**37**	**224**	**11755**	**11551**	**37**	**224**	**11812**	**-57**
K-5, 6-8, 9-12 TOTALS							Elem:	4896		Middle:	2894			High:	3704									-0.005
C GARDENS		45	53	35	55	51	55	35								329		27	356	340		27	367	-11
C LANE																0	40		40	0	31		31	9
C MEADOWS		50	43	54	68	67	50									332		7	339	342		7	349	-10
C VILLA	25	80	83	66	50	70	62									436	14	21	471	430	14	21	465	6
MATHER HEIGHTS		65	73	73	75	73	75	30								464			464	480			480	-16
NAVIGATOR		50	48	50	71	69	54									342		39	381	352		39	391	-10
PJ SHIELDS		52	52	52	63	62	50									331			331	354			354	-23
RANCHO CORDOVA	19	70	72	50	52	51	57	30								401		14	415	406		14	420	-5
RIVERVIEW STEM		50	50	50	50	50	50									300			300	125			125	175
WHITE ROCK	13	80	90	76	77	82	69	30								517		8	525	499		8	507	18
WILLIAMSON	25	95	101	100	101	77	80									579		14	593	570		14	584	9
MILLS MIDDLE									188	240	232					660		39	699	710		39	749	-50
MITCHELL MIDDLE									205	245	268					718		52	770	687		52	739	31
CORDOVA HIGH												470	445	417	330	1662		96	1758	1637		96	1733	25
KINNEY HIGH													20	40	75	135			135	135			135	0
WALNUTWOOD										5	5	10	25	50	55	150			150	155			155	-5
KITTY HAWK (YO)																0		12	12	0		12	12	0
MATHER YA										4	15	10	5	10	10	54			54	56			56	-2
CORDOVA TOTAL	**82**	**637**	**665**	**606**	**662**	**652**	**602**	**125**	**393**	**494**	**520**	**490**	**495**	**517**	**470**	**7410**	**54**	**329**	**7793**	**7278**	**45**	**329**	**7652**	**141**
K-5, 6-8, 9-12 TOTALS							Elem.	4031		Middle	1407			High:	1972									0.018
TOTAL DISTRICT	**209**	**1257**	**1384**	**1404**	**1496**	**1539**	**1458**	**180**	**1323**	**1481**	**1497**	**1497**	**1442**	**1419**	**1318**	**18904**	**91**	**553**	**19548**	**18829**	**82**	**553**	**19464**	**84**
K-5, 6-8, 9-12 TOTALS							Elem:	8927		Middle:	4301			High:	5676									0.004

SUMMARY OF GENERAL FUND FINANCIAL DATA - REVENUE

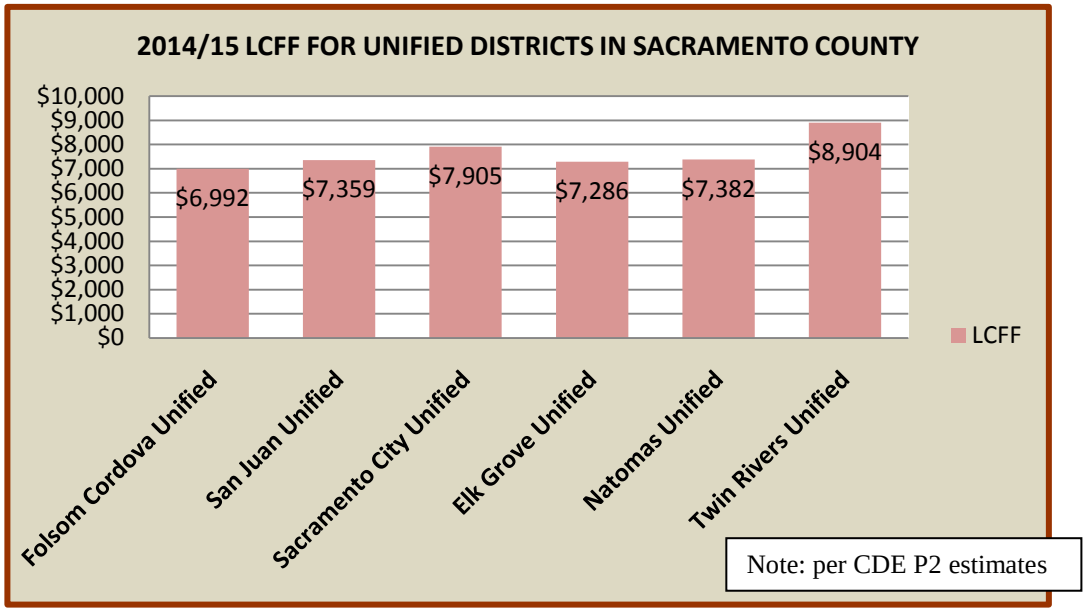
Revenue Classifications

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 78.5% of General Fund revenue. This source of revenue includes state aid, local property taxes, and EPA.

It is currently projected that $143,382,878 will be received for 2015/16 through the LCFF. This represents an increase of $15,520,145 as compared to 2014/15 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 states 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	$ 520,000
Special Ed. Basic Grant, Preschool	$ 4,106,696
Title I	$ 2,594,561
Title II	$ 490,433
Title III	$ 211,837
Vocational Ed.	$ 125,000
Total Federal Revenues	$ 8,048,527

Federal Revenue, which represents approximately 4.4% 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 $8,048,527 will be received from Federal Revenue sources in 2015/16. This represents an increase of $988,998 compared to 2014/15 actuals.

Other State Revenue

Other State Revenue represents approximately 14.6% 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 $26,688,559 will be realized in 2015/16 from Other State Revenue sources. This represents an increase of $5,341,396 when compared to 2014/15 actuals. Under LCFF, class size reduction and transportation no longer fall under State revenue.

OTHER STATE REVENUE	
Academies	$ 284,370
Healthy Start	$ 713,605
Lottery	$ 3,111,889
Mandated Cost	$ 11,754,235
Special Ed. Mental Health Services	$ 1,095,120
Special Ed. State Apportionment	$ 9,415,080
Special Ed. Workability	$ 106,728
Specialized Secondary Program	$ 36,174
TUPE	$ 171,358
Total State Revenues	**$ 26,688,559**

OTHER LOCAL REVENUE	
Fees from Facility Rentals	$ 430,042
Fees from Transportation	$ 425,000
Interest Earnings	$ 20,000
Other Miscellaneous Revenues	$ 2,863,207
Reimbursement from FCEA	$ 91,594
School Readiness	$ 500,000
Total Local Revenues	**$ 4,329,843**

Other Local Revenue

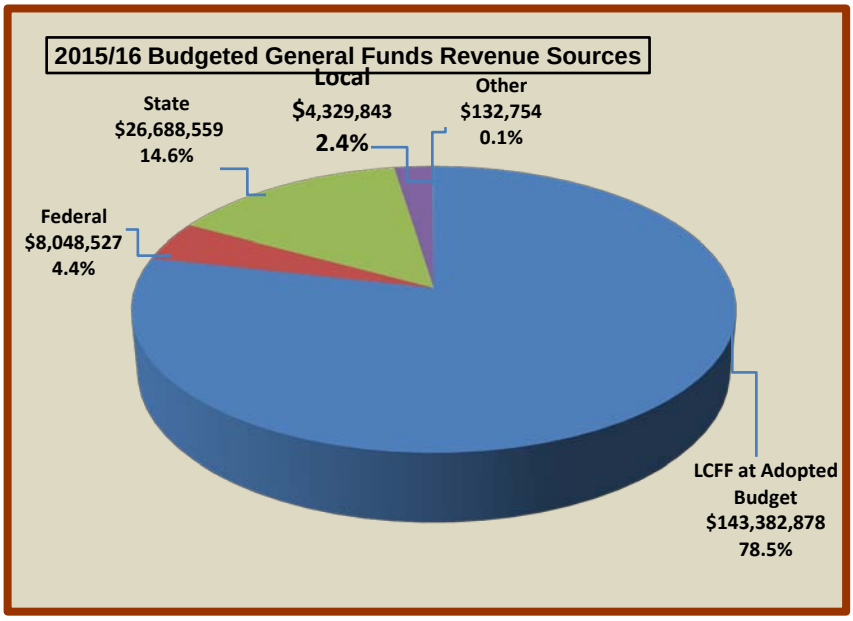
Revenue accounted for in the Other Local Income section of the budget, which represents approximately 2.4% of the General Fund revenue, is both unrestricted and restricted (categorical). Major sources of revenue in this category include interest earnings, donations, transportation fees, leases and rental of facilities.

It is currently anticipated that approximately $4,329,843 will be realized in 2015/16 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.

It is currently anticipated that $132,754 will be realized from Other Financing sources.



	2014/15 Actuals	2015/16 Adopted Budget	Increase (Decrease)
LCFF Sources	$ 127,862,733	$ 143,382,878	$ 15,520,145
Fed Revenues	$ 7,059,529	$ 8,048,527	$ 988,998
State Revenues	$ 21,347,163	$ 26,688,559	$ 5,341,396
Local Revenues	$ 6,509,790	$ 4,329,843	$ (2,179,947)
Other Fin. Sources	$ 120,929	$ 132,754	$ 11,825
Total	$ 162,900,144	$ 182,582,561	$ 19,682,417

Summary of Revenue Sources

The following summarizes the General Fund revenue source for 2014/15 and 2015/16:



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
16,277	374	2000/01	15,407	14	4	79	15,310	519	3.51%
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%

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 2015/16 compared to the 2014/15 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 49.3% of total expenditures.

It is projected that $86,334,383 will be expended on certificated salaries in 2015/16. This represents an increase of $8,185,763 or 10.5% more than 2014/15 actuals and is the net of 2015/16 negotiated salary increases, board approved positions and 2015/16 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 17.7% of total expenditures.

It is projected that $30,933,858 will be expended on classified salaries in 2015/16. This represents an increase of $3,498,759 or 12.8% more than 2014/15 actuals and is the net of 2015/16 negotiated salary increases, Board approved program positions and step and column increases for 2015/16.

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 17.3% of total expenditures.

It is projected that $30,353,498 will be expended on employee benefits in 2015/16. This represents an increase of $392,062 over 2014/15 actuals.

Costs associated with the District's health benefits are budgeted on a cap basis. The average increase in medical, vision, and dental insurance paid by the district this year is 18.7% due to a negotiated benefit cap increase and additional positions.

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

Statutory Benefits

- STRS 10.73%
- PERS 11.847%
- Unemployment 0.07%
- Workers Comp 1.96%
- 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 $10,724
- Classified $9,524
- Management $10,332



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 6.1% of total expenditures.

It is anticipated that approximately $10,612,493 will be expended on books, supplies, and other materials during 2015/16. This represents a increase of $2,980,517 from the 2014/15 actuals which is due to on going cost of programs such as IB and a textbook adoption for ELA.

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 8.9% of total expenditures.

It is anticipated that approximately $15,634,447 will be expended in this classification in 2015/16. This represents an decrease of ($207,635) from 2014/15 actuals. This includes an annual increase to insurance, utilities and ongoing cost of programs such as, IB, Common Core and Special Education in 2015/16. 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 0.1% of total expenditures.

It is anticipated that approximately $79,000 will be expended on capital outlay in 2015/16. This represents a decrease of ($2,965,294) from 2014/15 actuals based on one time expenditures for Sutter Middle School improvements from water damage that were completed in 2014/15 and additional portables at sites that were completed in 2014/15.

Other Outgo

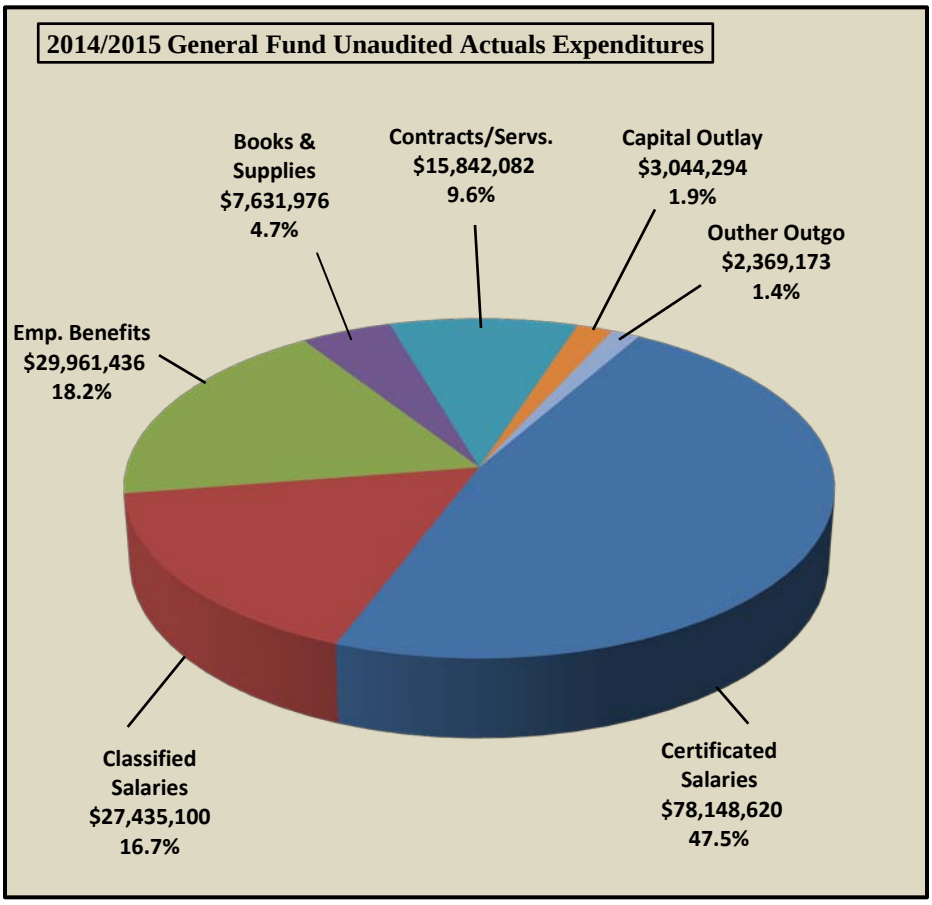
Other outgo expenses relate to transfers to other funds, debt service payments, indirect cost credits, and contributions to programs. These expenses represent approximately 0.7% of total expenditures.

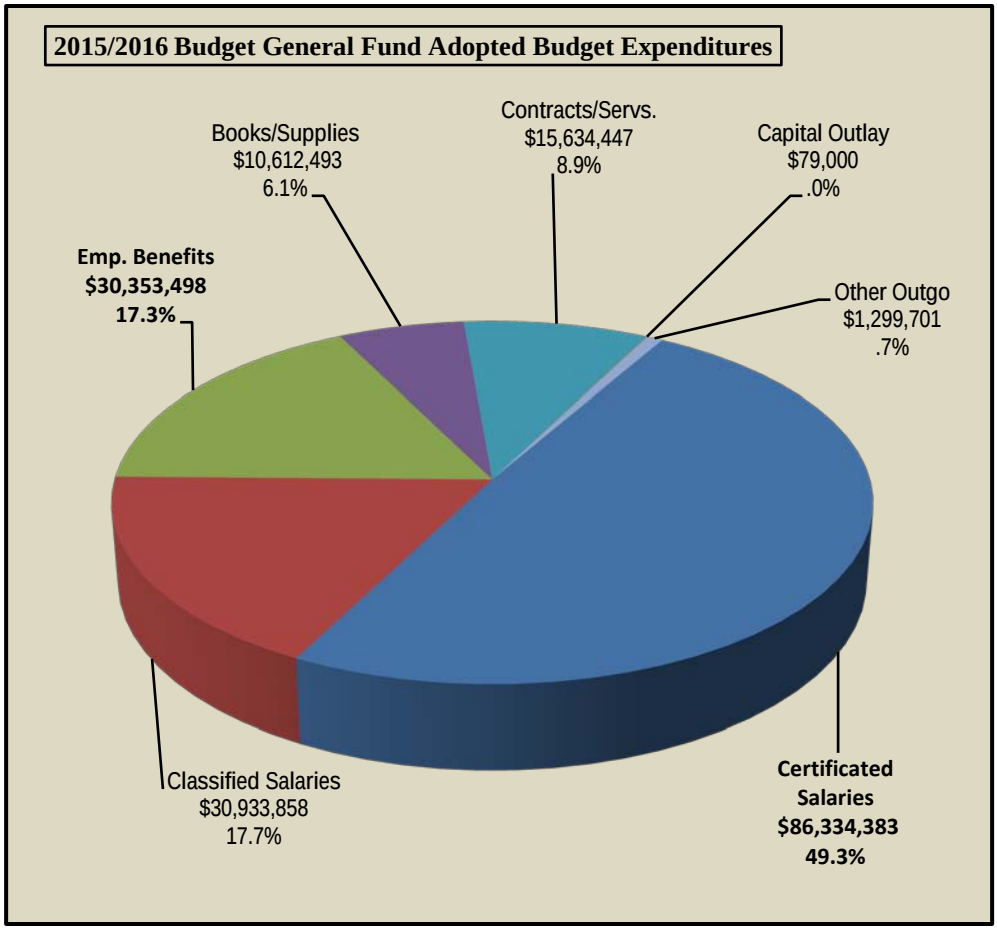
It is anticipated that approximately $1,299,701 will be expensed in the other outgo classification in 2015/16. This represents a decrease of ($1,069,472) from 2014/15 actuals. The net decrease is due to transfers to the General Fund from Food Serivces for a kitchen remodel completed in 2014/15, a transfer to Developer Fees for additional portables completed in 2014/15, and 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 2014/15 and 2015/16:

Expense Category	2014/15 Actuals	2015/16 Budget	Increase / (Decrease)
Certificated Salaries	$78,148,620	$86,334,383	$8,185,763
Classified Salaries	$27,435,100	$30,933,858	$3,498,759
Employee Benefits	$29,961,436	$30,353,498	$392,062
Books & Supplies	$7,631,976	$10,612,493	$2,980,517
Contracts & Services	$15,842,082	$15,634,447	($207,635)
Capital Outlay	$3,044,294	$79,000	($2,965,294)
Other Outgo	$2,369,173	$1,299,701	($1,069,472)
Totals	$164,432,680	$175,247,380	$10,814,700


2014/2015 General Fund Unaudited Actuals Expenditures
Books & Supplies $7,631,976 4.7%
Contracts/Servs. $15,842,082 9.6%
Capital Outlay $3,044,294 1.9%
Outher Outgo $2,369,173 1.4%
Emp. Benefits $29,961,436 18.2%
Classified Salaries $27,435,100 16.7%
Certificated Salaries $78,148,620 47.5%


2015/2016 Budget General Fund Adopted Budget Expenditures
Books/Supplies $10,612,493 6.1%
Contracts/Servs. $15,634,447 8.9%
Capital Outlay $79,000 .0%
Emp. Benefits $30,353,498 17.3%
Other Outgo $1,299,701 .7%
Classified Salaries $30,933,858 17.7%
Certificated Salaries $86,334,383 49.3%

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.

2014/15 ACTIVITIES

Beginning Fund Balance July 1, 2014		$27,946,161
2014/15 Revenues	$162,900,144	
2014/15 Expenses	$164,432,680	
Surplus (Deficit)		($1,532,536)
2013/14 Unaudited Ending Fund Balance @ June 30, 2015		$26,413,615
Components of Fund Balance:		
Revolving Cash Reserve	$75,000	
Legally Restricted Balance	$8,917,693	
Assigned Site/Dept. Carryover	$2,404,127	
Committed	$9,802,958	
Unassigned Fund Balance	$338,848	
Sub-Total of Components		$21,538,625
Reserve	Minimum 3%	$4,875,000

2014/15 ACTIVITIES

For the 2014/15 fiscal year, the unaudited ending fund balance was $26,413,625. The reserve for the 2014/2015 was $4,875,000 which meets the 3% minimum required by the state.



2015/16 PROJECTED

For the 2015/16 fiscal year, the projected unaudited ending fund balance is $33,748,806. The reserve for 2015/16 is $5,300,000 which meets the 3% minimum required by the State.



2015/16 PROJECTED

Beginning Fund Balance July 1, 2015		$26,413,625
2015/16 Projected Revenues	$182,582,561	
2015/16 Projected Expenses	$175,247,380	
Surplus (Deficit)		$7,335,181
2015/16 Unaudited Ending Fund Balance @ June 30, 2016		$33,748,806
Components of Fund Balance:		
Revolving Cash Reserve	$75,000	
Legally Restricted Balance	$8,914,857	
Commitments	$13,762,288	
Assigned Site/Dept Carryover	$1,270,000	
Other Assignments	$1,587,829	
Undesignated Fund Balance	$2,838,833	
Sub-Total of Components		$28,448,806
Reserve	Minimum 3%	$5,300,000

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2015-16 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	127,862,732.73	0.00	127,862,732.73	143,382,878.00	0.00	143,382,878.00	12.1%
2) Federal Revenue		8100-8299	34,484.08	7,025,045.20	7,059,529.28	300,000.00	7,748,527.00	8,048,527.00	14.0%
3) Other State Revenue		8300-8599	4,663,732.91	16,683,429.74	21,347,162.65	14,213,012.00	12,475,547.00	26,688,559.00	25.0%
4) Other Local Revenue		8600-8799	5,544,261.73	965,528.42	6,509,790.15	3,712,221.00	617,622.00	4,329,843.00	-33.5%
5) TOTAL, REVENUES			138,105,211.45	24,674,003.36	162,779,214.81	161,608,111.00	20,841,696.00	182,449,807.00	12.1%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	63,791,072.04	14,357,547.90	78,148,619.94	70,725,165.00	15,609,218.00	86,334,383.00	10.5%
2) Classified Salaries		2000-2999	16,315,086.65	11,120,013.14	27,435,099.79	18,290,385.33	12,643,473.00	30,933,858.33	12.8%
3) Employee Benefits		3000-3999	19,365,955.31	10,595,480.35	29,961,435.66	22,435,682.70	7,917,815.00	30,353,497.70	1.3%
4) Books and Supplies		4000-4999	4,969,550.78	2,662,424.98	7,631,975.76	8,834,413.00	1,778,080.00	10,612,493.00	39.1%
5) Services and Other Operating Expenditures		5000-5999	10,492,667.56	5,349,414.63	15,842,082.19	10,651,787.00	4,982,660.00	15,634,447.00	-1.3%
6) Capital Outlay		6000-6999	3,030,990.02	13,304.00	3,044,294.02	64,000.00	15,000.00	79,000.00	-97.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	27,980.50	185,250.72	213,231.22	0.00	190,631.00	190,631.00	-10.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,267,519.89)	1,896,868.21	(370,651.68)	(2,391,166.00)	2,006,097.00	(385,069.00)	3.9%
9) TOTAL, EXPENDITURES			115,725,782.97	46,180,303.93	161,906,086.90	128,610,267.03	45,142,974.00	173,753,241.03	7.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			22,379,428.48	(21,506,300.57)	873,127.91	32,997,843.97	(24,301,278.00)	8,696,565.97	896.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	75,702.51	45,227.00	120,929.51	132,754.00	0.00	132,754.00	9.8%
b) Transfers Out		7600-7629	2,126,593.00	400,000.00	2,526,593.00	1,094,139.00	400,000.00	1,494,139.00	-40.9%
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	(22,090,291.19)	22,090,291.19	0.00	(24,698,442.00)	24,698,442.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(24,141,181.68)	21,735,518.19	(2,405,663.49)	(25,659,827.00)	24,298,442.00	(1,361,385.00)	-43.4%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2015-16 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,761,753.20)	229,217.62	(1,532,535.58)	7,338,016.97	(2,836.00)	7,335,180.97	-578.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	19,257,685.84	8,688,474.94	27,946,160.78	17,495,932.64	8,917,692.56	26,413,625.20	-5.5%
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)			19,257,685.84	8,688,474.94	27,946,160.78	17,495,932.64	8,917,692.56	26,413,625.20	-5.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,257,685.84	8,688,474.94	27,946,160.78	17,495,932.64	8,917,692.56	26,413,625.20	-5.5%
2) Ending Balance, June 30 (E + F1e)			17,495,932.64	8,917,692.56	26,413,625.20	24,833,949.61	8,914,856.56	33,748,806.17	27.8%
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	8,917,692.56	8,917,692.56	0.00	8,914,856.56	8,914,856.56	0.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	13,762,288.00	0.00	13,762,288.00	New
Gov. Designated CCSS/Tech One-time	0000	9760				*10,875,324.00*		*10,875,324.00*	
EL/LI	0000	9760				*2,886,964.00*		*2,886,964.00*	
d) Assigned									
Other Assignments		9780	12,207,085.00	0.00	12,207,085.00	2,857,829.00	0.00	2,857,829.00	-76.6%
Common Core/Textbook Adoption	0000	9780	*3,220,421.00*		*3,220,421.00*				
Projected school site carryover	0000	9780	*1,172,556.00*		*1,172,556.00*				
Projected department carryover	0000	9780	*1,231,571.00*		*1,231,571.00*				
Local grants carryover-donor restricted	0000	9780	*862,929.00*		*862,929.00*				
IB	0000	9780	*245,000.00*		*245,000.00*				
EL/LI	0000	9780	*3,658,761.00*		*3,658,761.00*				
CTE	0000	9780	*467,963.00*		*467,963.00*				
CSR	0000	9780	*396,815.00*		*396,815.00*				
Gov designated CCSS/Tech One-Time	0000	9780	*951,069.00*		*951,069.00*				
IB	0000	9780				*75,000.00*		*75,000.00*	
CTE	0000	9780				*542,752.00*		*542,752.00*	
Schoo site carryover	0000	9780				*1,270,000.00*		*1,270,000.00*	

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals Unrestricted (A)	2014-15 Unaudited Actuals Restricted (B)	2014-15 Unaudited Actuals Total Fund col. A + B (C)	2015-16 Budget Unrestricted (D)	2015-16 Budget Restricted (E)	2015-16 Budget Total Fund col. D + E (F)	% Diff Column C & F
Local grants-donor restricted	0000	9780				*970,077.00*		*970,077.00*	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	4,875,000.00	0.00	4,875,000.00	5,300,000.00	0.00	5,300,000.00	8.7%
Unassigned/Unappropriated Amount		9790	338,847.64	0.00	338,847.64	2,838,832.61	0.00	2,838,832.61	737.8%

OTHER FUNDS

In addition to the General Fund, the District operates several other funds. The Special Revenue Funds are: Charter School Fund, Adult Education Fund, Child Development Fund, Cafeteria Fund, and Deferred Maintenance Fund. Capital Project Funds include: Building funds – Bond Proceeds; 2014 Measure G Bond Fund, 2013 Measure P Bond Fund, 2007 Measure M Bond Fund, 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, General Fund contribution 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 7,670 lunches per day at 30 sites and 2,097 breakfasts per day at 19 sites.

The catering program provides meals and snacks for some District functions and school fund raisers.

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 278 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 are from bond funds. Each project is tracked separately.

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

Special Reserve Fund for Capital Projects

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



Student Care Fund

The Folsom Cordova Student Care Program continues to expand, offering before and after school care for approximately 1,188 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.







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	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: 3.0% for districts with 1 – 300 ADA 2.0% for districts with 301 – 1,000 ADA 1.0% for districts with 1,001 – and over ADA
2	Enrollment	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: 3.0% for districts with 1 – 300 ADA 2.0% for districts with 301 – 1,000 ADA 1.0% for districts with 1,001 – and over ADA
3	ADA to Enrollment Ratio	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.
4	LCFF Revenue	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. 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. 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.
5	Salaries and Benefits	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.
6	Other Revenues and Expenditures	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.
7	Facilities Maintenance	Confirm that the annual contribution for facilities maintenance funding are not less than the amounts required pursuant to *Education Code* 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).
8	Deficit Spending	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.
9	Fund Balance	Budgeted beginning unrestricted general fund balance has not been overestimated in two out of three prior fiscal years by the following percentage levels1 1.7% for districts with 0 – 300 ADA 1.3% for districts with 301 – 1,000 ADA 1.0% for districts with 1,001 – 30,000 ADA 0.7% for districts with 30,001 – 400,000 ADA 0.3% for districts with 400,001 – and over ADA 0.3% for districts with 400,001 – and over ADA

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

Supplemental Information:

Provide supplemental information as follows:

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

Provide information on additional indicators as requested.

S1.	Contingent Liabilities	Identify any known or contingent liabilities (e.g. financial or program audits, litigation, state compliance reviews) that may impact the budget.
S2.	Use of One-time Revenues for Ongoing Expenditures	Identify any ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources in the budget year. Explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years.
S3.	Use of Ongoing Revenues for One-time Expenditures	Identify any large non-recurring general fund expenditures that are funded with ongoing general fund revenues
S4.	Contingent Revenues	Identify projected revenues for any of the budget year or two subsequent fiscal years that are contingent on reauthorization by the local government, special legislation, or other definitive act, e.g. parcel taxes. If any of these revenues are dedicated for ongoing expenses, explain how the revenues will be replaced or the expenditures reduced.
S5.	Contributions	Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from the prior fiscal year amounts by more than $20,000 and more than ten percent. The explanation should include whether contributions are ongoing or one-time in nature. Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from the prior fiscal year amounts by more than $20,000 and more than ten percent. The explanation should include whether transfers are ongoing or one-time in nature. Estimate the impact of any capital projects on the general fund operational budget.
S6.	Long-term Commitments	Identify all existing multiyear commitments and their annual required payments for the budget year and two subsequent fiscal years. Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations. Explain how any increase in annual payments will be funded. Also explain how any decrease to funding sources used to pay long-term commitments will be replaced. Estimate the unfunded liability for postemployment benefits other than pensions (OPEB) based on an actuarial valuation, if required, or other method; identify or estimate the annual required contribution; and indicate how the obligation is funded (pay-as-you-go, amortized over a specific period, etc.).
S7	Unfunded Liabilities	Estimate the unfunded liability for self-insurance programs such as workers compensation based on an actuarial valuation, if required or another method; identify or estimate the annual required contribution; and indicate how the obligations funded (pay-as-you-go, amortized over a specific period, etc.)
S8.	Status of Labor	Analyze the status of employee labor agreements Agreements identify new labor agreements, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required Board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues and explain how these commitments will be funded in future years. If salary and benefit negotiations are not finalized at budget adoption, upon settlement with certificated or classified staff: The school district must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education with an analysis of the cost of the settlement and its impact on the operating budget. The county superintendent shall review the analysis relative to the criteria and standards and may provide written comments to the president f the district governing board and superintendent.

General Fund by Object

EXPENDITURES BY OBJECT

Fund :01 GENERAL FUND

		2012-2013 ACTUALS	2013-2014 ACTUALS	2014-2015 ACTUALS	2015-2016 ADOPTED BUDGET
1109	REIMBURSE-SALARY	18,903-	27,409-	5,023-	
1110	TEACHER SALARIES-REGULAR	56,189,691	60,410,721	62,362,484	68,215,436
1120	TEACHER SALARIES-SUBSTITUTES	316,838	329,669	473,763	577,391
1125	TEACHERS SALARY-SUB,SICK LEAVE	787,579	763,230	785,416	774,515
1129	TEACHERS SALARY-SUB,LONG TERM	84,908	27,388	14,339	15,000
1130	TEACHERS SALARY-TEMP/HOURLY	586,893	650,661	753,937	738,535
1150	TEACHER SALARIES-OPEN POSITION	21,730	26,461	86,292	
1180	TEACHER SALARIES - STIPEND PAY	676,573	594,053	615,375	1,416,683
1209	REIMBURSE-SALARY		3,353-		
1210	CERT PUPIL SUPPORT SALARIES	3,561,810	3,851,856	4,125,930	4,851,744
1220	CERT PUPIL SUPP.- SUBSTITUTES	433	6,928	4,098	6,050
1225	CERT PUPIL SUPP.-SUB, SICK LV	13,873			
1229	CERT PUPIL SUPP, LONG TERM SUB		55,237		
1230	CERT PUPIL SUPPORT-TEMP/HOURLY	39,401	42,113	110,698	89,110
1250	CERT PUPIL SUPP.-OPEN POSITION		5,274	3,235	
1280	CERT PUPIL SUPPORT STIPEND	2,552	5,160	11,279	2,420
1309	REIMBURSE SALARY			6,286-	
1310	CERT SUPRVRS/ADMIN SALARY	5,875,622	6,491,201	7,073,875	7,754,267
1320	CERT SUPRVRS/ADMIN-SUBSTITUTES	30,867		260	
1325	CERT SUPRVRS/ADMIN-SUB,SICK LV			6,691	3,000
1330	CERT SUPRVRS/ADMIN-TEMP/HOURLY	28,097	60,697	58,301	36,220
1380	CERT SUPERV & ADMIN STIPEND	3,891		15,406	28,000
1910	OTHER CERT SALARIES	1,160,302	1,357,743	1,522,344	1,628,012
1920	OTHER CERT SALARY, SUBSTITUTES		315	345	
1925	OTHER CERT SALARY-SUB, SICK LV	2,303	2,495	130	
1930	OTHER CERT SALARY-TEMP/HOURLY		8,612	28,031	27,000
1980	OTHER CERTIFICATED STIPEND	101,200	325,134	107,701	171,000
TOTAL: 1xxx		69,465,659	74,984,185	78,148,620	86,334,383
2109	REIMBURSEMENT-SALARIES	8,993-	5,372-	8,200-	
2110	INSTRUCTIONAL AIDE SALARIES	6,372,608	6,546,886	6,615,969	7,717,240
2116	INSTR AIDES VACATION PAY		8,169	15,702	6,849
2120	INSTRUCTIONAL AIDE SUBSTITUTE	41,482	45,368	80,569	31,200
2125	INSTR AIDES SALARY,SUB-SICK LV	188,082	196,601	189,850	145,800
2129	INSTR AIDE SAL.- LONG TERM SUB	50,099	1,525	12,899	
2130	INSTR AIDES - TEMPORARY/HOURLY	412,888	392,279	448,309	391,476
2140	INSTR AIDES SALARY OVERTIME	11,270	7,674	8,270	4,400
2150	INSTR AIDES - OPEN POSITION	74,288	106,792	134,957	54,348
2180	INSTRUCTIONAL AIDE STIPEND	358,439	391,249	392,212	196,600
2209	REIMBURSEMENT-SALARIES	36,886-	17,459-	8,554-	
2210	CLASSIFIED SUPPORT SALARY	8,082,337	8,803,432	9,515,386	11,362,019
2216	CLASS. SUPPORT VACATION PAY	5,643	26,224	41,345	25,318
2220	CLASSIFIED SUPPORT SUBSTITUTE	289,327	246,581	224,057	325,058
2225	CLASS. SUPPORT SUB, SICK LEAVE	31,411	17,510	11,124	12,500
2229	CLASS. SUPPORT SUB, LONG TERM		4,201	10,252	12,000
2230	CLASSIFIED SUPPORT PART TIME	761,290	768,050	591,007	581,755
2240	CLASSIFIED SUPPORT OVER TIME	313,824	294,458	372,413	333,459
2250	CLASSIFIED SUPPORT - OPEN POS.	35,000	30,046	44,491	13,500
2280	CLASSIFIED SUPPORT STIPEND	17,193	21,570	25,191	36,275
2310	CLASSIFIED SUPV & ADMIN SALARY	1,136,021	1,194,472	1,337,334	1,390,653
2316	CLASS. ADMIN VACATION PAY	13,890	2,896		

EXPENDITURES BY OBJECT

Fund :01 GENERAL FUND

		2012-2013 ACTUALS	2013-2014 ACTUALS	2014-2015 ACTUALS	2015-2016 ADOPTED BUDGET
2320	CLASSIFIED SUPV ADM SUBSTITUTE	39,928	23,671		
2330	CLASSIFIED SUPV & ADMIN HOURLY	26,400	27,672	26,448	26,399
2350	CLASSIFIED SUPV. OPEN POSITION	15,575			
2409	REIMBURSE SALARY	623-		1,777-	
2410	CLERICAL & TECHNICAL SALARIES	6,137,676	6,234,790	6,454,151	7,457,194
2416	CLERICAL/TECH/OFFICE VAC PAY	26,407	25,234	14,819	
2420	CLERICAL & TECH SUBSTITUTES	29,409	40,738	27,650	25,300
2425	CLERICAL/TECH SUBS, SICK LEAVE	23,051	49,612	40,221	26,000
2429	CLERICAL & TECH LONG TERM SUBS	7,061		28,694	
2430	CLERICAL & TECHNICAL HOURLY	116,112	127,825	130,770	90,233
2440	CLERICAL & TECHNICAL OVERTIME	65,105	59,707	58,623	23,800
2450	CLERICAL & TECH OPEN POSITION	5,568	14,045	7,017	
2480	CLERICAL & TECHNICAL STIPEND	15,132	8,818	4,347	
2910	OTHER CLASSIFIED SALARIES	27,080	29,820	70,113	94,369
2916	OTHER CLASS.VACATION PAY	17,537	8,620		6,500
2920	OTHER CLASSIFIED SUBSTITUTE	5,065	3,351	8,957	3,000
2930	OTHER CLASSIFIED TEMP/HOURLY	303,016	309,651	501,982	539,613
2940	OTHER CLASSIFIED OVER TIME	2,492		7,175	
2980	OTHER CLASSIFIED STIPEND	3,643	2,958	1,330	1,000
TOTAL: 2xxx		25,014,845	26,049,664	27,435,100	30,933,858
3101	STRS CERTIFICATED	5,682,291	6,133,939	10,760,747	8,962,382
3102	STRS CLASSIFIED	62,501	71,028	117,511	90,013
3201	PERS CERTIFICATED	44,131	51,325	62,295	85,571
3202	PERS CLASSIFIED	2,376,289	2,495,243	2,708,928	3,409,780
3301	SOCIAL SECURITY CERTIFICATED	39,814	39,366	42,083	46,621
3302	SOCIAL SECURITY CLASSIFIED	1,445,548	1,493,915	1,573,052	1,879,691
3311	MEDICARE - CERTIFICATED	934,033	1,015,863	1,069,151	1,220,469
3312	MEDICARE - CLASSIFIED	349,630	361,646	379,743	447,111
3401	HEALTH & WELFARE CERTIFICATED	5,626,659	6,263,968	6,789,498	6,946,452
3402	HEALTH & WELFARE CLASSIFIED	3,005,562	3,303,449	3,208,165	3,709,454
3501	UNEMPLOYMENT - CERTIFICATED	866,134	50,238	52,688	59,961
3502	UNEMPLOYMENT - CLASSIFIED	290,637	17,237	18,329	21,687
3601	WORKERS COMP - CERTIFICATED	826,255	1,207,697	1,445,438	1,675,338
3602	WORKERS COMP - CLASSIFIED	298,821	419,907	503,450	604,972
3801	PERS REDUCTION CERTIFICATED	5,989			
3802	PERS REDUCTION CLASSIFIED	162,239			
3941	WAIVED MEDICAL-CERTIFICATED	548,482	617,880	693,081	681,751
3942	WAIVED MEDICAL-CLASSIFIED	439,133	439,171	517,716	492,325
3961	BOARD APPROVED MILEAGE-CERT	7,000	9,000	9,000	9,000
3962	BOARD APPROVED MILEAGE-CLASS.	12,325	10,200	10,560	10,920
TOTAL: 3xxx		23,023,473	24,001,071	29,961,436	30,353,498
4100	TEXTBOOKS	450,165	1,728,352	1,269,052	4,822,754
4109	REIMBURSEMENT -TEXTBOOKS	2,843-	1,968-	1,236-	
4200	BOOKS OTHER THAN TEXTBOOKS	209,305	243,886	264,478	206,729
4300	SUPPLIES	2,434,585	3,481,757	3,111,157	3,830,229
4305	PRIOR YEAR CARRYOVER	1,647			
4315	COMPUTER SOFTWARE/SUPPLIES	84,126	1,121,393	821,102	267,192
4325	IN-DISTRICT MEETING SUPPLIES	16,506	18,746	21,486	13,867
4335	PROTOCOL MATERIALS-SPEC. EDUC.	30,292	28,616	33,760	37,486

EXPENDITURES BY OBJECT

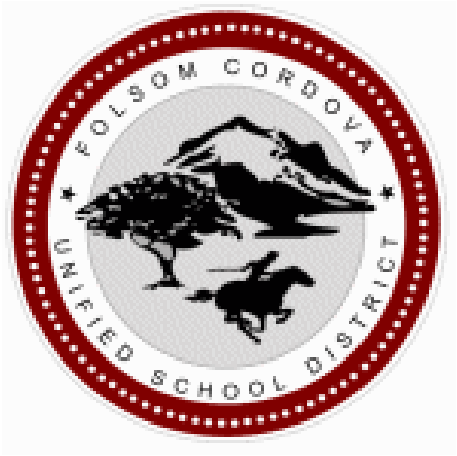
Fund :01 GENERAL FUND

		2012-2013 ACTUALS	2013-2014 ACTUALS	2014-2015 ACTUALS	2015-2016 ADOPTED BUDGET
4340	PUPIL TRANSPORTATION SUPPLIES	2,100	2,803		
4341	FUEL	537,335	524,004	429,288	470,200
4342	OIL/LUBE	14,599	17,977	14,819	20,000
4343	PARTS	278,582	215,600	305,292	290,000
4344	TIRES & ACCESSORIES	58,372	42,321	54,081	57,000
4400	INVENTORIED EQUIPMENT	341,653	273,952	348,996	204,320
4415	TECHNOLOGY EQUIPMENT	570,442	963,278	955,277	388,084
4500	REPLACEMENT: EQUIP UNDER 5,000			4,264	4,632
4700	FOOD SERVICES-FOOD		123		
TOTAL: 4xxx		5,026,866	8,660,841	7,631,816	10,612,493
5100	SUB-AGREEMENTS>25,000 (NPS 0%)	289,256	375,656	272,024	157,764
5102	SUB-AGREEMENTS>25,000 NPA 0%	133,239	316,719	207,482	220,565
5200	TRAVEL & CONFERENCE	285,290	294,231	437,881	423,464
5210	EMPLOYEE MILEAGE	100,560	100,980	102,150	104,802
5300	DUES & MEMBERSHIPS	54,899	71,530	73,526	73,897
5400	INSURANCE	987,545	922,422	860,927	814,293
5510	ELECTRICITY	2,297,331	2,277,481	2,424,998	2,327,890
5515	GAS	236,409	267,312	297,687	319,863
5520	WATER	603,150	701,536	564,146	556,911
5525	WASTE DISPOSAL	125,698	133,272	132,470	139,374
5535	PEST CONTROL	41,092	40,061	51,024	46,000
5550	SEWER	188,454	213,162	213,610	199,260
5600	RENTALS, LEASES & REPAIRS	678	678	1,083	678
5610	REPAIR/LABOR	846,293	1,001,810	1,205,477	1,200,827
5630	RENT OR LEASE-BLDGS/CLASSROOMS	30,423	39,140	33,950	39,928
5640	RENTAL & LEASES-EQUIPMENT	251,528	347,100	315,783	315,770
5660	MAINTENANCE AGREEMENTS	241,275	296,990	334,943	287,891
5755	INTERFUND SVC - COMPUTER SUPP	22,700-	3,800-	16,250-	17,000-
5760	INTERFUND SVC-TRANSPORTATON	3,916-	3,370-	6,819-	5,767-
5762	INTERFUND SVC-FUEL & REPAIRS	20,143-	7,095-	14,441-	13,350-
5767	TRFS OF DIRECT COSTS-INTERFUND	299,246-	199,251-	236,025-	246,500-
5775	INTERFUND SVC-FID CHARGES			200-	150-
5780	INTERFUND SVC-FOOD SERVICE	16,538	13,606	8,601	10,073
5785	INTERFUND SVC - UTILITIES/UTIL	45,000-	45,000-	45,000-	45,000-
5795	INTERFUND SVC-MISC	15,944-	16,568-	18,008-	18,008-
5796	INTERFUND SVC-ADULT EDUC CLASS	1,890	1,080	1,020	1,800
5800	OTHER SERVICES & OPERATING EXP	2,309,418	2,641,271	3,238,166	3,196,898
5810	ADMINISTRATIVE CONSULTANTS	69,400	69,400	71,900	71,900
5815	SOFTWARE-LIC & ONLINE SVCS	942,108	1,180,728	1,364,456	1,422,309
5820	LEGAL FEES	312,672	556,602	534,031	585,241
5825	ELECTION EXPENSES	40,295		49,982	
5830	FINGER PRINTING	47,853	50,554	56,034	60,000
5835	LAUNDRY OF UNIFORMS	16,987	16,578	20,593	20,000
5840	DRUG & ALCOHOL TESTING	3,092	3,916	3,611	5,000
5845	CHARTER BUS SERVICES	119,697	125,030	133,439	145,000
5850	ADVERTISING	30,817	60,092	52,214	40,616
5860	STUDENT ACTIVITY FEES	567,004	573,027	611,554	635,331
5865	CONTINGENCY (CATEGORICAL)				137,729
5870	NON PUBLIC SCH TUITION-0%	720,675	771,767	1,019,421	717,711
5872	NON PUBLIC AGENCY REL SVC-0%	317,711	343,994	279,593	349,942

EXPENDITURES BY OBJECT

Fund :01 GENERAL FUND

		2012-2013 ACTUALS	2013-2014 ACTUALS	2014-2015 ACTUALS	2015-2016 ADOPTED BUDGET
5875	LEGAL SETTLEMENTS	96,874	67,219	86,227	104,575
5890	SECURITY-OUTSIDE CONTRACT SVC	148,584	148,584	149,583	323,648
5910	COMMUNICATIONS-TELEPHONE	776,626	653,660	843,345	819,180
5911	COMMUNICATIONS-CONTRA ACCOUNT	77,057-	110,607-	42,078-	11,655-
5920	POSTAGE	81,943	85,212	90,176	72,645
5930	COMMUNICATIONS-PAGERS/CELLULAR	72,574	66,529	70,975	43,102
TOTAL: 5xxx		12,921,871	14,443,238	15,835,257	15,634,447
*SUB-TOTAL:1000-5999		135,452,715	148,138,999	159,012,228	173,868,679
6140	SITE INSPECTIONS			5,800	
6150	SITE SUPPORT COSTS		52		
6170	LAND IMPROVEMENTS/DEVELOPMENTS		51,525		
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	
6278	OTHER CONSTRUCTION		1,488,927	616,648	
6280	BLDGS-CONSTRUCTION TESTING		15,548	37,925	
6290	BUILDINGS-INSPECTIONS		2,660	62,915	
6400	FURNITURE AND EQUIPMENT	89,184	166,531	435,303	79,000
6415	TECHNOLOGY EQUIPMENT	87,498	391,942	61,008	
6500	EQUIP REPLACEMENT OVER $5,000	7,327	90,761	97,329	
TOTAL: 6xxx		184,008	2,447,298	3,044,294	79,000
*SUB-TOTAL:1000-6999		135,636,724	150,586,297	162,056,522	173,947,679
7130	TUITION-STATE SPECIAL SCHOOLS	7,047	1,522	6,447	7,047
7141	OTH TUIT,EXC CST PMT TO DIST	13,617	22,859	20,545	22,859
7142	OTH TUIT,EXC CST PMT TO COE	94,000	59,992	91,400	68,980
7282	ALL OTHER TRFS TO COUNTY OFFC	91,745	91,745	91,745	91,745
7350	TRFS OF INDIRECT COSTS/INTERFD	273,649-	336,142-	370,652-	385,069-
7438	DEBT SERVICE - INTEREST	102,405	89,529		
7439	OTHER DEBT SERVICE - PRINCIPAL	309,267	2,125,678	3,094	
7616	TF FR GEN FUND TO CAFETERIA FD			53,008	44,139
7619	OTHER AUTH INTERFUND TF OUT	1,986,772	1,572,589	2,473,585	1,450,000
TOTAL: 7xxx		2,331,204	3,627,772	2,369,173	1,299,701
*SUB-TOTAL:1000-7999		137,967,927	154,214,070	164,425,695	175,247,380
**TOTAL:1000-5999		135,452,715	148,138,999	159,012,228	173,868,679
**TOTAL:1000-6999		135,636,724	150,586,297	162,056,522	173,947,679
**TOTAL:1000-7999		137,967,927	154,214,070	164,425,695	175,247,380
**TOTAL:8000-8999					



General Fund

Program Details by Resource

PROGRAM DETAILS BY RESOURCE

Resource:0000 UNRESTRICTED/UNDESIGNATED

		2012-2013 ACTUALS	2013-2014 ACTUALS	2014-2015 ACTUALS	2015-2016 ADOPTED BUDGET
1100	REIMBURSE-SALARY	29,814,425	34,405,256	31,772,960	38,598,674
1200	REIMBURSE-SALARY	1,796,965	2,048,346	2,057,053	2,290,810
1300	REIMBURSE SALARY	4,914,684	5,776,629	6,089,158	6,626,978
1900	OTHER CERT SALARIES	535,418	429,162	162,279	357,490
2100	INSTRUCTIONAL AIDE SALARIES	400,741	452,781	428,180	298,721
2200	REIMBURSEMENT-SALARIES	4,466,044	4,749,989	4,860,159	5,561,495
2300	CLASSIFIED SUPV & ADMIN SALARY	819,852	834,002	947,186	984,472
2400	REIMBURSE SALARY	5,347,500	5,740,704	5,754,806	6,440,609
2900	OTHER CLASSIFIED SALARIES	317,040	326,184	570,417	610,244
3100	STRS CERTIFICATED	3,072,634	3,524,586	3,553,659	4,930,217
3200	PERS CERTIFICATED	1,073,071	1,169,429	1,247,250	1,523,721
3300	SOCIAL SECURITY CERTIFICATED	1,321,255	1,466,518	1,458,891	1,731,104
3400	HEALTH & WELFARE CERTIFICATED	4,319,951	5,395,272	5,337,895	5,316,576
3500	UNEMPLOYMENT - CERTIFICATED	621,962	36,622	35,329	42,849
3600	WORKERS COMP - CERTIFICATED	575,537	883,046	969,606	1,195,454
3800	PERS REDUCTION CERTIFICATED	15,911			
3900	WAIVED MEDICAL-CERTIFICATED	444,366	522,630	572,687	564,207
4100	TEXTBOOKS	12,739	53,390	29,274	29,098
4200	BOOKS OTHER THAN TEXTBOOKS	52,221	75,548	62,191	59,091
4300	SUPPLIES	1,352,667	1,520,248	1,997,162	2,372,761
4400	INVENTORIED EQUIPMENT	392,008	488,362	574,871	384,192
4500	REPLACEMENT: EQUIP UNDER 5,000			4,264	4,632
5200	TRAVEL & CONFERENCE	223,040	195,320	192,552	300,723
5300	DUES & MEMBERSHIPS	51,470	66,379	68,525	68,657
5400	INSURANCE	987,295	922,422	860,927	814,293
5500	ELECTRICITY	3,390,968	3,629,534	3,680,149	3,585,298
5600	RENTALS, LEASES & REPAIRS	784,806	864,754	870,633	765,791
5700	INTERPROGRAM SVC-PRINT SHOP	435,259-	205,788	11,139-	47,287
5800	OTHER SERVICES & OPERATING EXP	2,938,468	3,323,343	3,840,783	3,946,999
5900	REIMBURSEMENTS-COMMUNICATION	793,502	661,582	936,946	892,811
6100	SITE INSPECTIONS		51,577	5,800	
6200	BUILDINGS - ARCHITECT		201,380	2,443,954	
6400	FURNITURE AND EQUIPMENT	158,470	175,300	438,900	64,000
6500	EQUIP REPLACEMENT OVER $5,000		79,933	97,329	
7100	OTH TUIT,EXC CST PMT TO COE			27,981	
7300	TRANSFERS OF INDIRECT COSTS	2,775,891-	2,574,997-	2,286,807-	2,391,166-
7400	OTHER DEBT SERVICE - PRINCIPAL		1,799,536		
7600	TF FR GEN FUND TO CAFETERIA FD	722,244	1,050,000	1,991,237	1,094,139
8000	REV LIMIT STATE AID-CURR YEAR	72,283,218-	92,189,033-	101,785,113-	120,969,595-
8200	ALL OTHER FEDERAL REVENUES	1,645-	10,530-	6,771-	
8500	MANDATED COST REIMBURSEMENTS	1,030,570-	43,428-	716,020-	11,754,235-
8600	LEASES & RENTALS	3,434,224-	3,488,110-	4,043,689-	2,865,675-
8900	OTHER AUTH INTERFUND TF IN	7,969,313	21,498,697	29,101,965	38,646,164
*SUB-TOTAL:		274,239-	6,318,150	4,193,418	7,831,114-
TOTAL		274,239-	6,318,150	4,193,418	7,831,114-

Resource:0020 MORGAN HART CLASS SIZE REDUCTN

8500	ALL OTHER STATE REVENUES	34,975-			
8900	CONTRIB FR UNREST REVENUE	34,975			
*SUB-TOTAL:					

		2012-2013 ACTUALS	2013-2014 ACTUALS	2014-2015 ACTUALS	2015-2016 ADOPTED BUDGET
TOTAL					
Resource:0021	COMMUNITY DAY SCHOOLS				
1100	TEACHER SALARIES-REGULAR	247,122			
1200	CERT PUPIL SUPPORT SALARIES	12,216			
1300	CERT SUPRVRS/ADMIN SALARY	107,030			
1900	OTHER CERT SALARIES	98,292			
2100	INSTR AIDES VACATION PAY	105			
2400	CLERICAL & TECHNICAL SALARIES	65,747			
3100	STRS CERTIFICATED	30,195			
3200	PERS CERTIFICATED	18,482			
3300	SOCIAL SECURITY CERTIFICATED	17,426			
3400	HEALTH & WELFARE CERTIFICATED	52,415			
3500	UNEMPLOYMENT - CERTIFICATED	6,237			
3600	WORKERS COMP - CERTIFICATED	6,417			
3800	PERS REDUCTION CERTIFICATED	2,595			
3900	WAIVED MEDICAL-CERTIFICATED	6,306			
4300	SUPPLIES	5,373			
5200	TRAVEL & CONFERENCE	540			
5500	ELECTRICITY	47,386			
5600	MAINTENANCE AGREEMENTS	782			
5700	INTERPROGRAM SVC-FID CHARGES	50			
5900	POSTAGE	200			
7100	OTH TUIT,EXC CST PMT TO COE	8,500			
8000	REVENUE LIMIT TRANSFERS	233,402-			
8500	ALL OTHER STATE REVENUES	212,186-			
8900	CONTRIB FR UNREST REVENUE	284,005-	3,181		
*SUB-TOTAL:		3,820	3,181		
TOTAL		3,820	3,181		
Resource:0022	CALSAFE SUPPORTIVE SERVICES				
1100	TEACHER SALARIES-REGULAR	20,147	21,154	21,150	21,683
1200	CERT PUPIL SUPPORT SALARIES	13,031	13,682	13,270	13,537
2400	CLERICAL & TECHNICAL SALARIES	5,162	5,546	4,934	5,382
3100	STRS CERTIFICATED	2,737	2,874	3,056	3,780
3200	PERS CLASSIFIED	586	635	581	638
3300	SOCIAL SECURITY CLASSIFIED	892	870	877	922
3400	HEALTH & WELFARE CERTIFICATED	3,239	4,259	3,688	4,387
3500	UNEMPLOYMENT - CERTIFICATED	464	27	27	28
3600	WORKERS COMP - CERTIFICATED	475	657	745	795
3800	PERS REDUCTION CLASSIFIED	82			
3900	WAIVED MEDICAL-CLASSIFIED	347		312	
4200	BOOKS OTHER THAN TEXTBOOKS		74		
4300	SUPPLIES	3,311	4,526	4,584	6,000
4400	TECHNOLOGY EQUIPMENT	680			
5600	MAINTENANCE AGREEMENTS	3,010	2,427	2,845	3,112
5700	INTERPROGRAM SVC-PRINT SHOP	158	177	156	400
5800	OTHER SERVICES & OPERATING EXP	112	354	119	650
5900	COMMUNICATIONS-PAGERS/CELLULAR	194	122		
7300	TRANSFERS OF INDIRECT COSTS	2,830			
8500	ALL OTHER STATE REVENUES	57,466-			

Resource:0022 CALSAFE SUPPORTIVE SERVICES

		2012-2013 ACTUALS	2013-2014 ACTUALS	2014-2015 ACTUALS	2015-2016 ADOPTED BUDGET
8900	CONTRIB FR UNREST REVENUE		49,011-	56,345-	61,314-
*SUB-TOTAL:		8-	8,372		
TOTAL		8-	8,372		

Resource:0023 CALSAFE CHILD CARE & DEV SVCS

1200	CERT PUPIL SUPPORT SALARIES	13,031	13,682	13,270	13,537
2100	INSTRUCTIONAL AIDE SALARIES	67,949	64,317	57,126	68,329
3100	STRS CERTIFICATED	1,075	1,129	1,178	1,453
3200	PERS CLASSIFIED	3,495	3,644	3,905	8,094
3300	SOCIAL SECURITY CLASSIFIED	4,657	4,231	3,970	5,424
3400	HEALTH & WELFARE CERTIFICATED	10,188	10,278	9,889	9,189
3500	UNEMPLOYMENT - CERTIFICATED	863	45	44	57
3600	WORKERS COMP - CERTIFICATED	885	1,112	1,199	1,604
3800	PERS REDUCTION CLASSIFIED	491			
4300	SUPPLIES	3,144	2,500	2,229	3,000
7300	TRANSFERS OF INDIRECT COSTS	5,479			
8500	ALL OTHER STATE REVENUES	107,300-			
8900	CONTRIB FR UNREST REVENUE		98,295-	92,810-	110,687-
*SUB-TOTAL:		3,957	2,644		
TOTAL		3,957	2,644		

Resource:0024 DEFERRED MAINTENANCE

7600	OTHER AUTH INTERFUND TF OUT	650,566			
8500	ALL OTHER STATE REVENUES	650,566-			
*SUB-TOTAL:					
TOTAL					

Resource:0025 PE TEACHER RECRUITMENT GRANTS

1100	TEACHER SALARIES-REGULAR	147,746			
3100	STRS CERTIFICATED	12,362			
3300	MEDICARE - CERTIFICATED	2,024			
3400	HEALTH & WELFARE CERTIFICATED	10,782			
3500	UNEMPLOYMENT - CERTIFICATED	1,689			
3600	WORKERS COMP - CERTIFICATED	1,731			
3900	WAIVED MEDICAL-CERTIFICATED	2,102			
5200	EMPLOYEE MILEAGE	1,475			
7300	TRANSFERS OF INDIRECT COSTS	9,320			
8500	ALL OTHER STATE REVENUES	205,459-			
8900	CONTRIB FR UNREST REVENUE	110,000	83,005		
*SUB-TOTAL:		93,771	83,005		
TOTAL		93,771	83,005		

Resource:0027 NATIONAL BOARD CERTIFICATION

1100	TEACHER SALARIES-SUBSTITUTES		53	31,865	30,000

Resource:0027 NATIONAL BOARD CERTIFICATION

		2012-2013 ACTUALS	2013-2014 ACTUALS	2014-2015 ACTUALS	2015-2016 ADOPTED BUDGET
3100	STRS CERTIFICATED		4	2,741	3,219
3300	MEDICARE - CERTIFICATED		1	462	435
3400	HEALTH & WELFARE CERTIFICATED		1	319	300
3500	UNEMPLOYMENT - CERTIFICATED		0	22	21
3600	WORKERS COMP - CERTIFICATED		1	612	588
4300	SUPPLIES			31	
5200	TRAVEL & CONFERENCE			1,296	1,500
5800	OTHER SERVICES & OPERATING EXP	5,000		10,750	10,000
8500	ALL OTHER STATE REVENUES	19,149-			
8900	CONTRIB FR UNREST REVENUE			34,007-	46,063-
*SUB-TOTAL:		14,149-	59	14,090	
TOTAL		14,149-	59	14,090	

Resource:0028 COMMUNITY BASED TUTORING GRANT

8500	ALL OTHER STATE REVENUES	66,360-			
8900	CONTRIB FR UNREST REVENUE	66,360			
*SUB-TOTAL:					
TOTAL					

Resource:0029 ROC/P APPORTIONMENT

1100	TEACHER SALARIES-REGULAR	201,527	238,932	230,216	
1200	CERT PUPIL SUPPORT SALARIES	13,841	25,385	25,384	
3100	STRS CERTIFICATED	17,862	21,213	21,990	
3300	SOCIAL SECURITY CERTIFICATED	2,920	3,590	3,620	
3400	HEALTH & WELFARE CERTIFICATED	19,030	23,753	21,368	
3500	UNEMPLOYMENT - CERTIFICATED	2,437	173	172	
3600	WORKERS COMP - CERTIFICATED	2,498	4,152	4,728	
3900	WAIVED MEDICAL-CERTIFICATED	1,135	1,491	2,649	
4100	TEXTBOOKS		2,052	565	
4200	BOOKS OTHER THAN TEXTBOOKS	1,853		106	
4300	SUPPLIES	57,040	14,144	18,119	
4400	INVENTORIED EQUIPMENT	2,928			
5200	TRAVEL & CONFERENCE	762	1,291	527	
5600	REPAIR/LABOR		227	3,074	
5700	INTERPROG SVC - COMPUTER SUPP	698	667	1,196	
5800	OTHER SERVICES & OPERATING EXP	2,176	2,485	549	
7300	TRANSFERS OF INDIRECT COSTS	16,923	18,879	19,287	
8500	ALL OTHER STATE REVENUES	9,932-	10,158-	9,294-	
8600	ALL OTHER LOCAL REVENUES		330-		
8700	TRANSFERS FROM COUNTY OFFICE	320,073-	304,657-	304,657-	
8900	CONTRIB FR UNREST REVENUE		12,563-	13,647-	
*SUB-TOTAL:		13,623	30,726	25,954	
TOTAL		13,623	30,726	25,954	

Resource:0030 ADULT EDUCATION

7600	OTHER AUTH INTERFUND TF OUT	463,962	122,589	135,231	

Resource:0030 ADULT EDUCATION

		2012-2013 ACTUALS	2013-2014 ACTUALS	2014-2015 ACTUALS	2015-2016 ADOPTED BUDGET
8500	ALL OTHER STATE REVENUES	1,270,608-	122,589-	135,231-	
8900	CONTRIB FR UNREST REVENUE	806,646			
*SUB-TOTAL:					
TOTAL					

Resource:0031 SCHOOL SAFETY & VIOL PREVENTN

1100	TEACHER SALARIES - STIPEND PAY	45			
2200	CLASSIFIED SUPPORT PART TIME	6,669			
3100	STRS CERTIFICATED	4			
3200	PERS CLASSIFIED	7			
3300	SOCIAL SECURITY CLASSIFIED	511			
3400	HEALTH & WELFARE CERTIFICATED	50			
3500	UNEMPLOYMENT - CERTIFICATED	81			
3600	WORKERS COMP - CERTIFICATED	83			
3800	PERS REDUCTION CLASSIFIED	1			
4300	SUPPLIES	578			
5800	CONTINGENCY (CATEGORICAL)	147,748			
7300	TRANSFERS OF INDIRECT COSTS	8,070			
8500	ALL OTHER STATE REVENUES	231,034-			
8900	CONTRIB FR UNREST REVENUE		514,377		
*SUB-TOTAL:		67,187-	514,377		
TOTAL		67,187-	514,377		

Resource:0032 ARTS & MUSIC BLOCK GRANT

1300	CERT SUPRVRS/ADMIN SALARY	48,164			
3100	STRS CERTIFICATED	3,973			
3300	MEDICARE - CERTIFICATED	690			
3400	HEALTH & WELFARE CERTIFICATED	3,656			
3500	UNEMPLOYMENT - CERTIFICATED	576			
3600	WORKERS COMP - CERTIFICATED	590			
7300	TRANSFERS OF INDIRECT COSTS	2,987			
8500	ALL OTHER STATE REVENUES	266,232-			
8900	CONTRIB FR UNREST REVENUE	200,000	204,320		
*SUB-TOTAL:		5,596-	204,320		
TOTAL		5,596-	204,320		

Resource:0033 CAHSEE ASSISTANCE

1100	TEACHER SALARIES-REGULAR	24,926			
3100	STRS CERTIFICATED	2,088			
3300	MEDICARE - CERTIFICATED	364			
3400	HEALTH & WELFARE CERTIFICATED	1,567			
3500	UNEMPLOYMENT - CERTIFICATED	304			
3600	WORKERS COMP - CERTIFICATED	312			
3900	WAIVED MEDICAL-CERTIFICATED	378			
7300	TRANSFERS OF INDIRECT COSTS	1,551			
8500	ALL OTHER STATE REVENUES	99,559-			

Resource:0033 CAHSEE ASSISTANCE

		2012-2013 ACTUALS	2013-2014 ACTUALS	2014-2015 ACTUALS	2015-2016 ADOPTED BUDGET
8900	CONTRIB FR UNREST REVENUE	39,000	105,020		
*SUB-TOTAL:		29,069-	105,020		
TOTAL		29,069-	105,020		

Resource:0034 COUNSELORS, GRADES 7-12

8500	ALL OTHER STATE REVENUES	500,446-			
8900	CONTRIB FR UNREST REVENUE	500,446			
*SUB-TOTAL:					
TOTAL					

Resource:0036 GIFTED & TALENTED ED (GATE)

1100	TEACHER SALARIES-SUBSTITUTES	9,540	7,123	6,700	6,300
1900	OTHER CERT SALARIES	44,322	46,539	45,885	28,238
2100	INSTR AIDES - TEMPORARY/HOURLY			195	200
2200	CLASSIFIED SUPPORT PART TIME	68		20	
2400	CLERICAL & TECHNICAL SALARIES	21,692	21,065	21,274	23,472
2900	OTHER CLASSIFIED TEMP/HOURLY		62		
3100	STRS CERTIFICATED	4,414	4,442	4,726	3,416
3200	PERS CERTIFICATED	2,383	2,256	252	2,805
3300	SOCIAL SECURITY CERTIFICATED	2,253	2,449	2,354	2,496
3400	HEALTH & WELFARE CERTIFICATED	7,791	4,698	4,364	8,147
3500	UNEMPLOYMENT - CERTIFICATED	878	52	51	40
3600	WORKERS COMP - CERTIFICATED	900	1,251	1,395	1,088
3800	PERS REDUCTION CERTIFICATED	335			
3900	WAIVED MEDICAL-CERTIFICATED		1,051	105	
4200	BOOKS OTHER THAN TEXTBOOKS		157		
4300	SUPPLIES	1,507	2,367	1,836	3,500
5200	TRAVEL & CONFERENCE	4,681	6,032	4,459	3,300
5300	DUES & MEMBERSHIPS	119	348	119	300
5800	OTHER SERVICES & OPERATING EXP	2,978	435	1,673	6,250
5900	POSTAGE	102	121		150
7300	TRANSFERS OF INDIRECT COSTS	3,119			
8500	ALL OTHER STATE REVENUES	135,180-			
8600	ALL OTHER LOCAL REVENUES	10,390-	8,965-	7,800-	8,000-
8900	CONTRIB FR UNREST REVENUE	40,000	63,451-	87,607-	81,702-
*SUB-TOTAL:		1,512	28,030		
TOTAL		1,512	28,030		

Resource:0037 INSTRUCTIONAL MATERIALS

4100	TEXTBOOKS	433,084	1,669,320	722,803	4,293,656
4200	BOOKS OTHER THAN TEXTBOOKS	116,142	53,922	49,002	52,151
4300	SUPPLIES	151,435	1,040,607	186,630	164,640
5800	OTHER SERVICES & OPERATING EXP			6,964	32,022
8500	ALL OTHER STATE REVENUES	1,041,036-			
8900	CONTRIB FR UNREST REVENUE	305,174	2,595,661-	965,399-	4,142,469-
*SUB-TOTAL:		35,201-	168,188		400,000

		2012-2013 ACTUALS	2013-2014 ACTUALS	2014-2015 ACTUALS	2015-2016 ADOPTED BUDGET
TOTAL		35,201-	168,188		400,000
Resource:0040	CALIF PEER ASSIST & REVIEW				
1100	TEACHER SALARIES-SUBSTITUTES	1,202			
1900	OTHER CERTIFICATED STIPEND	4,000			
3100	STRS CERTIFICATED	419			
3300	MEDICARE - CERTIFICATED	74			
3400	HEALTH & WELFARE CERTIFICATED	39			
3500	UNEMPLOYMENT - CERTIFICATED	62			
3600	WORKERS COMP - CERTIFICATED	63			
7300	TRANSFERS OF INDIRECT COSTS	292			
8500	ALL OTHER STATE REVENUES	74,898-			
8900	CONTRIB FR UNREST REVENUE	65,000	73,708		
*SUB-TOTAL:		3,747-	73,708		
TOTAL		3,747-	73,708		
Resource:0044	MATHEMATICS & READING (SB 472)				
1100	TEACHER SALARIES-SUBSTITUTES	39,370			
3100	STRS CERTIFICATED	2,335			
3200	PERS CERTIFICATED	24			
3300	SOCIAL SECURITY CERTIFICATED	914			
3400	HEALTH & WELFARE CERTIFICATED	295			
3500	UNEMPLOYMENT - CERTIFICATED	474			
3600	WORKERS COMP - CERTIFICATED	488			
3800	PERS REDUCTION CERTIFICATED	3			
8500	ALL OTHER STATE REVENUES	70,146-			
8900	CONTRIB FR UNREST REVENUE	26,242			
*SUB-TOTAL:					
TOTAL					
Resource:0046	ADMIN TRAINING (AB430)				
5200	TRAVEL & CONFERENCE	4,489			
7300	TRANSFERS OF INDIRECT COSTS	233			
8500	ALL OTHER STATE REVENUES	12,123-			
8900	CONTRIB FR UNREST REVENUE				41,131
*SUB-TOTAL:		7,401-			41,131
TOTAL		7,401-			41,131
Resource:0047	SPECIALIZED SECONDARY PROGRAM				
4300	SUPPLIES	1,855			
4400	INVENTORIED EQUIPMENT	30,000			
7300	TRANSFERS OF INDIRECT COSTS	96			
8500	ALL OTHER STATE REVENUES	62,098-			
8900	CONTRIB FR UNREST REVENUE	30,147			
*SUB-TOTAL:					
TOTAL					

Resource:0049 PUPIL RETENTION BLOCK GRANT

		2012-2013 ACTUALS	2013-2014 ACTUALS	2014-2015 ACTUALS	2015-2016 ADOPTED BUDGET
8500	ALL OTHER STATE REVENUES	170,443-			
8900	CONTRIB FR UNREST REVENUE	170,443			
*SUB-TOTAL:					
TOTAL					

Resource:0052 PROF DEVELOP BLOCK GRANT

1100	TEACHER SALARIES-SUBSTITUTES	28,906			
3100	STRS CERTIFICATED	2,116			
3300	SOCIAL SECURITY CERTIFICATED	519			
3400	HEALTH & WELFARE CERTIFICATED	217			
3500	UNEMPLOYMENT - CERTIFICATED	350			
3600	WORKERS COMP - CERTIFICATED	358			
7300	TRANSFERS OF INDIRECT COSTS	1,682			
8500	ALL OTHER STATE REVENUES	468,880-			
8900	CONTRIB FR UNREST REVENUE	410,000	254,971		
*SUB-TOTAL:		24,732-	254,971		
TOTAL		24,732-	254,971		

Resource:0053 TARGETED INSTR IMPR BLOCK GRNT

1100	TEACHER SALARIES-SUBSTITUTES	15,720			
3100	STRS CERTIFICATED	1,297			
3300	SOCIAL SECURITY CERTIFICATED	228			
3400	HEALTH & WELFARE CERTIFICATED	118			
3500	UNEMPLOYMENT - CERTIFICATED	190			
3600	WORKERS COMP - CERTIFICATED	195			
4300	SUPPLIES	3,261			
5700	INTERFUND SVC-FOOD SERVICE	631			
5800	OTHER SERVICES & OPERATING EXP	32,924			
7300	TRANSFERS OF INDIRECT COSTS	2,826			
8500	ALL OTHER STATE REVENUES	749,374-			
8600	ALL OTHER LOCAL REVENUES	2,399-			
8900	CONTRIB FR UNREST REVENUE	642,429	51,954		
*SUB-TOTAL:		51,954-	51,954		
TOTAL		51,954-	51,954		

Resource:0054 SCHOOL & LIBR IMPROVEMNT BLOCK

5700	INTERPROGRAM SVC-PRINT SHOP	40,000			
7300	TRANSFERS OF INDIRECT COSTS	70,966			
8500	ALL OTHER STATE REVENUES	874,114-			
8900	CONTRIB FR UNREST REVENUE	763,148			
*SUB-TOTAL:					
TOTAL					

Resource:0056 STAFF DEV:ENG LANG. LEARNERS

Resource:0056 STAFF DEV:ENG LANG. LEARNERS

		2012-2013 ACTUALS	2013-2014 ACTUALS	2014-2015 ACTUALS	2015-2016 ADOPTED BUDGET
7300	TRANSFERS OF INDIRECT COSTS	3,942			
8500	ALL OTHER STATE REVENUES	44,091-			
8900	CONTRIB FR UNREST REVENUE	40,149			
*SUB-TOTAL:					
TOTAL					

Resource:0160 BULL DOG EXPRESS CAFE - FHS

1100	TEACHER SALARIES-SUBSTITUTES	161		120	
3100	STRS CERTIFICATED	17			
3300	MEDICARE - CERTIFICATED	3		2	
3400	HEALTH & WELFARE CERTIFICATED	2		1	
3500	UNEMPLOYMENT - CERTIFICATED	2		0	
3600	WORKERS COMP - CERTIFICATED	3		2	
4300	SUPPLIES	502-	127-	1,079	
5200	TRAVEL & CONFERENCE	129	61		
5700	INTERPROGRAM SVC-FIELD TRIP		211		
5800	OTHER SERVICES & OPERATING EXP	1,071	560	324	
5900	POSTAGE	6			
8600	ALL OTHER LOCAL REVENUES		800-	2,080-	
*SUB-TOTAL:		891	95-	552-	
TOTAL		891	95-	552-	

Resource:0222 CHW-CATHOLIC HLTH AT JUDAH

8600	LEASES & RENTALS	2,901-	3,401-	3,601-	3,601-
8900	CONTRIB FR UNREST REVENUE	2,901	3,401	3,601	3,601
*SUB-TOTAL:					
TOTAL					

Resource:0250 COMPUTER SURPLUS

4300	SUPPLIES	355		2,151	
5200	TRAVEL & CONFERENCE		475		
5700	INTERFUND SVC-FOOD SERVICE	198	160	140	
*SUB-TOTAL:		553	635	2,290	
TOTAL		553	635	2,290	

Resource:0286 DISCRETIONARY BLOCK GRANT

8900	CONTRIB FR UNREST REVENUE	96,351			
*SUB-TOTAL:		96,351			
TOTAL		96,351			

Resource:0287 DISCR BLOCK GRANT - DISTRICT

8900	CONTRIB FR UNREST REVENUE		219,841		

		2012-2013 ACTUALS	2013-2014 ACTUALS	2014-2015 ACTUALS	2015-2016 ADOPTED BUDGET
*SUB-TOTAL:			219,841		
Resource:0287	DISCR BLOCK GRANT - DISTRICT				
TOTAL			219,841		
Resource:0288	INSTR MATL/LIBRARY/ED TECH				
8900	CONTRIB FR UNREST REVENUE		156,799		
*SUB-TOTAL:			156,799		
TOTAL			156,799		
Resource:0300	DONATIONS/FUND RAISERS				
1100	TEACHER SALARIES-SUBSTITUTES	1,277	3,267	11,244	5,430
2100	INSTRUCTIONAL AIDE SALARIES	14,477	25,561	29,276	27,457
2200	CLASSIFIED SUPPORT SALARY	13,346	15,328	16,594	16,282
2400	CLERICAL & TECH SUBSTITUTES	32		68	
3100	STRS CERTIFICATED	112	270	728	583
3200	PERS CERTIFICATED	200	232	4,017	5,270
3300	SOCIAL SECURITY CERTIFICATED	2,118	3,175	3,795	3,482
3400	HEALTH & WELFARE CERTIFICATED	352	400	704	857
3500	UNEMPLOYMENT - CERTIFICATED	352	30	40	32
3600	WORKERS COMP - CERTIFICATED	360	742	1,088	978
3800	PERS REDUCTION CLASSIFIED	28			
3900	WAIVED MEDICAL-CLASSIFIED			1,202	
4100	TEXTBOOKS	495			
4200	BOOKS OTHER THAN TEXTBOOKS	4,790	3,830	10,604	3,500
4300	SUPPLIES	49,024	74,871	93,853	23,000
4400	INVENTORIED EQUIPMENT	31,641	42,451	38,610	
4700	FOOD SERVICES-FOOD		123		
5200	TRAVEL & CONFERENCE	13,475	9,403	14,570	
5300	DUES & MEMBERSHIPS			59	
5500	PEST CONTROL	2,472	206-		
5600	REPAIR/LABOR	1,853	960	7,353	
5700	INTERPROGRAM SVC-PRINT SHOP	4,943	1,770	2,283	
5800	OTHER SERVICES & OPERATING EXP	30,291	54,156	54,263	
5900	POSTAGE	542	673	467	
6200	PERMANENT CONSTRUCTION			900	
6400	FURNITURE AND EQUIPMENT		5,809	4,135	
8600	ALL OTHER LOCAL REVENUES	182,163-	253,693-	364,737-	83,871-
*SUB-TOTAL:		9,981-	10,848-	68,885-	3,000
TOTAL		9,981-	10,848-	68,885-	3,000
Resource:0365	GARDEN GRANT				
4300	SUPPLIES		1,047	3,031	
4400	INVENTORIED EQUIPMENT			841	
8600	ALL OTHER LOCAL REVENUES	2,500-		8,500-	
*SUB-TOTAL:		2,500-	1,047	4,627-	
TOTAL		2,500-	1,047	4,627-	

PROGRAM DETAILS BY RESOURCE

Resource:0370 GENCORP PARTNERS IN EDUC

		2012-2013 ACTUALS	2013-2014 ACTUALS	2014-2015 ACTUALS	2015-2016 ADOPTED BUDGET
4300	SUPPLIES	4,125	7		
4400	INVENTORIED EQUIPMENT	1,449			
5800	SOFTWARE-LIC & ONLINE SVCS	12,000			
8900	CONTRIB FR UNREST REVENUE		8,692		
*SUB-TOTAL:		17,574	8,698		
TOTAL		17,574	8,698		

Resource:0371 GENCORP SCIENCE FAIR

1100	TEACHER SALARIES-SUBSTITUTES	1,408	2,430	227	
3100	STRS CERTIFICATED	108	191	20	
3300	SOCIAL SECURITY CERTIFICATED	27	38	3	
3400	HEALTH & WELFARE CERTIFICATED	11	24	2	
3500	UNEMPLOYMENT - CERTIFICATED	17	2	0	
3600	WORKERS COMP - CERTIFICATED	17	41	4	
4300	SUPPLIES	173	846	1,137	1,000
5200	TRAVEL & CONFERENCE			1,463	1,000
5700	INTERPROGRAM SVC-FIELD TRIP	462	513		
5800	OTHER SERVICES & OPERATING EXP	727	1,853	1,961	2,000
8600	ALL OTHER LOCAL REVENUES	5,000-	5,000-	4,000-	4,000-
*SUB-TOTAL:		2,050-	938	818	
TOTAL		2,050-	938	818	

Resource:0380 FOLSOM CORDOVA EDUCATION ASSOC

1100	TEACHER SALARIES-SUBSTITUTES			2,885	1,500
1900	OTHER CERT SALARIES	81,584	98,599	98,603	101,064
3100	STRS CERTIFICATED	6,904	8,308	9,042	11,231
3300	SOCIAL SECURITY CERTIFICATED	1,194	1,440	1,488	1,611
3400	HEALTH & WELFARE CERTIFICATED	2,473	2,763	3,089	2,859
3500	UNEMPLOYMENT - CERTIFICATED	997	69	71	73
3600	WORKERS COMP - CERTIFICATED	1,021	1,668	1,953	2,051
3900	WAIVED MEDICAL-CERTIFICATED	2,102	2,102	2,102	2,102
8600	ALL OTHER LOCAL REVENUES	75,373-	85,105-	88,865-	91,594-
8900	CONTRIB FR UNREST REVENUE	20,902-	29,844-	30,368-	30,897-
*SUB-TOTAL:					
TOTAL					

Resource:0400 INTEL DONATIONS

4400	TECHNOLOGY EQUIPMENT	3,934
*SUB-TOTAL:		3,934
TOTAL		3,934

Resource:0410 START! PROGRAM

8600	ALL OTHER LOCAL REVENUES	5,866-
8900	CONTRIB FR UNREST REVENUE	5,867

		2012-2013 ACTUALS	2013-2014 ACTUALS	2014-2015 ACTUALS	2015-2016 ADOPTED BUDGET
*SUB-TOTAL:		1			
Resource:0410	START! PROGRAM				
TOTAL		1			
Resource:0416	INTEL MATH-SCIENCE STAFF DEV				
4400	TECHNOLOGY EQUIPMENT				2,795
*SUB-TOTAL:					2,795
TOTAL					2,795
Resource:0417	INTEL - STEM PROJECTS				
1100	TEACHER SALARIES-SUBSTITUTES	3,353	235		13,092
3100	STRS CERTIFICATED	31	9		1,058
3300	SOCIAL SECURITY CERTIFICATED	68	3		227
3400	HEALTH & WELFARE CERTIFICATED	25	2		131
3500	UNEMPLOYMENT - CERTIFICATED	41	0		9
3600	WORKERS COMP - CERTIFICATED	42	4		251
4300	SUPPLIES				2,612
4400	TECHNOLOGY EQUIPMENT				3,380
5200	TRAVEL & CONFERENCE				22,856
5700	INTERPROG SVC - COMPUTER SUPP				1,486
5800	OTHER SERVICES & OPERATING EXP				1,499
8600	ALL OTHER LOCAL REVENUES				40,000-
*SUB-TOTAL:		3,560	254		6,600
TOTAL		3,560	254		6,600
Resource:0419	INTEL - PROJECT ASSIST				
4300	SUPPLIES	428			
*SUB-TOTAL:		428			
TOTAL		428			
Resource:0422	INTEL - PROJECT LEAD THE WAY				
1100	TEACHER SALARIES-SUBSTITUTES	8,322	2,605		
3100	STRS CERTIFICATED	545	215		
3300	SOCIAL SECURITY CERTIFICATED	170	38		
3400	HEALTH & WELFARE CERTIFICATED	62	26		
3500	UNEMPLOYMENT - CERTIFICATED	101	2		
3600	WORKERS COMP - CERTIFICATED	103	44		
4300	SUPPLIES	5,573	20,002		
4400	TECHNOLOGY EQUIPMENT	35,000			
5200	TRAVEL & CONFERENCE	5,854	8,813		
5300	DUES & MEMBERSHIPS	75			
5800	OTHER SERVICES & OPERATING EXP	1,836	795		
8600	ALL OTHER LOCAL REVENUES	45,000-			
8900	CONTRIB FR UNREST REVENUE		22,584		

		2012-2013 ACTUALS	2013-2014 ACTUALS	2014-2015 ACTUALS	2015-2016 ADOPTED BUDGET
*SUB-TOTAL:		12,641	55,122		
Resource:0422	INTEL - PROJECT LEAD THE WAY				
TOTAL		12,641	55,122		
Resource:0423	LEED (#720)				
1100	TEACHER SALARIES-SUBSTITUTES	105			
3300	SOCIAL SECURITY CERTIFICATED	8			
3400	HEALTH & WELFARE CERTIFICATED	1			
3500	UNEMPLOYMENT - CERTIFICATED	1			
3600	WORKERS COMP - CERTIFICATED	1			
4300	SUPPLIES	532	556	204	
*SUB-TOTAL:		648	556	204	
TOTAL		648	556	204	
Resource:0424	INTEL MOBILE LRNING INITIATIVE				
4400	TECHNOLOGY EQUIPMENT	22,152			
8900	CONTRIB FR UNREST REVENUE	22,152-			
*SUB-TOTAL:					
TOTAL					
Resource:0455	LANGUAGE SATURDAY SCHOOL				
2100	INSTRUCTIONAL AIDE SALARIES	36,768	37,403	37,359	
2200	CLASSIFIED SUPPORT OVER TIME	7,706	7,759	7,079	
2400	CLERICAL & TECHNICAL SALARIES	21,236			
3100	STRS CLASSIFIED	317	177	218	
3200	PERS CLASSIFIED	2,449	1,291	1,393	
3300	SOCIAL SECURITY CLASSIFIED	4,602	3,267	3,176	
3400	HEALTH & WELFARE CLASSIFIED	3,796	3,193	3,233	
3500	UNEMPLOYMENT - CLASSIFIED	766	32	30	
3600	WORKERS COMP - CLASSIFIED	785	747	835	
3800	PERS REDUCTION CLASSIFIED	344			
4300	SUPPLIES	1,348	1,900	2,495	2,000
5200	EMPLOYEE MILEAGE	182			
5700	INTERPROG. SVC-FACILITIES USE		2,000	2,000	2,000
8600	ALL OTHER LOCAL REVENUES	20,000-		10,000-	4,000-
*SUB-TOTAL:		60,298	57,770	47,817	
TOTAL		60,298	57,770	47,817	
Resource:0480	MANDATED COSTS				
1100	TEACHER SALARIES-SUBSTITUTES			280	
2100	INSTR AIDES - TEMPORARY/HOURLY			742	
3100	STRS CERTIFICATED			26	
3300	SOCIAL SECURITY CLASSIFIED			63	
3400	HEALTH & WELFARE CERTIFICATED			11	

Resource:0480 MANDATED COSTS

		2012-2013 ACTUALS	2013-2014 ACTUALS	2014-2015 ACTUALS	2015-2016 ADOPTED BUDGET
3500	UNEMPLOYMENT - CERTIFICATED			1	
3600	WORKERS COMP - CERTIFICATED			20	
4200	BOOKS OTHER THAN TEXTBOOKS			1,221	
4300	SUPPLIES			21,621	
4400	INVENTORIED EQUIPMENT			30,324	
5600	REPAIR/LABOR			1,667	
5700	INTERPROG SVC - COMPUTER SUPP			3,700	
5800	OTHER SERVICES & OPERATING EXP			1,112	
6400	FURNITURE AND EQUIPMENT			24,837	
7600	OTHER AUTH INTERFUND TF OUT			125	
8500	MANDATED COST REIMBURSEMENTS			1,230,151-	
*SUB-TOTAL:				1,144,401-	
TOTAL				1,144,401-	

Resource:0485 MEDI-CAL BILLING MEDICAL ADMIN

1100	TEACHER SALARIES-SUBSTITUTES	3,368	3,352	1,240	
1200	CERT PUPIL SUPPORT SALARIES	100,953	150,611	128,218	138,033
2100	INSTRUCTIONAL AIDE SUBSTITUTE	1,196	38		
2200	CLASSIFIED SUPPORT SALARY	14,700	17,068	21,315	19,981
2400	CLERICAL & TECHNICAL HOURLY		264		
3100	STRS CERTIFICATED	8,711	12,711	11,539	14,992
3200	PERS CERTIFICATED	1,452	1,633	2,042	2,460
3300	SOCIAL SECURITY CERTIFICATED	2,685	3,512	3,478	3,614
3400	HEALTH & WELFARE CERTIFICATED	5,928	9,441	7,452	7,310
3500	UNEMPLOYMENT - CERTIFICATED	1,387	112	102	113
3600	WORKERS COMP - CERTIFICATED	1,422	2,730	2,808	3,145
3800	PERS REDUCTION CLASSIFIED	204			
3900	WAIVED MEDICAL-CERTIFICATED	2,302	1,965	2,470	2,470
4300	SUPPLIES	12,260	16,620	27,946	13,300
4400	INVENTORIED EQUIPMENT	36,400	18,412	41,665	12,000
5200	TRAVEL & CONFERENCE	1,863	3,056	2,998	
5300	DUES & MEMBERSHIPS	530	1,216	955	500
5600	REPAIR/LABOR		88	1,783	
5700	INTERPROGRAM SVC-PRINT SHOP	753	1,400	2,831	2,000
5800	OTHER SERVICES & OPERATING EXP	14,129	13,935	14,172	20,000
5900	POSTAGE	3,500	2,131		
8200	ALL OTHER FEDERAL REVENUES	155,281-		27,713-	300,000-
*SUB-TOTAL:		58,461	260,296	245,300	60,082-
TOTAL		58,461	260,296	245,300	60,082-

Resource:0487 NATIONAL UNIVERSITY

1100	TEACHER SALARIES - STIPEND PAY	1,500	2,100	1,680	2,000
3100	STRS CERTIFICATED	124	173	149	215
3300	MEDICARE - CERTIFICATED	22	30	25	29
3400	HEALTH & WELFARE CERTIFICATED	11	20	17	20
3500	UNEMPLOYMENT - CERTIFICATED	18	1	1	1
3600	WORKERS COMP - CERTIFICATED	19	35	32	39
8600	ALL OTHER LOCAL REVENUES	1,800-	1,913-	1,350-	2,000-

PROGRAM DETAILS BY RESOURCE

Resource:0487 NATIONAL UNIVERSITY

		2012-2013 ACTUALS	2013-2014 ACTUALS	2014-2015 ACTUALS	2015-2016 ADOPTED BUDGET
8900	CONTRIB FR UNREST REVENUE	106	448-	554-	304-
*SUB-TOTAL:					
TOTAL					

Resource:0488 NEED PROJECT (PG & E)

1100	TEACHER SALARIES-SUBSTITUTES			260	
3100	STRS CERTIFICATED			23	
3300	SOCIAL SECURITY CERTIFICATED			4	
3400	HEALTH & WELFARE CERTIFICATED			3	
3500	UNEMPLOYMENT - CERTIFICATED			0	
3600	WORKERS COMP - CERTIFICATED			5	
4300	SUPPLIES	6,024	7,709	409	
5200	TRAVEL & CONFERENCE			275	
8600	ALL OTHER LOCAL REVENUES	6,024-	7,709-	978-	
*SUB-TOTAL:					
TOTAL					

Resource:0489 NEXTED PROJECT LEAD THE WAY

5200	TRAVEL & CONFERENCE			3,700	
8600	ALL OTHER LOCAL REVENUES			3,700-	
*SUB-TOTAL:					
TOTAL					

Resource:0491 ORAL HEALTH ASSESSMENT PROGRAM

4300	SUPPLIES	1,736		7,931	2,039
4400	INVENTORIED EQUIPMENT	5,141	3,388	13,471	8,000
5700	INTERPROG SVC - COMPUTER SUPP	400	200	1,700	800
6400	FURNITURE AND EQUIPMENT			8,968	
8500	ALL OTHER STATE REVENUES	10,839-			
8900	CONTRIB FR UNREST REVENUE		3,588-	10,839-	10,839-
*SUB-TOTAL:		3,562-	0	21,231	
TOTAL		3,562-	0	21,231	

Resource:0496 REGIONAL LEADERSHIP INSTITUTE

1100	TEACHER SALARIES-SUBSTITUTES	313			
3100	STRS CERTIFICATED	17			
3300	SOCIAL SECURITY CERTIFICATED	8			
3400	HEALTH & WELFARE CERTIFICATED	2			
3500	UNEMPLOYMENT - CERTIFICATED	4			
3600	WORKERS COMP - CERTIFICATED	4			
5200	TRAVEL & CONFERENCE	1,420			
8900	CONTRIB FR UNREST REVENUE		8,548		
*SUB-TOTAL:		1,767	8,548		
TOTAL		1,767	8,548		

Resource:0502 PROJECT LEAD THE WAY

		2012-2013 ACTUALS	2013-2014 ACTUALS	2014-2015 ACTUALS	2015-2016 ADOPTED BUDGET
1100	TEACHER SALARIES-SUBSTITUTES	1,985	11,955	2,200	
2400	CLERICAL & TECHNICAL HOURLY	374			
3100	STRS CERTIFICATED	75	625	235	
3200	PERS CLASSIFIED	43			
3300	SOCIAL SECURITY CERTIFICATED	103	319	33	
3400	HEALTH & WELFARE CERTIFICATED	24	120	22	
3500	UNEMPLOYMENT - CERTIFICATED	2	8	2	
3600	WORKERS COMP - CERTIFICATED	40	230	44	
4200	BOOKS OTHER THAN TEXTBOOKS		1,457		
4300	SUPPLIES	14,264	68,152	45,000	
4400	INVENTORIED EQUIPMENT	5,901	13,111	10,000	
5200	TRAVEL & CONFERENCE	5,675	9,884	44,800	
5600	MAINTENANCE AGREEMENTS	221	210		
5700	INTERPROG SVC - COMPUTER SUPP	400	600	800	
5800	OTHER SERVICES & OPERATING EXP	15,000	848	12,000	
8600	ALL OTHER LOCAL REVENUES	2,372-	2,108-		
8900	CONTRIB FR UNREST REVENUE	48,416-	98,727-	115,136-	
*SUB-TOTAL:		6,684-	6,684		
TOTAL		6,684-	6,684		

Resource:0505 PTA/PTC SPONSORED PROGRAMS

1100	TEACHER SALARIES-SUBSTITUTES	17,998	13,578	15,922	9,400
2100	INSTR AIDES - TEMPORARY/HOURLY	40,241	39,164	35,463	30,900
2200	CLASSIFIED SUPPORT SALARY	71,652	47,064	14,720	14,682
2400	CLERICAL & TECHNICAL HOURLY	916	210		
2900	OTHER CLASSIFIED TEMP/HOURLY	1,903	415		500
3100	STRS CERTIFICATED	1,622	1,120	1,310	590
3200	PERS CLASSIFIED	3,435	1,129	190	1,865
3300	SOCIAL SECURITY CERTIFICATED	8,846	6,893	4,061	3,700
3400	HEALTH & WELFARE CERTIFICATED	4,275	1,015	669	591
3500	UNEMPLOYMENT - CERTIFICATED	1,596	70	46	72
3600	WORKERS COMP - CERTIFICATED	1,636	1,699	1,271	1,003
3800	PERS REDUCTION CLASSIFIED	482			
3900	WAIVED MEDICAL-CLASSIFIED	1,016	685	45	
4200	BOOKS OTHER THAN TEXTBOOKS	440			
4300	SUPPLIES	20,483	14,369	21,053	19,176
4400	INVENTORIED EQUIPMENT	60,897	20,093	9,418	18,316
5200	TRAVEL & CONFERENCE	537	790		
5400	INSURANCE	250			
5600	REPAIR/LABOR	5,436	10,741	3,184	750
5700	INTERPROGRAM SVC-PRINT SHOP	10,850	16,084	11,339	14,608
5800	OTHER SERVICES & OPERATING EXP	9,901	12,118	26,563	10,292
5900	POSTAGE				400
6400	FURNITURE AND EQUIPMENT	7,420	15,442	6,167	
8600	ALL OTHER LOCAL REVENUES	271,832-	202,679-	151,623-	126,845-
*SUB-TOTAL:		0		202-	
TOTAL		0		202-	

Resource:0510 PUPIL TESTING PROGRAM (STAR)

Resource:0510 PUPIL TESTING PROGRAM (STAR)

		2012-2013 ACTUALS	2013-2014 ACTUALS	2014-2015 ACTUALS	2015-2016 ADOPTED BUDGET
1200	CERT PUPIL SUPP.- SUBSTITUTES	822			
2400	CLERICAL & TECHNICAL HOURLY	691			
3100	STRS CERTIFICATED	54			
3200	PERS CERTIFICATED	38			
3300	SOCIAL SECURITY CERTIFICATED	68			
3400	HEALTH & WELFARE CERTIFICATED	11			
3500	UNEMPLOYMENT - CERTIFICATED	18			
3600	WORKERS COMP - CERTIFICATED	19			
3800	PERS REDUCTION CERTIFICATED	5			
5700	INTERPROGRAM SVC-PRINT SHOP	200			
5800	OTHER SERVICES & OPERATING EXP	9,471			
5900	POSTAGE	6,295			
8500	ALL OTHER STATE REVENUES	36,969-			
8900	CONTRIB FR UNREST REVENUE	10,000	26,350	26,350	
*SUB-TOTAL:		9,277-	26,350	26,350	
TOTAL		9,277-	26,350	26,350	

Resource:0640 SCHOLARSHIPS

5800	OTHER SERVICES & OPERATING EXP	4,000			
8600	ALL OTHER LOCAL REVENUES	2,000-	350-		
*SUB-TOTAL:		2,000	350-		
TOTAL		2,000	350-		

Resource:0655 SETA HEADSTART PRSCHL LAND USE

8600	LEASES & RENTALS	20,661-	20,809-	21,850-	20,809-
8900	CONTRIB FR UNREST REVENUE	20,661	20,809	21,850	20,809
*SUB-TOTAL:					
TOTAL					

Resource:0670 SNACK BAR, STUDENT ACCOUNTS

2200	CLASSIFIED SUPPORT SALARY	30,193	28,583	31,256	32,034
3200	PERS CLASSIFIED	3,447	3,251	3,679	3,795
3300	SOCIAL SECURITY CLASSIFIED	2,522	2,384	2,589	2,555
3400	HEALTH & WELFARE CLASSIFIED	614	524	714	703
3500	UNEMPLOYMENT - CLASSIFIED	399	22	24	23
3600	WORKERS COMP - CLASSIFIED	411	524	650	655
3800	PERS REDUCTION CLASSIFIED	484			
3900	WAIVED MEDICAL-CLASSIFIED	2,586	2,586	2,586	2,585
4300	SUPPLIES	23,062	22,444	20,810	35,800
5600	REPAIR/LABOR		192		
8600	ALL OTHER LOCAL REVENUES	63,717-	60,510-	62,306-	76,826-
*SUB-TOTAL:					1,324
TOTAL					1,324

Resource:0711 EL/LI

Resource:0711 EL/LI

		2012-2013 ACTUALS	2013-2014 ACTUALS	2014-2015 ACTUALS	2015-2016 ADOPTED BUDGET
1100	TEACHER SALARIES-REGULAR		183,171	502,829	2,871,047
1200	CERT PUPIL SUPPORT SALARIES			254,649	400,781
1300	REIMBURSE SALARY		207,010	429,363	494,935
1900	OTHER CERT SALARIES		21,182	340,378	345,632
2100	INSTRUCTIONAL AIDE SALARIES		189,782	594,178	711,486
2200	CLASSIFIED SUPPORT SALARY		36,288	221,504	580,604
2300	CLASSIFIED SUPV & ADMIN SALARY			74,129	
2400	CLERICAL & TECHNICAL SALARIES		51,171	260,408	432,236
3100	STRS CERTIFICATED		31,967	130,132	445,802
3200	PERS CERTIFICATED		19,585	94,673	199,272
3300	SOCIAL SECURITY CERTIFICATED		26,110	106,964	195,497
3400	HEALTH & WELFARE CERTIFICATED		51,617	241,670	781,151
3500	UNEMPLOYMENT - CERTIFICATED		468	1,812	4,097
3600	WORKERS COMP - CERTIFICATED		11,285	48,899	114,487
3900	WAIVED MEDICAL-CERTIFICATED		3,196	22,577	19,721
4200	BOOKS OTHER THAN TEXTBOOKS			85	20,083
4300	SUPPLIES		1,525	32,466	357,928
4400	INVENTORIED EQUIPMENT		2,415	31,115	16,800
5200	TRAVEL & CONFERENCE		732	9,373	11,230
5600	REPAIR/LABOR		40	6,156	5,614
5700	INTERPROG SVC - COMPUTER SUPP		200	14,371-	44,057
5800	OTHER SERVICES & OPERATING EXP			211,960	433,834
5900	POSTAGE			127	528
8000	REV LIMIT STATE AID-CURR YEAR		2,876,388-		
8900	CONTRIB FR UNREST REVENUE			5,221,192-	8,337,967-
*SUB-TOTAL:			2,038,644-	1,620,118-	148,855
TOTAL			2,038,644-	1,620,118-	148,855

Resource:0712 CTE

1100	TEACHER SALARIES-REGULAR				245,416
3100	STRS CERTIFICATED				26,490
3300	MEDICARE - CERTIFICATED				3,579
3400	HEALTH & WELFARE CERTIFICATED				24,665
3500	UNEMPLOYMENT - CERTIFICATED				170
3600	WORKERS COMP - CERTIFICATED				4,841
3900	WAIVED MEDICAL-CERTIFICATED				1,478
4300	SUPPLIES				25,000
8900	CONTRIB FR UNREST REVENUE				331,639-
*SUB-TOTAL:					
TOTAL					

Resource:0730 STUDENT TRANSPORTATION

2200	CLASSIFIED SUPPORT SALARY		1,982,310	2,117,317	2,212,340
2300	CLASSIFIED SUPV & ADMIN SALARY		118,194	115,690	121,004
2400	CLERICAL & TECHNICAL SALARIES		89,038	93,694	97,955
3100	STRS CLASSIFIED			65	
3200	PERS CLASSIFIED		228,217	243,390	292,696
3300	SOCIAL SECURITY CLASSIFIED		162,288	172,076	187,702

Resource:0730 STUDENT TRANSPORTATION

		2012-2013 ACTUALS	2013-2014 ACTUALS	2014-2015 ACTUALS	2015-2016 ADOPTED BUDGET
3400	HEALTH & WELFARE CLASSIFIED	281,741	276,592	304,596	
3500	UNEMPLOYMENT - CLASSIFIED	1,456	1,575	1,731	
3600	WORKERS COMP - CLASSIFIED	35,713	43,245	48,427	
3900	WAIVED MEDICAL-CLASSIFIED	42,368	47,566	39,414	
4300	SUPPLIES	806,352	810,084	848,750	
4400	INVENTORIED EQUIPMENT	42,053	592		
5200	TRAVEL & CONFERENCE	2,066	142	1,200	
5600	REPAIR/LABOR	82,356	102,575	96,350	
5700	INTERPROG SVC - COMPUTER SUPP	584,188-	694,640-	730,719-	
5800	OTHER SERVICES & OPERATING EXP	158,469	176,805	186,000	
5900	POSTAGE	10,986	14,368	12,200	
7400	DEBT SERVICE - INTEREST	406,833			
8600	TRANSPORTATION FEES FR INDIV	351,281-	432,287-	425,000-	
8900	UNRESTR CONTRIB TO TRANSP	3,514,971-	3,088,849-	3,294,646-	
*SUB-TOTAL:					
TOTAL					

Resource:0785 FCCP Fund Raising

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

Resource:1100 STATE LOTTERY

8500	STATE LOTTERY REVENUE	2,526,494-	2,539,819-	2,573,037-	2,458,777-
8700	TRANSFERS FROM COUNTY OFFICE	24,253-	10,610-	11,870	
8900	CONTRIB FR UNREST REVENUE	2,550,747	2,550,429	2,561,167	2,458,777
*SUB-TOTAL:					
TOTAL					

Resource:1300 CLASS SIZE REDUCTION K-3

8400	CLASS SIZE REDUCTION, K-3	3,506,088-			
8900	CONTRIB FR UNREST REVENUE	3,506,088			
*SUB-TOTAL:					
TOTAL					

Resource:1400 EDUCATION PROTECTION ACCOUNT

1100	TEACHER SALARIES-REGULAR	17,034,872	17,108,918	21,508,938	18,120,480
3100	STRS CERTIFICATED	1,415,723	1,420,412	1,916,746	1,944,331
3300	SOCIAL SECURITY CERTIFICATED	233,980	228,484	295,018	256,218
3400	HEALTH & WELFARE CERTIFICATED	1,469,047	1,423,304	1,773,025	1,553,567
3500	UNEMPLOYMENT - CERTIFICATED	198,443	11,456	14,534	12,719
3600	WORKERS COMP - CERTIFICATED	202,913	275,052	398,553	355,171
3900	WAIVED MEDICAL-CERTIFICATED	141,105	141,269	170,807	170,797

Resource:1400 EDUCATION PROTECTION ACCOUNT

		2012-2013 ACTUALS	2013-2014 ACTUALS	2014-2015 ACTUALS	2015-2016 ADOPTED BUDGET
8000	EDUCATION PROTECTION ACCOUNT	20,696,083-	20,608,896-	26,077,620-	22,413,283-
*SUB-TOTAL:					
TOTAL					

Resource:2200 CONTINUATION EDUCATION

1100	TEACHER SALARIES-REGULAR	966,927		
1200	CERT PUPIL SUPPORT SALARIES	44,201		
1300	CERT SUPRVRS/ADMIN SALARY	214,060		
1900	OTHER CERT SALARIES	26,791		
2200	CLASSIFIED SUPPORT SALARY	73,416		
2400	CLERICAL & TECHNICAL SALARIES	135,457		
2900	OTHER CLASSIFIED TEMP/HOURLY	18,022		
3100	STRS CERTIFICATED	101,077		
3200	PERS CERTIFICATED	25,128		
3300	SOCIAL SECURITY CERTIFICATED	35,736		
3400	HEALTH & WELFARE CERTIFICATED	104,997		
3500	UNEMPLOYMENT - CERTIFICATED	17,327		
3600	WORKERS COMP - CERTIFICATED	17,973		
3800	PERS REDUCTION CERTIFICATED	3,528		
3900	WAIVED MEDICAL-CERTIFICATED	18,524		
4200	BOOKS OTHER THAN TEXTBOOKS	499		
4300	SUPPLIES	14,872		
4400	INVENTORIED EQUIPMENT	7,337		
5500	ELECTRICITY	48,551		
5600	REPAIR/LABOR	1,687		
5700	INTERPROGRAM SVC-PRINT SHOP	600		
5800	OTHER SERVICES & OPERATING EXP	1,247		
5900	POSTAGE	555		
8000	PERS REDUCTION TRANSFER	1,186,020-		
8600	ALL OTHER LOCAL REVENUES	1,189-		
8900	CONTRIB FR UNREST REVENUE	678,837-	17,484	
*SUB-TOTAL:		12,462	17,484	
TOTAL		12,462	17,484	

Resource:2430 COMMUNITY DAY SCHOOL

1100	TEACHER SALARIES-REGULAR			505
1200	CERT PUPIL SUPPORT SALARIES	3,729		
3100	STRS CERTIFICATED	304	40	
3300	MEDICARE - CERTIFICATED	52	7	
3400	HEALTH & WELFARE CERTIFICATED	434	70	
3500	UNEMPLOYMENT - CERTIFICATED	44	1	
3600	WORKERS COMP - CERTIFICATED	45	8	
8300	OTHER STATE APPORT-CURR YEAR	5,239-		
*SUB-TOTAL:		631-	631	
TOTAL		631-	631	

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

PROGRAM DETAILS BY RESOURCE

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

		2012-2013 ACTUALS	2013-2014 ACTUALS	2014-2015 ACTUALS	2015-2016 ADOPTED BUDGET
1100	TEACHER SALARIES-REGULAR	851,362	958,551	839,641	946,893
1300	CERT SUPRVRS/ADMIN SALARY	81,870	40,457	226	45,181
1900	OTHER CERT SALARIES	13,395	36,594	11,231-	
2100	REIMBURSEMENT-SALARIES	200,265	147,322	149,175	113,177
2200	CLASSIFIED SUPPORT SALARY	696			
2300	CLASSIFIED SUPV & ADMIN SALARY	76,421	74,129	28,013-	48,848
2400	CLERICAL & TECHNICAL SALARIES	23,922	37,065	84,696	82,744
2900	OTHER CLASSIFIED TEMP/HOURLY		127	195	
3100	STRS CERTIFICATED	75,551	82,825	66,333	102,470
3200	PERS CERTIFICATED	26,475	23,045	18,181	27,265
3300	SOCIAL SECURITY CERTIFICATED	35,659	34,184	28,128	33,296
3400	HEALTH & WELFARE CERTIFICATED	86,536	81,878	40,954	85,875
3500	UNEMPLOYMENT - CERTIFICATED	14,551	871	709	874
3600	WORKERS COMP - CERTIFICATED	14,920	21,057	20,194	24,322
3900	WAIVED MEDICAL-CERTIFICATED	11,105	15,350	20,036	17,653
4200	BOOKS OTHER THAN TEXTBOOKS	5,256	27,302	86,342	41,629
4300	SUPPLIES	38,642	124,578	429,522	141,090
4400	INVENTORIED EQUIPMENT	66,591	17,803	69,167	6,675
5200	TRAVEL & CONFERENCE	7,644	7,992	25,159	14,316
5300	DUES & MEMBERSHIPS	99	663	234	
5600	RENT OR LEASE-BLDGS/CLASSROOMS	3,437	1,944	915	21
5700	INTERPROGRAM SVC-PRINT SHOP	141,344	15,394	223,211	209,037
5800	OTHER SERVICES & OPERATING EXP	296,527	243,923	180,457	514,359
5900	POSTAGE	5,620	5,820	6,093	3,808
7300	TRANSFERS OF INDIRECT COSTS	311,684	299,831	118,872	135,028
8200	ALL OTHER FEDERAL REVENUES	2,389,573-	2,298,705-	2,369,196-	2,594,561-
*SUB-TOTAL:					

TOTAL

Resource:3185 TITLE I - PROGRAM IMPROVEMENT

1100	TEACHER SALARIES-REGULAR		28,378
1900	OTHER CERT SALARIES		301,714
2100	INSTR AIDES - TEMPORARY/HOURLY		872
2200	CLASSIFIED SUPPORT SALARY		40,033
3100	STRS CERTIFICATED		27,058
3200	PERS CLASSIFIED		4,440
3300	SOCIAL SECURITY CERTIFICATED		7,598
3400	HEALTH & WELFARE CERTIFICATED		22,038
3500	UNEMPLOYMENT - CERTIFICATED		272
3600	WORKERS COMP - CERTIFICATED		6,122
3900	WAIVED MEDICAL-CERTIFICATED		4,624
4200	BOOKS OTHER THAN TEXTBOOKS		54,369
4300	SUPPLIES		1,406
4400	TECHNOLOGY EQUIPMENT		680
5200	TRAVEL & CONFERENCE		18,414
5700	INTERFUND SVC-FOOD SERVICE		404
5800	OTHER SERVICES & OPERATING EXP	6,050	43,947
7300	TRANSFERS OF INDIRECT COSTS	313	31,269
8200	ALL OTHER FEDERAL REVENUES	6,363-	593,637-
*SUB-TOTAL:			

		2012-2013 ACTUALS	2013-2014 ACTUALS	2014-2015 ACTUALS	2015-2016 ADOPTED BUDGET
	TOTAL				
	Resource:3205 EDUC JOBS & MEDICAID ASSIST				
1100	TEACHER SALARIES-REGULAR	49,601			
3100	STRS CERTIFICATED	3,851			
3300	MEDICARE - CERTIFICATED	633			
3400	HEALTH & WELFARE CERTIFICATED	5,382			
3500	UNEMPLOYMENT - CERTIFICATED	528			
3600	WORKERS COMP - CERTIFICATED	637			
8200	ALL OTHER FEDERAL REVENUES	60,632-			
*SUB-TOTAL:					
	TOTAL				
	Resource:3310 SP ED-BASIC GRT ENT PL94-142				
2100	REIMBURSEMENT-SALARIES	2,005,465	1,929,391	1,951,383	2,444,496
2900	OTHER CLASS.VACATION PAY	429			
3100	STRS CERTIFICATED	1,804	2,881	3,420	41,950
3200	PERS CLASSIFIED	214,267	209,121	214,965	286,152
3300	SOCIAL SECURITY CLASSIFIED	147,077	139,814	140,327	192,382
3400	HEALTH & WELFARE CERTIFICATED	259,959	228,342	221,946	256,810
3500	UNEMPLOYMENT - CERTIFICATED	23,452	1,297	1,308	1,959
3600	WORKERS COMP - CERTIFICATED	23,966	31,103	35,780	55,178
3900	WAIVED MEDICAL-CERTIFICATED	83,645	83,574	86,073	101,937
4300	SUPPLIES	1,647	3,372	3,044	
5800	OTHER SERVICES & OPERATING EXP		5		
7300	SPEC ED/TRANSP INDIRECT COSTS	143,057	146,137	153,381	157,773
8100	SPECIAL EDUCATION-ENTITLEMENTS	2,937,608-	2,808,329-	2,844,918-	3,538,637-
8600	ALL OTHER LOCAL REVENUES	450-			
8900	RESTRICTD CONTRIB TO RESTRICTD	33,291	33,291	33,291	
*SUB-TOTAL:					
	TOTAL				
	Resource:3311 IDEA LOCAL ASSIST PRIV SCH ISP				
5800	OTHER SERVICES & OPERATING EXP	31,652	31,538	31,475	
7300	SPEC ED/TRANSP INDIRECT COSTS	1,639	1,753	1,816	
8900	RESTRICTD CONTRIB TO RESTRICTD	33,291-	33,291-	33,291-	
*SUB-TOTAL:					
	TOTAL				
	Resource:3315 SP ED-PRSCH ENT NON RIS				
1100	TEACHER SALARIES-REGULAR	77,272	15,329	66,731	30,980
2400	CLERICAL & TECHNICAL SALARIES	214			
3100	STRS CERTIFICATED	6,548	1,265	5,926	3,324
3200	PERS CLASSIFIED	24			
3300	SOCIAL SECURITY CLASSIFIED	1,096	194	784	450
3400	HEALTH & WELFARE CERTIFICATED	3,891	1,797	12,163	2,012
3500	UNEMPLOYMENT - CERTIFICATED	904	9	38	22

Resource:3315 SP ED-PRSCH ENT NON RIS

		2012-2013 ACTUALS	2013-2014 ACTUALS	2014-2015 ACTUALS	2015-2016 ADOPTED BUDGET
3600	WORKERS COMP - CERTIFICATED	926	225	1,038	608
3900	WAIVED MEDICAL-CERTIFICATED	2,102			
4300	SUPPLIES	800	3,173	6,355	45,037
5200	EMPLOYEE MILEAGE	324			
7300	SPEC ED/TRANSP INDIRECT COSTS	4,874	1,223	5,368	4,298
8100	SPEC ED-DISCRETIONARY GRANTS	98,976-	23,215-	98,401-	86,731-
*SUB-TOTAL:					
TOTAL					

Resource:3320 SP ED-PRSCH LOCAL ENT RIS

1100	TEACHER SALARIES-REGULAR	66,375	68,933	62,679	64,587
1300	CERT SUPRVRS/ADMIN SALARY	23,277	24,441	25,487	26,128
1900	OTHER CERT SALARIES	26,630	25,017	25,916	43,365
2400	CLERICAL & TECHNICAL SALARIES	4,857			
3100	STRS CERTIFICATED	9,630	9,793	10,130	14,387
3200	PERS CLASSIFIED	554			
3300	SOCIAL SECURITY CLASSIFIED	1,863	1,580	1,594	1,945
3400	HEALTH & WELFARE CERTIFICATED	10,582	12,165	13,248	9,836
3500	UNEMPLOYMENT - CERTIFICATED	1,355	76	77	93
3600	WORKERS COMP - CERTIFICATED	1,393	1,831	2,111	2,628
3900	WAIVED MEDICAL-CERTIFICATED	452	414		
4300	SUPPLIES	11,637	5,276	761	1,000
5600	MAINTENANCE AGREEMENTS	106			
7300	SPEC ED/TRANSP INDIRECT COSTS	8,222	8,313	8,194	8,835
8100	SPEC ED-DISCRETIONARY GRANTS	166,933-	157,839-	150,196-	172,804-
*SUB-TOTAL:					
TOTAL					

Resource:3327 IDEA MENT HEALTH PART B SEC611

1100	TEACHER SALARIES-SUBSTITUTES	6,470			
1200	CERT PUPIL SUPPORT SALARIES	93,384	92,076	89,240	85,169
1900	OTHER CERT SALARIES	36,238	38,049		
2100	INSTR AIDES - TEMPORARY/HOURLY	3,786			
2200	CLASSIFIED SUPPORT SALARY	66,114	71,068	71,814	73,602
3100	STRS CERTIFICATED	11,119	10,735	7,924	9,138
3200	PERS CERTIFICATED	8,009	8,132	8,453	8,720
3300	SOCIAL SECURITY CERTIFICATED	7,215	7,015	6,427	6,866
3400	HEALTH & WELFARE CERTIFICATED	20,988	21,231	18,350	16,969
3500	UNEMPLOYMENT - CERTIFICATED	2,366	130	101	111
3600	WORKERS COMP - CERTIFICATED	2,427	3,116	2,775	3,113
4300	SUPPLIES		967	192	1,000
5200	TRAVEL & CONFERENCE	1,482	12,744		
7300	SPEC ED/TRANSP INDIRECT COSTS	13,448	14,749	11,844	11,091
8100	SPEC ED-DISCRETIONARY GRANTS	273,045-	280,011-	217,121-	215,779-
*SUB-TOTAL:					
TOTAL					

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

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

		2012-2013 ACTUALS	2013-2014 ACTUALS	2014-2015 ACTUALS	2015-2016 ADOPTED BUDGET
1100	TEACHER SALARIES-SUBSTITUTES		530	1,600	
3100	STRS CERTIFICATED		30	142	
3300	SOCIAL SECURITY CERTIFICATED		10	23	
3400	HEALTH & WELFARE CERTIFICATED		5	16	
3500	UNEMPLOYMENT - CERTIFICATED		0	1	
3600	WORKERS COMP - CERTIFICATED		9	31	
4300	SUPPLIES		39		100
5200	TRAVEL & CONFERENCE	2,873	1,097		848
7300	SPEC ED/TRANSP INDIRECT COSTS	149	96	105	52
8100	SPEC ED-DISCRETIONARY GRANTS	3,022-	1,816-	1,918-	1,000-
*SUB-TOTAL:					
TOTAL					

Resource:3372 STATE PERSONNEL DEV GRANT

1100	TEACHER SALARIES-SUBSTITUTES	6,173	1,250		
2100	INSTRUCTIONAL AIDE SUBSTITUTE	217			
2400	CLERICAL & TECHNICAL HOURLY	100			
2900	OTHER CLASSIFIED SUBSTITUTE		46		
3100	STRS CERTIFICATED	482	67		
3300	SOCIAL SECURITY CERTIFICATED	117	21		
3400	HEALTH & WELFARE CERTIFICATED	49	12		
3500	UNEMPLOYMENT - CERTIFICATED	79	1		
3600	WORKERS COMP - CERTIFICATED	80	22		
4300	SUPPLIES	95			
5200	TRAVEL & CONFERENCE	2,472	1,848		
7300	SPEC ED/TRANSP INDIRECT COSTS	511	182		
8100	SPEC ED-DISCRETIONARY GRANTS	10,374-	3,451-		
*SUB-TOTAL:					
TOTAL					

Resource:3385 SP ED:EARLY INTERVENTION GRANT

7200	ALL OTHER TRFS TO COUNTY OFFC	91,745	91,745	91,745	91,745
8100	SPEC ED-DISCRETIONARY GRANTS	91,745-	91,745-	91,745-	91,745-
*SUB-TOTAL:					
TOTAL					

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

1100	TEACHER SALARIES-SUBSTITUTES	1,408	1,270	2,630	
3100	STRS CERTIFICATED	86	79	123	
3300	SOCIAL SECURITY CERTIFICATED	20	38	74	
3400	HEALTH & WELFARE CERTIFICATED	11	13	26	
3500	UNEMPLOYMENT - CERTIFICATED	17	1	2	
3600	WORKERS COMP - CERTIFICATED	17	21	50	
4200	BOOKS OTHER THAN TEXTBOOKS	862	6,665	217	150
4300	SUPPLIES	49,058	26,388	81,332	72,498
4400	INVENTORIED EQUIPMENT	43,959	26,215	31,203	30,400

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

		2012-2013 ACTUALS	2013-2014 ACTUALS	2014-2015 ACTUALS	2015-2016 ADOPTED BUDGET
5200	TRAVEL & CONFERENCE	5,376	7,981	8,918	8,000
5600	REPAIR/LABOR			2,875	2,000
5700	INTERPROG SVC - COMPUTER SUPP	4,078	1,400	200	200
5800	OTHER SERVICES & OPERATING EXP	6,043	10,394	3,308	5,800
6400	FURNITURE AND EQUIPMENT		24,756		
7300	TRANSFERS OF INDIRECT COSTS	5,608	4,234	6,416	5,952
8200	ALL OTHER FEDERAL REVENUES	116,543-	109,454-	137,375-	125,000-
*SUB-TOTAL:					
TOTAL					

Resource:4035 TITLE II TEACHER QUALITY

1100	TEACHER SALARIES-SUBSTITUTES	5,829	50,657	29,206	33,520
1900	OTHER CERT SALARIES		205,740	364,676	277,918
2100	INSTRUCTIONAL AIDE SUBSTITUTE		44	944	1,000
2400	CLERICAL & TECHNICAL SALARIES	13,224	11,852	12,125	
3100	STRS CERTIFICATED	408	20,768	34,824	33,418
3200	PERS CERTIFICATED	1,329	1,308	1,462	
3300	SOCIAL SECURITY CERTIFICATED	1,106	4,543	6,525	4,593
3400	HEALTH & WELFARE CERTIFICATED	1,708	20,923	28,045	27,563
3500	UNEMPLOYMENT - CERTIFICATED	230	157	277	218
3600	WORKERS COMP - CERTIFICATED	236	4,282	7,598	6,124
3900	WAIVED MEDICAL-CERTIFICATED		488	3,679	542
4200	BOOKS OTHER THAN TEXTBOOKS		309	52	
4300	SUPPLIES		7,665	992	4,411
4400	TECHNOLOGY EQUIPMENT	680			
5200	TRAVEL & CONFERENCE	18,242	14,988	20,782	18,496
5300	DUES & MEMBERSHIPS	501	351	657	710
5700	TRNSFRS OF DIRECT COSTS-INTRA	374,012	214	51,061	38,446
5800	OTHER SERVICES & OPERATING EXP	47,558	21,821	41,357	17,950
5900	COMMUNICATIONS-PAGERS/CELLULAR	194	122		
7300	TRANSFERS OF INDIRECT COSTS	69,789	54,936	31,920	25,524
8200	ALL OTHER FEDERAL REVENUES	535,048-	421,169-	636,181-	490,433-
*SUB-TOTAL:					
TOTAL					

Resource:4036 TITLE II - ADMINISTRATOR TRNG

5200	TRAVEL & CONFERENCE	14,261	
7300	TRANSFERS OF INDIRECT COSTS	739	
8200	ALL OTHER FEDERAL REVENUES	15,000-	
*SUB-TOTAL:			
TOTAL			

Resource:4045 TITLE II ENHANCING TECHNOLOGY

5800	SOFTWARE-LIC & ONLINE SVCS	6,000	
8200	ALL OTHER FEDERAL REVENUES	6,000-	
*SUB-TOTAL:			

		2012-2013 ACTUALS	2013-2014 ACTUALS	2014-2015 ACTUALS	2015-2016 ADOPTED BUDGET
	TOTAL				
	Resource:4201 TITLE III, IMMIGRANT EDUC PROG				
4300	SUPPLIES	1,693			
5800	SOFTWARE-LIC & ONLINE SVCS	4,191			
7300	TRANSFERS OF INDIRECT COSTS	882			
8200	ALL OTHER FEDERAL REVENUES	6,766-			
*SUB-TOTAL:					
	TOTAL				
	Resource:4203 TITLE III, LIMITED ENGL PROF				
1100	TEACHER SALARIES-REGULAR	32,409	8,425	54,418	45,000
1200	CERT PUPIL SUPPORT SALARIES		56,456		
1900	OTHER CERT SALARIES		21,395	37,233	38,161
2100	INSTRUCTIONAL AIDE SALARIES	46,059	15,949	23,468	28,000
2200	CLASSIFIED SUPPORT OVER TIME	9,020	3,684	3,960	4,500
2400	CLERICAL & TECHNICAL SALARIES	31,541	9,356	3,420	6,329
2900	OTHER CLASS.VACATION PAY		2,426	827	1,200
3100	STRS CERTIFICATED	2,793	6,932	7,105	8,923
3200	PERS CLASSIFIED	5,113	920	846	1,294
3300	SOCIAL SECURITY CERTIFICATED	6,905	3,594	3,751	4,393
3400	HEALTH & WELFARE CERTIFICATED	9,584	8,317	5,148	5,528
3500	UNEMPLOYMENT - CERTIFICATED	1,418	82	84	87
3600	WORKERS COMP - CERTIFICATED	1,441	1,931	2,333	2,412
3900	WAIVED MEDICAL-CERTIFICATED	841	631	210-	
4200	BOOKS OTHER THAN TEXTBOOKS	165	1,642	37,209	16,457
4300	SUPPLIES	397	9,835	9,405	7,273
4400	TECHNOLOGY EQUIPMENT			2,262	
5200	TRAVEL & CONFERENCE	1,963	1,788	5,992	2,114
5700	INTERPROGRAM SVC-PRINT SHOP	3,000	3,785	1,400	1,000
5800	OTHER SERVICES & OPERATING EXP	1,300	7,782	93,450	32,480
5900	POSTAGE	770	1,366	2,531	2,532
7300	TRANSFERS OF INDIRECT COSTS	3,094	3,326	5,893	4,154
8200	ALL OTHER FEDERAL REVENUES	157,812-	169,620-	300,526-	211,837-
*SUB-TOTAL:					
	TOTAL				
	Resource:4216 REFUGEE CHILDREN SUPPL ASST.				
1100	TEACHERS SALARY-TEMP/HOURLY	4,347			
2100	INSTRUCTIONAL AIDE SALARIES	17,777			
2400	CLERICAL & TECHNICAL SALARIES	12,188			
3100	STRS CERTIFICATED	854			
3200	PERS CLASSIFIED	2,722			
3300	SOCIAL SECURITY CLASSIFIED	1,977			
3400	HEALTH & WELFARE CERTIFICATED	3,898			
3500	UNEMPLOYMENT - CERTIFICATED	414			
3600	WORKERS COMP - CERTIFICATED	444			
3900	WAIVED MEDICAL-CLASSIFIED	364			
4300	SUPPLIES	725			

Resource:4216 REFUGEE CHILDREN SUPPL ASST.

		2012-2013 ACTUALS	2013-2014 ACTUALS	2014-2015 ACTUALS	2015-2016 ADOPTED BUDGET
5200	EMPLOYEE MILEAGE	119			
5900	POSTAGE	19			
7300	TRANSFERS OF INDIRECT COSTS	2,376			
8200	ALL OTHER FEDERAL REVENUES	48,225-			
*SUB-TOTAL:					
TOTAL					

Resource:5640 MEDI-CAL BILLING OPTION

2200	CLASSIFIED SUPPORT PART TIME	580	5,209	6,000	
3100	STRS CLASSIFIED	35	262	200	
3200	PERS CLASSIFIED	11	150	452	
3300	SOCIAL SECURITY CLASSIFIED	18	216	459	
3400	HEALTH & WELFARE CLASSIFIED	4	52	165	
3500	UNEMPLOYMENT - CLASSIFIED	7	4	5	
3600	WORKERS COMP - CLASSIFIED	7	100	117	
4300	SUPPLIES	572	1,022	700	
4400	INVENTORIED EQUIPMENT	901		600	
5200	TRAVEL & CONFERENCE	8,059	5,658	41,844	41,300
5800	OTHER SERVICES & OPERATING EXP	30,471	37,006	47,832	40,000
7300	TRANSFERS OF INDIRECT COSTS	2,106	2,372	5,579	4,941
8200	ALL OTHER FEDERAL REVENUES	202,113-	237,126-	177,468-	220,000-
8600	ALL OTHER LOCAL REVENUES			240-	
*SUB-TOTAL:		159,342-	192,090-	75,438-	125,061-
TOTAL		159,342-	192,090-	75,438-	125,061-

Resource:6010 HEALTHY START: AFTER SCHL PROG

1100	TEACHER SALARIES - STIPEND PAY	210	270		
1300	CERT SUPRVRS/ADMIN SALARY	1,204	766		
2100	INSTRUCTIONAL AIDE SALARIES	420,484	441,520	374,712	389,885
2300	CLASSIFIED SUPV & ADMIN SALARY		9,553	42,272	48,848
2400	CLERICAL & TECHNICAL SALARIES	73,585	78,141	77,576	81,123
2900	OTHER CLASS.VACATION PAY	190			
3100	STRS CERTIFICATED	117	86		
3200	PERS CLASSIFIED	30,927	41,012	40,580	53,301
3300	SOCIAL SECURITY CERTIFICATED	37,203	39,595	37,163	41,009
3400	HEALTH & WELFARE CERTIFICATED	38,655	42,638	35,405	46,744
3500	UNEMPLOYMENT - CERTIFICATED	5,898	356	340	374
3600	WORKERS COMP - CERTIFICATED	6,043	8,711	9,331	10,504
3800	PERS REDUCTION CLASSIFIED	4,342			
3900	WAIVED MEDICAL-CLASSIFIED	6,236	6,508	7,304	7,724
4200	BOOKS OTHER THAN TEXTBOOKS	1,304			
4300	SUPPLIES	77,127	114,608	21,992	
4400	INVENTORIED EQUIPMENT	680	4,853	6,557	
5200	TRAVEL & CONFERENCE	2,430	2,189	1,141	
5300	DUES & MEMBERSHIPS	35			
5600	RENT OR LEASE-BLDGS/CLASSROOMS	2,844	2,198	789	
5700	INTERPROGRAM SVC-PRINT SHOP	30,854	27,000	18,519	
5800	OTHER SERVICES & OPERATING EXP	6,347	3,649	1,057	

Resource:6010 HEALTHY START: AFTER SCHL PROG

		2012-2013 ACTUALS	2013-2014 ACTUALS	2014-2015 ACTUALS	2015-2016 ADOPTED BUDGET
5900	POSTAGE	995	842	360	
7300	TRANSFERS OF INDIRECT COSTS	37,521	42,014	33,758	34,093
8500	ALL OTHER STATE REVENUES	784,012-	866,509-	708,857-	713,605-
8600	ALL OTHER LOCAL REVENUES	1,218-			
*SUB-TOTAL:					
TOTAL					

Resource:6230 CALIF CLEAN ENERGY JOBS ACT

8500	ALL OTHER STATE REVENUES		246,684-		
*SUB-TOTAL:			246,684-		
TOTAL			246,684-		

Resource:6300 LOTTERY PROP 20 INSTR. MATLS.

4100	TEXTBOOKS			500,000	500,000
8500	STATE LOTTERY REVENUE	652,337-	717,887-	740,339-	653,112-
8700	TRANSFERS FROM COUNTY OFFICE	6,690-	2,810-	3,000	
*SUB-TOTAL:		659,027-	720,697-	237,339-	153,112-
TOTAL		659,027-	720,697-	237,339-	153,112-

Resource:6382 CRANE

1100	TEACHER SALARIES-REGULAR	7,398
1900	OTHER CERT SALARIES	750
3100	STRS CERTIFICATED	481
3300	SOCIAL SECURITY CERTIFICATED	195
3400	HEALTH & WELFARE CERTIFICATED	81
3500	UNEMPLOYMENT - CERTIFICATED	6
3600	WORKERS COMP - CERTIFICATED	157
4300	SUPPLIES	23,393
4400	INVENTORIED EQUIPMENT	76,439
5200	TRAVEL & CONFERENCE	8,854
5700	INTERPROG SVC - COMPUTER SUPP	1,901
7300	TRANSFERS OF INDIRECT COSTS	6,904
8500	ALL OTHER STATE REVENUES	126,559-
*SUB-TOTAL:		
TOTAL		

Resource:6383 CTE HUMAN SERV-PUBLIC SAFE.ACA

1100	TEACHER SALARIES-REGULAR	12,086	10,090
1300	CERT SUPRVRS/ADMIN SALARY		933
2400	CLERICAL & TECHNICAL SALARIES	5,301	4,163
3100	STRS CERTIFICATED	990	758
3200	PERS CLASSIFIED	605	476
3300	SOCIAL SECURITY CERTIFICATED	592	419
3400	HEALTH & WELFARE CERTIFICATED	445	1,626

Resource:6383 CTE HUMAN SERV-PUBLIC SAFE.ACA

		2012-2013 ACTUALS	2013-2014 ACTUALS	2014-2015 ACTUALS	2015-2016 ADOPTED BUDGET
3500	UNEMPLOYMENT - CERTIFICATED	211	10		
3600	WORKERS COMP - CERTIFICATED	217	235		
3800	PERS REDUCTION CLASSIFIED	85			
3900	WAIVED MEDICAL-CERTIFICATED	434	84		
4200	BOOKS OTHER THAN TEXTBOOKS	1,603	916		
4300	SUPPLIES	5,307	7,270		
5200	TRAVEL & CONFERENCE	742	936		
5700	INTERPROGRAM SVC-FIELD TRIP	3,172	1,252		
5800	OTHER SERVICES & OPERATING EXP	9,161	3,921		
5900	POSTAGE	143			
7300	TRANSFERS OF INDIRECT COSTS	2,129	1,840		
8500	ALL OTHER STATE REVENUES	43,223-	34,929-		
*SUB-TOTAL:					
TOTAL					

Resource:6385 CTE ACAD. AGRICULTURE SCIENCE

1100	TEACHER SALARIES-REGULAR	10,238	15,456	7,486	9,000
3100	STRS CERTIFICATED	755	975	605	966
3300	SOCIAL SECURITY CERTIFICATED	178	253	108	131
3400	HEALTH & WELFARE CERTIFICATED	77	529	75	90
3500	UNEMPLOYMENT - CERTIFICATED	126	10	5	6
3600	WORKERS COMP - CERTIFICATED	127	252	144	176
3900	WAIVED MEDICAL-CERTIFICATED		84		
4200	BOOKS OTHER THAN TEXTBOOKS	517		5,000	5,000
4300	SUPPLIES	4,428	10,398	2,457	3,200
4400	INVENTORIED EQUIPMENT	4,203			
5200	TRAVEL & CONFERENCE	2,080	3,382	2,697	4,000
5700	INTERPROGRAM SVC-FIELD TRIP	1,009	1,807	584	3,000
5800	OTHER SERVICES & OPERATING EXP	4,375	4,310	772	37,836
5900	POSTAGE	82			25
7300	TRANSFERS OF INDIRECT COSTS	1,461	2,083	1,150	1,570
8500	ALL OTHER STATE REVENUES	29,657-	39,538-	21,085-	65,000-
*SUB-TOTAL:					
TOTAL					

Resource:6386 CTE ACADEMY LIGHTHOUSE PROJECT

1100	TEACHER SALARIES-SUBSTITUTES		3,306	5,527	
3100	STRS CERTIFICATED		173		
3300	SOCIAL SECURITY CERTIFICATED		54	80	
3400	HEALTH & WELFARE CERTIFICATED		33	55	
3500	UNEMPLOYMENT - CERTIFICATED		2	4	
3600	WORKERS COMP - CERTIFICATED		56	106	
4300	PRIOR YEAR CARRYOVER		65		
7300	TRANSFERS OF INDIRECT COSTS		205	333	
8500	ALL OTHER STATE REVENUES		3,895-	6,105-	
*SUB-TOTAL:					
TOTAL					

Resource:6500 SPECIAL EDUCATION

		2012-2013 ACTUALS	2013-2014 ACTUALS	2014-2015 ACTUALS	2015-2016 ADOPTED BUDGET
1100	REIMBURSE-SALARY	8,589,076	9,365,518	9,560,464	10,477,486
1200	CERT PUPIL SUPPORT SALARIES	1,176,198	1,299,930	1,339,643	1,594,027
1300	CERT SUPRVRS/ADMIN SALARY	448,511	459,538	572,997	596,557
1900	OTHER CERT SALARIES	334,915	304,630	516,766	616,094
2100	REIMBURSEMENT-SALARIES	3,492,799	3,801,565	4,004,109	4,239,574
2200	REIMBURSEMENT-SALARIES	819,722	927,771	1,076,542	1,390,601
2300	CLASSIFIED SUPV & ADMIN SALARY	98,797	103,737	104,336	106,936
2400	CLERICAL & TECHNICAL SALARIES	266,395	270,341	290,696	289,248
2900	OTHER CLASS.VACATION PAY	4,456			
3100	STRS CERTIFICATED	874,281	947,590	1,055,464	1,369,368
3200	PERS CERTIFICATED	473,703	516,276	576,549	707,890
3300	SOCIAL SECURITY CERTIFICATED	477,653	520,082	562,464	649,314
3400	HEALTH & WELFARE CERTIFICATED	1,410,444	1,479,900	1,569,702	1,694,272
3500	UNEMPLOYMENT - CERTIFICATED	175,615	10,972	11,755	13,108
3600	WORKERS COMP - CERTIFICATED	180,693	265,310	322,751	366,585
3800	PERS REDUCTION CERTIFICATED	66,402			
3900	WAIVED MEDICAL-CERTIFICATED	220,002	220,786	260,243	237,721
4100	TEXTBOOKS	1,004	1,464		
4200	BOOKS OTHER THAN TEXTBOOKS	1,708	350	1,880	
4300	SUPPLIES	87,558	82,547	101,069	101,720
4400	INVENTORIED EQUIPMENT	24,252	37,571	108,526	45,172
5100	SUB-AGREEMENTS>25,000 (NPS 0%)	422,494	692,375	479,505	378,329
5200	TRAVEL & CONFERENCE	26,728	37,847	40,835	40,545
5300	DUES & MEMBERSHIPS	1,900	2,350	2,500	2,950
5500	WATER	221-			
5600	REPAIR/LABOR	2,304	7,285	4,423	7,007
5700	INTERPROGRAM SVC-PRINT SHOP	1,450	2,542	9,950	2,745
5800	OTHER SERVICES & OPERATING EXP	1,616,115	2,084,344	2,476,406	2,186,758
5900	POSTAGE	1,007	1,910	149	285
6400	TECHNOLOGY EQUIPMENT	5,004			
7100	TUITION-STATE SPECIAL SCHOOLS	106,164	84,373	90,411	98,886
7300	SPEC ED/TRANSP INDIRECT COSTS	1,081,246	1,265,020	1,417,755	1,507,855
8000	REVENUE LIMIT TRANSFERS	3,012,076-			
8300	OTHER STATE APPORT-CURR YEAR	9,007,045-	9,274,238-	9,692,717-	9,415,080-
8600	ALL OTHER LOCAL REVENUES	4,802-	3,617-	13,378-	2,500-
8900	CONTRIB FR UNREST REVENUE	10,055,128-	14,830,733-	16,855,245-	19,303,453-
*SUB-TOTAL:		409,325	685,337	3,451-	
TOTAL		409,325	685,337	3,451-	

Resource:6512 SP ED MENTAL HEALTH SVCS

1100	TEACHER SALARIES-SUBSTITUTES	710	4,136	3,119	
1200	CERT PUPIL SUPPORT SALARIES	158,904	170,506	205,212	280,012
2100	INSTRUCTIONAL AIDE SUBSTITUTE	116	2,827	2,408	
2200	CLASSIFIED SUPPORT SALARY		117,593	186,122	431,564
3100	STRS CERTIFICATED	12,908	19,473	23,887	36,676
3200	PERS CLASSIFIED	5	6,421	14,902	43,806
3300	SOCIAL SECURITY CERTIFICATED	2,271	7,026	12,665	37,072
3400	HEALTH & WELFARE CERTIFICATED	17,178	31,933	38,377	136,867
3500	UNEMPLOYMENT - CERTIFICATED	1,869	185	258	495
3600	WORKERS COMP - CERTIFICATED	1,915	4,497	7,070	13,948

Resource:6512 SP ED MENTAL HEALTH SVCS

		2012-2013 ACTUALS	2013-2014 ACTUALS	2014-2015 ACTUALS	2015-2016 ADOPTED BUDGET
3800	PERS REDUCTION CLASSIFIED	1			
3900	WAIVED MEDICAL-CERTIFICATED		1,892	4,204	4,204
4200	BOOKS OTHER THAN TEXTBOOKS	1,502			
4300	SUPPLIES	5,866	7,482	18,709	16,500
4400	INVENTORIED EQUIPMENT			10,860	7,500
5200	TRAVEL & CONFERENCE	4,218	5,238	20,150	13,000
5300	DUES & MEMBERSHIPS			300	300
5700	*** NOT ON FILE ***	20	230	1,921	1,250
5800	OTHER SERVICES & OPERATING EXP	588	1,070	33,373	17,750
7300	SPEC ED/TRANSP INDIRECT COSTS	10,778	21,157	33,670	54,176
8500	ALL OTHER STATE REVENUES	1,085,040-	1,220,309-	981,287-	1,095,120-
*SUB-TOTAL:		866,192-	818,645-	364,083-	
TOTAL		866,192-	818,645-	364,083-	

Resource:6513 SP ED PRE K STATE GRANT

2200	CLASSIFIED SUPPORT PART TIME		3,524		
3100	STRS CLASSIFIED		19		
3200	PERS CLASSIFIED		377		
3300	SOCIAL SECURITY CLASSIFIED		255		
3400	HEALTH & WELFARE CLASSIFIED		32		
3500	UNEMPLOYMENT - CLASSIFIED		2		
3600	WORKERS COMP - CLASSIFIED		59		
4300	SUPPLIES		668		
5200	EMPLOYEE MILEAGE		705		
7300	SPEC ED/TRANSP INDIRECT COSTS		314		
8500	ALL OTHER STATE REVENUES		5,954-		
*SUB-TOTAL:					
TOTAL					

Resource:6515 SP ED INFANT DISCRETIONARY

4300	SUPPLIES	951			
7300	SPEC ED/TRANSP INDIRECT COSTS	49			
8500	ALL OTHER STATE REVENUES	1,000-			
*SUB-TOTAL:					
TOTAL					

Resource:6520 SPEC ED WORKABILITY

1100	TEACHER SALARIES-SUBSTITUTES	405	205	130	
1900	OTHER CERT SALARIES	8,520	4,341		
2100	INSTRUCTIONAL AIDE SALARIES	43,259	51,283	54,408	49,754
2900	OTHER CLASSIFIED TEMP/HOURLY	16,793	20,083	18,118	27,538
3100	STRS CERTIFICATED	710	375	12	
3200	PERS CLASSIFIED	2,847	5,045	6,404	4,551
3300	SOCIAL SECURITY CERTIFICATED	3,421	4,059	4,290	3,809
3400	HEALTH & WELFARE CERTIFICATED	1,966	1,567	1,960	2,073
3500	UNEMPLOYMENT - CERTIFICATED	642	42	40	35

Resource:6520 SPEC ED WORKABILITY

		2012-2013 ACTUALS	2013-2014 ACTUALS	2014-2015 ACTUALS	2015-2016 ADOPTED BUDGET
3600	WORKERS COMP - CERTIFICATED	840	1,277	1,420	1,514
3800	PERS REDUCTION CLASSIFIED	400			
3900	WAIVED MEDICAL-CERTIFICATED		788	1,577	
4300	SUPPLIES	2,432	3,477	1,836	1,200
4400	INVENTORIED EQUIPMENT	593		4,762	
5200	TRAVEL & CONFERENCE	4,618	3,672	2,790	4,700
5300	DUES & MEMBERSHIPS		30		
5700	INTERPROGRAM SVC-FIELD TRIP	754	965	360	1,000
5800	OTHER SERVICES & OPERATING EXP	10,540	5,441	2,800	5,000
5900	POSTAGE	230			
7300	SPEC ED/TRANSP INDIRECT COSTS	5,126	5,707	5,822	5,554
8500	ALL OTHER STATE REVENUES	104,097-	108,356-	106,728-	106,728-
*SUB-TOTAL:					
TOTAL					

Resource:6530 LOW INCIDENCE ENTITLEMENT

5800	OTHER SERVICES & OPERATING EXP	7,472			
7300	SPEC ED/TRANSP INDIRECT COSTS	387			
8500	ALL OTHER STATE REVENUES	7,859-			
*SUB-TOTAL:					
TOTAL					

Resource:6535 SPEC ED PERSONNEL STAFF DEVEL

4300	SUPPLIES	243	113		
5200	TRAVEL & CONFERENCE	4,738	5,144		
5700	INTERFUND SVC-FOOD SERVICE	645			
7300	SPEC ED/TRANSP INDIRECT COSTS	291	292		
8500	ALL OTHER STATE REVENUES	5,678-	5,548-		
8600	ALL OTHER LOCAL REVENUES	240-			
*SUB-TOTAL:					
TOTAL					

Resource:6690 TUPE COHORT F

1100	TEACHER SALARIES-SUBSTITUTES	20,383		18,327	25,750
1200	CERT PUPIL SUPPORT SALARIES	54,303		58,399	62,012
2100	INSTR AIDES - TEMPORARY/HOURLY	800		250	
2200	CLASSIFIED SUPPORT PART TIME	250			5,000
2400	CLERICAL & TECHNICAL HOURLY	8,239		2,726	2,000
3100	STRS CERTIFICATED	6,117		6,686	9,417
3200	PERS CLASSIFIED	57			592
3300	SOCIAL SECURITY CERTIFICATED	1,774		1,361	3,405
3400	HEALTH & WELFARE CERTIFICATED	3,101		5,121	4,795
3500	UNEMPLOYMENT - CERTIFICATED	988		55	66
3600	WORKERS COMP - CERTIFICATED	1,013		1,504	1,857
3800	PERS REDUCTION CLASSIFIED	8			
4200	BOOKS OTHER THAN TEXTBOOKS	359			1,002

Resource:6690 TUPE COHORT F

		2012-2013 ACTUALS	2013-2014 ACTUALS	2014-2015 ACTUALS	2015-2016 ADOPTED BUDGET
4300	SUPPLIES	6,885		4,285	5,830
5200	TRAVEL & CONFERENCE	2,471		402	8,249
5600	MAINTENANCE AGREEMENTS			640	
5700	INTERPROGRAM SVC-PRINT SHOP			1,969	3,365
5800	OTHER SERVICES & OPERATING EXP	20,253		30,891	29,100
5900	POSTAGE			7	
7300	TRANSFERS OF INDIRECT COSTS	6,579		7,652	8,918
8500	ALL OTHER STATE REVENUES	133,578-		140,273-	171,358-
*SUB-TOTAL:					
TOTAL					

Resource:7010 AGRICULTURAL CAREER TECH ED.

1100	TEACHER SALARIES-SUBSTITUTES	635-			
3100	STRS CERTIFICATED	44-			
3300	SOCIAL SECURITY CERTIFICATED	16-			
3400	HEALTH & WELFARE CERTIFICATED	5-			
3500	UNEMPLOYMENT - CERTIFICATED	11-			
3600	WORKERS COMP - CERTIFICATED	9-			
4200	BOOKS OTHER THAN TEXTBOOKS			1,037	1,038
4300	SUPPLIES	3,644	2,119	2,973	3,213
5200	TRAVEL & CONFERENCE	1,074	2,212	1,575	1,334
5700	INTERPROGRAM SVC-FIELD TRIP			536	536
5800	OTHER SERVICES & OPERATING EXP	1,962	3,745	3,249	3,249
8500	ALL OTHER STATE REVENUES	5,960-	8,075-	9,370-	9,370-
*SUB-TOTAL:					
TOTAL					

Resource:7091 ECONOMIC IMPACT AID-LEP

1100	TEACHER SALARIES-REGULAR	255,323	33,766
1200	CERT PUPIL SUPPORT SALARIES	64,480	23,380
1300	CERT SUPRVRS/ADMIN SALARY	99,675	26,687
1900	OTHER CERT SALARIES		85,154
2100	INSTRUCTIONAL AIDE SALARIES	574,683	358,985
2200	CLASSIFIED SUPPORT PART TIME	175	
2400	CLERICAL & TECHNICAL SALARIES	151,675	77,379
2900	OTHER CLASS.VACATION PAY		2,426
3100	STRS CERTIFICATED	31,449	12,870
3200	PERS CERTIFICATED	55,393	35,658
3300	SOCIAL SECURITY CERTIFICATED	58,928	33,394
3400	HEALTH & WELFARE CERTIFICATED	115,247	78,333
3500	UNEMPLOYMENT - CERTIFICATED	13,053	400
3600	WORKERS COMP - CERTIFICATED	13,795	9,569
3800	PERS REDUCTION CERTIFICATED	7,757	
3900	WAIVED MEDICAL-CERTIFICATED	4,261	4,547
4200	BOOKS OTHER THAN TEXTBOOKS	9,603	
4300	SUPPLIES	20,309	1,000
4400	INVENTORIED EQUIPMENT	2,213	
5200	TRAVEL & CONFERENCE	4,179	4,327

Resource:7091 ECONOMIC IMPACT AID-LEP

		2012-2013 ACTUALS	2013-2014 ACTUALS	2014-2015 ACTUALS	2015-2016 ADOPTED BUDGET
5600	RENT OR LEASE-BLDGS/CLASSROOMS	545	406		
5700	INTERPROGRAM SVC-PRINT SHOP	87,938	10		
5800	OTHER SERVICES & OPERATING EXP	2,757	6,367		
5900	POSTAGE	996	1,134		
7300	TRANSFERS OF INDIRECT COSTS	236,165	23,874		
8300	OTHER STATE APPORT-CURR YEAR	1,814,585-			
*SUB-TOTAL:		3,985-	819,666		
TOTAL		3,985-	819,666		

Resource:7220 POLYTECHNIC PART. ACADEMY

1100	TEACHER SALARIES-REGULAR	18,727	12,136	5,039	5,000
1300	CERT SUPRVRS/ADMIN SALARY		933	1,168	1,176
1900	OTHER CERT SALARIES			11,100	7,006
2400	CLERICAL & TECHNICAL SALARIES	7,185	4,164	5,723	5,887
3100	STRS CERTIFICATED	784	854	836	1,414
3200	PERS CLASSIFIED	820	476	392	697
3300	SOCIAL SECURITY CERTIFICATED	874	481	693	686
3400	HEALTH & WELFARE CERTIFICATED	509	1,645	857	293
3500	UNEMPLOYMENT - CERTIFICATED	313	11	16	14
3600	WORKERS COMP - CERTIFICATED	321	269	433	377
3800	PERS REDUCTION CLASSIFIED	115			
3900	WAIVED MEDICAL-CERTIFICATED	434	84	42	142
4200	BOOKS OTHER THAN TEXTBOOKS		371		
4300	SUPPLIES	15,469	17,226	2,958	10,000
4400	INVENTORIED EQUIPMENT	713			
5200	TRAVEL & CONFERENCE	2,740	4,914	1,238	1,627
5600	RENTAL & LEASES-EQUIPMENT	6,160	5,683	3,044	3,050
5700	INTERPROGRAM SVC-FIELD TRIP	5,186	2,654	1,359	3,000
5800	OTHER SERVICES & OPERATING EXP	625	322	25	27,132
5900	POSTAGE			213	225
6400	TECHNOLOGY EQUIPMENT		10,743		
7300	TRANSFERS OF INDIRECT COSTS	3,159	2,904	2,027	2,274
8500	ALL OTHER STATE REVENUES	64,134-	65,870-	37,161-	70,000-
*SUB-TOTAL:					
TOTAL					

Resource:7225 BUSINESS TECHNOLOGY PART. ACAD

1100	TEACHER SALARIES-SUBSTITUTES	4,443
3100	STRS CERTIFICATED	96
3300	SOCIAL SECURITY CERTIFICATED	70
3400	HEALTH & WELFARE CERTIFICATED	33
3500	UNEMPLOYMENT - CERTIFICATED	55
3600	WORKERS COMP - CERTIFICATED	57
7300	TRANSFERS OF INDIRECT COSTS	246
8500	ALL OTHER STATE REVENUES	5,000-
*SUB-TOTAL:		
TOTAL		

Resource:7230 TRANSPORTATION-HOME TO SCHOOL

		2012-2013 ACTUALS	2013-2014 ACTUALS	2014-2015 ACTUALS	2015-2016 ADOPTED BUDGET
2200	REIMBURSEMENT-SALARIES	770,412			
2300	CLASSIFIED SUPV & ADMIN SALARY	57,278			
2400	CLERICAL & TECHNICAL SALARIES	45,798			
3200	PERS CLASSIFIED	83,913			
3300	SOCIAL SECURITY CLASSIFIED	63,786			
3400	HEALTH & WELFARE CLASSIFIED	139,561			
3500	UNEMPLOYMENT - CLASSIFIED	9,976			
3600	WORKERS COMP - CLASSIFIED	10,349			
3800	PERS REDUCTION CLASSIFIED	11,624			
3900	WAIVED MEDICAL-CLASSIFIED	7,005			
4300	SUPPLIES	450,849			
4400	INVENTORIED EQUIPMENT	12,867			
5200	TRAVEL & CONFERENCE	350			
5600	REPAIR/LABOR	50,831			
5700	INTERPROGRAM SVC-PRINT SHOP	698,259-			
5800	OTHER SERVICES & OPERATING EXP	139,406			
5900	POSTAGE	14,295			
6500	EQUIP REPLACEMENT OVER $5,000	3,663			
7300	TRANSP INDIRECT SUPPORT	60,579			
8300	OTHER STATE APPORT-CURR YEAR	236,453-			
8600	TRANSPORTATION FEES FR INDIV	305,631-			
8900	CONTRIB FR UNREST REVENUE	691,636-			
*SUB-TOTAL:		562			
TOTAL		562			

Resource:7240 TRANSPORTATION-SPECIAL ED

2200	REIMBURSEMENT-SALARIES	1,106,220			
2300	CLASSIFIED SUPV & ADMIN SALARY	71,925			
2400	CLERICAL & TECHNICAL SALARIES	35,352			
3200	PERS CLASSIFIED	132,774			
3300	SOCIAL SECURITY CLASSIFIED	91,596			
3400	HEALTH & WELFARE CLASSIFIED	165,166			
3500	UNEMPLOYMENT - CLASSIFIED	14,321			
3600	WORKERS COMP - CLASSIFIED	14,809			
3800	PERS REDUCTION CLASSIFIED	18,389			
3900	WAIVED MEDICAL-CLASSIFIED	33,880			
4300	SUPPLIES	435,330			
4400	INVENTORIED EQUIPMENT	8,917			
5200	TRAVEL & CONFERENCE	315			
5600	REPAIR/LABOR	29,833			
5700	INTERPROGRAM SVC-PRINT SHOP	498			
5800	OTHER SERVICES & OPERATING EXP	13,021			
5900	POSTAGE	14,013			
6500	EQUIP REPLACEMENT OVER $5,000	3,663			
7300	TRANSP INDIRECT SUPPORT	113,253			
7400	DEBT SERVICE - INTEREST	406,833			
8300	OTHER STATE APPORT-CURR YEAR	740,284-			
8900	UNRESTR CONTRIB TO TRANSP	1,969,823-			
*SUB-TOTAL:					
TOTAL					

Resource:7370 SSP SPECIALIZED SEC PROGRAM

		2012-2013 ACTUALS	2013-2014 ACTUALS	2014-2015 ACTUALS	2015-2016 ADOPTED BUDGET
1100	TEACHER SALARIES-REGULAR	1,305	973	28,756	
1900	OTHER CERT SALARIES	14,907			
2400	CLERICAL & TECHNICAL STIPEND	2,734			
3100	STRS CERTIFICATED	1,278	86	3,086	
3300	SOCIAL SECURITY CERTIFICATED	476	14	432	
3400	HEALTH & WELFARE CERTIFICATED	189	10	360	
3500	UNEMPLOYMENT - CERTIFICATED	13	1	21	
3600	WORKERS COMP - CERTIFICATED	318	19	585	
3900	WAIVED MEDICAL-CERTIFICATED			1,051	
4100	TEXTBOOKS	158			
4200	BOOKS OTHER THAN TEXTBOOKS	3,715			
4300	SUPPLIES	5,949	10,335		
4400	INVENTORIED EQUIPMENT	8,259	47,489		
5200	TRAVEL & CONFERENCE	7,908	780		
5600	REPAIR/LABOR	475	857		
5700	INTERPROG SVC - COMPUTER SUPP		3,800		
5800	OTHER SERVICES & OPERATING EXP	1,557	760		
6400	FURNITURE AND EQUIPMENT	16,570			
7300	TRANSFERS OF INDIRECT COSTS	2,738	3,758	1,883	
8500	ALL OTHER STATE REVENUES	68,550-	68,880-	36,174-	
*SUB-TOTAL:					
TOTAL					

Resource:7391 SCHOOL/COMMUNITY VIOLENCE PREV

1100	TEACHER SALARIES-SUBSTITUTES	930
2100	INSTR AIDES - TEMPORARY/HOURLY	1,564
3100	STRS CERTIFICATED	52
3200	PERS CERTIFICATED	143
3300	SOCIAL SECURITY CERTIFICATED	152
3400	HEALTH & WELFARE CERTIFICATED	19
3500	UNEMPLOYMENT - CERTIFICATED	30
3600	WORKERS COMP - CERTIFICATED	37
3800	PERS REDUCTION CERTIFICATED	20
7300	TRANSFERS OF INDIRECT COSTS	153
8500	ALL OTHER STATE REVENUES	3,100-
*SUB-TOTAL:		
TOTAL		

Resource:7405 COMMON CORE STANDARDS

1100	TEACHER SALARIES-SUBSTITUTES	40,748	133,750
2100	INSTRUCTIONAL AIDE SUBSTITUTE		76
3100	STRS CERTIFICATED	3,102	10,363
3200	PERS CERTIFICATED		72
3300	SOCIAL SECURITY CERTIFICATED	644	2,259
3400	HEALTH & WELFARE CERTIFICATED	388	1,275
3500	UNEMPLOYMENT - CERTIFICATED	28	93
3600	WORKERS COMP - CERTIFICATED	684	2,573
4100	TEXTBOOKS		15,173

Resource:7405 COMMON CORE STANDARDS

		2012-2013 ACTUALS	2013-2014 ACTUALS	2014-2015 ACTUALS	2015-2016 ADOPTED BUDGET
4200	BOOKS OTHER THAN TEXTBOOKS		2,506	241	
4300	SUPPLIES		869,289	63,908	
4400	TECHNOLOGY EQUIPMENT		438,793		
5200	TRAVEL & CONFERENCE		5,305	89,711	
5600	REPAIR/LABOR		4,241		
5700	INTERFUND SVC-FOOD SERVICE		2,460		
5800	OTHER SERVICES & OPERATING EXP		288,408	75,042	
6200	BUILDINGS - OTHER COSTS		1,457,709		
6400	TECHNOLOGY EQUIPMENT		309,851		
8500	ALL OTHER STATE REVENUES		3,818,692-		
*SUB-TOTAL:			394,537-	394,537	
TOTAL			394,537-	394,537	

Resource:7690 *** NOT ON FILE ***

3100	STRS CERTIFICATED			3,958,337	
8500	ALL OTHER STATE REVENUES			3,958,337-	
*SUB-TOTAL:					
TOTAL					

Resource:7825 BUSINESS PART. ACADEMY

1100	TEACHER SALARIES-REGULAR	18,659	10,741	2,420	2,000
1300	CERT SUPRVRS/ADMIN SALARY		1,866	1,109	1,147
1900	OTHER CERT SALARIES			10,977	6,880
2400	CLERICAL & TECHNICAL SALARIES	5,301	9,454	5,723	5,885
3100	STRS CERTIFICATED	1,406	846	665	1,076
3200	PERS CLASSIFIED	605	1,082	392	697
3300	SOCIAL SECURITY CERTIFICATED	747	819	606	720
3400	HEALTH & WELFARE CERTIFICATED	494	2,788	828	262
3500	UNEMPLOYMENT - CERTIFICATED	291	14	14	11
3600	WORKERS COMP - CERTIFICATED	298	337	379	315
3800	PERS REDUCTION CLASSIFIED	85			
3900	WAIVED MEDICAL-CERTIFICATED	434	84	42	139
4200	BOOKS OTHER THAN TEXTBOOKS	4,841			
4300	SUPPLIES	9,880	376	4,152	7,055
4400	TECHNOLOGY EQUIPMENT	713	20,000	10,992	20,357
5200	TRAVEL & CONFERENCE	2,149	599	53	49
5700	INTERPROGRAM SVC-FIELD TRIP	651	818		1,000
5800	OTHER SERVICES & OPERATING EXP	12,764	1,322		19,685
5900	POSTAGE	82			25
7300	TRANSFERS OF INDIRECT COSTS	3,077	2,844	2,213	2,697
8500	ALL OTHER STATE REVENUES	62,478-	53,989-	40,563-	70,000-
*SUB-TOTAL:					
TOTAL					

Resource:7826 CONSUMER SCIENCE PART. ACADEMY

1100	TEACHER SALARIES-REGULAR	13,945	10,711	3,396	3,000

Resource:7826 CONSUMER SCIENCE PART. ACADEMY

		2012-2013 ACTUALS	2013-2014 ACTUALS	2014-2015 ACTUALS	2015-2016 ADOPTED BUDGET
1300	CERT SUPRVRS/ADMIN SALARY		933	1,109	1,147
1900	OTHER CERT SALARIES			3,918	4,164
2400	CLERICAL & TECHNICAL SALARIES	5,301	4,164	4,772	4,685
3100	STRS CERTIFICATED	1,086	686	628	892
3200	PERS CLASSIFIED	605	476	280	555
3300	SOCIAL SECURITY CERTIFICATED	634	435	502	552
3400	HEALTH & WELFARE CERTIFICATED	459	1,630	745	186
3500	UNEMPLOYMENT - CERTIFICATED	234	10	9	9
3600	WORKERS COMP - CERTIFICATED	240	245	243	258
3800	PERS REDUCTION CLASSIFIED	85			
3900	WAIVED MEDICAL-CERTIFICATED	434	84		139
4300	SUPPLIES	18,010	12,999	17,112	19,500
4400	INVENTORIED EQUIPMENT	2,243		360	
5200	TRAVEL & CONFERENCE	2,384	2,173	160	1,500
5700	INTERPROGRAM SVC-FID CHARGES	7,140	9,539	4,491	5,000
5800	OTHER SERVICES & OPERATING EXP	11,707	4,937	4,978	25,750
5900	POSTAGE	88			25
7300	TRANSFERS OF INDIRECT COSTS	3,346	2,726	2,464	2,638
8500	ALL OTHER STATE REVENUES	67,942-	51,747-	45,168-	70,000-
*SUB-TOTAL:					

TOTAL

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

2200	REIMBURSEMENT-SALARIES	2,025,357	2,126,212	2,183,021	2,343,719
2300	CLASSIFIED SUPV & ADMIN SALARY	98,808	103,748	104,340	106,944
2400	CLERICAL & TECHNICAL SALARIES	41,850	46,420	52,900	56,086
2900	OTHER CLASS.VACATION PAY		2,632		5,000
3200	PERS CLASSIFIED	232,403	244,967	262,014	296,855
3300	SOCIAL SECURITY CLASSIFIED	159,650	166,742	167,918	192,469
3400	HEALTH & WELFARE CLASSIFIED	294,441	290,958	296,313	320,730
3500	UNEMPLOYMENT - CLASSIFIED	25,252	1,509	1,539	1,763
3600	WORKERS COMP - CLASSIFIED	25,869	36,618	42,138	49,521
3800	PERS REDUCTION CLASSIFIED	32,630			
3900	WAIVED MEDICAL-CLASSIFIED	9,634	8,408	14,714	14,714
4300	SUPPLIES	431,159	519,006	519,675	603,658
4400	INVENTORIED EQUIPMENT	26,491	23,154	20,384	24,254
5200	TRAVEL & CONFERENCE	135		270	435
5300	DUES & MEMBERSHIPS	170	173	178	480
5500	WASTE DISPOSAL	2,978	3,496	3,786	4,000
5600	REPAIR/LABOR	470,782	697,329	876,488	959,849
5800	OTHER SERVICES & OPERATING EXP	165,674	139,030	142,703	172,114
5900	COMMUNICATIONS-PAGERS/CELLULAR	9,706	7,214	340	8,418
6200	BUILDINGS & IMPROVEMNT OF BLDG		87,399		
6400	FURNITURE AND EQUIPMENT	5,788		13,304	15,000
6500	EQUIP REPLACEMENT OVER $5,000		10,828		
7300	TRANSFERS OF INDIRECT COSTS	209,945	245,619		
7600	OTHER AUTH INTERFUND TF OUT	150,000	400,000	400,000	400,000
8600	ALL OTHER LOCAL REVENUES		135-		
8900	OTHER AUTH INTERFUND TF IN	4,791,000-	4,630,100-	5,120,227-	5,295,000-
*SUB-TOTAL:		372,277-	531,226	18,202-	281,009

		2012-2013 ACTUALS	2013-2014 ACTUALS	2014-2015 ACTUALS	2015-2016 ADOPTED BUDGET
TOTAL		372,277-	531,226	18,202-	281,009
Resource:9093	HEAL GRANT LOCAL				
2100	INSTR AIDES VACATION PAY			1,984	
2300	CLASSIFIED SUPV & ADMIN SALARY			3,843	
2400	CLERICAL & TECHNICAL SALARIES	469			
3200	PERS CLASSIFIED			452	
3300	SOCIAL SECURITY CLASSIFIED	36		442	
3400	HEALTH & WELFARE CERTIFICATED	4		291	
3500	UNEMPLOYMENT - CERTIFICATED	6		4	
3600	WORKERS COMP - CERTIFICATED	7		111	
4200	BOOKS OTHER THAN TEXTBOOKS		1,444		
4300	SUPPLIES	7,892	5,541	5,445	
5200	TRAVEL & CONFERENCE	81			
5700	INTERPROGRAM SVC-FIELD TRIP	1,794	3,681	4,599	
5800	OTHER SERVICES & OPERATING EXP	6,806	7,298	15,700	
7300	TRANSFERS OF INDIRECT COSTS	442	458	794	
8600	ALL OTHER LOCAL REVENUES	51,000-		54,385-	
*SUB-TOTAL:		33,465-	18,423	20,718-	
TOTAL		33,465-	18,423	20,718-	
Resource:9095	HEAL GRANT REGIONAL				
4300	SUPPLIES		1,328		
*SUB-TOTAL:			1,328		
TOTAL			1,328		
Resource:9105	AMERICAN PSYCHIATRIC FOUND.				
1200	CERT PUPIL SUPPORT-TEMP/HOURLY	802	292		
3100	STRS CERTIFICATED	66	24		
3300	MEDICARE - CERTIFICATED	12	4		
3400	HEALTH & WELFARE CERTIFICATED	6	3		
3500	UNEMPLOYMENT - CERTIFICATED	10	0		
3600	WORKERS COMP - CERTIFICATED	10	5		
4300	SUPPLIES	551		524	
5800	OTHER SERVICES & OPERATING EXP			212	
8600	ALL OTHER LOCAL REVENUES	2,000-		1,000-	
*SUB-TOTAL:		543-	328	264-	
TOTAL		543-	328	264-	
Resource:9110	B.T.S.A. - S.C.O.E. CONTRACT				
1100	TEACHER SALARIES-SUBSTITUTES	5,365	2,352	1,813	
1900	OTHER CERTIFICATED STIPEND	53,700	61,275	51,300	
3100	STRS CERTIFICATED	3,105	3,108	2,160	
3300	SOCIAL SECURITY CERTIFICATED	890	1,397	760	
3400	HEALTH & WELFARE CERTIFICATED	443	636	531	
3500	UNEMPLOYMENT - CERTIFICATED	684	44	36	
3600	WORKERS COMP - CERTIFICATED	701	1,049	991	

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

		2012-2013 ACTUALS	2013-2014 ACTUALS	2014-2015 ACTUALS	2015-2016 ADOPTED BUDGET
4300	SUPPLIES	5,409	6,131	156	
7300	TRANSFERS OF INDIRECT COSTS	3,641	4,225		
8600	INTERAGENCY SERV BETWN LEA'S	81,845-	39,000-	620-	
8900	CONTRIB FR UNREST REVENUE		33,310-	57,127-	
*SUB-TOTAL:		7,907-	7,907		
TOTAL		7,907-	7,907		

Resource:9150 BULLYING PREVENTION PROGRAM

1100	TEACHER SALARIES-SUBSTITUTES	3,920	2,720	7,679	6,500
2100	INSTR AIDES - TEMPORARY/HOURLY	600			
3100	STRS CERTIFICATED	335	224	428	697
3300	SOCIAL SECURITY CERTIFICATED	91	39	206	497
3400	HEALTH & WELFARE CERTIFICATED	34	27	77	65
3500	UNEMPLOYMENT - CERTIFICATED	55	2	5	5
3600	WORKERS COMP - CERTIFICATED	56	46	148	127
4200	BOOKS OTHER THAN TEXTBOOKS		5,485	345	500
4300	SUPPLIES	6,319	7,901	55	500
5700	INTERPROGRAM SVC-FIELD TRIP			569	349
5800	OTHER SERVICES & OPERATING EXP			7,586	4,790
7300	TRANSFERS OF INDIRECT COSTS	591	925	987	770
8600	INTERAGENCY SERV BETWN LEA'S	12,000-	17,370-	18,085-	14,800-
*SUB-TOTAL:					
TOTAL					

Resource:9180 CARL SUNDAHL FOUNDATION

1200	CERT PUPIL SUPPORT SALARIES	6,286			
2100	INSTRUCTIONAL AIDE SALARIES	6,308	7,634	8,290	5,844
2200	CLASSIFIED SUPPORT SALARY	9,562	9,665		
3100	STRS CERTIFICATED	519	22		
3200	PERS CLASSIFIED		843	976	692
3300	SOCIAL SECURITY CLASSIFIED	1,292	1,307	634	447
3400	HEALTH & WELFARE CERTIFICATED	1,009	156	83	10,893
3500	UNEMPLOYMENT - CERTIFICATED	258	12	6	4
3600	WORKERS COMP - CERTIFICATED	264	291	159	115
4300	SUPPLIES	443		14,810	4,200
4400	INVENTORIED EQUIPMENT	16,583	17,746	11,124	8,138
5600	REPAIR/LABOR	3,587			
5800	OTHER SERVICES & OPERATING EXP	1,221		1,080	
8600	ALL OTHER LOCAL REVENUES	47,331-	37,675-	37,163-	30,333-
*SUB-TOTAL:					
TOTAL					

Resource:9400 KAISER - THRIVING SCHOOLS

4300	SUPPLIES		1,278		
4400	INVENTORIED EQUIPMENT		8,113		
8600	ALL OTHER LOCAL REVENUES		23,000-		

		2012-2013 ACTUALS	2013-2014 ACTUALS	2014-2015 ACTUALS	2015-2016 ADOPTED BUDGET
*SUB-TOTAL:			13,609-		
Resource:9400	KAISER - THRIVING SCHOOLS				
TOTAL			13,609-		
Resource:9560	LOWE'S FOUNDATION				
4300	SUPPLIES	120	6,897	2,112	
4400	INVENTORIED EQUIPMENT		1,791		
8600	ALL OTHER LOCAL REVENUES	10,800-			
*SUB-TOTAL:		10,680-	8,688	2,112	
TOTAL		10,680-	8,688	2,112	
Resource:9585	MILLER FAMILY FOUNDATION 2				
1200	CERT PUPIL SUPP.- SUBSTITUTES		3,000	2,192	
2100	INSTR AIDES VACATION PAY			9,956	
2200	CLASSIFIED SUPPORT PART TIME		2,167	2,111	
2400	CLERICAL & TECHNICAL STIPEND		900	846	
3100	STRS CERTIFICATED		421	368	
3200	PERS CLASSIFIED		8	627	
3300	SOCIAL SECURITY CLASSIFIED		148	899	
3400	HEALTH & WELFARE CERTIFICATED		61	151	
3500	UNEMPLOYMENT - CERTIFICATED		4	11	
3600	WORKERS COMP - CERTIFICATED		102	292	
4200	BOOKS OTHER THAN TEXTBOOKS	643		777	
4300	SUPPLIES	5,505	6,993	4,857	
5300	DUES & MEMBERSHIPS		20		
5600	RENT OR LEASE-BLDGS/CLASSROOMS		1,600		
5700	INTERPROGRAM SVC-FIELD TRIP	347	3,406	2,841	
5800	OTHER SERVICES & OPERATING EXP	6,156	16,718	6,573	
7300	TRANSFERS OF INDIRECT COSTS	637	2,717	1,876	
8600	ALL OTHER LOCAL REVENUES	50,000-	50,000-	45,100-	
*SUB-TOTAL:		36,712-	11,736-	10,725-	
TOTAL		36,712-	11,736-	10,725-	
Resource:9590	MICROSOFT SETTLEMENT				
4300	PRIOR YEAR CARRYOVER	9,417	3,543	91,338	
4400	TECHNOLOGY EQUIPMENT	62,718	717	141,277	
5600	REPAIR/LABOR	195		675	
5700	INTERPROG SVC - COMPUTER SUPP	400		18,900	
5800	OTHER SERVICES & OPERATING EXP	20,909	28,189	63,520	
7400	DEBT SERVICE - INTEREST	4,838	8,838	3,094	
8600	ALL OTHER LOCAL REVENUES	161,391-		257,035-	
*SUB-TOTAL:		62,915-	41,288	61,769	
TOTAL		62,915-	41,288	61,769	
Resource:9591	MICROSOFT SETTLEMENT-DISTRICT				

Resource:9591 MICROSOFT SETTLEMENT-DISTRICT

		2012-2013 ACTUALS	2013-2014 ACTUALS	2014-2015 ACTUALS	2015-2016 ADOPTED BUDGET
4300	PRIOR YEAR CARRYOVER	2,418	948-		
4400	TECHNOLOGY EQUIPMENT	5,728			
5800	SOFTWARE-LIC & ONLINE SVCS	8,119	15,540	41,657	
8600	ALL OTHER LOCAL REVENUES	2,462-			
*SUB-TOTAL:		13,804	14,592	41,657	
TOTAL		13,804	14,592	41,657	

Resource:9660 PROJECT LEAD THE WAY - HOLD

4300	SUPPLIES	5,072			
4400	INVENTORIED EQUIPMENT	645			
8900	CONTRIB FR UNREST REVENUE		786		
*SUB-TOTAL:		5,717	786		
TOTAL		5,717	786		

Resource:9810 ROTC

1100	TEACHER SALARIES-REGULAR		132,787	137,481	140,918
3100	STRS CERTIFICATED		11,302	12,395	15,120
3300	MEDICARE - CERTIFICATED		1,986	2,055	2,105
3400	HEALTH & WELFARE CERTIFICATED		1,845	1,952	1,986
3500	UNEMPLOYMENT - CERTIFICATED		96	99	101
3600	WORKERS COMP - CERTIFICATED		2,301	2,721	2,844
3900	WAIVED MEDICAL-CERTIFICATED		4,204	4,204	4,204
4300	SUPPLIES		719	943	1,500
4400	TECHNOLOGY EQUIPMENT		3,944		
5200	TRAVEL & CONFERENCE			25	
5600	RENT OR LEASE-BLDGS/CLASSROOMS		1,500		
5700	INTERPROGRAM SVC-FID CHARGES		50	153	1,200
5800	OTHER SERVICES & OPERATING EXP		304		
8600	ALL OTHER LOCAL REVENUES		63,796-	59,108-	69,989-
8900	CONTRIB FR UNREST REVENUE		97,243-	102,919-	99,989-
*SUB-TOTAL:					
TOTAL					

Resource:9835 SCHOOL READINESS PLN (PROP 10)

1100	TEACHER SALARIES-SUBSTITUTES		540	1,116	4,040
1200	CERT PUPIL SUPPORT SALARIES	64,922	65,869	68,712	71,406
1300	CERT SUPRVRS/ADMIN SALARY		11,703	27,632	28,238
2100	INSTRUCTIONAL AIDE SALARIES	124,427	124,731	125,926	139,090
2200	CLASSIFIED SUPPORT SALARY	7,120	8,509	7,968	9,480
2300	CLASSIFIED SUPV & ADMIN SALARY	8,734	5,349		
2400	CLERICAL & TECHNICAL SALARIES	92,409	96,264	88,128	88,886
3100	STRS CERTIFICATED	7,723	8,433	9,638	13,319
3200	PERS CLASSIFIED	12,918	15,139	22,154	21,216
3300	SOCIAL SECURITY CERTIFICATED	16,656	17,149	17,409	18,459
3400	HEALTH & WELFARE CERTIFICATED	18,960	21,356	18,868	16,592
3500	UNEMPLOYMENT - CERTIFICATED	3,493	212	222	239

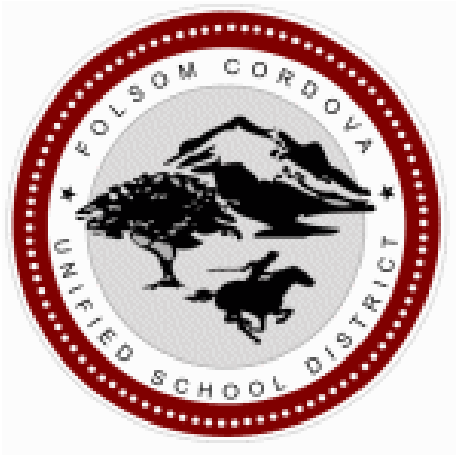
PROGRAM DETAILS BY RESOURCE

Resource:9835 SCHOOL READINESS PLN (PROP 10)

		2012-2013 ACTUALS	2013-2014 ACTUALS	2014-2015 ACTUALS	2015-2016 ADOPTED BUDGET
3600	WORKERS COMP - CERTIFICATED	3,624	5,105	6,057	6,712
3800	PERS REDUCTION CLASSIFIED	1,791			
3900	WAIVED MEDICAL-CERTIFICATED	3,409	4,272	3,342	1,052
4200	BOOKS OTHER THAN TEXTBOOKS	4,997	5,281	6,712	6,128
4300	SUPPLIES	13,570	9,772	15,643	11,895
4400	INVENTORIED EQUIPMENT	839	4,516	2,678	
5200	TRAVEL & CONFERENCE	3,157	2,441	2,560	4,000
5600	RENT OR LEASE-BLDGS/CLASSROOMS	1,998	1,050	1,050	1,550
5700	INTERPROGRAM SVC-PRINT SHOP	20,465	16,611	17,274	13,737
5800	OTHER SERVICES & OPERATING EXP	27,822	12,374	12,194	16,100
5900	POSTAGE	951	770	815	1,840
7300	TRANSFERS OF INDIRECT COSTS	22,636	23,894	26,317	26,021
8600	ALL OTHER LOCAL REVENUES	462,623-	461,340-	482,414-	500,000-
*SUB-TOTAL:					
TOTAL					

Resource:9931 REMODELING A VILLAGE

4300	SUPPLIES	1,054
5700	INTERPROGRAM SVC-FIELD TRIP	296
5800	OTHER SERVICES & OPERATING EXP	5,516
8600	ALL OTHER LOCAL REVENUES	2,150-
8900	CONTRIB FR UNREST REVENUE	4,716-
*SUB-TOTAL:		
TOTAL		



Fund 09

Charter School Fund Summary

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT

2015/16 ADOPTED BUDGET

CHARTER SCHOOL FUND

SUMMARY OF REVENUE,

EXPENDITURES, AND CHANGES IN FUND BALANCE

OBJECT CODE	DESCRIPTION	2011/12 Actuals	2012/13 Actuals	2013/14 Actuals	2014/15 Actuals	2015/16 Adopted Budget
A.	REVENUES					
8010-8099	LCFF Sources	$659,185	$624,971	$800,537	$916,957	$1,019,296
8100-8299	Federal Revenues	0	0	0	0	0
8300-8599	Other State Revenues	76,354	77,215	94,592	60,747	26,564
8600-8799	Other Local Revenues	47,271	3,170	4,965	8,299	4,700
	TOTAL REVENUES	$782,810	$705,357	$900,094	$986,003	$1,050,560
B.	EXPENDITURES					
1000	Certificated Salaries	$382,959	$375,055	$390,801	$467,808	$518,611
2000	Classified Salaries	33,634	33,859	35,552	44,381	43,064
3000	Employee Benefits	74,264	65,672	65,159	106,165	94,701
4000	Food & Supplies	84,541	68,659	108,441	126,399	149,782
5000	Contracted Services & Other Expenses	184,793	167,970	200,495	272,513	293,624
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	$760,191	$711,216	$800,449	$1,017,267	$1,099,782
C.	EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (A - B)	$22,619	($5,859)	$99,646	($31,264)	($49,222)
D.	OTHER FINANCING SOURCES/USES					
8910-8999	Sources	$0	$22,244	$0	$0	$0
7610-7699	Uses	(34,012)	0	0	0	0
E.	NET INCREASE (DECREASE) IN FUND BALANCE (C + D)	($11,393)	$16,385	$99,646	($31,264)	($49,222)

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT

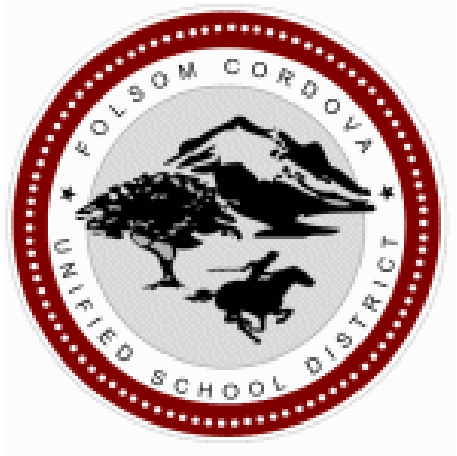
2015/16 ADOPTED BUDGET

CHARTER SCHOOL FUND

SUMMARY OF REVENUE,

EXPENDITURES, AND CHANGES IN FUND BALANCE

OBJECT CODE	DESCRIPTION	2011/12 Actuals	2012/13 Actuals	2013/14 Actuals	2014/15 Actuals	2015/16 Adopted Budget
F.	FUND BALANCE, RESERVES					
	1. Beginning Balance as of July 1 - Unaudited	$127,512	$116,119	$132,504	$232,150	$200,886
	Restatement					
	Audit Adjustment					
	2. Ending Balance, June 30 (E + F1)	$116,119	$132,504	$232,150	$200,886	$151,664
	COMPONENTS OF ENDING FUND BALANCE					
	a.) Nonspendable Amounts	$10,000	$10,000	$10,000	$10,000	$10,000
	b.) Restricted Amounts	2,069	2,105	52,816	58,387	58,387
	c.) Assigned Amounts					
9770	Economic Uncertainties	0	0	0	0	0
9780	Other Assignments	104,050	120,399	169,334	132,499	83,277
9790	Unassigned Amount	0	0	0	0	0
	ENDING FUND BALANCE	$116,119	$132,504	$232,150	$200,886	$151,664



Fund 11

Adult Education Fund Summary

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT

2015/16 ADOPTED BUDGET

ADULT EDUCATION FUND

SUMMARY OF REVENUE,

EXPENDITURES, AND CHANGES IN FUND BALANCE

OBJECT CODE	DESCRIPTION	2011/12 Actuals	2012/13 Actuals	2013/14 Actuals	2014/15 Actuals	2015/16 Adopted Budget
A.	REVENUES					
8010-8099	LCFF Sources	$0	$0	$324,626	$324,626	$324,626
8100-8299	Federal Revenues	137,956	157,050	181,987	197,773	208,489
8300-8599	Other State Revenues	0	0	0	0	0
8600-8799	Other Local Revenues	405,596	407,425	315,250	438,092	422,298
	TOTAL REVENUES	$543,552	$564,475	$821,863	$960,491	$955,413
B.	EXPENDITURES					
1000	Certificated Salaries	$487,734	$525,648	$513,167	$626,218	$925,596
2000	Classified Salaries	138,734	139,731	145,969	183,599	198,275
3000	Employee Benefits	128,155	142,470	128,243	172,086	253,317
4000	Food & Supplies	23,204	34,562	32,320	108,887	89,614
5000	Contracted Services & Other Expenses	37,602	57,484	40,003	44,113	79,773
6000	Capital Outlay	0	0	0	7,122	0
7100-7499	Other Outgo	0	0	0	0	0
7300	Direct Support/Indirect Costs	0	0	0	0	0
	TOTAL EXPENDITURES & OTHER OUTGO	$815,428	$899,896	$859,703	$1,142,024	$1,546,575
C.	EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (A - B)	($271,876)	($335,421)	($37,839)	($181,533)	($591,162)
D.	OTHER FINANCING SOURCES/USES					
8910-8999	Sources	$309,626	$463,962	$122,589	$135,356	$0
7610-7699	Uses	0	0	0	0	0
E.	NET INCREASE (DECREASE) IN FUND BALANCE (C + D)	$37,750	$128,541	$84,750	($46,177)	($591,162)

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT

2015/16 ADOPTED BUDGET

ADULT EDUCATION FUND

SUMMARY OF REVENUE,

EXPENDITURES, AND CHANGES IN FUND BALANCE

OBJECT CODE	DESCRIPTION	2011/12 Actuals	2012/13 Actuals	2013/14 Actuals	2014/15 Actuals	2015/16 Adopted Budget
F.	FUND BALANCE, RESERVES					
	1. Beginning Balance as of July 1 - Unaudited	$831,962	$869,712	$998,253	$1,083,003	$1,036,826
	Restatement					
	Audit Adjustment					
	2. Ending Balance, June 30 (E + F1)	$869,712	$998,253	$1,083,003	$1,036,826	$445,663
	COMPONENTS OF ENDING FUND BALANCE					
	a.) Nonspendable Amounts	$0	$0	$0	$0	$0
	b.) Restricted Amounts	0	0	0	0	0
	c.) Assigned Amounts	0	0	0	0	0
9770	Economic Uncertainties					
9780	Other Assignments	869,712	998,253	1,083,003	1,036,826	445,663
9790	Unassigned Amount	0	0	0	0	0
	ENDING FUND BALANCE	$869,712	$998,252.54	$1,083,003	$1,036,826	$445,663

Fund 12

Child Development Fund Summary

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT

2015/16 ADOPTED BUDGET

CHILD DEVELOPMENT FUND

SUMMARY OF REVENUE,

EXPENDITURES, AND CHANGES IN FUND BALANCE

OBJECT CODE	DESCRIPTION	2011/12 Actuals	2012/13 Actuals	2013/14 Actuals	2014/15 Actuals	2015/16 Adopted Budget
A.	REVENUES					
8010-8099	LCFF Sources	$0	$0	$0	$0	$0
8100-8299	Federal Revenues	53,938	51,955	48,254	0	0
8300-8599	Other State Revenues	807,341	744,874	936,837	1,200,997	1,645,800
8600-8799	Other Local Revenues	189	40,488	45,990	1,160	0
	TOTAL REVENUES	$861,468	$837,317	$1,031,081	$1,202,157	$1,645,800
B.	EXPENDITURES					
1000	Certificated Salaries	$14,696	$11,655	$49,842	$44,995	$46,758
2000	Classified Salaries	505,433	517,935	587,782	650,248	882,624
3000	Employee Benefits	174,731	177,718	191,717	230,994	298,620
4000	Food & Supplies	75,593	53,505	86,914	111,358	229,906
5000	Contracted Services & Other Expenses	42,309	29,038	50,075	40,112	102,240
6000	Capital Outlay	8,638	6,323	0	62,919	0
7100-7499	Other Outgo	2,694	1,783	1,732	1,736	1,738
7300	Direct Support/Indirect Costs	36,087	40,915	53,737	61,896	85,652
	TOTAL EXPENDITURES & OTHER OUTGO	$860,181	$838,872	$1,021,800	$1,204,258	$1,647,538
C.	EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (A - B)	$1,287	($1,555)	$9,281	($2,100)	($1,738)
D.	OTHER FINANCING SOURCES/USES					
8910-8999	Sources	$0	$0	$1,732	$1,736	$1,738
7610-7699	Uses	0	0	0	0	0
E.	NET INCREASE (DECREASE) IN FUND BALANCE (C + D)	$1,287	($1,555)	$11,013	($364)	$0

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT

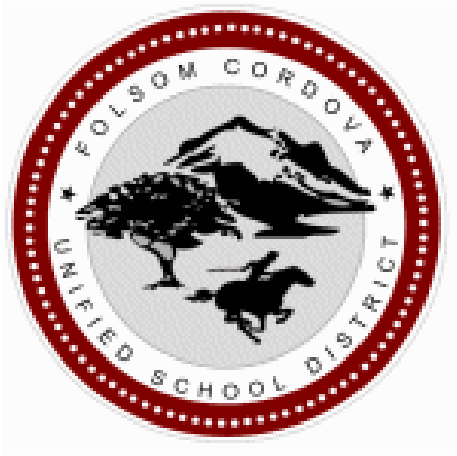
2015/16 ADOPTED BUDGET

CHILD DEVELOPMENT FUND

SUMMARY OF REVENUE,

EXPENDITURES, AND CHANGES IN FUND BALANCE

OBJECT CODE	DESCRIPTION	2011/12 Actuals	2012/13 Actuals	2013/14 Actuals	2014/15 Actuals	2015/16 Adopted Budget
F.	FUND BALANCE, RESERVES					
	1. Beginning Balance as of July 1 - Unaudited	$56,318	$57,605	$56,050	$67,063	$66,699
	Restatement					
	Audit Adjustment					
	2. Ending Balance, June 30 (E + F1)	$57,605	$56,050	$67,063	$66,699	$66,699
	COMPONENTS OF ENDING FUND BALANCE					
	a.) Nonspendable Amounts	$57,605	$0	$0	$0	$0
	b.) Restricted Amounts	0	56,050	67,063	66,699	66,699
	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	$57,605	$56,050	$67,063	$66,699	$66,699



Fund 13

Cafeteria Fund Summary

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT

2015/2016 ADOPTED BUDGET

CAFETERIA FUND

SUMMARY OF REVENUE,

EXPENDITURES, AND CHANGES IN FUND BALANCE

OBJECT CODE	DESCRIPTION	2011/12 Actuals	2012/13 Actuals	2013/14 Actuals	2014/15 Actuals	2015/16 Adopted Budget
A.	REVENUES					
8010-8099	LCFF Sources	$0	$0	$0	$0	$0
8100-8299	Federal Revenues	3,206,865	3,415,613	3,566,135	3,502,619	3,670,000
8300-8599	Other State Revenues	274,720	278,477	283,984	516,301	494,709
8600-8799	Other Local Revenues	1,573,177	1,569,996	1,500,034	1,460,079	1,523,000
	TOTAL REVENUES	$5,054,762	$5,264,086	$5,350,152	$5,478,999	$5,687,709
B.	EXPENDITURES					
1000	Certificated Salaries	$0	$0	$0	$0	$0
2000	Classified Salaries	1,791,623	1,867,861	1,966,090	1,916,729	2,089,774
3000	Employee Benefits	666,557	658,081	643,077	619,462	708,454
4000	Food & Supplies	1,940,073	2,470,759	2,633,244	2,719,134	2,960,450
5000	Contracted Services & Other Expenses	314,913	221,559	75,944	169,106	130,797
6000	Capital Outlay	37,500	0	0	8,568	11,000
7100-7499	Other Outgo	5,487	3,630	3,528	3,536	3,540
7300	Direct Support/Indirect Costs	209,265	232,734	282,405	308,755	299,417
	TOTAL EXPENDITURES & OTHER OUTGO	$4,965,418	$5,454,625	$5,604,287	$5,745,291	$6,203,432
C.	EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (A - B)	$89,344	($190,539)	($254,135)	($266,292)	($515,723)
D.	OTHER FINANCING SOURCES/USES					
8910-8999	Sources	$0	$0	$0	$53,008	$44,139
7610-7699	Uses	(100,095)	(212,712)	0	(256,526)	0
E.	NET INCREASE (DECREASE) IN FUND BALANCE (C + D)	($10,751)	($403,251)	($254,135)	($469,810)	($471,584)

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT

2015/2016 ADOPTED BUDGET

CAFETERIA FUND

SUMMARY OF REVENUE,

EXPENDITURES, AND CHANGES IN FUND BALANCE

OBJECT CODE	DESCRIPTION	2011/12 Actuals	2012/13 Actuals	2013/14 Actuals	2014/15 Actuals	2015/16 Adopted Budget
F.	FUND BALANCE, RESERVES					
	1. Beginning Balance as of July 1 - Unaudited	$2,487,441	$2,476,690	$2,073,439	$1,819,304	$1,349,494
	Restatement					
	Audit Adjustment					
	2. Ending Balance, June 30 (E + F1)	$2,476,690	$2,073,439	$1,819,304	$1,349,494	$877,910
	COMPONENTS OF ENDING FUND BALANCE					
	a.) Nonspendable Amounts	$31,445	$26,229	$29,593	$15,219	$0
	b.) Restricted Amounts	0	2,047,210	1,789,711	1,334,275	877,910
	c.) Assigned Amounts					
9780	Other Assignments	0	0	0	0	0
9770	Economic Uncertainties	0	0	0	0	0
9790	Unassigned Amount	2,445,245	0	0	0	0
	ENDING FUND BALANCE	$2,476,690	$2,073,439	$1,819,304	$1,349,494	$877,910

Fund 14

Deferred Maintenance Fund Summary

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT

2015/2016 ADOPTED BUDGET

DEFERRED MAINTENANCE FUND

SUMMARY OF REVENUE,

EXPENDITURES, AND CHANGES IN FUND BALANCE

OBJECT CODE	DESCRIPTION	2011/12 Actuals	2012/13 Actuals	2013/14 Actuals	2014/15 Actuals	2015/16 Adopted Budget
A.	REVENUES					
8010-8099	LCFF Sources	$0	$0	$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	4,742	4,008	1,049	2,348	6,000
	TOTAL REVENUES	$4,742	$4,008	$651,615	$652,914	$656,566
B.	EXPENDITURES					
1000	Certificated Salaries	$0	$0	$0	$0	$0
2000	Classified Salaries	102,816	100,181	136,644	139,692	137,122
3000	Employee Benefits	26,988	25,774	30,619	34,333	38,197
4000	Food & Supplies	51,193	58,566	93,276	72,845	145,000
5000	Contracted Services & Other Expenses	287,984	204,808	386,378	849,516	310,000
6000	Capital Outlay	262,839	569,910	516,053	25,084	500,000
7100-7499	Other Outgo	0	0	0	0	0
7300	Direct Support/Indirect Costs	0	0	0	0	0
	TOTAL EXPENDITURES & OTHER OUTGO	$731,820	$959,239	$1,162,970	$1,121,470	$1,130,319
C.	EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (A - B)	($727,078)	($955,231)	($511,355)	($468,556)	($473,753)
D.	OTHER FINANCING SOURCES/USES					
8910-8999	Sources	$1,052,169	$1,300,566	$650,000	$1,150,000	$650,000
7610-7699	Uses	(745,000)	(10,000)	(60,000)	0	0
E.	NET INCREASE (DECREASE) IN FUND BALANCE (C + D)	($419,909)	$335,335	$78,645	$681,444	$176,247

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT

2015/2016 ADOPTED BUDGET

DEFERRED MAINTENANCE FUND

SUMMARY OF REVENUE,

EXPENDITURES, AND CHANGES IN FUND BALANCE

OBJECT CODE	DESCRIPTION	2011/12 Actuals	2012/13 Actuals	2013/14 Actuals	2014/15 Actuals	2015/16 Adopted Budget
F.	FUND BALANCE, RESERVES					
	1. Beginning Balance as of July 1 - Unaudited	$1,562,998	$1,143,089	$1,478,424	$1,557,069	$2,238,513
	Restatement					
	Audit Adjustment					
	2. Ending Balance, June 30 (E + F1)	$1,143,089	$1,478,424	$1,557,069	$2,238,513	$2,414,760
	COMPONENTS OF ENDING FUND BALANCE					
	a.) Nonspendable Amounts	$0	$0	$0	$0	$0
	b.) Restricted Amounts	0	0	0	0	0
	c.) Commited Amounts					
9780	Other Commitments	1,143,089	1,478,424	1,557,069	2,238,513	2,414,760
9770	Economic Uncertainties	0	0	0	0	0
9790	Unassigned Amount	0	0	0	0	0
	ENDING FUND BALANCE	$1,143,089	$1,478,424	$1,557,069	$2,238,513	$2,414,760

Fund 23

Building Fund Summary

Rancho Cordova Measure P Combined

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT

2015/2016 ADOPTED BUDGET

BUILDING FUND - RANCHO CORDOVA MEASURE P
COMBINED - SUMMARY OF REVENUE,
EXPENDITURES, AND CHANGES IN FUND BALANCE

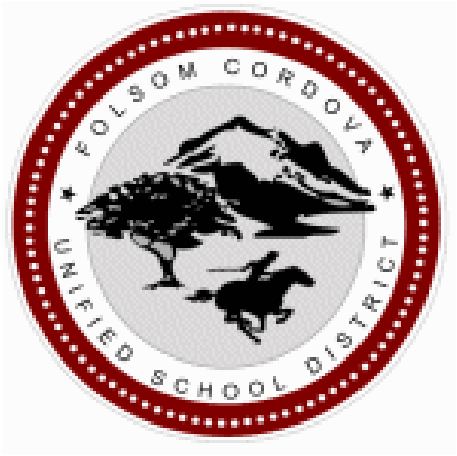
OBJECT CODE	DESCRIPTION	2013/14 Actuals	2014/15 Actuals	2015/16 Adopted Budget
A.	REVENUES			
8010-8099	LCFF Sources	$0	$0	$0
8100-8299	Federal Revenues	0	0	0
8300-8599	Other State Revenues	0	0	0
8600-8799	Other Local Revenues	4,112	12,701	6,000
	TOTAL REVENUES	$4,112	$12,701	$6,000
B.	EXPENDITURES			
1000	Certificated Salaries	$0	$0	$0
2000	Classified Salaries	0	111	0
3000	Employee Benefits	0	12	0
4000	Food & Supplies	0	3,613	0
5000	Contracted Services & Other Expenses	582,345	3,658	3,658
6000	Capital Outlay	1,288,359	23,151,920	14,895,795
7100-7499	Other Outgo	42,366,239	0	0
7300	Direct Support/Indirect Costs	0	0	0
	TOTAL EXPENDITURES & OTHER OUTGO	$44,236,943	$23,159,314	$14,899,453
C.	EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (A - B)	($44,232,831)	($23,146,613)	($14,893,453)
D.	OTHER FINANCING SOURCES/USES			
8910-8999	Sources	$67,903,584	$211,299	$30,000,000
7610-7699	Uses	0	(500,000)	0
E.	NET INCREASE (DECREASE) IN FUND BALANCE (C + D)	$23,670,753	($23,435,314)	$15,106,547

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT

2015/2016 ADOPTED BUDGET

BUILDING FUND - RANCHO CORDOVA MEASURE P
COMBINED - SUMMARY OF REVENUE,
EXPENDITURES, AND CHANGES IN FUND BALANCE

OBJECT CODE	DESCRIPTION	2013/14 Actuals	2014/15 Actuals	2015/16 Adopted Budget
F.	FUND BALANCE, RESERVES			
	1. Beginning Balance as of July 1 - Unaudited	$0	$23,670,753	$235,439
	Restatement	0	0	0
	Audit Adjustment	0	0	0
	2. Ending Balance, June 30 (E + F1)	$23,670,753	$235,439	$15,341,986
	COMPONENTS OF ENDING FUND BALANCE			
	a.) Nonspendable Amounts	$0	$0	$0
	b.) Restricted Amounts	0	0	0
	c.) Commited Amounts			
9780	Measure P	23,670,753	235,439	15,341,986
9790	Unassigned Amount	0	0	0
	ENDING FUND BALANCE	$23,670,753	$235,439	$15,341,986



Fund 24

Building Fund Summary

Rancho Cordova Measure N Combined

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT

2015/2016 ADOPTED BUDGET

BUILDING FUND - RANCHO CORDOVA MEASURE N

COMBINED - SUMMARY OF REVENUE,

EXPENDITURES, AND CHANGES IN FUND BALANCE

OBJECT CODE	DESCRIPTION	2011/12 Actuals	2012/13 Actuals	2013/14 Actuals	2014/15 Actuals	2015/16 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	16,962	57,914	47,797	697	0
	TOTAL REVENUES	$16,962	$57,914	$47,797	$697	$0
B.	EXPENDITURES					
1000	Certificated Salaries	$0	$0	$0	$0	$0
2000	Classified Salaries	6,231	0	259	0	0
3000	Employee Benefits	1,004	0	27	0	0
4000	Food & Supplies	16,471	4,981	1,103	0	0
5000	Contracted Services & Other Expenses	34,980	12,815	14,377	0	0
6000	Capital Outlay	28,124	1,073,408	2,565,922	1,040,012	0
7100-7499	Other Outgo	6,651,177	0	0	0	0
7300	Direct Support/Indirect Costs	0	0	0	0	0
	TOTAL EXPENDITURES & OTHER OUTGO	$6,737,987	$1,091,204	$2,581,688	$1,040,012	$0
C.	EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (A - B)	($6,721,025)	($1,033,290)	($2,533,891)	($1,039,315)	$0
D.	OTHER FINANCING SOURCES/USES					
8910-8999	Sources	$745,000	$10,000	$0	$865,101	$0
7610-7699	Uses	0	0	0	0	0
E.	NET INCREASE (DECREASE) IN FUND BALANCE (C + D)	($5,976,025)	($1,023,290)	($2,533,891)	($174,214)	$0

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT

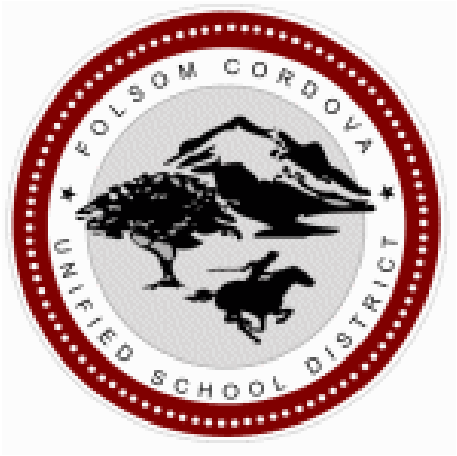
2015/2016 ADOPTED BUDGET

BUILDING FUND- RANCHO CORDOVA MEASURE N

COMBINED - SUMMARY OF REVENUE,

EXPENDITURES, AND CHANGES IN FUND BALANCE

OBJECT CODE	DESCRIPTION	2011/12 Actuals	2012/13 Actuals	2013/14 Actuals	2014/15 Actuals	2015/16 Adopted Budget
F.	FUND BALANCE, RESERVES					
	1. Beginning Balance as of July 1 - Unaudited	$9,791,808	$3,815,783	$2,792,493	$258,602	$84,388
	Restatement	0	0	0	0	0
	Audit Adjustment	0	0	0	0	0
	2. Ending Balance, June 30 (E + F1)	$3,815,783	$2,792,493	$258,602	$84,388	$84,388
	COMPONENTS OF ENDING FUND BALANCE					
	a.) Nonspendable Amounts	$0	$0	$0	$0	$0
	b.) Restricted Amounts	0	0	0	0	0
	c.) Commited Amounts					
9780	Measure N	3,815,783	2,792,493	258,602	84,388	84,388
9790	Unassigned Amount	0	0	0	0	0
	ENDING FUND BALANCE	$3,815,783	$2,792,493	$258,602	$84,388	$84,388



Fund 25

Capital Facilities Fund Summary

Folsom

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT

2015/2016 ADOPTED BUDGET

CAPITAL FACILITIES FUND - FOLSOM

SUMMARY OF REVENUE,

EXPENDITURES, AND CHANGES IN FUND BALANCE

OBJECT CODE	DESCRIPTION	2011/12 Actuals	2012/13 Actuals	2013/14 Actuals	2014/15 Actuals	2015/16 Adopted Budget
A.	**REVENUES**					
8010-8099	LCFF Sources	$0	$0	$0	$0	$0
8100-8299	Federal Revenues	0	0	0	0	0
8300-8599	Other State Revenues	0	0	0	0	0
8600-8799	Other Local Revenues	1,163,277	3,982,393	5,107,719	5,093,865	3,777,665
	TOTAL REVENUES	$1,163,277	$3,982,393	$5,107,719	$5,093,865	$3,777,665
B.	**EXPENDITURES**					
1000	Certificated Salaries	$0	$0	$0	$0	$0
2000	Classified Salaries	224,950	244,027	229,608	227,388	234,696
3000	Employee Benefits	78,691	81,578	71,273	70,827	71,368
4000	Food & Supplies	1,377	2,361	2,507	133,695	800
5000	Contracted Services & Other Expenses	127,056	52,975	98,544	49,532	40,598
6000	Capital Outlay	350,339	85,922	484,387	832,754	0
7100-7499	Other Outgo	3,635,610	3,556,428	3,549,607	3,552,666	3,552,665
7300	Direct Support/Indirect Costs	0	0	0	0	0
	TOTAL EXPENDITURES & OTHER OUTGO	$4,418,023	$4,023,291	$4,435,925	$4,866,863	$3,900,127
C.	**EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (A - B)**	($3,254,745)	($40,898)	$671,794	$227,002	($122,462)
D.	**OTHER FINANCING SOURCES/USES**					
8910-8999	Sources 12/13& 14/15 amount borrowed from fund 26	$198,316	$2,401,888	$656,961	$1,098,037	$1,130,000
7610-7699	Uses	0	0	0	(2,675,000)	(1,000,000)
E.	**NET INCREASE (DECREASE) IN FUND BALANCE (C + D)**	($3,056,429)	$2,360,990	$1,328,755	($1,349,961)	$7,538

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT

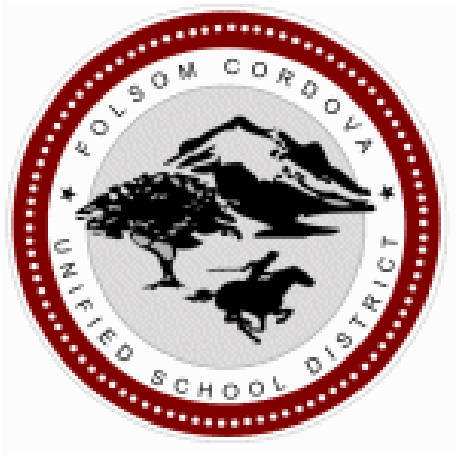
2015/2016 ADOPTED BUDGET

CAPITAL FACILITIES FUND - FOLSOM

SUMMARY OF REVENUE,

EXPENDITURES, AND CHANGES IN FUND BALANCE

OBJECT CODE	DESCRIPTION	2011/12 Actuals	2012/13 Actuals	2013/14 Actuals	2014/15 Actuals	2015/16 Adopted Budget
F.	FUND BALANCE, RESERVES					
	1. Beginning Balance as of July 1 - Unaudited	$755,234	($2,301,196)	$59,795	$1,388,550	$38,589
	Restatement	0	0	0	0	0
	Audit Adjustment	0	0	0	0	0
	2. Ending Balance, June 30 (E + F1)	($2,301,196)	$59,795	$1,388,550	$38,589	$46,127
	COMPONENTS OF ENDING FUND BALANCE					
	a.) Reserved Amounts	$0	$0	$0	$0	$0
	b.) Committed Amounts					
9780	Other Commitments					
	Folsom Projects	(2,301,196)	59,795	1,388,550	38,589	46,127
9790	Unassigned Amount	0	0	0	0	0
	ENDING FUND BALANCE	($2,301,196)	$59,795	$1,388,550	$38,589	$46,127



Fund 26

Capital Facilities Fund Summary

Rancho Cordova

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT

2014/2015 ADOPTED BUDGET

CAPITAL FACILITIES FUND - RANCHO CORDOVA

SUMMARY OF REVENUE,

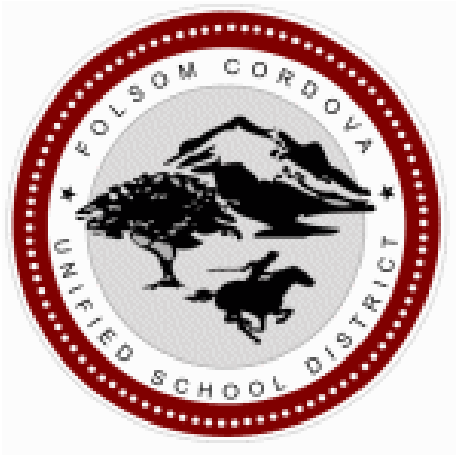
EXPENDITURES, AND CHANGES IN FUND BALANCE

OBJECT CODE	DESCRIPTION	2011/12 Actuals	2012/13 Actuals	2013/14 Actuals	2014/15 Actuals	2015/16 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	85,539	602,870	1,029,012	1,489,201	1,113,000
	TOTAL REVENUES	$85,539	$602,870	$1,029,012	$1,489,201	$1,113,000
B.	EXPENDITURES					
1000	Certificated Salaries	$0	$0	$0	$0	$0
2000	Classified Salaries	235,315	244,146	230,021	227,388	234,696
3000	Employee Benefits	80,085	81,659	71,354	70,829	70,825
4000	Food & Supplies	815	538	2,466	799	800
5000	Contracted Services & Other Expenses	54,811	28,972	49,504	33,114	13,685
6000	Capital Outlay	57,927	199,575	14,111	137,181	0
7100-7499	Other Outgo	0	0	0	0	0
7300	Direct Support/Indirect Costs	0	0	0	0	0
	TOTAL EXPENDITURES & OTHER OUTGO	$428,953	$554,891	$367,457	$469,311	$320,006
C.	EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (A - B)	($343,414)	$47,979	$661,555	$1,019,890	$792,994
D.	OTHER FINANCING SOURCES/USES					
8910-8999	Sources	$100,095	$212,712	$0	$3,186,656	$1,000,000
7610-7699	12/13 &14/15 amounts loand to fund 25	0	(2,351,449)	(323,552)	(275,000)	(825,000)
E.	NET INCREASE (DECREASE) IN FUND BALANCE (C + D)	($243,319)	($2,090,758)	$338,004	$3,931,547	$967,994

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT

2015/2016 ADOPTED BUDGET
CAPITAL FACILITIES FUND - RANCHO CORDOVA
SUMMARY OF REVENUE,
EXPENDITURES, AND CHANGES IN FUND BALANCE

OBJECT CODE	DESCRIPTION	2011/12 Actuals	2012/13 Actuals	2013/14 Actuals	2014/15 Actuals	2015/16 Adopted Budget
F.	FUND BALANCE, RESERVES					
	1. Beginning Balance as of July 1 - Unaudited	$3,127,941	$2,884,622	$793,864	$1,131,868	$5,063,415
	Restatement					
	Audit Adjustment					
	2. Ending Balance, June 30 (E + F1)	$2,884,622	$793,864	$1,131,868	$5,063,415	$6,031,409
	COMPONENTS OF ENDING FUND BALANCE					
	a.) Reserved Amounts	$0	$0	$0	$0	$0
	b.) Committed Amounts					
9780	Other Commitments					
	Rancho Projects	2,884,622	793,864	1,131,868	5,063,415	6,031,409
9790	Unassigned Amount	0	0	0	0	0
	ENDING FUND BALANCE	$2,884,622	$793,864	$1,131,868	$5,063,415	$6,031,409



Fund 27

Building Fund Summary

Undeveloped Area Measure M Bond

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2015/2016 ADOPTED BUDGET

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

OBJECT CODE	DESCRIPTION	2011/12 Actuals	2012/13 Actuals	2013/14 Actuals	2014/15 Actuals	2015/16 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	48,814	257,727	1,408	3,161	0
	TOTAL REVENUES	$48,814	$257,727	$1,408	$3,161	$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	56,454	21,454	10,289	3,300	3,300
6000	Capital Outlay	15,826,918	1,904,974	157,425	159,496	26,000
7100-7499	Other Outgo	0	0	0	0	0
7300	Direct Support/Indirect Costs	0	0	0	0	0
	TOTAL EXPENDITURES & OTHER OUTGO	$15,883,372	$1,926,428	$167,715	$162,796	$29,300
C.	EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (A - B)	($15,834,558)	($1,668,701)	($166,307)	($159,635)	($29,300)
D.	OTHER FINANCING SOURCES/USES					
8910-8999	Sources	$0	$0	$0	$0	$0
7610-7699	Uses	0	0	0	(530,000)	0
E.	NET INCREASE (DECREASE) IN FUND BALANCE (C + D)	($15,834,558)	($1,668,701)	($166,307)	($689,635)	($29,300)

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT

2015/2016 ADOPTED BUDGET

BUILDING FUND - UNDEVELOPED AREA MEASURE M BOND

COMBINED - SUMMARY OF REVENUE,

EXPENDITURES, AND CHANGES IN FUND BALANCE

OBJECT CODE	DESCRIPTION	2011/12 Actuals	2012/13 Actuals	2013/14 Actuals	2014/15 Actuals	2015/16 Adopted Budget
F.	FUND BALANCE, RESERVES					
	1. Beginning Balance as of July 1 - Unaudited	$18,966,851	$3,132,293	$1,463,593	$1,297,286	$607,651
	Restatement	0	0	0	0	0
	Audit Adjustment	0	0	0	0	0
	2. Ending Balance, June 30 (E + F1)	$3,132,293	$1,463,593	$1,297,286	$607,651	$578,351
	COMPONENTS OF ENDING FUND BALANCE					
	a.) Reserved Amounts	$0	$0	$0	$0	$0
	b.) Committed Amounts					
9780	Other Commitments					
	Measure M	3,132,293	1,463,593	1,297,286	607,651	578,351
9790	Unassigned Amount	0	0	0	0	0
	ENDING FUND BALANCE	$3,132,293	$1,463,593	$1,297,286	$607,651	$578,351

Fund 63

Student Care Centers Fund Summary

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT

2015/2016 ADOPTED BUDGET

STUDENT CARE CENTERS FUND

SUMMARY OF REVENUE,

EXPENDITURES, AND CHANGES IN FUND BALANCE

OBJECT CODE	DESCRIPTION	2011/12 Actuals	2012/13 Actuals	2013/14 Actuals	2014/15 Actuals	2015/16 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	2,645,024	2,702,265	2,944,643	3,028,009	3,001,177
	TOTAL REVENUES	$2,645,024	$2,702,265	$2,944,643	$3,028,009	$3,001,177
B.	EXPENDITURES					
1000	Certificated Salaries	$115,502	$119,206	$125,665	$0	$0
2000	Classified Salaries	1,328,347	1,165,913	1,226,998	1,297,072	1,489,771
3000	Employee Benefits	464,176	381,259	369,915	369,379	474,835
4000	Food & Supplies	133,325	124,373	145,018	156,949	187,351
5000	Contracted Services & Other Expenses	152,064	113,540	139,567	143,543	141,980
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	$2,193,415	$1,904,291	$2,007,163	$1,966,943	$2,293,937
C.	EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (A - B)	$451,609	$797,974	$937,480	$1,061,066	$707,240
D.	OTHER FINANCING SOURCES/USES					
8910-8999	Sources	$0	$0	$0	$0	$0
7610-7699	Uses	(308,043)	(156,446)	(464,508)	(1,023,903)	(439,492)
E.	NET INCREASE (DECREASE) IN FUND BALANCE (C + D)	$143,566	$641,528	$472,972	$37,163	$267,748

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT

2015/2016 ADOPTED BUDGET

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

OBJECT CODE	DESCRIPTION	2011/12 Actuals	2012/13 Actuals	2013/14 Actuals	2014/15 Actuals	2015/16 Adopted Budget
F.	FUND BALANCE, RESERVES					
	1. Beginning Balance as of July 1 - Unaudited	$315,423	$458,989	$1,100,517	$1,573,490	$1,610,652
	Restatement					
	Audit Adjustment					
	2. Ending Balance, June 30 (E + F1)	$458,989	$1,100,517	$1,573,489	$1,610,652	$1,878,400
	COMPONENTS OF ENDING FUND BALANCE					
	a.) Net Investment in Capital Assets	$0	$0	$0	$2,177	$0
	b.) Restricted Net Position	0	0	0	0	0
	c.) Unrestricted Net Position	0	0	0	1,608,475	1,878,400
9790	Unassigned Amount	458,989	1,100,517	1,573,489	0	0
	ENDING FUND BALANCE	$458,989	$1,100,517	$1,573,489	$1,610,652	$1,878,400

Fund 71

Retiree Benefits Trust Fund Summary

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT

2015/2016 ADOPTED BUDGET

RETIREE BENEFITS TRUST FUND

SUMMARY OF REVENUE,

EXPENDITURES, AND CHANGES IN FUND BALANCE

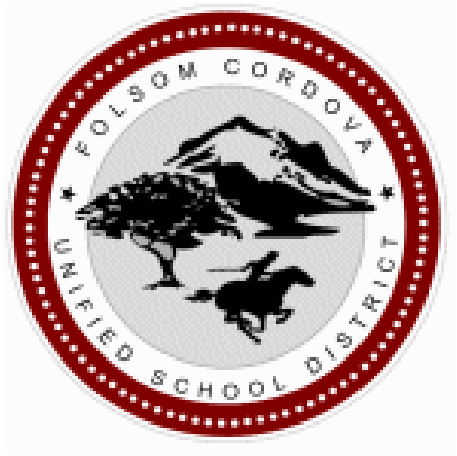
OBJECT CODE	DESCRIPTION	2011/12 Actuals	2012/13 Actuals	2013/14 Actuals	2014/15 Actuals	2015/16 Adopted Budget
A.	REVENUES					
8010-8099	LCFF Sources	$0	$0	$0	$0	$0
8100-8299	Federal Revenues	0	0	0	0	0
8300-8599	Other State Revenues	0	0	0	0	0
8600-8799	Other Local Revenues	808,583	791,470	982,487	1,128,629	1,111,000
	TOTAL REVENUES	$808,583	$791,470	$982,487	$1,128,629	$1,111,000
B.	EXPENDITURES					
1000	Certificated Salaries	$0	$0	$0	$0	$0
2000	Classified Salaries	0	0	0	0	0
3000	Employee Benefits	0	0	0	0	0
4000	Food & Supplies	0	0	0	0	0
5000	Contracted Services & Other Expenses	651,278	695,151	770,022	803,534	835,215
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	$651,278	$695,151	$770,022	$803,534	$835,215
C.	EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (A - B)	$157,305	$96,319	$212,466	$325,095	$275,785
D.	OTHER FINANCING SOURCES/USES					
8910-8999	Sources	$0	$0	$600,000	$600,000	$600,000
7610-7699	Uses	0	0	0	0	0
E.	NET INCREASE (DECREASE) IN FUND BALANCE (C + D)	$157,305	$96,319	$812,466	$925,095	$875,785

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT

2015/2016 ADOPTED BUDGET

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

OBJECT CODE	DESCRIPTION	2011/12 Actuals	2012/13 Actuals	2013/14 Actuals	2014/15 Actuals	2015/16 Adopted Budget
F.	FUND BALANCE, RESERVES					
	1. Beginning Balance as of July 1 - Unaudited	$5,584,260	$5,741,565	$5,837,885	$6,650,350	$7,575,445
	Restatement					
	Audit Adjustment					
	2. Ending Balance, June 30 (E + F1)	$5,741,565	$5,837,885	$6,650,350	$7,575,445	$8,451,230
	COMPONENTS OF ENDING FUND BALANCE					
	a.) Nonspendable Amounts	$0	$0	$0	$0	$0
	b.) Restricted Amounts	0	0	0	0	0
	c.) Commited Amounts	0	0	0	0	0
9790	Undesignated Amount	$5,741,565	$5,837,885	$6,650,350	$7,575,445	$8,451,230
	ENDING FUND BALANCE	$5,741,565	$5,837,885	$6,650,350	$7,575,445	$8,451,230



Long Term Debt

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

DEBT SERVICE FINANCING - LONG TERM DEBT

Updated: June, 2015

	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19
HP Financial Services						
Lease agreement 4874648320000001						
NWN computers	$8,838	$3,094				
Principal - 01-9590-0-7439-124-1110-9100.000-000	8,838	3,094				
Interest (Object 7438) Lease						
Kansas State Bank of Manhattan						
Tiger Leasing LLC						
GPS units	$42,120	$42,120	$42,120	$42,120	$42,120	
Principal - 01-0730-0-5640-160-0000-3600.000-000	21,060	16,819	17,792	18,821	19,909	
Principal - 01-0730-0-5640-160-5001-3600.000-000	21,060	16,819	17,792	18,821	19,909	
Interest (Goal 0000)		4,241	3,268	2,239	1,151	
Interest (Goal 5001) Lease		4,241	3,268	2,239	1,151	
De Lage Lande Public Finance LLC						
PUB 11847						
Xerox 570, Xerox D110	$14,680	$17,616	$17,616	$17,616	$17,616	$2,936
Principal - 01-0000-0-5640-125-0000-7550.000-000	11,835	14,822	15,529	16,270	17,046	2,919
Interest Lease	2,846	2,794	2,087	1,347	570	17
TOTALS	$65,639	$62,831	$59,736	$59,736	$59,736	$2,936

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

DEBT SERVICE FINANCING - LONG TERM DEBT

Updated: June, 2015

	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22
US Bank Trust National Association								
Riverview School Pre-School Building	$1,736	$1,738	$1,791	$1,729	$1,722	$1,766	$1,749	$1,783
Principal - 12-6105-0-7439-170-0500-9100.000-000	1,040	1,095	1,205	1,205	1,260	1,369	1,424	1,533
Interest (Object 7438) COP Refinancing	696	642	586	525	463	397	325	250
TOTALS	$1,736	$1,738	$1,791	$1,729	$1,722	$1,766	$1,749	$1,783

	2022/23	2023/24						
US Bank Trust National Association								
Riverview School Pre-School Building	$1,758	$1,729						
Principal - 12-6105-0-7439-170-0500-9100.000-000	1,588	1,643						
Interest (Object 7438) COP Refinancing	170	86						
TOTALS	$1,758	$1,729						

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

DEBT SERVICE FINANCING - LONG TERM DEBT

Updated: June, 2015

	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22
US Bank Trust National Association								
Food Services Freezer, Food Cart, Delivery								
Van, Dishwasher	$3,536	$3,539	$3,648	$3,522	$3,508	$3,596	$3,561	$3,632
Principal -13-5310-0-7439-113-9xxx-9100.000-000	2,119	2,231	2,454	2,454	2,565	2,788	2,900	3,123
Interest (Object 7438) COP Refinancing	1,417	1,309	1,194	1,068	943	808	662	509
TOTALS	$3,536	$3,539	$3,648	$3,522	$3,508	$3,596	$3,561	$3,632

	2022/23	2023/24						
US Bank Trust National Association								
Food Services Freezer, Food Cart, Delivery								
Van, Dishwasher	$3,580	$3,522						
Principal -13-5310-0-7439-113-9xxx-9100.000-000	3,234	3,346						
Interest (Object 7438) COP Refinancing	345	176						
TOTALS	$3,580	$3,522						

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT -- FISCAL SERVICES DEPARTMENT

CAPITAL FACILITIES FUND - FOLSOM (FUND 25)

DEBT SERVICE FINANCING - LONG TERM DEBT

Updated: June, 2015

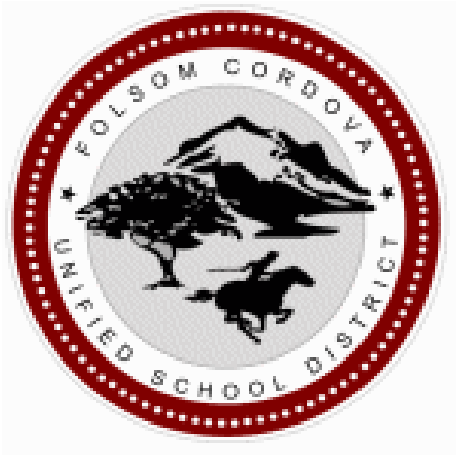
	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
US Bank Trust National Assoc.										
Refunding 1991 COP, Refunding of Los										
Cerros Lease, Land Purchase Prairie Oaks	$153,259	$153,386	$158,099	$152,649	$152,032	$155,863	$154,352	$157,422	$155,150	$152,624
Principal - 25-9202-0-7439-121-0000-9100.000-000	91,840	96,674	106,342	106,342	111,175	120,843	125,676	135,344	140,178	145,011
Interest 7438 COP Refinancing	61,418	56,711	51,757	46,307	40,857	35,020	28,676	22,078	14,972	7,613
US Bank Trust National Assoc.										
2007 Financing Project										
Vista Del Lago	$3,399,408	$3,396,033	$3,400,345	$3,397,233	$3,396,433	$3,396,033	$3,396,920			
Principal - 25-9202-0-7439-121-0000-9100.000-000	2,590,000	2,685,000	2,790,000	2,895,000	3,010,000	3,130,000	3,260,000			
Interest 7438 COP Financing	809,408	711,033	610,345	502,233	386,433	266,033	136,920			
TOTALS	$3,552,666	$3,549,418	$3,558,444	$3,549,881	$3,548,465	$3,551,895	$3,551,272	$157,422	$155,150	$152,624

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT -- FISCAL SERVICES DEPARTMENT
SPECIAL RESERVE -CAPITAL OUTLAY (FUND 40)

DEBT SERVICE FINANCING - LONG TERM DEBT

Updated: June, 2015

	2013/14	2014/15	2015/16	2016/17			
HP Financial Services							
Lease agreement 4874648320000001							
NWN computers	$34,857	$40,601	$43,696	$43,696			
Principal - 40-0290-0-7439-124-9278-9100.000-000	29,542	36,551	40,951	42,301			
Interest (Object 7438) Lease	5,316	4,051	2,744	1,394			
TOTALS	$34,857	$40,601	$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.

AFFORDABLE CARE ACT (ACA)

A Federal law enacted t ensure that all Americans have access to affordable health insurance. The ACA mandates that employers offer health coverage for employees that work on average more than 30 hours per week or 130 hours per month.

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.

CREDENTIALED 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 sec.)

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 XIIIB 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.

LOCAL CONTROL ACCOUNTABILITY PLAN (LCAP)

The LCAP is LCFF's mechanism for achieving transparency and engagement. It is the way that school districts are required to share performance data, needs, actions, and anticipated outcomes that guide the use of available LCFF funding. This document must be approved by the Board before the budget is adopted. According to Education Code section 52060, the LCAP must describe the annual goals for all students including details for low-income, English learners and foster youth that address state and local priorities. The LCAP must also describe the specific actions that the district will take to achieve the goals it has identified with budget details that show the level and type of state expenditures made to support these actions.

LOCAL CONTROL FUNDING FORMULA (LCFF)

The Local Control Funding Formula (LCFF) replaces the previous K-12 finance system. The LCFF established a base grant funded by four grade spans, and calculated by using the ADA x the grade span $ amount. There are also the supplemental and concentration grants to provide supplemental services to targeted students classified as low-income (LI), foster youth, and English learner (EL) students. The calculation is based on district's unduplicated student counts x the ADA for those students. The concentration portion is an addition 50% of the adjusted base grant for the number of targeted students that exceed 55 of the district's enrollment.

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 Salaries2400 – 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 majors 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 capital 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.

UNDUPLICATED 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. It also refers to the percentage of students who qualify for free or reduced prince meals, English learners, or Foster youth. 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.\