

2014-2015 Budget Book



Photo by:
Folsom High Student

Folsom Cordova Unified School District

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Folsom Cordova Unified School District

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2014-2015 ADOPTED BUDGET BOOK

Approved October 16, 2014

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Colored Pencil Drawing by;
Folsom High School Student



From the Superintendent

Dear Folsom Cordova families, staff and students:

I'm so proud to be kicking off another exciting school year with all of you. Working together, we will continue to lead the region in student achievement and have many more success stories to share.

We already have so much to celebrate. Before the first day of school, dozens of families and young students - future inventors, discoverers and innovators - helped open the doors at the Riverview STEM Academy, the only elementary school of its kind in the Sacramento region. At Riverview, students will nurture an early love for science, technology, engineering and math using the modern tools they'll need to prepare for the world around them. This is only the latest in a long line of excellent educational opportunities in Folsom Cordova, including our International Baccalaureate programs at Cordova High and Mitchell Middle schools, our Montessori program at Carl Sundahl Elementary, and many others.

We offer our school communities these first-rate programs during a time of immense change: In the first year of our new Local Control and Accountability Plan, we are directing more resources to help close achievement gaps through investments in early learning, literacy, and support to underserved communities. (Learn more about our LCAP at www.fcusd.org.) In the meantime, our teachers and staff have participated in rigorous training around the new Common Core State Standards so that our students continue to grow as critical thinkers.

In November, Folsom voters will have the chance to approve Measure G, a school facility bond to modernize all Folsom schools. If successful, Measure G will pay for safety, technology and many other important upgrades so we can provide the best learning environments for our students. For a list of school facility needs Measure G could support, visit www.fcusd.org/FolsomNeedsList.

Folsom Cordova has a fantastic team and I thank you for your hard work and high expectations for student success. This year is already off to an incredible start.

Sincerely,

Deborah Bettencourt
District Superintendent



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Cordova High Student

DISTRICT ORGANIZATION

Historical Background

The Folsom Cordova Unified School District was unified in 1949. Since that date, enrollment has increased from 684 to over 19,000 students.

One high school, one middle school, five elementary schools, and an enrollment of 684 students formed the original nucleus. As of August 1, 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 19,300 students, plus the Folsom Cordova Adult School with an average enrollment of approximately 300 students. In addition, the District operates preschools, junior kindergartens, and child care centers.

The District plans to open a new high school, a new middle school, and two new elementary schools within the next ten years depending on the resumption of the housing development. In addition to new facilities, Folsom Cordova Unified continues to use more than 300 portable classrooms at various schools throughout the District to help manage growing and shifting populations.

The District, which covers an approximate area of 98 square miles, is located approximately 20 miles east of Sacramento, California. Nestled along the American River, it is only a short drive to San Francisco or Lake Tahoe. The estimated population of the District is 137,705.

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. We provide students with the educational tools to meet the technological demands of the future and the social skills to function in a culturally diverse society.

GOVERNANCE

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

Deborah Bettencourt is the current and tenth Superintendent in FCUSD history. Her duties include overseeing the educational programs and the operation of the District making sure the policies and budget decisions of the Governing Board are carried out. To help her with this monumental task, there are approximately 1100 certificated employees and 1025 classified for a total of 2125 employees.

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.

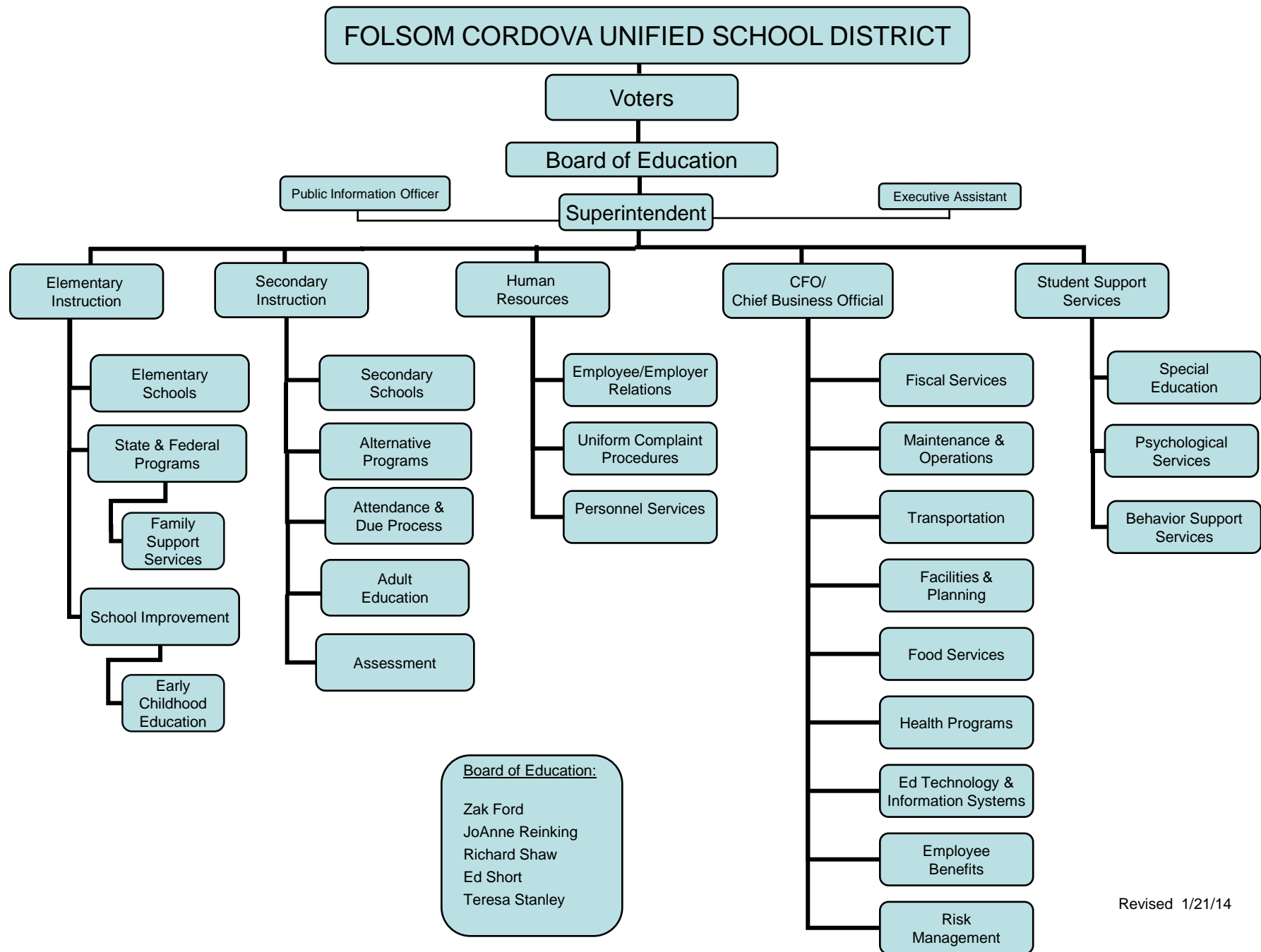
District Goals

GOAL 1: BASIC SERVICES – Insure students are taught by fully credentialed teachers with appropriate instructional materials and facilities. (State Priority 1)
1.1 Maintain the appropriate assignment of teachers who are fully credentialed in the subject areas and for the students they teach.
1.2 Maintain schools in good repair.
1.3 Improve teacher effectiveness through recognized National Board Certification (NBC).
1.4 All students, including English Learners, must have access to curriculum that is aligned to the state standards.
GOAL 2: Implementation of academic content and performance standards adopted by the state board for all students, including English learners, to close the achievement gap. (State Priority 2)
2.1 Implement state standards to improve the achievement of underperforming categories of students in all content areas as measured by state testing, API, and graduation rates.
2.2 Develop and implement a comprehensive multiple measures assessment system to monitor and encourage the progress of students individually.
2.3 Increase the percentage of K-5 student who make at least a year's academic growth in one year of instruction in ELA and math.
2.4 Ensure all EL students have access to research-based EL instructional strategies to improve achievement.
GOAL 3: Insure that students have access to a broad range of courses. (State Priority 7)
3.1 Provide access to A-G courses and CTE courses.
3.2 Provide STEM courses to prepare students for science, technology, engineering and math related careers.
GOAL 4: Improve student success in English Language Arts, Literacy, and Math. (State Priority 4)
4.1 Insure K-3 students are reading at grade level.
4.2 Insure fifth grade students are meeting grade level standards in math.
4.3 Increase the enrollment of Advanced Placement (AP) and International Baccalaureate (IB) courses.
4.4 Improve college-readiness by aligning high school coursework with college assessment exams.
4.5 Close the achievement gap with specific student support to ensure all students graduate college and career ready.
GOAL 5: Improve student outcomes in required areas of study, CAHSEE, and early childhood education. (State Priority 8)
5.1 Improve kindergarten readiness as measured by Emerging Literacy Skills Test given in ECE programs.
5.2 Increase the percentage of ninth grade students completing 60 units by using interventions and credit recovery.
5.3 Increase the percentage of students passing the high school exit exam in the tenth grade.
GOAL 6: Increase parent engagement and Involvement through efforts to seek parent input in decision making, promotion of parent participation in programs for all groups, but specifically EL/LI subgroups. (State Priority 3)
6.1 Increase family engagement and the utilization of volunteers.

GOAL 7: Through student engagement, improve school attendance rates, chronic absenteeism rates, middle school dropout rates, high school dropout rates, and high school graduations rates. (State Priority 5)
7.1 Increase student attendance rates through positive reinforcements and parent awareness of the importance of attendance.
7.2 Increase the graduation rate for all students.
7.3 Provide extracurricular activities to engage students.
7.4 Decrease eighth grade dropout rates.
GOAL 8: Create and sustain a safe, healthy, and positive learning environment that protects and respects the rights of all individuals. (State Priority 6)
8.1 Improve student suspension and expulsion rates.
8.2 Reduce student risky behavior by providing youth development activities.
GOAL 9: Improve employees' performance through access to staff development.
9.1 Align school and department professional development to district student achievement goals and performance.
9.2 Provide professional development for classified staff.
GOAL 10: Provide opportunities for community engagement and communication.
10.1 Increase two-way community partnerships that support student learning through both monetary and time volunteered methods.
10.2 Increase the efficiency, timeliness and accessibility of district communications.
10.3 Increase favorable coverage of district students, staff, programs and events in local media as measured by the media metric report.
10.4 Effectively market district programs and schools to increase and maintain student enrollment.
GOAL 11: Utilize technology to impact student achievement and district efficiency.
11.1 Utilize technology in all facets of learning in the district to develop 21 st century skills.
GOAL 12: Improve special education compliance and efficiency.
12.1 Increase articulation between general education and special education programs.
GOAL 13: Maintain fiscal stability and accountability.
13.1 Manage revenue, expenditures and cash reserves to achieve a sustainable balanced budget for the current and two subsequent years by maintaining fiscal health.
13.2 Meet applicable state and federal audit standards as measured by the annual independent audit.



**3rd Grad Students;
Cordova Meadows Elementary**



Revised 1/21/14

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 3rd grade. One site houses the STEM Program for Kindergarten through 4th 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.



5th Grade Students
Blanche Sprentz Elementary

STATE TESTING

The Standardized Testing and Reporting program (STAR) has been used since 1998 to measure student achievement. Students in grades 2-11 participated in the program which measured achievement of California State Standards in English/language arts, mathematics, science, and social studies. The District used STAR data to identify areas of strength and weakness in our instructional program and to help guide the curriculum decision making process. Since the inception of the program, the District, taken as a whole and by grade levels, has constantly had a higher percentage of students score proficient or advanced than the State average.

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. The 2012-13 CAASPP administration was a field test, and no results will be reported.

The Academic Performance Index (API), which is based largely on student test data, has been suspended for the 2012-13 school year since most test data will be unavailable,

College Entrance Tests

■ American College Test (ACT) 2012 – 2013 Seniors

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

<u>AVERAGE</u>	
<u>2012-2013</u>	<u>Composite</u>
FCUSD	24.7
STATE	21.8
NATIONAL	20.2

■ Scholastic Aptitude Test (SAT) 2012-2013 Seniors

2012-13	Critical Reading	Δ^*	Math	Δ^*	Writing	Δ^*
FCUSD	542	14	554	3	533	6
State	498	3	512	0	495	-1
Nation	496	0	514	0	488	0
*Change in average score over 2011-12						

■ **Other Measures**

- **Advanced Placements Tests** (Qualifying for College Credits)

69.8% of tests taken received a passing score during the 2012-13 school year.



■ **Higher Graduation Rate**

Folsom Cordova Unified School District's cohort graduation rate (class of 2012-13), including alternative education schools, is 92.9% based on the latest data.

■ **Low Dropout Rate**

Folsom Cordova Unified District's cohort dropout rate (grades 9-12), including alternative education schools, is 3.9% over four years based on the latest data.

■ **Student Attendance**

Folsom-Cordova Students had an Average attendance rate of 95.5% in the 2013-2014 school year.

Language

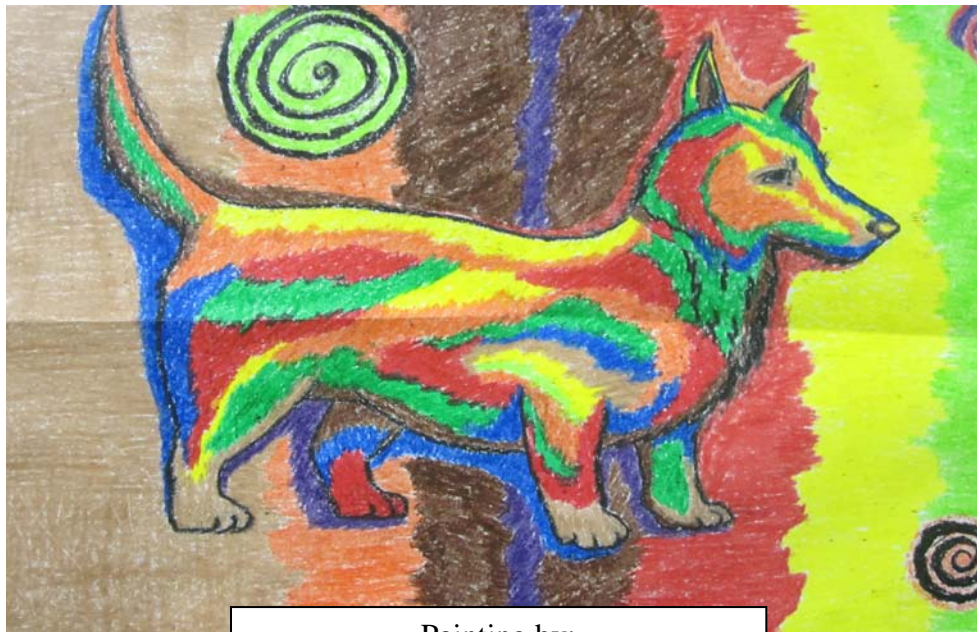
English Language Learners

Approximately 26% of the District's students speak one of 90 different languages. 60.2% of these language minority students live in Rancho Cordova or in Mather, while 39% call Folsom home.

Of the 5,069 language minority students, 2,271, or 49%, have been assessed as limited in English proficiency. A larger percentage of English learners live in Rancho Cordova or Mather (60.2%) than Folsom (39%). These English learners speak 67 different languages, 63.6% speak one of just five languages: Spanish (52.36%), Russian (11%), Armenian (6.6%), Vietnamese (2.6%), or Ukrainian (2.1%). Eight schools enroll more than 100 English learners in the District: Cordova High (230), Williamson (210), White Rock (233), Mills Middle (142), Cordova Villa (188), Rancho Cordova (175), Navigator (142), and Cordova Meadows (127).

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, 2014, the District reported 353 such students; the top ten countries of birth were India (72), Mexico (30), Moldova (25), Philippines (23), China (19), Israel (18), Armenia (18), Iran (12), Canada (9), and the Ukraine (9).

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 the 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.



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Cordova High School

Special Education

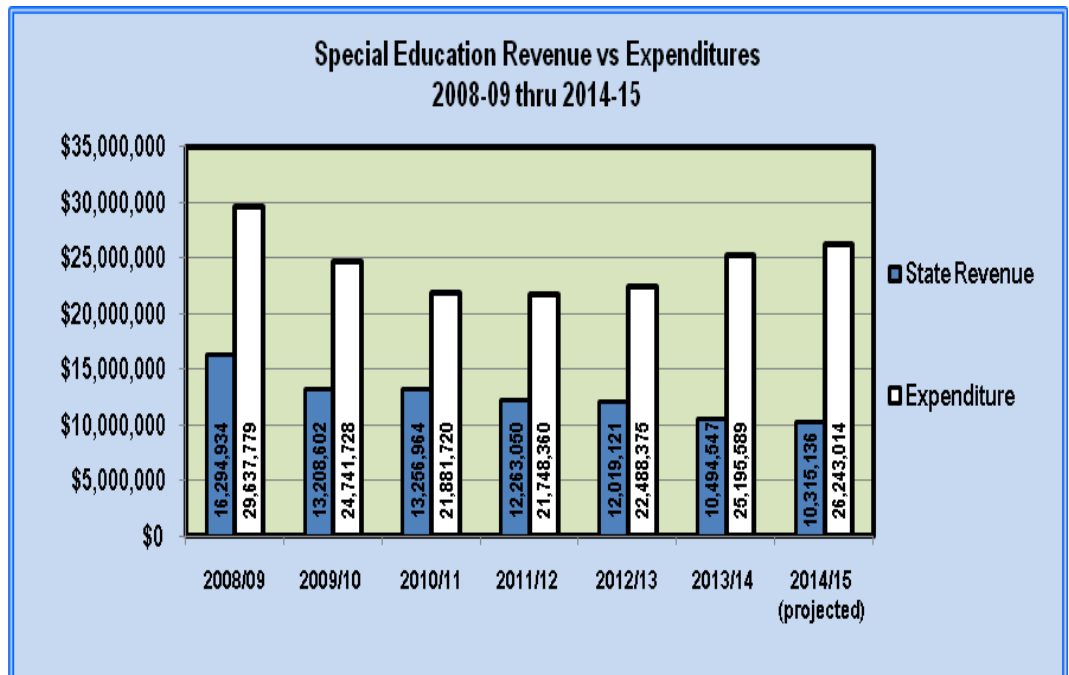
Folsom Cordova Unified School District is now SELPA formation under the AB 602 funding model.

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 2014-2015 Proposed Budget for Special Education is based on \$10,315,136 in State funding, \$3,380,362 in Federal funding for multiple programs, \$15,927,878 in General Fund contributions to Special Education and \$29,623,376 in expenditures, including indirect costs. Special Education budget is also required to be presented in detail and be approved by the Governing Board.



EXPENDITURES	2014/2015	
Certificated Salaries	\$	11,900,793.00
Classified Salaries	\$	7,508,729.00
Employee Benefits	\$	5,274,258.00
Books & Supplies	\$	167,609.00
Services & Other Operating Expenditures	\$	3,045,581.00
Other outgo	\$	1,726,406.00
Total Expenditures	\$	29,623,376.00

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 2013/14 to 2014/15:

Job Title	2013/14	2014/15
	FTE	FTE
AAC Specialist	0.00	1.00
Adapted Physical Education	2.00	2.00
Assistant Director	1.00	1.00
Behavior Analyst	1.00	1.00
Behavior Support Aide	5.18	4.47
Behaviorist Specialist	4.00	4.00
Clerical	6.20	6.25
Coordinator of Compliance	0.00	1.00
Coordinator Special Education	2.00	2.00
Director SELP & Student Support	1.00	1.00
Instructional Assistant	172.49	181.45
Interpreter DF/HD	0.00	0.81
Nurses/LVN	5.90	4.35
Occupational Therapist	5.60	6.00
Physical Therapist	1.00	1.00
Program Specialist	4.00	5.00
Psychologist	18.63	16.23
Special Project-WorkAbility	0.63	0.63
Speech Pathologist	21.25	21.07
Teachers - Moderate/Severe	38.00	42.40
Teachers - Deaf & Hard of Hearing	1.00	1.00
Teachers - M/S Preschool	7.00	7.00
Teachers - Mild/Moderate	56.30	56.80
Teachers - Visually Handicapped	1.00	1.00
TOSA-Mild/Moderate	.40	0.00
Transition Assistant	2.50	2.50
Signing Assistants	2.06	2.06
Signing Assistants DHOH	3.16	3.16
Marriage Family Therapist	2.00	3.00
Total	363.90	379.18



Art Work by;
1st Grade Students
Mather Heights Elementary

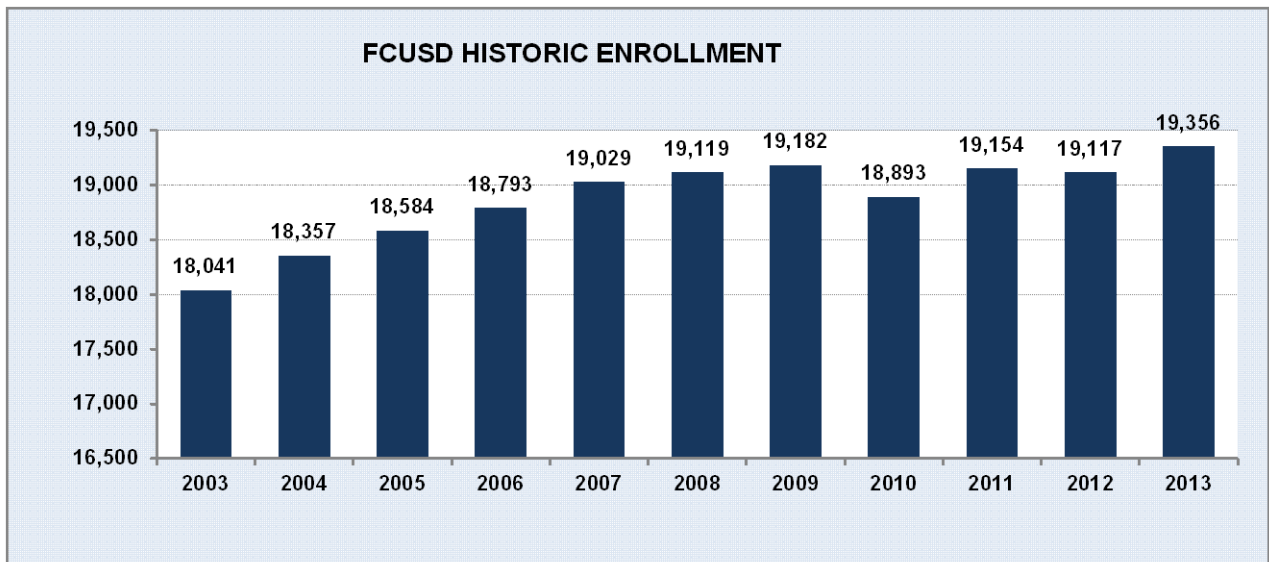
Student Enrollment Projections and Housing

Sacramento County Enrollment Trends

Sacramento County is comprised of approximately 3.85% of the State's K-12 enrollment. Sacramento County's projected K-12 enrollment is expected to increase by 4.5% 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 1,315 students, or 7.29%, from 18,041 students in October 2003 to 19,356 students in October 2013.



FCUSD Students by Jurisdictional Area

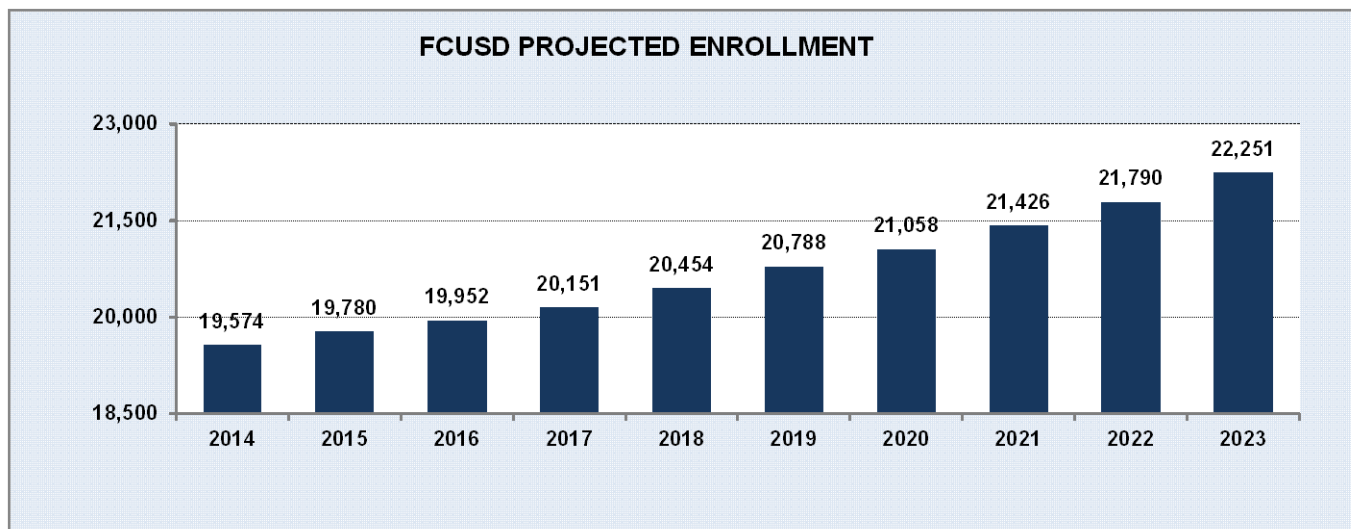
The District not only serves most of the territory within the cities of Folsom and Rancho Cordova, but also serves a portion of the unincorporated area of Sacramento County.

Enrollment Projections in FCUSD

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

The vast majority of the residential development activity during the past ten years has occurred in the City of Folsom. Substantial development activity will occur south of Highway 50 within the Rio del Oro and Westborough developments when approved by the City of Rancho Cordova. Glenborough has received approval from the County of Sacramento, and the neighboring Easton development is heading towards approval. Significant development is expected due to the annexation of the Folsom Planning Area into the city of Folsom.

As development increases, the enrollment in the District could exceed 22,000 students by 2023. 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. 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.

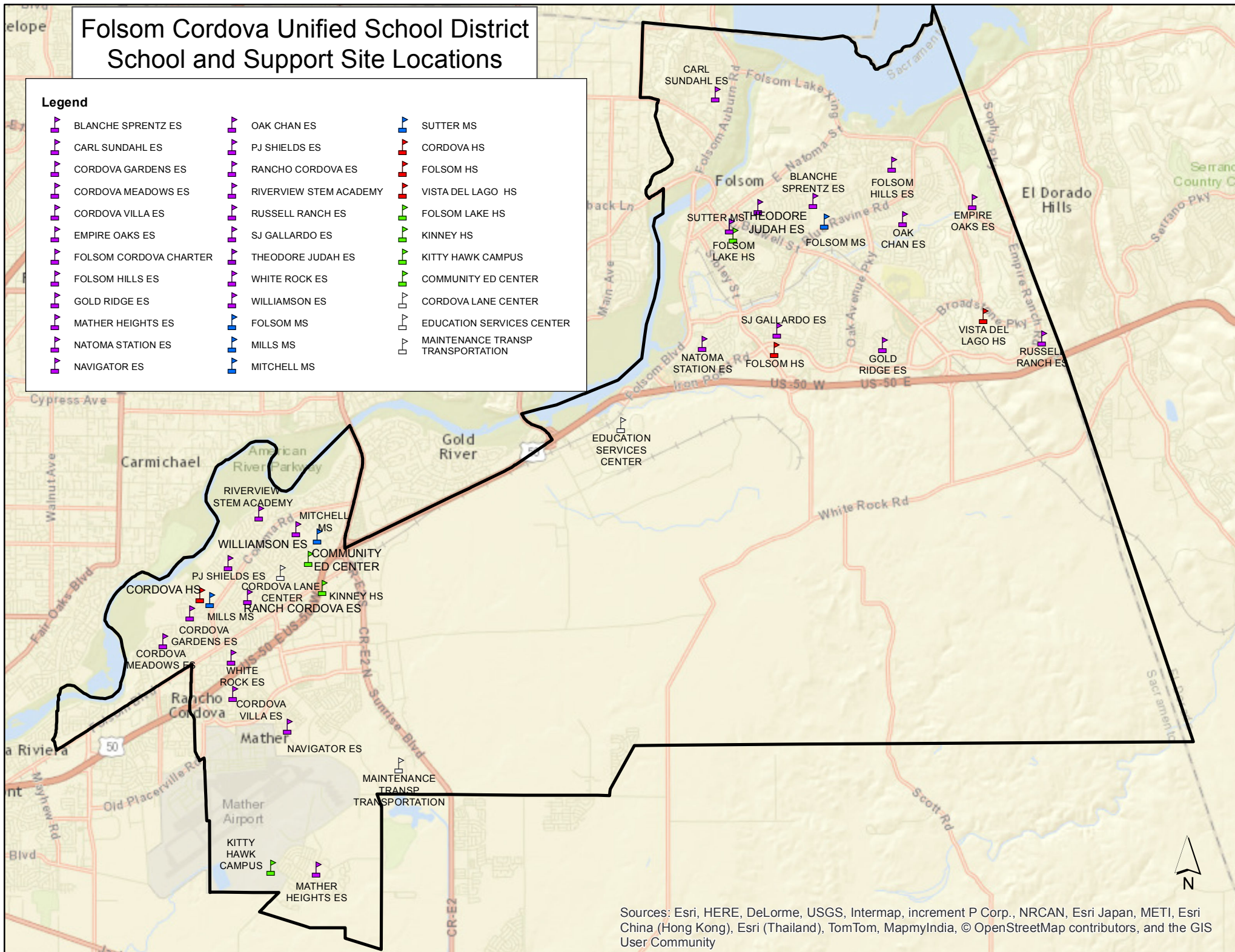


**Painting by;
Cordova High School Student**

Folsom Cordova Unified School District School and Support Site Locations

Legend

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



Sources: Esri, HERE, DeLorme, USGS, Intermap, increment P Corp., NRCAN, Esri Japan, METI, Esri China (Hong Kong), Esri (Thailand), TomTom, MapmyIndia, © OpenStreetMap contributors, and the GIS User Community

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 to achieve its educational mission*

- The financial resources available to the District are limited. California ranks below the average in per pupil funding when compared with other states.
- The District must, by law, use a fund-accounting system that recognizes the restrictions placed on the various funds. The state and federal governments are placing more and more restrictions about how some funds (generally called categorical funds) can be expended. The District currently manages many categorical programs, which are further sub-budgeted by site.
- The State provides districts with a specified maximum amount of funding per child, assuming perfect attendance all year. This amount is referred to as ADA (Average Daily Attendance) and the per child amount is reduced based on the number of student absences. The District's general fund expenditures for the adopted budget are projected to be:
 - 83 percent for ongoing employee costs for salaries, benefits and other personnel costs
 - 17 percent for nondiscretionary expenditures such as utilities, insurance, supplies, and mandated instructional programs and materials
- The budget development process and timelines of the State of California make long-range budget planning very difficult for school districts.
- Three percent of the total general fund expenditures are transferred to a restricted maintenance account as a condition of receiving state funding for new school and modernization of existing facilities.
- The District must provide adequate state-approved textbooks and materials to all students.

- Automatic cost elements that increase the budget for salary and benefits expenditure are the step and column costs. Every year, as an employee gains additional experience, he/she receives a step (pay) increase. This continues until the employee reaches the top step of a particular range on the salary schedule. The step increases are automatic and have been agreed to in contract language. For teachers, in addition to the step increases, if they pursue higher education and accumulate additional units of coursework, they are also entitled to move to a higher column which means a higher level of compensation.
- Post employment benefits have steadily increased and now represent a significant commitment in terms of dollars. With the adoption of GASB 45, the District conducts an actuarial analysis and must record the liability in its financial statements. The District pays a portion of the premium for health benefits for its retirees. However, due to the state budget crisis and reduced revenue from the state, the District was not able to make its contributions the past several years. 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 Finance

Revenue Sources

The District categorizes its general fund revenues into five sources:

- 1. Local Control Funding Formula (LCFF)**
- 2. Federal sources**
- 3. Other state resources**
- 4. Other local resources**
- 5. Other 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).

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 Migrant Education.

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, ROP, and JPA's. Interfund transfers are accounted for in other sources as described by the California State Accounting Manual.

Local Control Funding Formula: The primary source of funding for school districts is the Local Control Funding Formula (LCFF). The availability of State funds for public education is a function of constitutional provisions affecting school district revenue and expenditures. As a result, the condition of the State economy plays a major role in the determination of available funds for public education. Finally, the political process involved in adopting a State budget has a major impact on available funds for education on a statewide basis.

The passage of Proposition 30 in November, 2012, and a strengthening economy have resulted in a greatly improved economic outlook for the state of California. The Legislative Analyst Office (LAO) estimates \$2.2 billion more in revenues about the May revise of the Governors' budget.

LCFF Overview

	Target
	2014-15
Base Grant per student (equalized state-wide)	K-3: \$7,011 4-6: \$7,116 7-8: \$7,328 9-12: \$8,491
Supplemental Grant for low income or English learners	20% of base grant About \$1,550 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	\$729
9-12 Career Tech add-on per student	\$221

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.



Painting by;
5th grade student, Navigator Elementary

2014 – 2015 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	April	Prepare Second Principal Apportionment (P-2)
January	Review tentative LCFF calculations & other income sources for all funds	April	Prepare employee/employer benefit projections
January 09, 2014	Governor released Proposed 2014-15 Budget	April	Calculate cost of step and column, cost of 1% salary raise and cost of health benefit increases
January 17, 2014	School Services of California "Governor's Proposed" Conference	April 30, 2014	Financial Reporting Period ends for Third Interim Report
January 23, 2014	Governor's Proposed Budget Update to Board of Education	May	Revise next year's enrollment projections using P-2 information and projected growth
January 23, 2014	2014/15 Budget Calendar is approved by the Board of Education	May	Reconciliation of categoricals and other funds with proposed State budget
January	Enrollment Projections	May	Review of department budgets with program managers including categoricals
January 31, 2014	Financial Reporting Period ends for Second Interim Report	May	Develop FTE list and summary sheets for budget document
January/February	Budget planning with input for Board and staff related to budget priorities community forums in January and February	May	Final Human Resources notices to certificated staff
February	Initial review of Budget Guidelines	May	Final date to review projections for Revenues and Expenditures per May Revise
February	Review program needs and District goals	May	Budget Communication Committee meeting
February	Budget Communication Committee meeting	May	LCAP Public Comment Period and Public Hearing
February/March	Board of Education discusses budget with public input and adopts priorities/reductions	May 15, 2014	Third Interim Financial Report & Standards and Criteria Review for the quarter ending April 30 are approved by the Board of Education
March	Determine site and grade-level staffing for next year	May 16, 2014	Public Notice regarding Board action for inspection of proposed budget and announcement of Public Hearing in June
March 6, 2014	Second Interim Financial Report & Standards and Criteria Review for the quarter ending January 31, are approved by the Board of Education	May 19-23, 2014	Begin preparation of SACS Budget Forms for submission to the County Office of Education
March 6, 2014	Board of Education approves budget guidelines	May/June	Budget Department notifies site administrators of proposed allocations and distributes site and department budget worksheets
March 14, 2014	Legal deadline for delivering notices of non re-employment or potential due to a	June	Prepare budget document for printing
April	Input budget data into computer system, update position control site budgets, and benefit information	June	Estimate deferred revenues and site carry-overs
April	Update position control for budget	June	Project ending balance

April	Calculate cost of step and column, cost of 1% salary raise and cost of health benefit increases
April	Prepare employee/employer benefit projections
June 5, 2014	Final Review Budget Document
June 5, 2014	Review LCAP
June 9, 2014	Budget available for public inspection, public input on Proposed Budget
June 19, 2014	Board of Education adopts Budget and Multi Year Projections
June 19, 2014	Board of Education adopts LCAP
June 27, 2014	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 13
August 29, 2014	Close District books for prior fiscal year
September 4, 2014	Board approval of prior year actuals
September 4, 2014	The Board of Education adopts a resolution identifying the prior year actuals and budget year estimated GANN Appropriation Limits

June	Budget Document compiled
June	Revise long-range financial projections
September 9, 2014	Submit prior year actual revenues and expenditures to County Office
October	Based on prior year Actuals, adjust carry-overs & deferred revenue
October	Adjust beginning balances for all funds
October	Re-calculate categorical allocations
October	Reconcile position control and payroll
October	Discussion of District goals
October 31, 2014	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 11, 2014	First Interim Financial Report & Standards and Criteria Review for the quarter ending October are approved by the Board of Education



Painting by;
5TH Grade Student Navigator Elementary

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, 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.



Painting by;
Cordova High School Student

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 expenses, and other contingencies

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 the State under the State textbooks and instructional materials program, and District funds, as approved by the Governing Board and categorical programs, as authorized by State and Federal programs.

EDUCATION LEVEL	2014-2015 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
Special Education:	
Severe Elementary	\$29.71
Severe Middle/HS	\$29.71
Non Severe Elementary	\$24.20
Non Severe Middle/HS	\$24.20

School Site	2014-2015 Projected Regular Ed. Enrollment	2014-2015 Certificated FTE
ELEMENTARY		
Blanche Sprentz	352	14
Carl Sundahl	388	15
Cordova Gardens	334	13
Cordova Meadows	334	13
Cordova Villa	435	17.5
Empire Oaks	540	19
Folsom Hills	600	22
Gold Ridge	535	20
Mather Heights	487	19
Natoma Station	421	16
Navigator	346	15
Oak Chan	444	16
Peter J. Shields	353	13
Rancho Cordova	407	16
Riverview STEM	126	6
Russell Ranch	666	24
SJ Gallardo	577	20
Theodore Judah	537	19
White Rock	488	18
Williamson	568	22
ELEMENTARY TOTAL	9,036	307
SECONDARY		
Folsom Middle	1,413	50.1
Mills Middle	698	33.5
Mitchell Middle	672	30.7
Sutter Middle	1,376	49.7
Cordova High	1,636	72
Folsom High	2,153	81.3
Vista del Lago High	1,502	58.5
Folsom Lake Continuation	56	5.2
Kinney Continuation	128	8.6
Mather Youth Academy	52	6.6
Independent Study	77	5.8
Adolescent Parent Program.	18	2
SECONDARY TOTAL	9,629	376
GRAND TOTAL	18,665	683

2014-2015 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 one half instructional minutes @1:20 one half instructional minutes @ 1:30	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, Newcomer & SDC FTE
e. Newcomer	1 at Elementary		
f. Opportunity	1 District wide class		
3. Sub for Staff Development	1 day per 3.00 FTE classroom teacher		
4. Other Certificated			
a. Department Chair			
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 over 240	10 month	
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 \$9.00 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 Newcomer teacher FTE
9. Health Assistant	2 hrs/day under 500 students 3 hrs/day over 500 students	Actual student attendance days	(Reduced to 2 hours in 2008/09)
10. Custodial			
a. Head Custodian	1 per school	8 hrs/12 months	
b. Custodian	Based on enrollment and classrooms in use		
c. Custodial Supplies	(sq. ft. x \$.08) + (enrollment x \$5.00)		December Enrollment
11. Students			
a. Textbooks	Based on enrollment and required State adoption		
b. Instructional Supplies Reg.	\$23.60 per student (reduced 50% since 2003/04)		December Enrollment
c. Library Services	\$950 per school		
d. Equipment- Reg.	\$9.05 per student		Eliminated in 2002/03
e. Library Allocation	\$0.95 per student		School matches equal amount
f. Field trips	\$4.00 per 5 th & 6 th grade student for outdoor education		December enrollment

Allocation For:	Formula (per school)	Work Year	Comments
MIDDLE SCHOOL			
1. Principal	1 per school	Full Time	
a. Vice Principal	1 per 650 students	Full Time	
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	1 District wide class (operated in coordination with SCOE)		2 District wide classes eliminated in 2002/03
3. Other Certificated			
a. Interdisciplinary Leaders	4 per site		
b. Athletics	6% stipend		
4. Counselors	1 per 600 students	Full Time	
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	
6. Health Assistant	2 hrs/day under 500 students 3 hrs/day over 500 students	Actual student attendance days	
7. Library Tech	1 FTE		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		
c. Custodial Supplies	(sq. ft. x \$.08) + (enrollment x \$5.00)		
10. Students			
a. Textbooks	Based on enrollment and required State adoption		
b. Instructional Supplies	\$23.60 per student (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		December Enrollment
f. Field trips	\$4.00 per 6 th grade students for outdoor education		December Enrollment

Allocation For:	Formula (per school)	Work Year	Comments
COMPREHENSIVE HIGH SCHOOL (1000 students)			
1. Principal	1 per school	Full Time	
a. Vice Principal	1 per 700 students	Full Time	
2. Teachers			
a. Regular	1 per 29.5 students overall	Full Time	
b. Subs for Staff Development	1 day per 3 FTE classroom teacher		
c. Newcomer additional staffing	.4/.8 FTE to serve Cordova High School and Mills Middle School		
d. LA / Math/CSR	.8 FTE at Cordova High School		
3. Other Certificated			
a. Interdisciplinary Leaders	4 per site		
b. Athletic Director	.2 FTE release and 8% stipend	5 additional days	
c. Activities	6% stipend		
4. Librarians	.4 district wide		
5. Counselors	1 per 575 students	Full Time	
6. Clerical			December Enrollment
a. Administrative Assistant	1 per school	8 hrs 12 months	
b. Registrar	1 per school	8 hrs 12 months	
c. Account Clerk II	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	
1200 + students			December Enrollment
a. Clerk Typist II	1 hour for each additional 100 students		
7. Health Assistant	2 hrs/day under 500 students 3 hrs/day over 500 students		
8. Library Assistant	1 FTE per school		Reinstated 2014/15
9. Campus Monitors	1 – 3.5 hour position for every 200 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		December Enrollment
c. Custodial Supplies	(sq. ft. x \$.08) + (enrollment x \$5.00)		
11. Grounds			
a. Building/Grounds Utility worker	1 per school		District-wide roving crew to maintain schools/fields & major pruning, etc.
12. Students			
a. Textbooks	Based on enrollment and State required adoption		
b. Instructional Supplies	\$29.50 per student (reduced 50% since 2003/04)		December Enrollment
Allocation For:	Formula (per school)	Work Year	Comments
c. Equipment	\$24.13 per student (eliminated in 2002/03)		
d. Field Trip Allocation	\$1.18 per student		

CONTINUATION AND ALTERNATIVE EDUCATION			
Allocation For:	Formula (per school)	Work Year	Comments
1. Administrator/ Clerical	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	\$26.22 per regular enrollment 50% reduction since 2003/04		December Enrollment
c. Equipment	\$9.05 per regular enrollment		Eliminated in 2002/03

Special Education Program

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

	<u>Per Pupil Allocations</u>
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	3 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. Program Specialists / Coordinators		Full Time
5. Instructional Assistants		
a. Mild/Moderate Class	Up to 5.75 hours	
b. Moderate/Severe	Up to 2 per class	
6. 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	

2014-15 STAFFING PROJECTION																				CBEDS 2013 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	103	50	46	52	24	29	35									339		11	350	344		11	355	-5
C SUNDAHL		42	45	57	64	68	72	30								378			378	389			389	-11
EMPIRE OAKS		74	85	81	112	115	100									567		7	574	605		7	612	-38
FOLSOM HILLS	20	93	95	93	115	97	95									608	9		617	597	9		606	11
GOLD RIDGE		83	91	106	97	72	112									561		30	591	554		30	584	7
NATOMA STATION		61	64	57	84	72	86	30								454	4	27	485	472	4	23	499	-14
OAK CHAN		73	77	75	61	82	92									460		7	467	469		7	476	-9
RUSSELL RANCH		101	100	108	115	101	112									637	13	16	666	627	13	16	656	10
SJ GALLARDO		80	85	98	115	112	124									614			614	655			655	-41
T JUDAH		60	95	96	106	89	96									542			542	536			536	6
FOLSOM MIDDLE									489	495	449					1433		22	1455	1319		22	1341	114
SUTTER MIDDLE									405	498	481					1384		35	1419	1337		35	1372	47
FOLSOM HIGH												555	545	487	445	2032		38	2070	2024		38	2062	8
VISTA DEL LAGO												390	402	360	360	1512		23	1535	1423		23	1446	89
FOLSOM LAKE HIGH													7	24	43	74		17	91	74		17	91	0
FOLSOM TOTAL	123	717	783	823	893	837	924	60	894	993	930	945	954	871	848	11595	26	233	11854	11425	26	229	11680	174
K-5, 6-8, 9-12 TOTALS								Elem: 5160		Middle: 2817				High: 3618										0.015
C GARDENS		39	42	51	45	46	51	30								304		20	324	314		27	341	-17
C LANE																0	31		31	0	31		31	0
C MEADOWS		60	67	66	81	49	42									365		13	378	364			364	14
C VILLA	29	90	78	51	92	81	68									489	14	22	525	464	14	39	517	8
MATHER HEIGHTS		48	57	71	76	70	72	30								424			424	454			454	-30
NAVIGATOR		56	54	76	63	65	64									378		17	395	384		43	427	-32
PJ SHIELDS		60	61	69	71	60	80									401		26	427	368			368	59
RANCHO CORDOVA	26	62	65	60	55	63	57	30								418		22	440	412		11	423	17
RIVERVIEW STEM		25	25	25	25	25										125			125	0			0	125
WHITE ROCK	28	76	73	70	73	81	57	30								488		9	497	479		9	488	9
WILLIAMSON	27	102	105	75	85	75	69									538		17	555	568		17	585	-30
MILLS MIDDLE									172	258	269					699		39	738	747		39	786	-48
MITCHELL MIDDLE									201	240	227					668		44	712	656		44	700	12
CORDOVA HIGH												462	410	333	351	1556		89	1645	1614		89	1703	-58
KINNEY HIGH													24	53	92	169			169	169			169	0
WALNUTWOOD											10	10	20	40	55	135			135	156			156	-21
KITTY HAWK (YO)																0		12	12	0		12	12	0
MATHER YA										8	10	18	10	14	5	65			65	60			60	5
CORDOVA TOTAL	110	618	627	614	666	615	560	120	373	506	516	490	464	440	503	7222	45	330	7597	7209	45	330	7584	13
K-5, 6-8, 9-12 TOTALS								Elem. 3930		Middle 1395				High: 1897										0.002
TOTAL DISTRICT	233	1335	1410	1437	1559	1452	1484	180	1267	1499	1446	1435	1418	1311	1351	18817	71	563	19451	18634	71	559	19264	187
K-5, 6-8, 9-12 TOTALS								Elem: 9090		Middle: 4212				High: 5515										0.010

SUMMARY OF GENERAL FUND FINANCIAL DATA - REVENUE

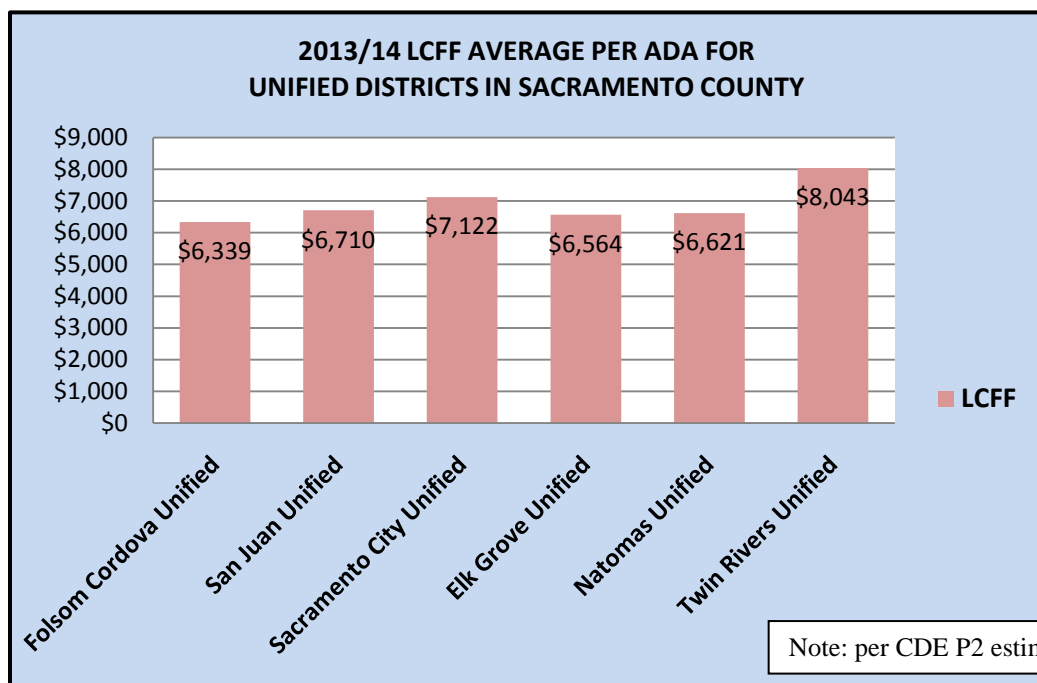
Revenue Classifications

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

Local Control Funding Formula

The LCFF Revenue is the main source of revenue for the General Fund and represents approximately 82.2% of General Fund revenue. This source of revenue includes both state aid, local property taxes, and EPA.

It is currently projected that \$126,765,774 will be received for 2014/15 through the LCFF. This represents an increase of \$11,091,457 as compared to 2013/14 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	\$ 3,473,107
Title I	\$ 2,347,909
Title II	\$ 532,225
Title III	\$ 201,385
Vocational Ed.	\$ 112,077
Total Federal Revenues	\$ 7,186,703

Federal Revenue, which represents approximately 4.6% of General Fund revenue, is revenue generated from the Federal Government and is restricted (categorical), which means that it must be expended within specific guidelines. Major sources of revenue include Title I, Title II, and Special Education.

It is currently projected that \$7,186,703 will be received from Federal Revenue sources in 2014/15. This represents a decrease of \$19,944 compared to 2013/14 actuals.

Other State Revenue

Other State Revenue represents approximately 9.9% of the total General Fund revenue. The major sources of revenue that remain include special education and lottery revenues.

It is anticipated that approximately \$15,380,978 will be realized in 2014/15 from Other State Revenue sources. This represents a decrease of \$3,925,786 when compared to 2013/14 actuals. Under LCFF, class size reduction and transportation no longer fall under State revenue.



OTHER STATE REVENUE

Academies	\$ 305,315
Adult Ed	\$ 122,589
Healthy Start	\$ 1,002,003
Lottery	\$ 2,997,426
Other State Revenues	\$ 20,329
ROC/P	\$ 10,000
Special Ed. Mental Health Services	\$ 1,095,120
Special Ed. State Apportionment	\$ 9,220,016
Special Ed. Workability	\$ 108,356
TUPE	\$ 499,824
Total State Revenues	\$ 15,380,978

OTHER LOCAL REVENUE

Fees from Facility Rentals	\$ 430,042
Fees from Transportation	\$ 401,000
Interest Earnings	\$ 23,482
Other Miscellaneous Revenues	\$ 2,898,587
Reimbursement from FCEA	\$ 81,533
ROP from SCOE	\$ 305,882
School Readiness	\$ 500,000
Total Local Revenues	\$ 4,640,526

Other Local Revenue

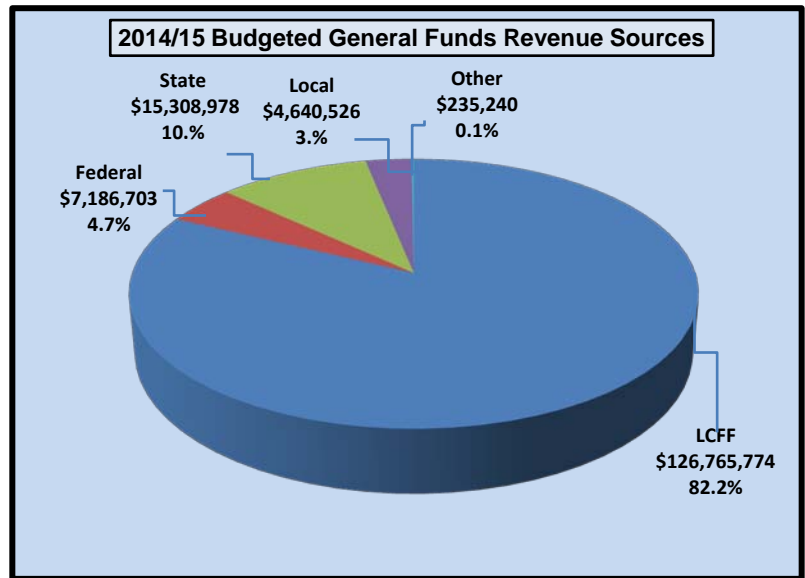
Revenue accounted for in the Other Local Income section of the budget, which represents approximately 3.0% of the General Fund revenue, is both unrestricted and restricted (categorical). Major sources of revenue in this category include interest earnings, donations, transportation fees, leases and rental of facilities.

It is currently anticipated that approximately \$4,640,526 will be realized in 2014/5 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. Transfers are made to the General Fund from the Adult Education, Child Development, Food Service, and Student Care funds.

It is currently anticipated that \$235,240 will be realized from Other Financing sources.



Drawing by;
5th Grade Student
Navigator Elementary



Summary of Revenue Sources

The following summarizes the General Fund revenue source rhon for 2013/14 and 2014/15:

	2013/14 <u>Actuals</u>	2014/15 <u>Adopted Budget</u>	Increase (Decrease)
<i>LCFF Sources</i>	\$ 115,674,317	\$ 126,765,774	\$ 11,091,457
<i>Fed Revenues</i>	\$ 7,206,647	\$ 7,186,703	\$ (19,944)
<i>State Revenues</i>	\$ 19,306,764	\$ 15,380,978	\$ (3,925,786)
<i>Local Revenues</i>	\$ 5,507,039	\$ 4,640,526	\$ (866,513)
<i>Other Fin. Sources</i>	\$ 141,547	\$ 235,240	\$ 93,693
Total	\$ 147,836,314	\$ 154,209,221	\$ 6,372,907

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
15,632	358	1999/00	14,940	14	4	66	14,791	679	4.81%
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%
18,584	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%
19,029	453	2007/08	18,030	12	0	75	18,105	314	1.76%
19,119	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	29	18,234	406	2.28%
19,117	n/a	2012/13	18,309	1	0	26	18,243	4	0.02%
19,356	n/a	2013/14	18,391.51	0	0	29	18,396	149	0.81%

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 2014/15 compared to the 2013/14 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 49.4% of total expenditures.

It is projected that \$74,693,642 will be expended on certificated salaries in 2014/15. This represents a decrease of \$290,543 or 0.4% less than 2013/14 actuals and is the net of a 2013/14 one-time bonus, board approved positions and 2014/15 step and column increase.

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 17.4% of total expenditures.

It is projected that \$26,329,082 will be expended on classified salaries in 2014/15. This represents an increase of \$279,418 or 1.1% more than 2013/14 actuals and is the net of a 2013/14 one-time bonus and includes Board approved program positions and step and column increases for 2014/15.

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 16.2% of total expenditures.

It is projected that \$24,526,199 will be expended on employee benefits in 2014/15. This represents an increase of \$525,128 over 2013/14 actuals.

Costs associated with the District's health benefits are budgeted on a premium basis. The average increase in medical, vision, and dental insurance this year is 1.4%.

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

Statutory Benefits

- | | |
|----------------------|------------------------------|
| ▪ STRS 8.88% | ▪ PERS 11.771% |
| ▪ Unemployment 0.07% | ▪ Workers Comp 1.92% |
| ▪ 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 \$8,324
- Classified \$8,324
- Management \$9,132



3rd Grade Student
Williamson Elementary

Books & Supplies

Books and supplies include items which are “consumed” and generally not capitalized such as textbooks, library books, and supplies for the classroom, office, custodial, maintenance, and transportation areas. With the implementation of the State’s Standardized Account Code structure and GASB34, all equipment under \$5,000 per item is reflected in this category. Books and supply expenses represent approximately 5.2% of total expenditures.

It is anticipated that approximately \$7,836,995 will be expended on books, supplies, and other materials during 2014/15. This represents a decrease of \$823,846 from the 2013/14 actuals which is due to chromebooks purchased in 2013/14 and a math textbook adoption.

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 10.8% of total expenditures.

It is anticipated that approximately \$16,365,477 will be expended in this classification in 2014/15. This represents an increase of \$1,922,239 from 2013/14 actuals. This includes an annual increase to insurance, utilities and ongoing cost of new programs such as TUPE, IB, Montessori, Common Core and Transitional Kindergarten expansion in 2014/15. 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 1.0% of total expenditures.

It is anticipated that approximately \$1,483,554 will be expended on capital outlay in 2014/15. This represents a decrease of \$963,744 from 2013/14 actuals. Based on one time expenditures for portables due to growth and reduced class sizes and infrastructure upgrades to meet testing requirements.

Other Outgo

Other outgo expenses relate to transfers to other funds, debt service payments, indirect cost credits, and contributions to programs.

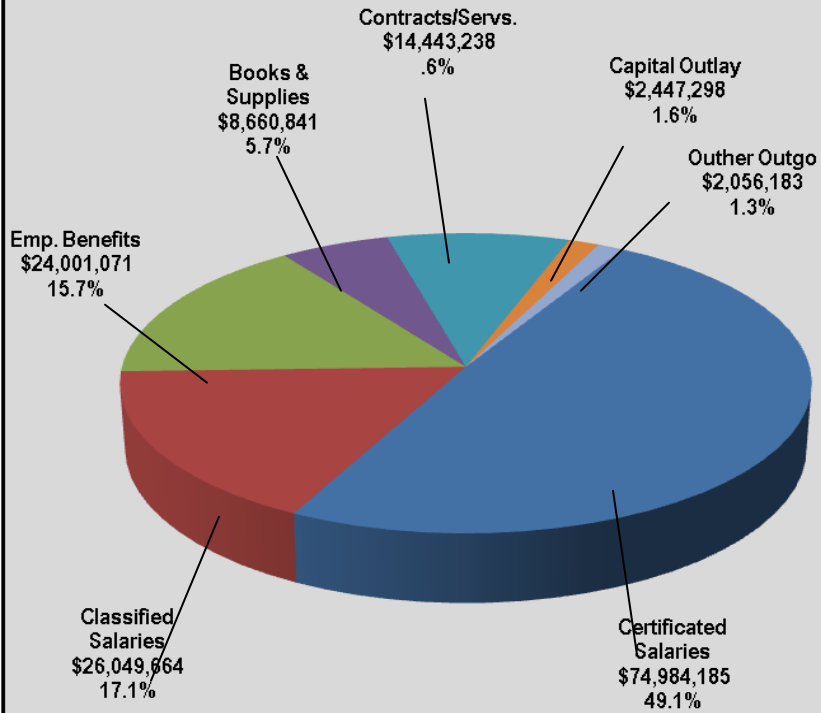
It is anticipated that approximately (\$137,709) will be credited in the other outgo classification in 2014/15. This represents a decrease of \$2,192,892 from 2013/14 actuals. The decrease is due to the one time payoff of leases during 2013/14 and increased credits to the general fund for indirect costs from other programs and funds.

Summary of Expenditures

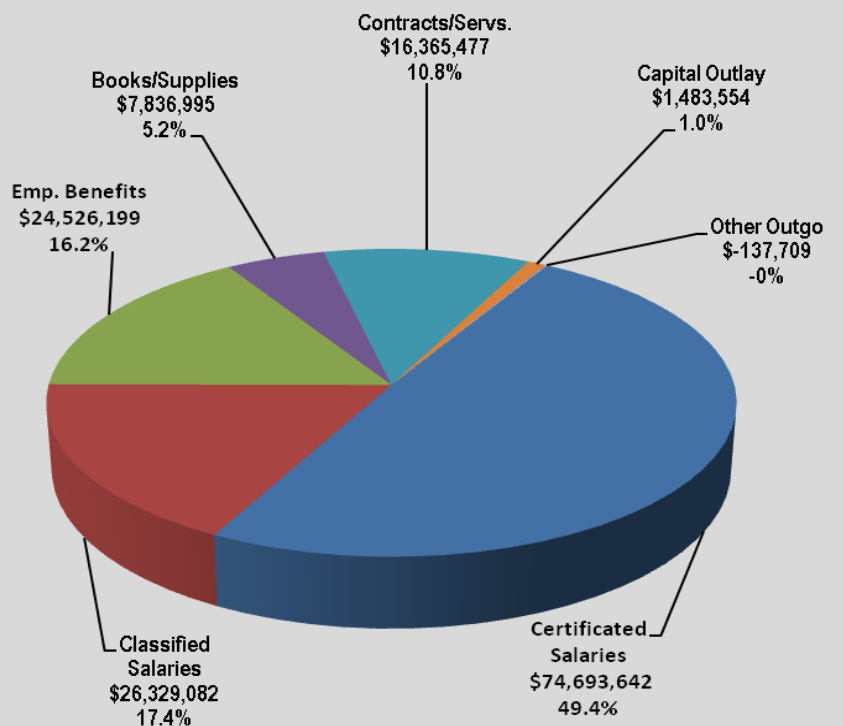
The table to the right and the graphs on the next page are summaries of General Fund expenditures for both 2013/14 and 2014/15:

Expense Category	2013/14 Actuals	2014/15 Budget	Increase / (Decrease)
Certificated Salaries	\$74,984,185	\$74,693,642	(\$290,543)
Classified Salaries	\$26,049,664	\$26,329,082	\$279,418
Employee Benefits	\$24,001,071	\$24,526,199	\$525,128
Books & Supplies	\$8,660,841	\$7,836,995	(\$823,846)
Contracts & Services	\$14,443,238	\$16,365,477	\$1,922,239
Capital Outlay	\$2,447,298	\$1,483,554	(\$963,744)
Other Outgo	\$2,055,183	(\$137,709)	(\$2,192,892)
Totals	\$152,641,481	\$151,097,240	(\$1,544,241)

2013/2014 General Fund Unaudited Expenditures



2014/2015 Budget General Fund Adopted Budget Expenditures



GENERAL FUND – FUND BALANCE

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

2013/14 ACTIVITIES

Beginning Fund Balance July 1, 2013		\$34,323,916
2013/14 Revenues	\$147,836,314	
2013/14 Expenses	\$154,214,070	
Surplus (Deficit)		(\$6,377,756)
2013/14 Unaudited Ending Fund		
Balance @ June 30, 2014		\$27,946,161
Components of Fund Balance:		
Revolving Cash Reserve	\$75,000	
Pre-paid Expenditures	\$0	
Legally Restricted Balance	\$8,688,475	
Assigned Site/Dept. Carryover	\$3,526,888	
Other Assigned	\$10,434,271	
Unassigned Fund Balance	\$451,527	
Sub-Total of Components		<u>\$23,176,161</u>
Reserve	Minimum 3%	<u>\$4,770,000</u>

2013/14 ACTIVITIES

For the 2013/14 fiscal year, the unaudited ending fund balance was \$27,946,161. The reserve for the 2013/2014 was \$4,770,000 which meets the 3% minimum required by the state.



2014/15 PROJECTED

For the 2014/15 fiscal year, the projected unaudited ending fund balance is \$29,485,553. The reserve for 2014/15 is \$4,770,000 which meets the 3% minimum required by the State.



2014/15 PROJECTED

Beginning Fund Balance July 1, 2014		\$27,946,161
2014/15 Projected Revenues	\$154,209,221	
2014/15 Projected Expenses	\$152,669,829	
Surplus (Deficit)		\$1,539,392
2014/15 Unaudited Ending Fund		
Balance @ June 30, 2015		\$29,485,553
Components of Fund Balance:		
Revolving Cash Reserve	\$75,000	
Legally Restricted Balance	\$9,315,449	
Assigned Site/Dept Carryover	\$3,390,000	
Other Assigned	\$8,932,870	
Undesignated Fund Balance	\$3,002,234	
Sub-Total of Components		<u>\$24,715,553</u>
Reserve	Minimum 3%	<u>\$4,770,000</u>

			2013-14 Unaudited Actuals			2014-15 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							% Diff Column C & F
A. REVENUES									
1) LCFF Sources	8010-8099		115,674,316.96	0.00	115,674,316.96	126,765,774.00	0.00	126,765,774.00	9.6%
2) Federal Revenue	8100-8299		10,530.00	7,196,116.93	7,206,646.93	300,000.00	6,886,703.00	7,186,703.00	-0.3%
3) Other State Revenue	8300-8599		2,715,994.22	16,590,769.76	19,306,763.98	2,573,916.00	12,807,062.00	15,380,978.00	-20.3%
4) Other Local Revenue	8600-8799		4,808,295.01	698,743.75	5,507,038.76	3,836,257.00	804,269.00	4,640,526.00	-15.7%
5) TOTAL, REVENUES			123,209,136.19	24,485,630.44	147,694,766.63	133,475,947.00	20,498,034.00	153,973,981.00	4.3%
B. EXPENDITURES									
1) Certificated Salaries	1000-1999		60,824,984.40	14,159,200.39	74,984,184.79	61,247,235.00	13,446,407.00	74,693,642.00	-0.4%
2) Classified Salaries	2000-2999		14,880,663.21	11,169,000.59	26,049,663.80	15,419,173.00	10,909,909.00	26,329,082.00	1.1%
3) Employee Benefits	3000-3999		17,579,529.32	6,421,542.06	24,001,071.38	17,846,082.00	6,680,117.00	24,526,199.00	2.2%
4) Books and Supplies	4000-4999		6,048,265.68	2,612,575.26	8,660,840.94	6,427,352.00	1,409,643.00	7,836,995.00	-9.5%
5) Services and Other Operating Expenditures	5000-5999		9,719,911.58	4,723,326.45	14,443,238.03	10,744,045.00	5,621,432.00	16,365,477.00	13.3%
6) Capital Outlay	6000-6999		529,441.86	1,917,856.51	2,447,298.37	1,376,582.00	106,972.00	1,483,554.00	-39.4%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499		2,206,369.29	184,956.06	2,391,325.35	8,500.00	230,978.00	239,478.00	-90.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		(2,556,117.58)	2,219,975.43	(336,142.15)	(2,714,791.00)	2,337,604.00	(377,187.00)	12.2%
9) TOTAL, EXPENDITURES			109,233,047.76	43,408,432.75	152,641,480.51	110,354,178.00	40,743,062.00	151,097,240.00	-1.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			13,976,088.43	(18,922,802.31)	(4,946,713.88)	23,121,769.00	(20,245,028.00)	2,876,741.00	-158.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		111,447.28	30,100.00	141,547.28	155,240.00	80,000.00	235,240.00	66.2%
b) Transfers Out	7600-7629		1,172,589.00	400,000.00	1,572,589.00	1,172,589.00	400,000.00	1,572,589.00	0.0%
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		(19,543,016.82)	19,543,016.82	0.00	(21,192,002.00)	21,192,002.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(20,604,158.54)	19,173,116.82	(1,431,041.72)	(22,209,351.00)	20,872,002.00	(1,337,349.00)	-6.5%

Description Resource Codes Object Codes			2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,628,070.11)	250,314.51	(6,377,755.60)	912,418.00	626,974.00	1,539,392.00	-124.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	25,885,755.95	8,438,160.43	34,323,916.38	19,257,685.84	8,688,474.94	27,946,160.78	-18.6%
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)			25,885,755.95	8,438,160.43	34,323,916.38	19,257,685.84	8,688,474.94	27,946,160.78	-18.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			25,885,755.95	8,438,160.43	34,323,916.38	19,257,685.84	8,688,474.94	27,946,160.78	-18.6%
2) Ending Balance, June 30 (E + F1e)			19,257,685.84	8,688,474.94	27,946,160.78	20,170,103.84	9,315,448.94	29,485,552.78	5.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	75,000.00	0.00	75,000.00	75,000.00	0.00	75,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid 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	8,688,474.94	8,688,474.94	0.00	9,315,448.94	9,315,448.94	7.2%
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	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	13,961,158.89	0.00	13,961,158.89	12,322,870.00	0.00	12,322,870.00	-11.7%
Common Core/Textbook Adoption	0000	9780	4,205,111.98		4,205,111.98				
Mandated cost reimbursements	0000	9780	348,636.00		348,636.00				
Projected school site carryover	0000	9780	1,980,462.19		1,980,462.19				
Projected department carryover	0000	9780	1,546,425.83		1,546,425.83				
Local grants carryover-donor restricted	0000	9780	1,271,425.83		1,271,425.83				
Folsom SRO\27s	0000	9780	172,000.00		172,000.00				
IB	0000	9780	245,000.00		245,000.00				
EL/LI	0000	9780	2,038,643.65		2,038,643.65				
Portables for future classroom needs	0000	9780	1,514,969.41		1,514,969.41				
PLTW/STEM	0000	9780	200,000.00		200,000.00				
Fall Onlys	0000	9780	300,000.00		300,000.00				
CTE	0000	9780	138,484.00		138,484.00				
Common Core/Textbook Adoption	0000	9780				3,949,827.00		3,949,827.00	
Mandated cost reimbursements	0000	9780				348,636.00		348,636.00	

			2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
Projected school site carryover	0000	9780				1,995,000.00		1,995,000.00	
Projected department carryover	0000	9780				1,395,000.00		1,395,000.00	
Local grants carryover-donor restricted	0000	9780				1,741,000.00		1,741,000.00	
IB	0000	9780				245,000.00		245,000.00	
EL/LI	0000	9780				1,746,005.00		1,746,005.00	
CTE	0000	9780				432,402.00		432,402.00	
STRS Employer contribution	0000	9780				470,000.00		470,000.00	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	4,770,000.00	0.00	4,770,000.00	4,770,000.00	0.00	4,770,000.00	0.0%
Unassigned/Unappropriated Amount		9790	451,526.95	0.00	451,526.95	3,002,233.84	0.00	3,002,233.84	564.9%

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; 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, 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 funds the meals served. Participation in these programs requires the District Food Services department to be in compliance with the U.S. Department of Agriculture regulations.

The Food Services Department provides nutritious meals to all students in our District. The department serves an average of 7,850 lunches per day at 30 sites and 2,006 breakfasts per day at 16 sites.

The catering program provides some meals and snacks for 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 generated by ADA from General-purpose Entitlement, Categorical Block Entitlement, 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.

An additional 38 students receive preschool instruction funded through Title 1 funds.



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.

Several projects are planned at various school sites for the upcoming year. 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.

Building Funds (Bonds)

The District operates three building funds: Rancho Cordova Measure N (improvement) Bond Fund, Measure M (new school) Bond Fund, and Measure P 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 will be able to continue.

- 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.

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

School Facilities Program Fund

With the passage of SB50, the state School Facilities 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.

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 979 students at 14 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 under funded by \$620,000 annually. This Trust fund was established to fund and track medical premiums for retired classified, certificated, and management employees under negotiated employee agreements.

Major Fund Classifications

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

Criteria and Standards for School District Budgets

Criterion

Standard

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

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

9	Fund Balance	<p>Budgeted beginning unrestricted general fund balance has not been overestimated in two out of three prior fiscal years by the following percentage levels¹:</p> <p>1.7% for districts with 0 – 300 ADA</p> <p>1.3% for districts with 301 – 1,000 ADA</p> <p>1.0% for districts with 1,001 – 30,000 ADA</p> <p>0.7% for districts with 30,001 – 400,000 ADA</p> <p>0.3% for districts with 400,001 – and over ADA</p>
10	Reserves	<p>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 uses²</p> <p>the greater of 5% or \$50,003 for districts with 0 – 300 ADA</p> <p>the greater of 4% or \$50,003 for districts with 301 – 1,000 ADA</p> <p>3% for districts with 1,001 – 30,000 ADA</p> <p>2% for districts with 30,001 – 400,000 ADA</p> <p>1% for districts with 400,001 – and over ADA</p>
<p>Supplemental Information: Provide supplemental information as follows:</p>		
		<p>Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).</p> <p>Provide information on additional indicators as requested.</p>
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	<p>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.</p> <p>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.</p> <p>Estimate the impact of any capital projects on the general fund operational budget.</p>

S6.	Long-term Commitments	<p>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.</p> <p>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.</p>
S7.	Unfunded Liabilities	<p>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.).</p> <p>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.).</p>
S8.	Status of Labor	<p>Analyze the status of employee labor agreements</p> <p>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.</p> <p>Compare the increase in new commitments to the projected increase in ongoing revenues and explain how these commitments will be funded in future years.</p> <p>If salary and benefit negotiations are not finalized at budget adoption, upon settlement with certificated or classified staff:</p> <p>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.</p> <p>The county superintendent shall review the analysis relative to the criteria and standards and may provide written comments to the president of the district governing board and superintendent.</p>



General Fund by Object

Fund :01 GENERAL FUND		2011-2012	2012-2013	2013-2014	2014-2015
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
8011	REV LIMIT STATE AID-CURR YEAR	57,611,359	38,990,746	55,864,195	70,814,646
8012	EDUCATION PROTECTION ACCOUNT		20,696,083	20,463,672	17,703,690
8019	REV LIMIT STATE AID-PRIOR YEAR	120,197-	401,152	65,454	
8021	HOMEOWNERS' EXEMPTION	529,839	520,718	504,170	455,718
8022	TIMBER YIELD TAX	18	33	22	33
8041	SECURED TAX ROLLS	34,685,600	33,913,844	36,001,939	35,613,844
8042	UNSECURED ROLL TAXES	1,553,379	1,534,569	1,507,012	1,534,569
8043	PRIOR YEARS' TAXES	167,648	24,799-	65,081	50,000
8044	SUPPLEMENTAL TAXES	17,498	44,664	330,829	271,001
8045	EDUC REV AUGMENTATION FUND	1,134,748	1,117,879	1,620,024	1,317,879
8047	COMMUNITY REDEVELOPMENT FUNDS	288,283	256,997	515,647	269,997
8082	OTHER IN-LIEU TAXES	6,133	6,373	2,906	2,674
8089	LESS: NON-REV LMT (50%) ADJUST	3,067-	3,187-	1,453-	1,337-
8091	REVENUE LIMIT TRANSFERS			975,192-	975,192-
8092	PERS REDUCTION TRANSFER	317,732	218,572		
8096	TRF CHRTR SCH IN-LIEU PRP TAX	243,518-	262,846-	289,990-	291,748-
8181	SPECIAL EDUCATION-ENTITLEMENTS	3,930,448	2,937,608	2,808,329	2,915,994
8182	SPEC ED-DISCRETIONARY GRANTS	450,730	644,095	558,077	557,113
8290	ALL OTHER FEDERAL REVENUES	6,657,183	3,701,000	3,840,241	5,553,201
8311	OTHER STATE APPORT-CURR YEAR	12,890,997	11,801,089	9,254,405	9,220,016
8319	OTHER STATE APPORT-PRIOR YEAR	1,502	2,517	19,833	
8434	CLASS SIZE REDUCTION, K-3	2,379,670	3,506,088		
8550	MANDATED COST REIMBURSEMENTS	243,501	12,991		
8560	STATE LOTTERY REVENUE	2,826,792	3,178,831	3,257,706	2,997,426
8590	ALL OTHER STATE REVENUES	10,919,500	10,901,800	6,774,820	3,110,492
8650	LEASES & RENTALS	383,185	426,382	466,996	430,042
8660	INTEREST	37,545	60,299	11,946-	23,482
8675	TRANSPORTATION FEES FR INDIV	180,444	187,312	215,525	215,000
8677	INTERAGENCY SERV BETWN LEA'S	81,708	93,845	56,370	14,500
8691	MISC FUNDS-NON-REV LIM ADJUST	3,067	3,187	1,453	3,067
8699	ALL OTHER LOCAL REVENUES	4,259,102	4,577,958	4,460,565	3,666,586
8782	TRANSFERS FROM COUNTY OFFICE	318,423	351,016	318,077	326,382
8919	OTHER AUTH INTERFUND TF IN	143,738	106,006	141,547	235,240
8990	RESTRICTD CONTRIB TO RESTRICTD				
TOTAL: 8xxx		141,652,991	139,902,823	147,836,314	156,034,315
*SUB-TOTAL:1000-7999					
**TOTAL:1000-5999					
**TOTAL:1000-6999					
**TOTAL:1000-7999					
**TOTAL:8000-8999					
		141,652,991	139,902,823	147,836,314	156,034,315

Fund :01 GENERAL FUND		2011-2012	2012-2013	2013-2014	2014-2015
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
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1109	REIMBURSE-SALARY	36,570-	18,903-	27,409-	
1110	TEACHER SALARIES-REGULAR	55,234,073	56,189,691	60,410,721	59,553,248
1120	TEACHER SALARIES-SUBSTITUTES	317,449	316,838	329,669	309,164
1125	TEACHERS SALARY-SUB,SICK LEAVE	746,587	787,579	763,230	755,500
1129	TEACHERS SALARY-SUB, LONG TERM	71,884	84,908	27,388	7,000
1130	TEACHERS SALARY-TEMP/HOURLY	618,217	586,893	650,661	1,201,524
1150	TEACHER SALARIES-OPEN POSITION	37,683	21,730	26,461	
1180	TEACHER SALARIES - STIPEND PAY	764,020	676,573	594,053	786,421
1209	REIMBURSE-SALARY			3,353-	
1210	CERT PUPIL SUPPORT SALARIES	3,301,906	3,561,810	3,851,856	4,062,656
1220	CERT PUPIL SUPP.- SUBSTITUTES	4,041	433	6,928	500
1225	CERT PUPIL SUPP.-SUB, SICK LV		13,873		
1229	CERT PUPIL SUPP, LONG TERM SUB			55,237	
1230	CERT PUPIL SUPPORT-TEMP/HOURLY	110,081	39,401	42,113	38,500
1250	CERT PUPIL SUPP.-OPEN POSITION			5,274	3,000
1280	CERT PUPIL SUPPORT STIPEND	8,934	2,552	5,160	2,220
1310	CERT SUPRVRS/ADMIN SALARY	5,922,474	5,875,622	6,491,201	6,473,569
1320	CERT SUPRVRS/ADMIN-SUBSTITUTES	27,014	30,867		
1330	CERT SUPRVRS/ADMIN-TEMP/HOURLY	58,813	28,097	60,697	28,000
1380	CERT SUPERV & ADMIN STIPEND	1,250	3,891		3,891
1910	OTHER CERT SALARIES	612,422	1,160,302	1,357,743	1,379,428
1920	OTHER CERT SALARY, SUBSTITUTES			315	
1925	OTHER CERT SALARY-SUB, SICK LV		2,303	2,495	2,215
1930	OTHER CERT SALARY-TEMP/HOURLY	1,050		8,612	
1980	OTHER CERTIFICATED STIPEND	75,600	101,200	325,134	86,806
TOTAL: lxxx		67,876,931	69,465,659	74,984,185	74,693,642
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2109	REIMBURSEMENT-SALARIES	1,166-	8,993-	5,372-	
2110	INSTRUCTIONAL AIDE SALARIES	6,046,965	6,372,608	6,546,886	6,942,521
2116	INSTR AIDES VACATION PAY	20,196		8,169	1,887
2120	INSTRUCTIONAL AIDE SUBSTITUTE	19,899	41,482	45,368	4,200
2125	INSTR AIDES SALARY,SUB-SICK LV	170,731	188,082	196,601	177,700
2129	INSTR AIDE SAL.- LONG TERM SUB	12,507	50,099	1,525	
2130	INSTR AIDES - TEMPORARY/HOURLY	528,138	412,888	392,279	349,767
2140	INSTR AIDES SALARY OVERTIME	20,584	11,270	7,674	4,261
2150	INSTR AIDES - OPEN POSITION	71,359	74,288	106,792	
2180	INSTRUCTIONAL AIDE STIPEND	350,721	358,439	391,249	244,800
2209	REIMBURSEMENT-SALARIES	31,955-	36,886-	17,459-	
2210	CLASSIFIED SUPPORT SALARY	8,070,441	8,082,337	8,803,432	9,115,295
2216	CLASS. SUPPORT VACATION PAY	21,278	5,643	26,224	2,369
2220	CLASSIFIED SUPPORT SUBSTITUTE	241,659	289,327	246,581	314,172
2225	CLASS. SUPPORT SUB, SICK LEAVE	5,671	31,411	17,510	21,400
2229	CLASS. SUPPORT SUB, LONG TERM	3,478		4,201	
2230	CLASSIFIED SUPPORT PART TIME	683,777	761,290	768,050	583,690
2240	CLASSIFIED SUPPORT OVER TIME	240,893	313,824	294,458	270,724
2250	CLASSIFIED SUPPORT - OPEN POS.	37,371	35,000	30,046	3,477
2280	CLASSIFIED SUPPORT STIPEND	14,650	17,193	21,570	31,100
2310	CLASSIFIED SUPV & ADMIN SALARY	1,180,753	1,136,021	1,194,472	1,180,959
2316	CLASS. ADMIN VACATION PAY		13,890	2,896	
2320	CLASSIFIED SUPV ADM SUBSTITUTE		39,928	23,671	
2330	CLASSIFIED SUPV & ADMIN HOURLY	27,780	26,400	27,672	26,400

Fund :01 GENERAL FUND		2011-2012	2012-2013	2013-2014	2014-2015
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
2350	CLASSIFIED SUPV. OPEN POSITION		15,575		
2409	REIMBURSE SALARY		623-		
2410	CLERICAL & TECHNICAL SALARIES	6,125,818	6,137,676	6,234,790	6,264,052
2416	CLERICAL/TECH/OFFICE VAC PAY	24,720	26,407	25,234	
2420	CLERICAL & TECH SUBSTITUTES	10,456	29,409	40,738	29,100
2425	CLERICAL/TECH SUBS, SICK LEAVE	30,322	23,051	49,612	30,250
2429	CLERICAL & TECH LONG TERM SUBS	1,064	7,061		
2430	CLERICAL & TECHNICAL HOURLY	71,230	116,112	127,825	104,470
2440	CLERICAL & TECHNICAL OVERTIME	48,734	65,105	59,707	45,100
2450	CLERICAL & TECH OPEN POSITION	11,271	5,568	14,045	
2480	CLERICAL & TECHNICAL STIPEND	2,204	15,132	8,818	1,713
2910	OTHER CLASSIFIED SALARIES	42,588	27,080	29,820	60,617
2916	OTHER CLASS.VACATION PAY	2,578	17,537	8,620	6,500
2920	OTHER CLASSIFIED SUBSTITUTE	2,680	5,065	3,351	3,000
2930	OTHER CLASSIFIED TEMP/HOURLY	311,803	303,016	309,651	508,558
2940	OTHER CLASSIFIED OVER TIME	2,100	2,492		
2980	OTHER CLASSIFIED STIPEND	2,438	3,643	2,958	1,000
TOTAL: 2xxx		24,425,739	25,014,845	26,049,664	26,329,082
3101	STRS CERTIFICATED	5,550,211	5,682,291	6,133,939	6,069,181
3102	STRS CLASSIFIED	60,901	62,501	71,028	66,466
3201	PERS CERTIFICATED	41,330	44,131	51,325	56,252
3202	PERS CLASSIFIED	2,224,191	2,376,289	2,495,243	2,841,240
3301	SOCIAL SECURITY CERTIFICATED	41,321	39,814	39,366	34,942
3302	SOCIAL SECURITY CLASSIFIED	1,397,788	1,445,548	1,493,915	1,594,635
3311	MEDICARE - CERTIFICATED	908,715	934,033	1,015,863	1,053,682
3312	MEDICARE - CLASSIFIED	337,657	349,630	361,646	381,041
3401	HEALTH & WELFARE CERTIFICATED	5,609,873	5,626,659	6,263,968	6,073,971
3402	HEALTH & WELFARE CLASSIFIED	3,260,264	3,005,562	3,303,449	3,275,930
3501	UNEMPLOYMENT - CERTIFICATED	1,146,112	866,134	50,238	52,324
3502	UNEMPLOYMENT - CLASSIFIED	409,616	290,637	17,237	18,570
3601	WORKERS COMP - CERTIFICATED	947,217	826,255	1,207,697	1,414,340
3602	WORKERS COMP - CLASSIFIED	340,147	298,821	419,907	504,546
3801	PERS REDUCTION CERTIFICATED	7,456	5,989		
3802	PERS REDUCTION CLASSIFIED	243,580	162,239		
3941	WAIVED MEDICAL-CERTIFICATED	533,790	548,482	617,880	623,625
3942	WAIVED MEDICAL-CLASSIFIED	397,206	439,133	439,171	446,254
3961	BOARD APPROVED MILEAGE-CERT	6,000	7,000	9,000	9,000
3962	BOARD APPROVED MILEAGE-CLASS.	12,000	12,325	10,200	10,200
TOTAL: 3xxx		23,475,375	23,023,473	24,001,071	24,526,199
4100	TEXTBOOKS	578,266	450,165	1,728,352	2,732,082
4109	REIMBURSEMENT -TEXTBOOKS	3,969-	2,843-	1,968-	
4200	BOOKS OTHER THAN TEXTBOOKS	186,175	209,305	243,886	152,393
4300	SUPPLIES	2,539,186	2,434,585	3,481,757	3,351,589
4305	PRIOR YEAR CARRYOVER		1,647		
4315	COMPUTER SOFTWARE/SUPPLIES	106,662	84,126	1,121,393	181,898
4325	IN-DISTRICT MEETING SUPPLIES	18,928	16,506	18,746	10,805
4335	PROTOCOL MATERIALS-SPEC. EDUC.	24,710	30,292	28,616	33,655
4340	PUPIL TRANSPORTATION SUPPLIES	3,271	2,100	2,803	3,800
4341	FUEL	559,940	537,335	524,004	583,300

Fund	:01	GENERAL FUND	2011-2012	2012-2013	2013-2014	2014-2015
			ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
4342		OIL/LUBE	15,781	14,599	17,977	20,000
4343		PARTS	219,059	278,582	215,600	227,000
4344		TIRES & ACCESSORIES	44,543	58,372	42,321	49,000
4365		CONTINGENCY (FSSA)				59,058
4400		INVENTORIED EQUIPMENT	322,084	341,653	273,952	208,175
4415		TECHNOLOGY EQUIPMENT	383,296	570,442	963,278	224,240
4700		FOOD SERVICES-FOOD			123	
		TOTAL: 4xxx	4,997,931	5,026,866	8,660,841	7,836,995
5100		SUB-AGREEMENTS>25,000 (NPS 0%)	278,130	289,256	375,656	371,678
5102		SUB-AGREEMENTS>25,000 NPA 0%	103,576	133,239	316,719	286,983
5200		TRAVEL & CONFERENCE	213,859	285,290	294,231	224,400
5210		EMPLOYEE MILEAGE	98,450	100,560	100,980	105,496
5300		DUES & MEMBERSHIPS	53,080	54,899	71,530	73,680
5400		INSURANCE	1,022,270	987,545	922,422	916,378
5510		ELECTRICITY	2,113,995	2,297,331	2,277,481	2,091,352
5515		GAS	238,097	236,409	267,312	271,021
5520		WATER	519,264	603,150	701,536	658,078
5525		WASTE DISPOSAL	131,810	125,698	133,272	143,147
5535		PEST CONTROL	47,027	41,092	40,061	36,006
5550		SEWER	164,211	188,454	213,162	217,395
5600		RENTALS, LEASES & REPAIRS	9,694	678	678	
5610		REPAIR/LABOR	887,189	846,293	1,001,810	946,844
5630		RENT OR LEASE-BLDGS/CLASSROOMS	20,495	30,423	39,140	35,439
5640		RENTAL & LEASES-EQUIPMENT	141,082	251,528	347,100	354,933
5660		MAINTENANCE AGREEMENTS	284,159	241,275	296,990	227,956
5750		INTERFUND SVC-PRINT SHOP	5,016-			
5755		INTERFUND SVC - COMPUTER SUPP	37,600-	22,700-	3,800-	3,000-
5760		INTERFUND SVC-TRANSPORTATON	4,257-	3,916-	3,370-	3,505-
5762		INTERFUND SVC-FUEL & REPAIRS	16,880-	20,143-	7,095-	13,350-
5767		TRFS OF DIRECT COSTS-INTERFUND	423,656-	299,246-	199,251-	199,845-
5780		INTERFUND SVC-FOOD SERVICE	7,605	16,538	13,606	13,444
5785		INTERFUND SVC - UTILITIES/UTIL	57,000-	45,000-	45,000-	45,000-
5795		INTERFUND SVC-MISC	17,760-	15,944-	16,568-	16,568-
5796		INTERFUND SVC-ADULT EDUC CLASS	17,490	1,890	1,080	1,800
5800		OTHER SERVICES & OPERATING EXP	2,061,260	2,309,418	2,641,271	3,203,992
5809		REIMBURSEMENT-OTHER OPERATING	360-			
5810		ADMINISTRATIVE CONSULTANTS	69,500	69,400	69,400	69,400
5815		SOFTWARE-LIC & ONLINE SVCS	939,600	942,108	1,180,728	998,424
5820		LEGAL FEES	401,039	312,672	556,602	601,134
5825		ELECTION EXPENSES		40,295		45,000
5830		FINGER PRINTING	41,237	47,853	50,554	52,000
5835		LAUNDRY OF UNIFORMS	13,906	16,987	16,578	21,000
5840		DRUG & ALCOHOL TESTING	4,129	3,092	3,916	5,000
5845		CHARTER BUS SERVICES	118,771	119,697	125,030	220,000
5850		ADVERTISING	10,165	30,817	60,092	51,586
5855		OTHER EMP REIMB THIRD PARTY	4,189			
5860		STUDENT ACTIVITY FEES	506,649	567,004	573,027	580,836
5865		CONTINGENCY (CATEGORICAL)				1,600,220
5870		NON PUBLIC SCH TUITION-0%	766,827	720,675	771,767	717,711
5872		NON PUBLIC AGENCY REL SVC-0%	259,416	317,711	343,994	355,976

Fund	:01	GENERAL FUND	2011-2012	2012-2013	2013-2014	2014-2015
			ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
5875		LEGAL SETTLEMENTS	210,220	96,874	67,219	164,462
5890		SECURITY-OUTSIDE CONTRACT SVC	126,498	148,584	148,584	151,648
5909		REIMBURSEMENTS-COMMUNICATION	100-			
5910		COMMUNICATIONS-TELEPHONE	691,148	776,626	653,660	752,374
5911		COMMUNICATIONS-CONTRA ACCOUNT	210,536-	77,057-	110,607-	75,000-
5920		POSTAGE	76,458	81,943	85,212	72,295
5930		COMMUNICATIONS-PAGERS/CELLULAR	58,359	72,574	66,529	82,657
		TOTAL: 5xxx	11,937,687	12,921,871	14,443,238	16,365,477
		*SUB-TOTAL:1000-5999	132,713,663	135,452,715	148,138,999	149,751,395
6150		SITE SUPPORT COSTS			52	
6170		LAND IMPROVEMENTS/DEVELOPMENTS			51,525	
6210		BUILDINGS - ARCHITECT	4,500		73,185	100,000
6220		BUILDINGS - DSA PLAN CHECKS			7,200	
6245		BUILDINGS - OTHER AGENCY FEES			435	435
6250		BUILDINGS - OTHER COSTS			73,066	
6270		PERMANENT CONSTRUCTION			85,467	
6278		OTHER CONSTRUCTION	39,312		1,488,927	175,975
6280		BLDGS-CONSTRUCTION TESTING			15,548	377,038
6290		BUILDINGS-INSPECTIONS			2,660	
6400		FURNITURE AND EQUIPMENT	47,076	89,184	166,531	634,406
6415		TECHNOLOGY EQUIPMENT	103,909	87,498	391,942	132,500
6500		EQUIP REPLACEMENT OVER \$5,000	20,255	7,327	90,761	63,200
6540		BUS REPLACEMENT	654,809			
		TOTAL: 6xxx	869,861	184,008	2,447,298	1,483,554
		*SUB-TOTAL:1000-6999	133,583,524	135,636,724	150,586,297	151,234,949
7130		TUITION-STATE SPECIAL SCHOOLS	12,605	7,047	1,522	1,522
7141		OTH TUIT,EXC CST PMT TO DIST	11,000-	13,617	22,859	13,617
7142		OTH TUIT,EXC CST PMT TO COE	206,304	94,000	59,992	129,500
7282		ALL OTHER TRFS TO COUNTY OFFC	91,745	91,745	91,745	91,745
7350		TRFS OF INDIRECT COSTS/INTERFD	245,351-	273,649-	336,142-	377,187-
7438		DEBT SERVICE - INTEREST	114,758	102,405	89,529	
7439		OTHER DEBT SERVICE - PRINCIPAL	292,075	309,267	2,125,678	3,094
7619		OTHER AUTH INTERFUND TF OUT	2,061,795	1,986,772	1,572,589	1,572,589
		TOTAL: 7xxx	2,522,931	2,331,204	3,627,772	1,434,880
		*SUB-TOTAL:1000-7999	136,106,454	137,967,927	154,214,070	152,669,829
		**TOTAL:1000-5999	132,713,663	135,452,715	148,138,999	149,751,395
		**TOTAL:1000-6999	133,583,524	135,636,724	150,586,297	151,234,949
		**TOTAL:1000-7999	136,106,454	137,967,927	154,214,070	152,669,829
		**TOTAL:8000-8999				



General Fund
Program Details by Resource

Resource:0000 UNRESTRICTED/UNDESIGNATED

		2011-2012	2012-2013	2013-2014	2014-2015
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
1100	REIMBURSE-SALARY	44,242,681	29,814,425	34,405,256	36,111,077
1200	REIMBURSE-SALARY	871,689	1,796,965	2,048,346	2,165,711
1300	REIMBURSE SALARY	5,058,194	4,914,684	5,776,629	5,539,781
1900	OTHER CERT SALARIES	40,500	535,418	429,162	182,161
2100	INSTRUCTIONAL AIDE SALARIES	402,894	400,741	452,781	306,700
2200	CLASSIFIED SUPPORT SALARIES	4,241,194	4,466,044	4,749,989	4,783,412
2300	CLASSIFIED SUPV & ADMIN SALARY	828,722	819,852	834,002	813,357
2400	REIMBURSE SALARY	5,181,604	5,347,500	5,740,704	5,413,199
2900	OTHER CLASSIFIED SALARIES	331,810	317,040	326,184	555,350
3100	STRS CERTIFICATED	4,160,705	3,072,634	3,524,586	3,594,617
3200	PERS CERTIFICATED	999,708	1,073,071	1,169,429	1,293,819
3300	SOCIAL SECURITY CERTIFICATED	1,467,657	1,321,255	1,466,518	1,511,491
3400	HEALTH & WELFARE CERTIFICATED	5,695,347	4,319,951	5,395,272	4,887,661
3500	UNEMPLOYMENT - CERTIFICATED	1,031,834	621,962	36,622	38,708
3600	WORKERS COMP - CERTIFICATED	852,989	575,537	883,046	1,055,194
3800	PERS REDUCTION CERTIFICATED	56,833	15,911		
3900	WAIVED MEDICAL-CERTIFICATED	533,529	444,366	522,630	612,611
4100	TEXTBOOKS		12,739	53,390	10,000
4200	BOOKS OTHER THAN TEXTBOOKS	45,987	52,221	75,548	50,487
4300	SUPPLIES	1,402,433	1,352,667	1,520,248	1,826,925
4400	INVENTORIED EQUIPMENT	386,948	392,008	488,362	182,740
5200	TRAVEL & CONFERENCE	156,244	223,040	195,320	184,718
5300	DUES & MEMBERSHIPS	40,327	51,470	66,379	69,366
5400	INSURANCE	1,022,270	987,295	922,422	916,378
5500	ELECTRICITY	3,102,345	3,390,968	3,629,534	3,409,268
5600	RENTALS, LEASES & REPAIRS	594,901	784,806	864,754	705,802
5700	INTERPROGRAM SVC-PRINT SHOP	552,889-	435,259-	205,788	27,554
5800	OTHER SERVICES & OPERATING EXP	2,696,827	2,938,468	3,323,343	3,550,803
5900	REIMBURSEMENTS-COMMUNICATION	564,264	793,502	661,582	793,993
6100	SITE INSPECTIONS			51,577	
6200	BUILDINGS - ARCHITECT	43,812		201,380	570,975
6400	FURNITURE AND EQUIPMENT	114,191	158,470	175,300	742,407
6500	EQUIP REPLACEMENT OVER \$5,000			79,933	63,200
7100	TUITION-STATE SPECIAL SCHOOLS				8,500
7300	TRANSFERS OF INDIRECT COSTS	2,550,065-	2,775,891-	2,574,997-	2,732,438-
7400	OTHER DEBT SERVICE - PRINCIPAL			1,799,536	
7600	TF FR GEN FUND TO CAFETERIA FD	950,000	722,244	1,050,000	1,050,000
8000	REV LIMIT STATE AID-CURR YEAR	91,356,919-	72,283,218-	92,189,033-	109,062,084-
8200	ALL OTHER FEDERAL REVENUES	4,845-	1,645-	10,530-	
8500	MANDATED COST REIMBURSEMENTS	1,301,580-	1,030,570-	43,428-	20,329-
8600	SALE OF EQUIPMENT/SUPPLIES	3,232,960-	3,434,224-	3,488,110-	2,749,434-
8900	OTHER AUTH INTERFUND TF IN	7,372,741	7,969,313	21,498,697	30,712,396
*SUB-TOTAL:		4,508,081-	274,239-	6,318,150	823,924-
TOTAL		4,508,081-	274,239-	6,318,150	823,924-

Resource:0020 MORGAN HART CLASS SIZE REDUCTN

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

Resource:0021 COMMUNITY DAY SCHOOLS

		2011-2012	2012-2013	2013-2014	2014-2015
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
1100	TEACHER SALARIES-REGULAR	242,075	247,122		
1200	CERT PUPIL SUPPORT SALARIES	15,140	12,216		
1300	CERT SUPRVRs/ADMIN SALARY	109,436	107,030		
1900	OTHER CERT SALARIES	97,907	98,292		
2100	INSTRUCTIONAL AIDE SALARIES	1,104	105		
2200	CLASSIFIED SUPPORT SUBSTITUTE	362			
2400	CLERICAL & TECHNICAL SALARIES	65,577	65,747		
3100	STRS CERTIFICATED	29,433	30,195		
3200	PERS CERTIFICATED	18,957	18,482		
3300	SOCIAL SECURITY CERTIFICATED	17,881	17,426		
3400	HEALTH & WELFARE CERTIFICATED	54,208	52,415		
3500	UNEMPLOYMENT - CERTIFICATED	8,820	6,237		
3600	WORKERS COMP - CERTIFICATED	7,423	6,417		
3800	PERS REDUCTION CERTIFICATED	3,606	2,595		
3900	WAIVED MEDICAL-CERTIFICATED	6,402	6,306		
4300	SUPPLIES	4,002	5,373		
5200	TRAVEL & CONFERENCE	200	540		
5500	ELECTRICITY	46,838	47,386		
5600	MAINTENANCE AGREEMENTS	863	782		
5700	INTERPROGRAM SVC-FID CHARGES	100	50		
5900	POSTAGE		200		
7100	OTH TUIT,EXC CST PMT TO COE	8,500	8,500		
8000	REVENUE LIMIT TRANSFERS	230,888-	233,402-		
8500	ALL OTHER STATE REVENUES	212,186-	212,186-		
8900	CONTRIB FR UNREST REVENUE	301,162-	284,005-	3,181	
*SUB-TOTAL:		5,401-	3,820	3,181	
TOTAL		5,401-	3,820	3,181	

Resource:0022 CALSAFE SUPPORTIVE SERVICES

1100	TEACHER SALARIES-REGULAR	19,818	20,147	21,154	20,147
1200	CERT PUPIL SUPPORT SALARIES	12,818	13,031	13,682	7,620
2400	CLERICAL & TECHNICAL SALARIES	4,727	5,162	5,546	5,547
3100	STRS CERTIFICATED	2,693	2,737	2,874	2,291
3200	PERS CLASSIFIED	516	586	635	649
3300	SOCIAL SECURITY CLASSIFIED	852	892	870	827
3400	HEALTH & WELFARE CERTIFICATED	3,169	3,239	4,259	5,364
3500	UNEMPLOYMENT - CERTIFICATED	657	464	27	23
3600	WORKERS COMP - CERTIFICATED	542	475	657	640
3800	PERS REDUCTION CLASSIFIED	99	82		
3900	WAIVED MEDICAL-CLASSIFIED	347	347		
4100	TEXTBOOKS	41			
4200	BOOKS OTHER THAN TEXTBOOKS	773		74	100
4300	SUPPLIES	1,142	3,311	4,526	6,000
4400	TECHNOLOGY EQUIPMENT		680		
5200	TRAVEL & CONFERENCE	104			
5600	REPAIR/LABOR	3,139	3,010	2,427	3,112
5700	INTERPROGRAM SVC-PRINT SHOP	867	158	177	400
5800	OTHER SERVICES & OPERATING EXP	250	112	354	650
5900	COMMUNICATIONS-PAGERS/CELLULAR		194	122	
7300	TRANSFERS OF INDIRECT COSTS	2,333	2,830		

Resource:0022 CALSAFE SUPPORTIVE SERVICES		2011-2012	2012-2013	2013-2014	2014-2015
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
8500	ALL OTHER STATE REVENUES	57,467-	57,466-		
8900	CONTRIB FR UNREST REVENUE			49,011-	53,370-
*SUB-TOTAL:		2,579-	8-	8,372	
TOTAL		2,579-	8-	8,372	
Resource:0023 CALSAFE CHILD CARE & DEV SVCS					
1200	CERT PUPIL SUPPORT SALARIES	12,818	13,031	13,682	7,620
2100	INSTRUCTIONAL AIDE SALARIES	66,105	67,949	64,317	66,255
3100	STRS CERTIFICATED	1,058	1,075	1,129	629
3200	PERS CLASSIFIED	3,260	3,495	3,644	6,383
3300	SOCIAL SECURITY CLASSIFIED	4,398	4,657	4,231	5,180
3400	HEALTH & WELFARE CERTIFICATED	10,409	10,188	10,278	15,216
3500	UNEMPLOYMENT - CERTIFICATED	1,199	863	45	51
3600	WORKERS COMP - CERTIFICATED	989	885	1,112	1,418
3800	PERS REDUCTION CLASSIFIED	626	491		
4300	SUPPLIES	5,175	3,144	2,500	3,200
7300	TRANSFERS OF INDIRECT COSTS	4,708	5,479		
8500	ALL OTHER STATE REVENUES	107,299-	107,300-		
8900	CONTRIB FR UNREST REVENUE			98,295-	105,952-
*SUB-TOTAL:		3,445	3,957	2,644	
TOTAL		3,445	3,957	2,644	
Resource:0024 DEFERRED MAINTENANCE					
7600	OTHER AUTH INTERFUND TF OUT	652,169	650,566		
8500	ALL OTHER STATE REVENUES	652,169-	650,566-		
*SUB-TOTAL:					
TOTAL					
Resource:0025 PE TEACHER RECRUITMENT GRANTS					
1100	TEACHER SALARIES-REGULAR	142,944	147,746		
3100	STRS CERTIFICATED	11,966	12,362		
3300	MEDICARE - CERTIFICATED	1,971	2,024		
3400	HEALTH & WELFARE CERTIFICATED	10,746	10,782		
3500	UNEMPLOYMENT - CERTIFICATED	2,406	1,689		
3600	WORKERS COMP - CERTIFICATED	1,984	1,731		
3900	WAIVED MEDICAL-CERTIFICATED	2,102	2,102		
5200	EMPLOYEE MILEAGE	1,622	1,475		
7300	TRANSFERS OF INDIRECT COSTS	7,803	9,320		
8500	ALL OTHER STATE REVENUES	205,459-	205,459-		
8900	CONTRIB FR UNREST REVENUE	110,000	110,000	83,005	
*SUB-TOTAL:		88,085	93,771	83,005	
TOTAL		88,085	93,771	83,005	
Resource:0027 NATIONAL BOARD CERTIFICATION					

Resource:0027 NATIONAL BOARD CERTIFICATION

	2011-2012	2012-2013	2013-2014	2014-2015
	ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
1100 TEACHER SALARIES-SUBSTITUTES	5,000		53	
3100 STRS CERTIFICATED	413		4	
3300 MEDICARE - CERTIFICATED	73		1	
3400 HEALTH & WELFARE CERTIFICATED	38		1	
3500 UNEMPLOYMENT - CERTIFICATED	89		0	
3600 WORKERS COMP - CERTIFICATED	73		1	
4300 SUPPLIES	49			
5800 OTHER SERVICES & OPERATING EXP	1,950	5,000		6,000
8500 ALL OTHER STATE REVENUES	7,683-	19,149-		
*SUB-TOTAL:		14,149-	59	6,000
TOTAL		14,149-	59	6,000

Resource:0028 COMMUNITY BASED TUTORING GRANT

8500 ALL OTHER STATE REVENUES	66,361-	66,360-
8900 CONTRIB FR UNREST REVENUE	66,361	66,360
*SUB-TOTAL:		
TOTAL		

Resource:0029 ROC/P APPORTIONMENT

1100 TEACHER SALARIES-REGULAR	205,634	201,527	238,932	230,890
1200 CERT PUPIL SUPPORT SALARIES	7,652	13,841	25,385	20,104
3100 STRS CERTIFICATED	17,594	17,862	21,213	20,166
3300 SOCIAL SECURITY CERTIFICATED	2,867	2,920	3,590	3,660
3400 HEALTH & WELFARE CERTIFICATED	21,886	19,030	23,753	24,510
3500 UNEMPLOYMENT - CERTIFICATED	3,496	2,437	173	176
3600 WORKERS COMP - CERTIFICATED	2,883	2,498	4,152	4,848
3900 WAIVED MEDICAL-CERTIFICATED	210	1,135	1,491	1,491
4100 TEXTBOOKS			2,052	
4200 BOOKS OTHER THAN TEXTBOOKS		1,853		
4300 SUPPLIES	7,616	57,040	14,144	
4400 INVENTORIED EQUIPMENT	4,731	2,928		
5200 TRAVEL & CONFERENCE	4,329	762	1,291	
5600 REPAIR/LABOR			227	
5700 INTERPROGRAM SVC-PRINT SHOP	720	698	667	
5800 OTHER SERVICES & OPERATING EXP	445	2,176	2,485	
7300 TRANSFERS OF INDIRECT COSTS	12,435	16,923	18,879	17,647
8500 ALL OTHER STATE REVENUES		9,932-	10,158-	10,000-
8600 ALL OTHER LOCAL REVENUES	220-		330-	
8700 TRANSFERS FROM COUNTY OFFICE	300,882-	320,073-	304,657-	305,882-
8900 CONTRIB FR UNREST REVENUE			12,563-	7,610-
*SUB-TOTAL:	8,604-	13,623	30,726	
TOTAL	8,604-	13,623	30,726	

Resource:0030 ADULT EDUCATION

7600 OTHER AUTH INTERFUND TF OUT	309,626	463,962	122,589	122,589
8500 ALL OTHER STATE REVENUES	1,116,272-	1,270,608-	122,589-	122,589-

Resource:0030 ADULT EDUCATION		2011-2012	2012-2013	2013-2014	2014-2015
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
8900	CONTRIB FR UNREST REVENUE	806,646	806,646		
*SUB-TOTAL:					
TOTAL					
Resource:0031 SCHOOL SAFETY & VIOL PREVENTN					
1100	TEACHER SALARIES - STIPEND PAY		45		
2200	CLASSIFIED SUPPORT PART TIME	6,499	6,669		
3100	STRS CERTIFICATED		4		
3200	PERS CLASSIFIED	101	7		
3300	SOCIAL SECURITY CLASSIFIED	497	511		
3400	HEALTH & WELFARE CERTIFICATED	49	50		
3500	UNEMPLOYMENT - CERTIFICATED	115	81		
3600	WORKERS COMP - CERTIFICATED	95	83		
3800	PERS REDUCTION CLASSIFIED	15	1		
4300	SUPPLIES		578		
5800	CONTINGENCY (CATEGORICAL)		147,748		
7300	TRANSFERS OF INDIRECT COSTS	327	8,070		
8500	ALL OTHER STATE REVENUES	231,034-	231,034-		
8900	CONTRIB FR UNREST REVENUE			514,377	
*SUB-TOTAL:		223,336-	67,187-	514,377	
TOTAL		223,336-	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	266,213-	266,232-		
8900	CONTRIB FR UNREST REVENUE	200,000	200,000	204,320	
*SUB-TOTAL:		66,213-	5,596-	204,320	
TOTAL		66,213-	5,596-	204,320	
Resource:0033 CAHSEE ASSISTANCE					
1100	TEACHER SALARIES-REGULAR	27,976	24,926		
3100	STRS CERTIFICATED	2,308	2,088		
3300	MEDICARE - CERTIFICATED	369	364		
3400	HEALTH & WELFARE CERTIFICATED	3,123	1,567		
3500	UNEMPLOYMENT - CERTIFICATED	450	304		
3600	WORKERS COMP - CERTIFICATED	372	312		
3900	WAIVED MEDICAL-CERTIFICATED		378		
7300	TRANSFERS OF INDIRECT COSTS	1,536	1,551		
8500	ALL OTHER STATE REVENUES	99,559-	99,559-		
8900	CONTRIB FR UNREST REVENUE	39,000	39,000	105,020	

		2011-2012	2012-2013	2013-2014	2014-2015
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
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*SUB-TOTAL:		24,425-	29,069-	105,020	
Resource:0033 CAHSEE ASSISTANCE					
TOTAL		24,425-	29,069-	105,020	
Resource:0034 COUNSELORS, GRADES 7-12					
8500	ALL OTHER STATE REVENUES	500,446-	500,446-		
8900	CONTRIB FR UNREST REVENUE	500,446	500,446		
*SUB-TOTAL:					
TOTAL					
Resource:0036 GIFTED & TALENTED ED (GATE)					
1100	TEACHER SALARIES-SUBSTITUTES	12,577	9,540	7,123	7,000
1300	CERT SUPRVRS/ADMIN SALARY	37,939			
1900	OTHER CERT SALARIES		44,322	46,539	44,322
2200	CLASSIFIED SUPPORT PART TIME		68		
2400	CLERICAL & TECHNICAL SALARIES	28,339	21,692	21,065	27,051
2900	OTHER CLASSIFIED TEMP/HOURLY			62	
3100	STRS CERTIFICATED	4,074	4,414	4,442	4,265
3200	PERS CERTIFICATED	3,118	2,383	2,256	3,066
3300	SOCIAL SECURITY CERTIFICATED	2,808	2,253	2,449	3,095
3400	HEALTH & WELFARE CERTIFICATED	6,987	7,791	4,698	1,691
3500	UNEMPLOYMENT - CERTIFICATED	1,343	878	52	56
3600	WORKERS COMP - CERTIFICATED	1,135	900	1,251	1,524
3800	PERS REDUCTION CERTIFICATED	599	335		
3900	WAIVED MEDICAL-CERTIFICATED	1,031		1,051	1,051
4200	BOOKS OTHER THAN TEXTBOOKS			157	300
4300	SUPPLIES	2,418	1,507	2,367	3,200
5200	TRAVEL & CONFERENCE	1,173	4,681	6,032	5,300
5300	DUES & MEMBERSHIPS	100	119	348	200
5700	INTERPROGRAM SVC-PRINT SHOP	596			
5800	OTHER SERVICES & OPERATING EXP	1,034	2,978	435	300
5900	POSTAGE	145	102	121	150
7300	TRANSFERS OF INDIRECT COSTS	3,162	3,119		
8500	ALL OTHER STATE REVENUES	135,180-	135,180-		
8600	ALL OTHER LOCAL REVENUES	8,287-	10,390-	8,965-	8,000-
8900	CONTRIB FR UNREST REVENUE	40,000	40,000	63,451-	94,571-
*SUB-TOTAL:		5,111	1,512	28,030	
TOTAL		5,111	1,512	28,030	
Resource:0037 INSTRUCTIONAL MATERIALS					
4100	TEXTBOOKS	564,678	433,084	1,669,320	2,722,082
4200	BOOKS OTHER THAN TEXTBOOKS	55,952	116,142	53,922	56,000
4300	SUPPLIES	279,252	151,435	1,040,607	348,954
8500	ALL OTHER STATE REVENUES	1,042,446-	1,041,036-		
8900	CONTRIB FR UNREST REVENUE	460,174	305,174	2,595,661-	3,127,036-
*SUB-TOTAL:		317,609	35,201-	168,188	

		2011-2012	2012-2013	2013-2014	2014-2015
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET

TOTAL		317,609	35,201-	168,188	
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-	74,898-		
8900	CONTRIB FR UNREST REVENUE	65,000	65,000	73,708	
*SUB-TOTAL:		9,898-	3,747-	73,708	
TOTAL		9,898-	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-	70,146-		
8900	CONTRIB FR UNREST REVENUE	70,146	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-	12,123-		
8900	CONTRIB FR UNREST REVENUE			41,131	
*SUB-TOTAL:		12,123-	7,401-	41,131	
TOTAL		12,123-	7,401-	41,131	
Resource:0047 SPECIALIZED SECONDARY PROGRAM					
1100	TEACHER SALARIES-SUBSTITUTES	1,331			
3100	STRS CERTIFICATED	87			
3300	SOCIAL SECURITY CERTIFICATED	36			
3400	HEALTH & WELFARE CERTIFICATED	10			
3500	UNEMPLOYMENT - CERTIFICATED	24			
3600	WORKERS COMP - CERTIFICATED	19			
4100	TEXTBOOKS	10,119			
4300	SUPPLIES	21,287	1,855		

Resource:0047 SPECIALIZED SECONDARY PROGRAM

	2011-2012	2012-2013	2013-2014	2014-2015
	ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
4400 INVENTORIED EQUIPMENT	31,105	30,000		
5200 TRAVEL & CONFERENCE	1,316			
5600 REPAIR/LABOR	555			
7300 TRANSFERS OF INDIRECT COSTS	2,925	96		
8500 ALL OTHER STATE REVENUES	68,814-	62,098-		
8900 CONTRIB FR UNREST REVENUE		30,147		
*SUB-TOTAL:				

TOTAL

Resource:0049 PUPIL RETENTION BLOCK GRANT

8500 ALL OTHER STATE REVENUES	170,443-	170,443-		
8900 CONTRIB FR UNREST REVENUE	170,443	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-	468,880-		
8900 CONTRIB FR UNREST REVENUE	410,000	410,000	254,971	
*SUB-TOTAL:	58,880-	24,732-	254,971	

TOTAL

Resource:0053 TARGETED INSTR IMPR BLOCK GRNT

1100 TEACHER SALARIES-SUBSTITUTES	17,745	15,720		
3100 STRS CERTIFICATED	1,420	1,297		
3300 SOCIAL SECURITY CERTIFICATED	266	228		
3400 HEALTH & WELFARE CERTIFICATED	133	118		
3500 UNEMPLOYMENT - CERTIFICATED	308	190		
3600 WORKERS COMP - CERTIFICATED	259	195		
4300 SUPPLIES	839	3,261		
5300 DUES & MEMBERSHIPS	9,447			
5700 INTERPROGRAM SVC-PRINT SHOP		631		
5800 OTHER SERVICES & OPERATING EXP	71,911	32,924		
5900 POSTAGE	70			
7300 TRANSFERS OF INDIRECT COSTS	4,546	2,826		
8500 ALL OTHER STATE REVENUES	749,374-	749,374-		
8600 ALL OTHER LOCAL REVENUES		2,399-		
8900 CONTRIB FR UNREST REVENUE	642,429	642,429	51,954	
*SUB-TOTAL:		51,954-	51,954	
TOTAL		51,954-	51,954	

Resource:0054 SCHOOL & LIBR IMPROVEMNT BLOCK		2011-2012	2012-2013	2013-2014	2014-2015
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
4300	SUPPLIES	956			
5200	TRAVEL & CONFERENCE	695			
5700	INTERPROGRAM SVC-PRINT SHOP	23,000	40,000		
7300	TRANSFERS OF INDIRECT COSTS	131,117	70,966		
8500	ALL OTHER STATE REVENUES	874,114-	874,114-		
8900	CONTRIB FR UNREST REVENUE	719,816	763,148		
*SUB-TOTAL:		1,470			
TOTAL		1,470			
Resource:0056 STAFF DEV:ENG LANG. LEARNERS					
7300	TRANSFERS OF INDIRECT COSTS	4,211	3,942		
8500	ALL OTHER STATE REVENUES	44,091-	44,091-		
8900	CONTRIB FR UNREST REVENUE	39,880	40,149		
*SUB-TOTAL:					
TOTAL					
Resource:0160 BULL DOG EXPRESS CAFE - FHS					
1100	TEACHER SALARIES-SUBSTITUTES	210	161		
3100	STRS CERTIFICATED	17	17		
3300	MEDICARE - CERTIFICATED	3	3		
3400	HEALTH & WELFARE CERTIFICATED	2	2		
3500	UNEMPLOYMENT - CERTIFICATED	4	2		
3600	WORKERS COMP - CERTIFICATED	3	3		
4300	SUPPLIES	324	502-	127-	45
5200	TRAVEL & CONFERENCE		129	61	
5700	INTERPROGRAM SVC-FIELD TRIP	210		211	
5800	OTHER SERVICES & OPERATING EXP	351	1,071	560	
5900	POSTAGE		6		
8600	ALL OTHER LOCAL REVENUES	700-		800-	800-
*SUB-TOTAL:		423	891	95-	755-
TOTAL		423	891	95-	755-
Resource:0222 CHW-CATHOLIC HLTH AT JUDAH					
8600	LEASES & RENTALS	9,002-	2,901-	3,401-	3,601-
8900	CONTRIB FR UNREST REVENUE	9,002	2,901	3,401	3,601
*SUB-TOTAL:					
TOTAL					
Resource:0230 TEACHER ON LOAN					
1100	TEACHER SALARIES-REGULAR	90,594			
3100	STRS CERTIFICATED	7,474			
3300	SOCIAL SECURITY CERTIFICATED	1,303			
3400	HEALTH & WELFARE CERTIFICATED	7,609			
3500	UNEMPLOYMENT - CERTIFICATED	1,590			

Resource:0230		TEACHER ON LOAN			
		2011-2012	2012-2013	2013-2014	2014-2015
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET

3600	WORKERS COMP - CERTIFICATED	1,312			
7300	TRANSFERS OF INDIRECT COSTS	4,878			
8600	ALL OTHER LOCAL REVENUES	116,753-			
8900	CONTRIB FR UNREST REVENUE	1,994			
*SUB-TOTAL:					
TOTAL					
Resource:0250		COMPUTER SURPLUS			
4300	SUPPLIES	107	355		
5200	TRAVEL & CONFERENCE			475	
5700	INTERPROGRAM SVC-PRINT SHOP		198	160	
5800	SOFTWARE-LIC & ONLINE SVCS	771			
8600	ALL OTHER LOCAL REVENUES	1,350-			
*SUB-TOTAL:		472-	553	635	
TOTAL		472-	553	635	
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	
*SUB-TOTAL:				219,841	
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	7,195	1,277	3,267	
2100	INSTRUCTIONAL AIDE SALARIES	42,150	14,477	25,561	25,236
2200	CLASSIFIED SUPPORT SALARY	13,134	13,346	15,328	14,176
2400	CLERICAL/TECH/OFFICE VAC PAY	8,026	32		
3100	STRS CERTIFICATED	365	112	270	
3200	PERS CLASSIFIED	570	200	232	4,611
3300	SOCIAL SECURITY CERTIFICATED	5,387	2,118	3,175	3,015
3400	HEALTH & WELFARE CERTIFICATED	571	352	400	4,161
3500	UNEMPLOYMENT - CERTIFICATED	1,306	352	30	28
3600	WORKERS COMP - CERTIFICATED	1,109	360	742	757

Resource:0300 DONATIONS/FUND RAISERS		2011-2012	2012-2013	2013-2014	2014-2015
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
3800	PERS REDUCTION CERTIFICATED	110	28		
4100	TEXTBOOKS		495		
4200	BOOKS OTHER THAN TEXTBOOKS	1,635	4,790	3,830	
4300	SUPPLIES	44,982	49,024	74,871	4,200
4400	INVENTORIED EQUIPMENT	7,695	31,641	42,451	
4700	FOOD SERVICES-FOOD			123	
5200	TRAVEL & CONFERENCE	2,903	13,475	9,403	
5500	PEST CONTROL	2,472	2,472	206-	
5600	REPAIR/LABOR	3,037	1,853	960	
5700	INTERPROGRAM SVC-PRINT SHOP	6,489	4,943	1,770	
5800	OTHER SERVICES & OPERATING EXP	37,278	30,291	54,156	
5900	POSTAGE	340-	542	673	
6400	FURNITURE AND EQUIPMENT			5,809	
8600	ALL OTHER LOCAL REVENUES	205,596-	182,163-	253,693-	56,184-
*SUB-TOTAL:		19,521-	9,981-	10,848-	
TOTAL		19,521-	9,981-	10,848-	
Resource:0360 ELECTRONIC DATA SERV (EDS)					
4400	TECHNOLOGY EQUIPMENT	3,879			
5700	INTERPROG SVC - COMPUTER SUPP	220			
*SUB-TOTAL:		4,099			
TOTAL		4,099			
Resource:0365 GARDEN GRANT					
4300	SUPPLIES			1,047	
8600	ALL OTHER LOCAL REVENUES		2,500-		
*SUB-TOTAL:			2,500-	1,047	
TOTAL			2,500-	1,047	
Resource:0370 GENCORP PARTNERS IN EDUC					
1100	TEACHER SALARIES-SUBSTITUTES	240			
3300	MEDICARE - CERTIFICATED	3			
3400	HEALTH & WELFARE CERTIFICATED	2			
3500	UNEMPLOYMENT - CERTIFICATED	4			
3600	WORKERS COMP - CERTIFICATED	4			
4300	SUPPLIES	35,311	4,125	7	
4400	INVENTORIED EQUIPMENT	6,067	1,449		
5800	SOFTWARE-LIC & ONLINE SVCS	13,364	12,000		
8900	CONTRIB FR UNREST REVENUE			8,692	
*SUB-TOTAL:		54,994	17,574	8,698	
TOTAL		54,994	17,574	8,698	
Resource:0371 GENCORP SCIENCE FAIR					
1100	TEACHER SALARIES-SUBSTITUTES	2,527	1,408	2,430	

Resource:0371 GENCORP SCIENCE FAIR

	2011-2012	2012-2013	2013-2014	2014-2015
	ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
3100 STRS CERTIFICATED	182	108	191	
3300 SOCIAL SECURITY CERTIFICATED	37	27	38	
3400 HEALTH & WELFARE CERTIFICATED	19	11	24	
3500 UNEMPLOYMENT - CERTIFICATED	45	17	2	
3600 WORKERS COMP - CERTIFICATED	37	17	41	
4300 SUPPLIES	392	173	846	
5700 INTERPROGRAM SVC-PRINT SHOP	488	462	513	
5800 OTHER SERVICES & OPERATING EXP	1,309	727	1,853	
8600 ALL OTHER LOCAL REVENUES	5,000-	5,000-	5,000-	
*SUB-TOTAL:	36	2,050-	938	
TOTAL	36	2,050-	938	

Resource:0380 FOLSOM CORDOVA EDUCATION ASSOC

1900 OTHER CERT SALARIES	80,254	81,584	98,599	93,904
3100 STRS CERTIFICATED	6,794	6,904	8,308	7,920
3300 MEDICARE - CERTIFICATED	1,167	1,194	1,440	1,392
3400 HEALTH & WELFARE CERTIFICATED	2,463	2,473	2,763	2,806
3500 UNEMPLOYMENT - CERTIFICATED	1,425	997	69	67
3600 WORKERS COMP - CERTIFICATED	1,175	1,021	1,668	1,843
3900 WAIVED MEDICAL-CERTIFICATED	2,102	2,102	2,102	2,102
8600 ALL OTHER LOCAL REVENUES	74,207-	75,373-	85,105-	81,533-
8900 CONTRIB FR UNREST REVENUE	21,174-	20,902-	29,844-	28,501-
*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	9,574-	5,866-		
8900 CONTRIB FR UNREST REVENUE	9,574	5,867		
*SUB-TOTAL:	1-	1		
TOTAL	1-	1		

Resource:0416 INTEL MATH-SCIENCE STAFF DEV

1100 TEACHER SALARIES-SUBSTITUTES	1,005			
3100 STRS CERTIFICATED	48			
3300 SOCIAL SECURITY CERTIFICATED	27			
3400 HEALTH & WELFARE CERTIFICATED	8			
3500 UNEMPLOYMENT - CERTIFICATED	18			
3600 WORKERS COMP - CERTIFICATED	15			
*SUB-TOTAL:	1,120			

		2011-2012	2012-2013	2013-2014	2014-2015
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET

TOTAL		1,120			
Resource:0417 INTEL - STEM PROJECTS					
1100	TEACHER SALARIES-SUBSTITUTES	423	3,353	235	
3100	STRS CERTIFICATED	21	31	9	
3300	SOCIAL SECURITY CERTIFICATED	9	68	3	
3400	HEALTH & WELFARE CERTIFICATED	3	25	2	
3500	UNEMPLOYMENT - CERTIFICATED	7	41	0	
3600	WORKERS COMP - CERTIFICATED	6	42	4	
*SUB-TOTAL:		470	3,560	254	
TOTAL		470	3,560	254	
Resource:0419 INTEL - PROJECT ASSIST					
4300	SUPPLIES		428		
*SUB-TOTAL:			428		
TOTAL			428		
Resource:0422 INTEL - PROJECT LEAD THE WAY					
1100	TEACHER SALARIES-SUBSTITUTES	12,027	8,322	2,605	
2200	CLASSIFIED SUPPORT OVER TIME	150			
3100	STRS CERTIFICATED	959	545	215	
3300	SOCIAL SECURITY CERTIFICATED	189	170	38	
3400	HEALTH & WELFARE CERTIFICATED	91	62	26	
3500	UNEMPLOYMENT - CERTIFICATED	182	101	2	
3600	WORKERS COMP - CERTIFICATED	178	103	44	
4300	SUPPLIES	1,588	5,573	20,002	
4400	TECHNOLOGY EQUIPMENT	1,362	35,000		
5200	TRAVEL & CONFERENCE	14,722	5,854	8,813	
5300	DUES & MEMBERSHIPS		75		
5700	INTERPROG SVC - COMPUTER SUPP	438			
5800	OTHER SERVICES & OPERATING EXP	11,405	1,836	795	
8600	ALL OTHER LOCAL REVENUES	32,000-	45,000-		
8900	CONTRIB FR UNREST REVENUE			22,584	
*SUB-TOTAL:		11,292	12,641	55,122	
TOTAL		11,292	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	229	532	556	
*SUB-TOTAL:		229	648	556	
TOTAL		229	648	556	
Resource:0424 INTEL MOBILE LRNING INITIATIVE					

Resource:0424 INTEL MOBILE LRNING INITIATIVE		2011-2012	2012-2013	2013-2014	2014-2015
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
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	11,042
2200	CLASSIFIED SUPPORT OVER TIME		7,706	7,759	
2400	CLERICAL & TECHNICAL SALARIES		21,236		
3100	STRS CLASSIFIED		317	177	
3200	PERS CLASSIFIED		2,449	1,291	1,292
3300	SOCIAL SECURITY CLASSIFIED		4,602	3,267	845
3400	HEALTH & WELFARE CLASSIFIED		3,796	3,193	2,873
3500	UNEMPLOYMENT - CLASSIFIED		766	32	8
3600	WORKERS COMP - CLASSIFIED		785	747	212
3800	PERS REDUCTION CLASSIFIED		344		
4300	SUPPLIES		1,348	1,900	
5200	EMPLOYEE MILEAGE		182		
5700	INTERPROG. SVC-FACILITIES USE			2,000	
8600	ALL OTHER LOCAL REVENUES	20,000-	20,000-		
*SUB-TOTAL:		20,000-	60,298	57,770	16,272
TOTAL		20,000-	60,298	57,770	16,272
Resource:0485 MEDI-CAL BILLING MEDICAL ADMIN					
1100	TEACHER SALARIES-SUBSTITUTES	885	3,368	3,352	
1200	CERT PUPIL SUPPORT SALARIES	46,244	100,953	150,611	106,500
2100	INSTRUCTIONAL AIDE SUBSTITUTE		1,196	38	
2200	CLASSIFIED SUPPORT SALARY	13,670	14,700	17,068	17,130
2400	CLERICAL & TECHNICAL HOURLY			264	
3100	STRS CERTIFICATED	3,896	8,711	12,711	8,903
3200	PERS CLASSIFIED	1,236	1,452	1,633	2,097
3300	SOCIAL SECURITY CERTIFICATED	1,718	2,685	3,512	2,931
3400	HEALTH & WELFARE CERTIFICATED	4,107	5,928	9,441	6,464
3500	UNEMPLOYMENT - CERTIFICATED	993	1,387	112	88
3600	WORKERS COMP - CERTIFICATED	821	1,422	2,730	2,411
3800	PERS REDUCTION CLASSIFIED	237	204		
3900	WAIVED MEDICAL-CERTIFICATED	1,083	2,302	1,965	1,965
4300	SUPPLIES	480	12,260	16,620	
4400	INVENTORIED EQUIPMENT	2,001	36,400	18,412	
5200	TRAVEL & CONFERENCE	1,125	1,863	3,056	400
5300	DUES & MEMBERSHIPS	690	530	1,216	700
5600	REPAIR/LABOR			88	
5700	INTERPROGRAM SVC-PRINT SHOP	13,940	753	1,400	
5800	OTHER SERVICES & OPERATING EXP	43,000	14,129	13,935	40,000
5900	POSTAGE		3,500	2,131	
8200	ALL OTHER FEDERAL REVENUES	172,767-	155,281-		300,000-
*SUB-TOTAL:		36,643-	58,461	260,296	110,411-
TOTAL		36,643-	58,461	260,296	110,411-

Resource:0487 NATIONAL UNIVERSITY

	2011-2012	2012-2013	2013-2014	2014-2015
	ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
1100 TEACHER SALARIES - STIPEND PAY	4,242	1,500	2,100	2,000
3100 STRS CERTIFICATED	350	124	173	132
3300 MEDICARE - CERTIFICATED	62	22	30	23
3400 HEALTH & WELFARE CERTIFICATED	32	11	20	16
3500 UNEMPLOYMENT - CERTIFICATED	73	18	1	1
3600 WORKERS COMP - CERTIFICATED	62	19	35	31
8600 ALL OTHER LOCAL REVENUES	3,342-	1,800-	1,913-	1,600-
8900 CONTRIB FR UNREST REVENUE	1,479-	106	448-	203-
*SUB-TOTAL:				400
TOTAL				400

Resource:0488 NEED PROJECT (PG & E)

4300 SUPPLIES	2,436	6,024	7,709	
5800 OTHER SERVICES & OPERATING EXP	6,540			
8600 ALL OTHER LOCAL REVENUES	8,976-	6,024-	7,709-	
*SUB-TOTAL:				
TOTAL				

Resource:0491 ORAL HEALTH ASSESSMENT PROGRAM

4300 SUPPLIES		1,736		
4400 INVENTORIED EQUIPMENT	3,489	5,141	3,388	4,000
5700 INTERPROG SVC - COMPUTER SUPP	600	400	200	400
5800 CONTINGENCY (CATEGORICAL)				6,439
8500 ALL OTHER STATE REVENUES	10,839-	10,839-		
8900 CONTRIB FR UNREST REVENUE			3,588-	10,839-
*SUB-TOTAL:	6,750-	3,562-	0	
TOTAL	6,750-	3,562-	0	

Resource:0496 REGIONAL LEADERSHIP INSTITUTE

1100 TEACHER SALARIES-SUBSTITUTES	842	313		
3100 STRS CERTIFICATED	70	17		
3300 SOCIAL SECURITY CERTIFICATED	12	8		
3400 HEALTH & WELFARE CERTIFICATED	6	2		
3500 UNEMPLOYMENT - CERTIFICATED	15	4		
3600 WORKERS COMP - CERTIFICATED	12	4		
4200 BOOKS OTHER THAN TEXTBOOKS	1,940			
4300 SUPPLIES	2,986			
5200 TRAVEL & CONFERENCE	2,320	1,420		
8900 CONTRIB FR UNREST REVENUE			8,548	
*SUB-TOTAL:	8,203	1,767	8,548	
TOTAL	8,203	1,767	8,548	

Resource:0502 PROJECT LEAD THE WAY

1100 TEACHER SALARIES-SUBSTITUTES		1,985	925
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Resource:0502 PROJECT LEAD THE WAY

		2011-2012	2012-2013	2013-2014	2014-2015
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
2400	CLERICAL & TECHNICAL HOURLY			374	
3100	STRS CERTIFICATED			75	76
3200	PERS CLASSIFIED			43	
3300	SOCIAL SECURITY CERTIFICATED			103	70
3400	HEALTH & WELFARE CERTIFICATED			24	9
3500	UNEMPLOYMENT - CERTIFICATED			2	1
3600	WORKERS COMP - CERTIFICATED			40	18
4300	SUPPLIES			14,264	24,996
4400	TECHNOLOGY EQUIPMENT			5,901	
5200	TRAVEL & CONFERENCE			5,675	
5600	MAINTENANCE AGREEMENTS			221	
5700	INTERPROG SVC - COMPUTER SUPP			400	
5800	OTHER SERVICES & OPERATING EXP			15,000	14,783
8600	ALL OTHER LOCAL REVENUES			2,372-	
8900	CONTRIB FR UNREST REVENUE			48,416-	40,878-
*SUB-TOTAL:				6,684-	
TOTAL				6,684-	

Resource:0505 PTA/PTC SPONSORED PROGRAMS

1100	TEACHER SALARIES-SUBSTITUTES	14,736	17,998	13,578	14,100
2100	INSTR AIDES - TEMPORARY/HOURLY	4,148	40,241	39,164	35,800
2200	CLASSIFIED SUPPORT SALARY	64,056	71,652	47,064	14,896
2400	CLERICAL & TECHNICAL HOURLY	260	916	210	1,063
2900	OTHER CLASSIFIED TEMP/HOURLY	2,120	1,903	415	500
3100	STRS CERTIFICATED	1,186	1,622	1,120	1,020
3200	PERS CLASSIFIED	3,673	3,435	1,129	1,659
3300	SOCIAL SECURITY CERTIFICATED	5,471	8,846	6,893	4,248
3400	HEALTH & WELFARE CERTIFICATED	6,142	4,275	1,015	701
3500	UNEMPLOYMENT - CERTIFICATED	1,476	1,596	70	97
3600	WORKERS COMP - CERTIFICATED	1,225	1,636	1,699	1,100
3800	PERS REDUCTION CLASSIFIED	705	482		
3900	WAIVED MEDICAL-CLASSIFIED	476	1,016	685	
4200	BOOKS OTHER THAN TEXTBOOKS		440		
4300	SUPPLIES	6,101	20,483	14,369	11,200
4400	INVENTORIED EQUIPMENT	35,230	60,897	20,093	450
5200	TRAVEL & CONFERENCE		537	790	
5400	INSURANCE		250		
5600	REPAIR/LABOR		5,436	10,741	
5700	INTERPROGRAM SVC-PRINT SHOP	8,078	10,850	16,084	11,750
5800	OTHER SERVICES & OPERATING EXP	6,289	9,901	12,118	10,484
6400	FURNITURE AND EQUIPMENT		7,420	15,442	
8600	ALL OTHER LOCAL REVENUES	160,073-	271,832-	202,679-	109,068-
8900	CONTRIB FR UNREST REVENUE	1,298-			
*SUB-TOTAL:		0	0		
TOTAL		0	0		

Resource:0510 PUPIL TESTING PROGRAM (STAR)

1200	CERT PUPIL SUPP.- SUBSTITUTES	1,347	822		
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Resource:0510 PUPIL TESTING PROGRAM (STAR)		2011-2012	2012-2013	2013-2014	2014-2015
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
2400	CLERICAL & TECHNICAL HOURLY	1,093	691		
3100	STRS CERTIFICATED	83	54		
3200	PERS CERTIFICATED	29	38		
3300	SOCIAL SECURITY CERTIFICATED	121	68		
3400	HEALTH & WELFARE CERTIFICATED	18	11		
3500	UNEMPLOYMENT - CERTIFICATED	43	18		
3600	WORKERS COMP - CERTIFICATED	36	19		
3800	PERS REDUCTION CERTIFICATED	6	5		
4400	TECHNOLOGY EQUIPMENT	2,376			
5700	INTERPROGRAM SVC-PRINT SHOP	8,238	200		
5800	OTHER SERVICES & OPERATING EXP	8,563	9,471		
5900	POSTAGE	90	6,295		
8500	ALL OTHER STATE REVENUES	36,582-	36,969-		
8900	CONTRIB FR UNREST REVENUE	22,767	10,000	26,350	
*SUB-TOTAL:		8,227	9,277-	26,350	
TOTAL		8,227	9,277-	26,350	
Resource:0620 S.M.U.D. SOLAR DESIGN					
4300	SUPPLIES	5,500			
8600	ALL OTHER LOCAL REVENUES	5,500-			
*SUB-TOTAL:					
TOTAL					
Resource:0640 SCHOLARSHIPS					
5800	OTHER SERVICES & OPERATING EXP	1,000	4,000		
8600	ALL OTHER LOCAL REVENUES	2,000-	2,000-	350-	
*SUB-TOTAL:		1,000-	2,000	350-	
TOTAL		1,000-	2,000	350-	
Resource:0655 SETA HEADSTART PRSCHL LAND USE					
8600	LEASES & RENTALS	20,661-	20,661-	20,809-	20,809-
8900	CONTRIB FR UNREST REVENUE	20,661	20,661	20,809	20,809
*SUB-TOTAL:					
TOTAL					
Resource:0670 SNACK BAR, STUDENT ACCOUNTS					
2200	CLASSIFIED SUPPORT SALARY	46,293	30,193	28,583	30,014
3200	PERS CLASSIFIED	4,974	3,447	3,251	3,659
3300	SOCIAL SECURITY CLASSIFIED	2,873	2,522	2,384	2,393
3400	HEALTH & WELFARE CLASSIFIED	7,357	614	524	572
3500	UNEMPLOYMENT - CLASSIFIED	664	399	22	23
3600	WORKERS COMP - CLASSIFIED	548	411	524	600
3800	PERS REDUCTION CLASSIFIED	955	484		
3900	WAIVED MEDICAL-CLASSIFIED	2,461	2,586	2,586	2,585

Resource:0670 SNACK BAR, STUDENT ACCOUNTS

		2011-2012	2012-2013	2013-2014	2014-2015
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
4300	SUPPLIES	27,694	23,062	22,444	41,500
4400	INVENTORIED EQUIPMENT	1,927			
5600	REPAIR/LABOR	271		192	
8600	ALL OTHER LOCAL REVENUES	96,018-	63,717-	60,510-	81,346-
*SUB-TOTAL:					

TOTAL

Resource:0711 EL/LI

1100	TEACHER SALARIES-REGULAR			183,171	1,173,234
1200	CERT PUPIL SUPPORT SALARIES				198,634
1300	CERT SUPRVRS/ADMIN SALARY			207,010	440,403
1900	OTHER CERT SALARIES			21,182	290,049
2100	INSTRUCTIONAL AIDE SALARIES			189,782	580,575
2200	CLASSIFIED SUPPORT SALARY			36,288	254,587
2400	CLERICAL & TECHNICAL SALARIES			51,171	339,393
3100	STRS CERTIFICATED			31,967	154,500
3200	PERS CERTIFICATED			19,585	101,656
3300	SOCIAL SECURITY CERTIFICATED			26,110	116,627
3400	HEALTH & WELFARE CERTIFICATED			51,617	298,465
3500	UNEMPLOYMENT - CERTIFICATED			468	2,704
3600	WORKERS COMP - CERTIFICATED			11,285	57,625
3900	WAIVED MEDICAL-CERTIFICATED			3,196	13,372
4300	SUPPLIES			1,525	201,768
4400	TECHNOLOGY EQUIPMENT			2,415	
5200	TRAVEL & CONFERENCE			732	1,000
5600	MAINTENANCE AGREEMENTS			40	
5700	INTERPROG SVC - COMPUTER SUPP			200	30,750-
5800	OTHER SERVICES & OPERATING EXP				1,025,950
5900	POSTAGE				400
8000	REV LIMIT STATE AID-CURR YEAR			2,876,388-	
8900	CONTRIB FR UNREST REVENUE				5,220,192-
*SUB-TOTAL:				2,038,644-	

TOTAL

Resource:0730 STUDENT TRANSPORTATION

2200	CLASSIFIED SUPPORT SALARY		1,982,310	1,931,954
2300	CLASSIFIED SUPV & ADMIN SALARY		118,194	106,874
2400	CLERICAL & TECHNICAL SALARIES		89,038	85,062
3200	PERS CLASSIFIED		228,217	253,450
3300	SOCIAL SECURITY CLASSIFIED		162,288	165,291
3400	HEALTH & WELFARE CLASSIFIED		281,741	303,906
3500	UNEMPLOYMENT - CLASSIFIED		1,456	1,517
3600	WORKERS COMP - CLASSIFIED		35,713	41,593
3900	WAIVED MEDICAL-CLASSIFIED		42,368	42,543
4300	SUPPLIES		806,352	887,146
4400	INVENTORIED EQUIPMENT		42,053	42,059
5200	TRAVEL & CONFERENCE		2,066	2,200
5600	REPAIR/LABOR		82,356	97,212

Resource:0730 STUDENT TRANSPORTATION

		2011-2012	2012-2013	2013-2014	2014-2015
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
5700	INTERPROG SVC - COMPUTER SUPP			584,188-	383,032-
5800	OTHER SERVICES & OPERATING EXP			158,469	259,210
5900	POSTAGE			10,986	12,905
7400	DEBT SERVICE - INTEREST			406,833	
8600	TRANSPORTATION FEES FR INDIV			351,281-	401,000-
8900	UNRESTR CONTRIB TO TRANSP			3,514,971-	3,448,890-
*SUB-TOTAL:					
TOTAL					

Resource:1100 STATE LOTTERY

8500	STATE LOTTERY REVENUE	2,329,855-	2,526,494-	2,539,819-	2,420,998-
8700	TRANSFERS FROM COUNTY OFFICE	15,487-	24,253-	10,610-	17,000-
8900	CONTRIB FR UNREST REVENUE	2,345,342	2,550,747	2,550,429	2,437,998
*SUB-TOTAL:					
TOTAL					

Resource:1300 CLASS SIZE REDUCTION K-3

8400	CLASS SIZE REDUCTION, K-3	2,379,670-	3,506,088-		
8900	CONTRIB FR UNREST REVENUE	2,379,670	3,506,088		
*SUB-TOTAL:					
TOTAL					

Resource:1400 EDUCATION PROTECTION ACCOUNT

1100	TEACHER SALARIES-REGULAR	17,034,872	17,108,918	14,591,053	
3100	STRS CERTIFICATED	1,415,723	1,420,412	1,203,734	
3300	SOCIAL SECURITY CERTIFICATED	233,980	228,484	208,006	
3400	HEALTH & WELFARE CERTIFICATED	1,469,047	1,423,304	1,351,234	
3500	UNEMPLOYMENT - CERTIFICATED	198,443	11,456	10,214	
3600	WORKERS COMP - CERTIFICATED	202,913	275,052	280,148	
3900	WAIVED MEDICAL-CERTIFICATED	141,105	141,269	59,301	
8000	EDUCATION PROTECTION ACCOUNT	20,696,083-	20,608,896-	17,703,690-	
*SUB-TOTAL:					
TOTAL					

Resource:2200 CONTINUATION EDUCATION

1100	TEACHER SALARIES-REGULAR	805,988	966,927		
1200	CERT PUPIL SUPPORT SALARIES	51,379	44,201		
1300	CERT SUPRVRS/ADMIN SALARY	199,905	214,060		
1900	OTHER CERT SALARIES	14,010	26,791		
2200	CLASSIFIED SUPPORT SALARY	65,838	73,416		
2400	CLERICAL & TECHNICAL SALARIES	120,381	135,457		
2900	OTHER CLASSIFIED TEMP/HOURLY	15,208	18,022		
3100	STRS CERTIFICATED	87,899	101,077		
3200	PERS CERTIFICATED	21,257	25,128		

Resource:2200 CONTINUATION EDUCATION

		2011-2012	2012-2013	2013-2014	2014-2015
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
3300	SOCIAL SECURITY CERTIFICATED	30,209	35,736		
3400	HEALTH & WELFARE CERTIFICATED	101,841	104,997		
3500	UNEMPLOYMENT - CERTIFICATED	21,559	17,327		
3600	WORKERS COMP - CERTIFICATED	18,016	17,973		
3800	PERS REDUCTION CERTIFICATED	3,938	3,528		
3900	WAIVED MEDICAL-CERTIFICATED	16,938	18,524		
4200	BOOKS OTHER THAN TEXTBOOKS		499		
4300	SUPPLIES	7,208	14,872		
4400	INVENTORIED EQUIPMENT	1,603	7,337		
5200	TRAVEL & CONFERENCE	200			
5500	ELECTRICITY	50,112	48,551		
5600	REPAIR/LABOR	2,388	1,687		
5700	INTERPROGRAM SVC-PRINT SHOP	1,105	600		
5800	OTHER SERVICES & OPERATING EXP	1,545	1,247		
5900	POSTAGE	1,142	555		
8000	PERS REDUCTION TRANSFER	1,206,553-	1,186,020-		
8600	ALL OTHER LOCAL REVENUES	1,345-	1,189-		
8900	CONTRIB FR UNREST REVENUE	445,286-	678,837-	17,484	
*SUB-TOTAL:		13,515-	12,462	17,484	
TOTAL		13,515-	12,462	17,484	

Resource:2430 COMMUNITY DAY SCHOOL

1100	TEACHER SALARIES-REGULAR			505	
1200	CERT PUPIL SUPPORT SALARIES		3,729		
2100	INSTR AIDES SALARY,SUB-SICK LV	600			
3100	STRS CERTIFICATED	10	304	40	
3300	SOCIAL SECURITY CLASSIFIED	25	52	7	
3400	HEALTH & WELFARE CERTIFICATED	5	434	70	
3500	UNEMPLOYMENT - CERTIFICATED	10	44	1	
3600	WORKERS COMP - CERTIFICATED	5	45	8	
4300	SUPPLIES	113			
8300	OTHER STATE APPORT-CURR YEAR	768-	5,239-		
*SUB-TOTAL:			631-	631	
TOTAL			631-	631	

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

1100	TEACHER SALARIES-REGULAR	824,329	851,362	958,551	657,890
1200	CERT PUPIL SUPPORT SALARIES	12,245			
1300	CERT SUPRVRS/ADMIN SALARY	120,018	81,870	40,457	38,531
1900	OTHER CERT SALARIES	17,879	13,395	36,594	
2100	REIMBURSEMENT-SALARIES	230,367	200,265	147,322	118,817
2200	CLASSIFIED SUPPORT SALARY	3,888	696		
2300	CLASSIFIED SUPV & ADMIN SALARY	77,764	76,421	74,129	45,853
2400	CLERICAL & TECHNICAL SALARIES	36,934	23,922	37,065	96,165
2900	OTHER CLASSIFIED TEMP/HOURLY			127	
3100	STRS CERTIFICATED	76,995	75,551	82,825	57,455
3200	PERS CERTIFICATED	26,309	26,475	23,045	28,639
3300	SOCIAL SECURITY CERTIFICATED	39,787	35,659	34,184	30,105

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

	2011-2012	2012-2013	2013-2014	2014-2015
	ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
3400 HEALTH & WELFARE CERTIFICATED	87,790	86,536	81,878	53,178
3500 UNEMPLOYMENT - CERTIFICATED	22,807	14,551	871	671
3600 WORKERS COMP - CERTIFICATED	18,770	14,920	21,057	17,767
3900 WAIVED MEDICAL-CERTIFICATED	16,092	11,105	15,350	12,877
4200 BOOKS OTHER THAN TEXTBOOKS	23,217	5,256	27,302	19,044
4300 SUPPLIES	42,994	38,642	124,578	54,258
4400 INVENTORIED EQUIPMENT	1,198	66,591	17,803	
5200 TRAVEL & CONFERENCE	9,445	7,644	7,992	28,699
5300 DUES & MEMBERSHIPS		99	663	219
5600 MAINTENANCE AGREEMENTS	2,169	3,437	1,944	3,851
5700 INTERPROGRAM SVC-PRINT SHOP	143,852	141,344	15,394	29,613
5800 OTHER SERVICES & OPERATING EXP	350,218	296,527	243,923	745,770
5900 POSTAGE	5,777	5,620	5,820	6,176
7300 TRANSFERS OF INDIRECT COSTS	328,626	311,684	299,831	302,331
8200 ALL OTHER FEDERAL REVENUES	2,519,468-	2,389,573-	2,298,705-	2,347,909-
*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:				

TOTAL

Resource:3200 STATE FISCAL STABILIZATION FND

1100 TEACHER SALARIES-REGULAR	226,396
1200 CERT PUPIL SUPPORT SALARIES	38,299
1300 CERT SUPRVRS/ADMIN SALARY	34,070
2200 CLASSIFIED SUPPORT SALARY	295,620
2300 CLASSIFIED SUPV & ADMIN SALARY	17,530
2400 CLERICAL & TECHNICAL SALARIES	25,569

Resource:3200 STATE FISCAL STABILIZATION FND

	2011-2012	2012-2013	2013-2014	2014-2015
	ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
3100 STRS CERTIFICATED	24,775			
3200 PERS CLASSIFIED	36,227			
3300 SOCIAL SECURITY CLASSIFIED	29,382			
3400 HEALTH & WELFARE CERTIFICATED	92,730			
3500 UNEMPLOYMENT - CERTIFICATED	10,975			
3600 WORKERS COMP - CERTIFICATED	9,042			
3800 PERS REDUCTION CLASSIFIED	7,098			
3900 WAIVED MEDICAL-CERTIFICATED	9,289			
7300 TRANSFERS OF INDIRECT COSTS	38,051			
*SUB-TOTAL:	895,054			
TOTAL	895,054			

Resource:3205 EDUC JOBS & MEDICAID ASSIST

1100 TEACHER SALARIES-REGULAR	1,485,390	49,601		
1200 CERT PUPIL SUPPORT SALARIES	889,990			
3100 STRS CERTIFICATED	197,658	3,851		
3300 SOCIAL SECURITY CLASSIFIED	32,627	633		
3400 HEALTH & WELFARE CERTIFICATED	184,104	5,382		
3500 UNEMPLOYMENT - CERTIFICATED	40,612	528		
3600 WORKERS COMP - CERTIFICATED	33,499	637		
3900 WAIVED MEDICAL-CERTIFICATED	20,473			
8200 ALL OTHER FEDERAL REVENUES	2,884,353-	60,632-		
*SUB-TOTAL:				
TOTAL				

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

2100 REIMBURSEMENT-SALARIES	1,910,550	2,005,465	1,929,391	1,968,809
2900 OTHER CLASS.VACATION PAY		429		
3100 STRS CLASSIFIED	3,079	1,804	2,881	1,559
3200 PERS CLASSIFIED	198,899	214,267	209,121	223,916
3300 SOCIAL SECURITY CLASSIFIED	136,964	147,077	139,814	150,617
3400 HEALTH & WELFARE CLASSIFIED	281,050	259,959	228,342	250,931
3500 UNEMPLOYMENT - CLASSIFIED	32,193	23,452	1,297	1,378
3600 WORKERS COMP - CLASSIFIED	26,550	23,966	31,103	37,799
3900 WAIVED MEDICAL-CERTIFICATED	80,733	83,645	83,574	86,126
4300 SUPPLIES		1,647	3,372	2,889
5800 OTHER SERVICES & OPERATING EXP			5	
7300 SPEC ED/TRANSP INDIRECT COSTS	118,548	143,057	146,137	157,820
8100 SPECIAL EDUCATION-ENTITLEMENTS	2,790,217-	2,937,608-	2,808,329-	2,915,994-
8600 ALL OTHER LOCAL REVENUES	1,649	450-		
8900 RESTRICTD CONTRIB TO RESTRICTD		33,291	33,291	34,150
*SUB-TOTAL:				
TOTAL				

Resource:3311 IDEA LOCAL ASSIST PRIV SCH ISP

5800 OTHER SERVICES & OPERATING EXP	31,652	31,538	32,287
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Resource:3311		IDEA LOCAL ASSIST PRIV SCH ISP			
		2011-2012	2012-2013	2013-2014	2014-2015
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET

7300	SPEC ED/TRANSP INDIRECT COSTS		1,639	1,753	1,863
8900	RESTRICTD CONTRIB TO RESTRICTD		33,291-	33,291-	34,150-
*SUB-TOTAL:					

TOTAL

Resource:3313		ARRA SPEC ED BASIC LOCAL ASSTC			
1100	TEACHER SALARIES-REGULAR	381,722			
1200	CERT PUPIL SUPPORT SALARIES	38,764			
2100	INSTRUCTIONAL AIDE SALARIES	18,191			
2200	CLASSIFIED SUPPORT SALARY	43,841			
3100	STRS CERTIFICATED	34,687			
3200	PERS CERTIFICATED	6,827			
3300	SOCIAL SECURITY CERTIFICATED	10,428			
3400	HEALTH & WELFARE CERTIFICATED	45,963			
3500	UNEMPLOYMENT - CERTIFICATED	8,125			
3600	WORKERS COMP - CERTIFICATED	6,702			
3900	WAIVED MEDICAL-CERTIFICATED	2,680			
4200	BOOKS OTHER THAN TEXTBOOKS	5,276			
4300	SUPPLIES	44,015			
4400	INVENTORIED EQUIPMENT	18,509			
5200	TRAVEL & CONFERENCE	7,126			
6400	TECHNOLOGY EQUIPMENT	8,476			
7100	OTH TUIT,EXC CST PMT TO COE	22,191			
7300	TRANSFERS OF INDIRECT COSTS	29,875			
7400	DEBT SERVICE - INTEREST	406,833			
8100	SPECIAL EDUCATION-ENTITLEMENTS	1,140,231-			
*SUB-TOTAL:					

TOTAL

Resource:3315		SP ED-PRSCH ENT NON RIS			
1100	TEACHER SALARIES-REGULAR	72,825	77,272	15,329	12,363
2400	CLERICAL & TECHNICAL SALARIES		214		
3100	STRS CERTIFICATED	6,181	6,548	1,265	1,020
3200	PERS CLASSIFIED		24		
3300	SOCIAL SECURITY CLASSIFIED	1,034	1,096	194	179
3400	HEALTH & WELFARE CERTIFICATED	3,856	3,891	1,797	2,026
3500	UNEMPLOYMENT - CERTIFICATED	1,263	904	9	9
3600	WORKERS COMP - CERTIFICATED	1,042	926	225	237
3900	WAIVED MEDICAL-CERTIFICATED	2,102	2,102		
4300	SUPPLIES	10,553	800	3,173	8,000
5200	EMPLOYEE MILEAGE	1,220	324		
5800	SOFTWARE-LIC & ONLINE SVCS				64,393
7300	SPEC ED/TRANSP INDIRECT COSTS	4,444	4,874	1,223	1,659
8100	SPEC ED-DISCRETIONARY GRANTS	104,520-	98,976-	23,215-	89,886-
*SUB-TOTAL:					

TOTAL

Resource:3320 SP ED-PRSCH LOCAL ENT RIS

Resource:3320 SP ED-PRSCH LOCAL ENT RIS

		2011-2012	2012-2013	2013-2014	2014-2015
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
1100	TEACHER SALARIES-REGULAR	114,344	66,375	68,933	62,722
1300	CERT SUPRVRS/ADMIN SALARY	19,336	23,277	24,441	23,277
1900	OTHER CERT SALARIES		26,630	25,017	24,682
2400	CLERICAL & TECHNICAL SALARIES		4,857		
3100	STRS CERTIFICATED	11,020	9,630	9,793	9,131
3200	PERS CLASSIFIED		554		
3300	SOCIAL SECURITY CLASSIFIED	1,747	1,863	1,580	1,606
3400	HEALTH & WELFARE CERTIFICATED	11,755	10,582	12,165	12,403
3500	UNEMPLOYMENT - CERTIFICATED	2,132	1,355	76	77
3600	WORKERS COMP - CERTIFICATED	1,759	1,393	1,831	2,125
3900	WAIVED MEDICAL-CERTIFICATED		452	414	452
4300	SUPPLIES	146	11,637	5,276	15,960
5600	MAINTENANCE AGREEMENTS		106		
7300	SPEC ED/TRANSP INDIRECT COSTS	7,197	8,222	8,313	8,796
8100	SPEC ED-DISCRETIONARY GRANTS	169,436-	166,933-	157,839-	161,231-

*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	94,655
1900	OTHER CERT SALARIES		36,238	38,049	36,238
2100	INSTR AIDES - TEMPORARY/HOURLY		3,786		
2200	CLASSIFIED SUPPORT SALARY		66,114	71,068	26,183
3100	STRS CERTIFICATED		11,119	10,735	10,799
3200	PERS CERTIFICATED		8,009	8,132	3,063
3300	SOCIAL SECURITY CERTIFICATED		7,215	7,015	3,900
3400	HEALTH & WELFARE CERTIFICATED		20,988	21,231	23,655
3500	UNEMPLOYMENT - CERTIFICATED		2,366	130	109
3600	WORKERS COMP - CERTIFICATED		2,427	3,116	3,016
4300	SUPPLIES			967	
5200	TRAVEL & CONFERENCE		1,482	12,744	
5800	OTHER SERVICES & OPERATING EXP	59,818			
7300	SPEC ED/TRANSP INDIRECT COSTS	2,656	13,448	14,749	11,633
8100	SPEC ED-DISCRETIONARY GRANTS	62,474-	273,045-	280,011-	213,251-

*SUB-TOTAL:

TOTAL

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

1100	TEACHER SALARIES-SUBSTITUTES			530	
3100	STRS CERTIFICATED			30	
3300	SOCIAL SECURITY CERTIFICATED			10	
3400	HEALTH & WELFARE CERTIFICATED			5	
3500	UNEMPLOYMENT - CERTIFICATED			0	
3600	WORKERS COMP - CERTIFICATED			9	
4300	SUPPLIES			39	100
5200	TRAVEL & CONFERENCE		2,873	1,097	845
7300	TRANSFERS OF INDIRECT COSTS		149	96	55

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

	2011-2012	2012-2013	2013-2014	2014-2015
	ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
8100 SPEC ED-DISCRETIONARY GRANTS		3,022-	1,816-	1,000-
*SUB-TOTAL:				
TOTAL				

Resource:3372 STATE PERSONNEL DEV GRANT

1100	TEACHER SALARIES-SUBSTITUTES	18,464	6,173	1,250
2100	INSTRUCTIONAL AIDE SUBSTITUTE		217	
2400	CLERICAL & TECHNICAL HOURLY	222	100	
2900	OTHER CLASSIFIED SUBSTITUTE			46
3100	STRS CERTIFICATED	1,330	482	67
3200	PERS CERTIFICATED	11		
3300	SOCIAL SECURITY CERTIFICATED	374	117	21
3400	HEALTH & WELFARE CERTIFICATED	63	49	12
3500	UNEMPLOYMENT - CERTIFICATED	330	79	1
3600	WORKERS COMP - CERTIFICATED	273	80	22
3800	PERS REDUCTION CERTIFICATED	2		
4300	SUPPLIES	515	95	
5200	TRAVEL & CONFERENCE		2,472	1,848
5900	POSTAGE	13		
7300	SPEC ED/TRANSP INDIRECT COSTS	959	511	182
8100	SPEC ED-DISCRETIONARY GRANTS	22,555-	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	2,070	1,408	1,270	1,500
3100	STRS CERTIFICATED	108	86	79	124
3300	SOCIAL SECURITY CERTIFICATED	44	20	38	115
3400	HEALTH & WELFARE CERTIFICATED	16	11	13	15
3500	UNEMPLOYMENT - CERTIFICATED	37	17	1	2
3600	WORKERS COMP - CERTIFICATED	30	17	21	29
4100	TEXTBOOKS	2,193-			
4200	BOOKS OTHER THAN TEXTBOOKS	792	862	6,665	7,700
4300	SUPPLIES	25,650	49,058	26,388	26,000
4400	INVENTORIED EQUIPMENT	27,910	43,959	26,215	25,800
5200	TRAVEL & CONFERENCE	10,055	5,376	7,981	8,300
5600	REPAIR/LABOR	1,397			2,000
5700	INTERPROG SVC - COMPUTER SUPP	4,250	4,078	1,400	1,200
5800	OTHER SERVICES & OPERATING EXP	6,963	6,043	10,394	9,456
6400	FURNITURE AND EQUIPMENT	6,398		24,756	24,499

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

		2011-2012	2012-2013	2013-2014	2014-2015
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
7300	TRANSFERS OF INDIRECT COSTS	3,424	5,608	4,234	5,337
8200	ALL OTHER FEDERAL REVENUES	86,949-	116,543-	109,454-	112,077-
*SUB-TOTAL:					

TOTAL

Resource:3710 IASA-DRUG FREE SCH-ENTITLEMENT

1200	CERT PUPIL SUPPORT SALARIES	11,199			
3100	STRS CERTIFICATED	924			
3300	MEDICARE - CERTIFICATED	142			
3400	HEALTH & WELFARE CERTIFICATED	980			
3500	UNEMPLOYMENT - CERTIFICATED	174			
3600	WORKERS COMP - CERTIFICATED	143			
4300	SUPPLIES	5,182			
5200	TRAVEL & CONFERENCE	390			
5700	INTERPROGRAM SVC-PRINT SHOP	52			
7300	TRANSFERS OF INDIRECT COSTS	384			
8200	ALL OTHER FEDERAL REVENUES	19,571-			
*SUB-TOTAL:					

TOTAL

Resource:4035 TITLE II TEACHER QUALITY

1100	TEACHER SALARIES-REGULAR		5,829	50,657	
1900	OTHER CERT SALARIES			205,740	372,974
2100	INSTRUCTIONAL AIDE SUBSTITUTE			44	
2400	CLERICAL & TECHNICAL SALARIES	12,273	13,224	11,852	11,263
3100	STRS CERTIFICATED		408	20,768	30,770
3200	PERS CERTIFICATED	1,341	1,329	1,308	1,318
3300	SOCIAL SECURITY CERTIFICATED	938	1,106	4,543	6,270
3400	HEALTH & WELFARE CERTIFICATED	1,974	1,708	20,923	34,827
3500	UNEMPLOYMENT - CERTIFICATED	217	230	157	270
3600	WORKERS COMP - CERTIFICATED	179	236	4,282	7,377
3900	WAIVED MEDICAL-CERTIFICATED			488	3,142
4200	BOOKS OTHER THAN TEXTBOOKS			309	
4300	SUPPLIES			7,665	
4400	TECHNOLOGY EQUIPMENT	695	680		
5200	TRAVEL & CONFERENCE	16,906	18,242	14,988	
5300	DUES & MEMBERSHIPS	287	501	351	
5700	PROFESSIONAL DEVELOP ACADEMY	270,130	374,012	214	
5800	OTHER SERVICES & OPERATING EXP	13,421	47,558	21,821	
5900	COMMUNICATIONS-PAGERS/CELLULAR		194	122	
7300	TRANSFERS OF INDIRECT COSTS	47,754	69,789	54,936	64,014
8200	ALL OTHER FEDERAL REVENUES	366,115-	535,048-	421,169-	532,225-
*SUB-TOTAL:					

TOTAL

Resource:4036 TITLE II - ADMINISTRATOR TRNG

Resource:4036		TITLE II - ADMINISTRATOR TRNG			
		2011-2012	2012-2013	2013-2014	2014-2015
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET

5200	TRAVEL & CONFERENCE	7,500	14,261		
7300	TRANSFERS OF INDIRECT COSTS	333	739		
8200	ALL OTHER FEDERAL REVENUES	7,833-	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:					
TOTAL					
Resource:4048		TITLE II EETT COMPETITIVE			
1100	TEACHER SALARIES-SUBSTITUTES	11,334			
3100	STRS CERTIFICATED	890			
3300	SOCIAL SECURITY CERTIFICATED	182			
3400	HEALTH & WELFARE CERTIFICATED	85			
3500	UNEMPLOYMENT - CERTIFICATED	201			
3600	WORKERS COMP - CERTIFICATED	165			
4300	SUPPLIES	1,384			
5800	OTHER SERVICES & OPERATING EXP	20,000			
6400	TECHNOLOGY EQUIPMENT	12,529			
7300	TRANSFERS OF INDIRECT COSTS	1,520			
8200	ALL OTHER FEDERAL REVENUES	48,290-			
*SUB-TOTAL:					
TOTAL					
Resource:4201		TITLE III, IMMIGRANT EDUC PROG			
2100	INSTRUCTIONAL AIDE SALARIES	21,476			
3200	PERS CLASSIFIED	2,346			
3300	SOCIAL SECURITY CLASSIFIED	1,612			
3400	HEALTH & WELFARE CERTIFICATED	7,387			
3500	UNEMPLOYMENT - CERTIFICATED	373			
3600	WORKERS COMP - CERTIFICATED	308			
4300	SUPPLIES		1,693		
5800	SOFTWARE-LIC & ONLINE SVCS		4,191		
7300	TRANSFERS OF INDIRECT COSTS	5,025	882		
8200	ALL OTHER FEDERAL REVENUES	38,526-	6,766-		
*SUB-TOTAL:					
TOTAL					
Resource:4203		TITLE III, LIMITED ENGL PROF			
1100	TEACHER SALARIES-REGULAR	44,274	32,409	8,425	26,400
1200	CERT PUPIL SUPPORT SALARIES			56,456	

Resource:4203 TITLE III, LIMITED ENGL PROF

	2011-2012	2012-2013	2013-2014	2014-2015
	ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
1900 OTHER CERT SALARIES			21,395	
2100 INSTRUCTIONAL AIDE SALARIES	88,343	46,059	15,949	19,000
2200 CLASSIFIED SUPPORT OVER TIME	17,017	9,020	3,684	4,500
2400 CLERICAL & TECHNICAL SALARIES		31,541	9,356	5,346
2900 OTHER CLASS.VACATION PAY			2,426	600
3100 STRS CERTIFICATED	4,072	2,793	6,932	2,179
3200 PERS CLASSIFIED	1,581	5,113	920	745
3300 SOCIAL SECURITY CERTIFICATED	8,335	6,905	3,594	2,786
3400 HEALTH & WELFARE CERTIFICATED	6,189	9,584	8,317	1,850
3500 UNEMPLOYMENT - CERTIFICATED	2,620	1,418	82	40
3600 WORKERS COMP - CERTIFICATED	2,163	1,441	1,931	1,073
3900 WAIVED MEDICAL-CERTIFICATED	841	841	631	
4200 BOOKS OTHER THAN TEXTBOOKS		165	1,642	1,559
4300 SUPPLIES	5,682	397	9,835	9,847
5200 TRAVEL & CONFERENCE		1,963	1,788	1,817
5700 INTERPROGRAM SVC-PRINT SHOP	32	3,000	3,785	3,785
5800 OTHER SERVICES & OPERATING EXP		1,300	7,782	114,940
5900 POSTAGE		770	1,366	970
7300 TRANSFERS OF INDIRECT COSTS	3,623	3,094	3,326	3,948
8200 ALL OTHER FEDERAL REVENUES	184,772-	157,812-	169,620-	201,385-

*SUB-TOTAL:

TOTAL

Resource:4216 REFUGEE CHILDREN SUPPL ASST.

1100 TEACHERS SALARY-TEMP/HOURLY	9,405	4,347		
2100 INSTRUCTIONAL AIDE SALARIES	69,977	17,777		
2400 CLERICAL & TECHNICAL SALARIES	53,212	12,188		
3100 STRS CERTIFICATED	776	854		
3200 PERS CLASSIFIED	11,898	2,722		
3300 SOCIAL SECURITY CLASSIFIED	9,652	1,977		
3400 HEALTH & WELFARE CERTIFICATED	14,074	3,898		
3500 UNEMPLOYMENT - CERTIFICATED	2,343	414		
3600 WORKERS COMP - CERTIFICATED	1,953	444		
3900 WAIVED MEDICAL-CLASSIFIED	2,838	364		
4300 SUPPLIES	1,302	725		
5200 EMPLOYEE MILEAGE	162	119		
5700 INTERPROGRAM SVC-PRINT SHOP	3,000			
5800 OTHER SERVICES & OPERATING EXP	10,688			
5900 POSTAGE	169	19		
7300 TRANSFERS OF INDIRECT COSTS	8,500	2,376		
8200 ALL OTHER FEDERAL REVENUES	199,949-	48,225-		

*SUB-TOTAL:

TOTAL

Resource:5640 MEDI-CAL BILLING OPTION

2200 CLASSIFIED SUPPORT PART TIME		580		
3100 STRS CLASSIFIED		35		
3200 PERS CLASSIFIED		11		

Resource:5640 MEDI-CAL BILLING OPTION

	2011-2012	2012-2013	2013-2014	2014-2015
	ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
3300 SOCIAL SECURITY CLASSIFIED		18		
3400 HEALTH & WELFARE CLASSIFIED		4		
3500 UNEMPLOYMENT - CLASSIFIED		7		
3600 WORKERS COMP - CLASSIFIED		7		
4300 SUPPLIES		572		200
4400 INVENTORIED EQUIPMENT		901		
5200 TRAVEL & CONFERENCE	120	8,059	5,658	6,100
5800 OTHER SERVICES & OPERATING EXP	28,689	30,471	37,006	40,000
5900 POSTAGE	37			
7300 TRANSFERS OF INDIRECT COSTS	1,281	2,106	2,372	2,574
8200 ALL OTHER FEDERAL REVENUES	123,744-	202,113-	237,126-	220,000-
*SUB-TOTAL:	93,618-	159,342-	192,090-	171,126-
TOTAL	93,618-	159,342-	192,090-	171,126-

Resource:6010 HEALTHY START: AFTER SCHL PROG

1100 TEACHER SALARIES - STIPEND PAY	2,490	210	270	
1300 CERT SUPRVRS/ADMIN SALARY	1,188	1,204	766	
2100 INSTRUCTIONAL AIDE SALARIES	421,263	420,484	441,520	388,830
2200 CLASSIFIED SUPPORT SALARY	176			
2300 CLASSIFIED SUPV & ADMIN SALARY			9,553	43,670
2400 CLERICAL & TECHNICAL SALARIES	84,042	73,585	78,141	73,105
2900 OTHER CLASS.VACATION PAY		190		
3100 STRS CERTIFICATED	330	117	86	
3200 PERS CERTIFICATED	30,576	30,927	41,012	40,429
3300 SOCIAL SECURITY CERTIFICATED	38,060	37,203	39,595	39,958
3400 HEALTH & WELFARE CERTIFICATED	47,008	38,655	42,638	49,548
3500 UNEMPLOYMENT - CERTIFICATED	8,850	5,898	356	362
3600 WORKERS COMP - CERTIFICATED	7,311	6,043	8,711	10,023
3800 PERS REDUCTION CLASSIFIED	5,870	4,342		
3900 WAIVED MEDICAL-CLASSIFIED	7,094	6,236	6,508	6,511
4200 BOOKS OTHER THAN TEXTBOOKS		1,304		
4300 SUPPLIES	77,332	77,127	114,608	271,614
4400 INVENTORIED EQUIPMENT		680	4,853	
5200 TRAVEL & CONFERENCE	1,782	2,430	2,189	500
5300 DUES & MEMBERSHIPS	35	35		35
5600 REPAIR/LABOR	1,919	2,844	2,198	
5700 INTERPROGRAM SVC-PRINT SHOP	33,495	30,854	27,000	27,000
5800 OTHER SERVICES & OPERATING EXP	920	6,347	3,649	
5900 POSTAGE	540	995	842	669
7300 TRANSFERS OF INDIRECT COSTS	34,200	37,521	42,014	49,749
8500 ALL OTHER STATE REVENUES	804,481-	784,012-	866,509-	1,002,003-
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-

		2011-2012	2012-2013	2013-2014	2014-2015
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
-----		-----			
TOTAL				246,684-	
Resource:6250 EARLY MENTAL HEALTH INITIATIVE					
1100	TEACHER SALARIES-SUBSTITUTES	791			
1200	CERT PUPIL SUPPORT SALARIES	44,933			
2200	CLASSIFIED SUPPORT SALARY	46,036			
3100	STRS CERTIFICATED	2,427			
3200	PERS CLASSIFIED	1,219			
3300	SOCIAL SECURITY CERTIFICATED	3,549			
3400	HEALTH & WELFARE CERTIFICATED	2,391			
3500	UNEMPLOYMENT - CERTIFICATED	1,603			
3600	WORKERS COMP - CERTIFICATED	1,298			
3800	PERS REDUCTION CLASSIFIED	126			
4300	SUPPLIES	2,575			
5200	TRAVEL & CONFERENCE	3,659			
7300	TRANSFERS OF INDIRECT COSTS	4,911			
8500	ALL OTHER STATE REVENUES	115,519-			
*SUB-TOTAL:					
TOTAL					
Resource:6251 EARLY MENTAL HEALTH INIT 2007					
1200	CERT PUPIL SUPPORT SALARIES	38,987			
2200	CLASSIFIED SUPPORT SALARY	25,900			
3100	STRS CERTIFICATED	3,701			
3200	PERS CLASSIFIED	64			
3300	SOCIAL SECURITY CERTIFICATED	598			
3400	HEALTH & WELFARE CERTIFICATED	5,460			
3500	UNEMPLOYMENT - CERTIFICATED	858			
3600	WORKERS COMP - CERTIFICATED	711			
3800	PERS REDUCTION CLASSIFIED	12			
4300	SUPPLIES	3,392			
5200	TRAVEL & CONFERENCE	360			
5800	ADMINISTRATIVE CONSULTANTS	100			
7300	TRANSFERS OF INDIRECT COSTS	3,559			
8500	ALL OTHER STATE REVENUES	83,701-			
*SUB-TOTAL:					
TOTAL					
Resource:6252 EARLY MENTAL HEALTH 2009					
1100	TEACHER SALARIES-SUBSTITUTES	788			
1200	CERT PUPIL SUPPORT SALARIES	20,611			
2200	CLASSIFIED SUPPORT SALARY	31,180			
3100	STRS CERTIFICATED	1,746			
3200	PERS CLASSIFIED	32			
3300	SOCIAL SECURITY CERTIFICATED	2,397			
3400	HEALTH & WELFARE CERTIFICATED	3,766			
3500	UNEMPLOYMENT - CERTIFICATED	871			
3600	WORKERS COMP - CERTIFICATED	719			
3800	PERS REDUCTION CLASSIFIED	6			

Resource:6252 EARLY MENTAL HEALTH 2009

	2011-2012	2012-2013	2013-2014	2014-2015
	ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
4300 SUPPLIES	5,774			
5200 TRAVEL & CONFERENCE	2,816			
5900 POSTAGE	30			
7300 TRANSFERS OF INDIRECT COSTS	3,617			
8500 ALL OTHER STATE REVENUES	74,352-			
*SUB-TOTAL:				

TOTAL

Resource:6253 EARLY MENTAL HEALTH 2009

1100 TEACHER SALARIES-SUBSTITUTES	600			
1200 CERT PUPIL SUPPORT SALARIES	11,064			
2200 CLASSIFIED SUPPORT SALARY	11,387			
3100 STRS CERTIFICATED	832			
3300 SOCIAL SECURITY CERTIFICATED	910			
3400 HEALTH & WELFARE CERTIFICATED	197			
3500 UNEMPLOYMENT - CERTIFICATED	377			
3600 WORKERS COMP - CERTIFICATED	325			
4300 SUPPLIES	2,092			
5200 TRAVEL & CONFERENCE	3,033			
5900 POSTAGE	30			
7300 TRANSFERS OF INDIRECT COSTS	1,582			
8500 ALL OTHER STATE REVENUES	32,430-			
*SUB-TOTAL:				

TOTAL

Resource:6286 ENGLISH LANG AQUITION PROG

8900 CONTRIB FR UNREST REVENUE	51,510
*SUB-TOTAL:	51,510

TOTAL 51,510

Resource:6300 LOTTERY PROP 20 INSTR. MATLS.

8500 STATE LOTTERY REVENUE	496,937-	652,337-	717,887-	576,428-
8700 TRANSFERS FROM COUNTY OFFICE	2,054-	6,690-	2,810-	3,500-
*SUB-TOTAL:	498,990-	659,027-	720,697-	579,928-

TOTAL 498,990- 659,027- 720,697- 579,928-

Resource:6383 CTE HUMAN SERV-PUBLIC SAFE.ACA

1100 TEACHER SALARIES-REGULAR	31,339	12,086	10,090	11,622
1300 CERT SUPRVRS/ADMIN SALARY			933	933
2400 CLERICAL & TECHNICAL SALARIES	3,169	5,301	4,163	4,163
3100 STRS CERTIFICATED	2,533	990	758	910
3200 PERS CLASSIFIED	346	605	476	487
3300 SOCIAL SECURITY CERTIFICATED	732	592	419	537
3400 HEALTH & WELFARE CERTIFICATED	534	445	1,626	2,074

Resource:6383 CTE HUMAN SERV-PUBLIC SAFE.ACA

		2011-2012	2012-2013	2013-2014	2014-2015
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
3500	UNEMPLOYMENT - CERTIFICATED	612	211	10	12
3600	WORKERS COMP - CERTIFICATED	506	217	235	323
3800	PERS REDUCTION CLASSIFIED	66	85		
3900	WAIVED MEDICAL-CERTIFICATED	420	434	84	84
4200	BOOKS OTHER THAN TEXTBOOKS	2,889	1,603	916	946
4300	SUPPLIES	8,007	5,307	7,270	10,547
5200	TRAVEL & CONFERENCE	1,663	742	936	1,027
5700	INTERPROGRAM SVC-FIELD TRIP	5,561	3,172	1,252	2,500
5800	OTHER SERVICES & OPERATING EXP	4,683	9,161	3,921	14,480
5900	POSTAGE		143		50
7300	TRANSFERS OF INDIRECT COSTS	2,800	2,129	1,840	2,349
8500	ALL OTHER STATE REVENUES	65,860-	43,223-	34,929-	53,044-
*SUB-TOTAL:					

TOTAL

Resource:6385 CTE ACAD. AGRICULTURE SCIENCE

1100	TEACHER SALARIES-REGULAR	14,460	10,238	15,456	15,122
1300	CERT SUPRVRS/ADMIN SALARY				933
2400	CLERICAL & TECHNICAL SALARIES	6,034			4,163
3100	STRS CERTIFICATED	1,220	755	975	1,199
3200	PERS CLASSIFIED	693			487
3300	SOCIAL SECURITY CERTIFICATED	879	178	253	594
3400	HEALTH & WELFARE CERTIFICATED	677	77	529	1,691
3500	UNEMPLOYMENT - CERTIFICATED	429	126	10	14
3600	WORKERS COMP - CERTIFICATED	350	127	252	390
3800	PERS REDUCTION CLASSIFIED	125			
3900	WAIVED MEDICAL-CERTIFICATED	641		84	84
4200	BOOKS OTHER THAN TEXTBOOKS		517		
4300	SUPPLIES	2,160	4,428	10,398	377
4400	INVENTORIED EQUIPMENT		4,203		
5200	TRAVEL & CONFERENCE		2,080	3,382	2,147
5700	INTERPROGRAM SVC-FIELD TRIP		1,009	1,807	500
5800	OTHER SERVICES & OPERATING EXP		4,375	4,310	755
5900	POSTAGE		82		
7300	TRANSFERS OF INDIRECT COSTS	1,228	1,461	2,083	1,642
8500	ALL OTHER STATE REVENUES	28,897-	29,657-	39,538-	30,098-
*SUB-TOTAL:					

TOTAL

Resource:6386 CTE ACADEMY LIGHTHOUSE PROJECT

1100	TEACHER SALARIES-SUBSTITUTES			3,306	2,700
3100	STRS CERTIFICATED			173	223
3300	SOCIAL SECURITY CERTIFICATED			54	47
3400	HEALTH & WELFARE CERTIFICATED			33	27
3500	UNEMPLOYMENT - CERTIFICATED			2	2
3600	WORKERS COMP - CERTIFICATED			56	52
4300	PRIOR YEAR CARRYOVER			65	65
5800	CONTINGENCY (CATEGORICAL)				6,704

Resource:6386 CTE ACADEMY LIGHTHOUSE PROJECT

	2011-2012	2012-2013	2013-2014	2014-2015
	ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
7300 TRANSFERS OF INDIRECT COSTS			205	180
8500 ALL OTHER STATE REVENUES			3,895-	10,000-
*SUB-TOTAL:				

TOTAL

Resource:6500 SPECIAL EDUCATION

1100 REIMBURSE-SALARY	8,283,409	8,589,076	9,365,518	9,471,866
1200 CERT PUPIL SUPPORT SALARIES	1,109,985	1,176,198	1,299,930	1,173,602
1300 CERT SUPRVRS/ADMIN SALARY	406,395	448,511	459,538	431,410
1900 OTHER CERT SALARIES	350,908	334,915	304,630	355,875
2100 REIMBURSEMENT-SALARIES	3,335,792	3,492,799	3,801,565	4,010,014
2200 REIMBURSEMENT-SALARIES	801,800	819,722	927,771	938,433
2300 CLASSIFIED SUPV & ADMIN SALARY	48,769	98,797	103,737	98,797
2400 CLERICAL & TECHNICAL SALARIES	263,699	266,395	270,341	262,079
2900 OTHER CLASS.VACATION PAY	144	4,456		
3100 STRS CERTIFICATED	848,076	874,281	947,590	961,182
3200 PERS CERTIFICATED	427,524	473,703	516,276	621,592
3300 SOCIAL SECURITY CERTIFICATED	449,833	477,653	520,082	576,287
3400 HEALTH & WELFARE CERTIFICATED	1,427,287	1,410,444	1,479,900	1,617,711
3500 UNEMPLOYMENT - CERTIFICATED	244,814	175,615	10,972	11,776
3600 WORKERS COMP - CERTIFICATED	202,716	180,693	265,310	322,828
3800 PERS REDUCTION CERTIFICATED	81,096	66,402		
3900 WAIVED MEDICAL-CERTIFICATED	190,747	220,002	220,786	222,963
4100 TEXTBOOKS	1,451	1,004	1,464	
4200 BOOKS OTHER THAN TEXTBOOKS	703	1,708	350	26
4300 SUPPLIES	71,417	87,558	82,547	89,125
4400 INVENTORIED EQUIPMENT	66,245	24,252	37,571	40,109
5100 SUB-AGREEMENTS>25,000 (NPS 0%)	381,706	422,494	692,375	644,747
5200 TRAVEL & CONFERENCE	31,002	26,728	37,847	45,758
5300 DUES & MEMBERSHIPS	1,900	1,900	2,350	2,950
5500 WATER	1,147	221-		
5600 REPAIR/LABOR	3,456	2,304	7,285	6,257
5700 INTERPROGRAM SVC-PRINT SHOP	3,621	1,450	2,542	1,945
5800 OTHER SERVICES & OPERATING EXP	1,624,438	1,616,115	2,084,344	2,231,530
5900 POSTAGE	1,202	1,007	1,910	1,344
6400 FURNITURE AND EQUIPMENT	9,392	5,004		
7100 TUITION-STATE SPECIAL SCHOOLS	177,218	106,164	84,373	136,139
7300 SPEC ED/TRANSP INDIRECT COSTS	900,468	1,081,246	1,265,020	1,372,831
8000 REVENUE LIMIT TRANSFERS	3,151,096-	3,012,076-		
8300 OTHER STATE APPORT-CURR YEAR	9,112,688-	9,007,045-	9,274,238-	9,220,016-
8600 ALL OTHER LOCAL REVENUES	579-	4,802-	3,617-	2,500-
8900 CONTRIB FR UNREST REVENUE	9,955,191-	10,055,128-	14,830,733-	16,426,660-
*SUB-TOTAL:	471,194-	409,325	685,337	

TOTAL

Resource:6501 SP ED MENT HEALTH PRE REFERRAL

8500 ALL OTHER STATE REVENUES	999
8900 CONTRIB FR UNREST REVENUE	239,074

	2011-2012	2012-2013	2013-2014	2014-2015
	ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET

*SUB-TOTAL:	240,073			
Resource:6501 SP ED MENT HEALTH PRE REFERRAL				
TOTAL	240,073			
Resource:6502 SP ED MH CTY SB70				
1200 CERT PUPIL SUPPORT SALARIES	25,027			
2300 CLASSIFIED SUPV & ADMIN SALARY	48,769			
3100 STRS CERTIFICATED	2,065			
3200 PERS CLASSIFIED	5,327			
3300 SOCIAL SECURITY CLASSIFIED	3,563			
3400 HEALTH & WELFARE CERTIFICATED	6,603			
3500 UNEMPLOYMENT - CERTIFICATED	1,183			
3600 WORKERS COMP - CERTIFICATED	976			
3800 PERS REDUCTION CLASSIFIED	1,023			
5800 OTHER SERVICES & OPERATING EXP	70,183			
7300 SPEC ED/TRANSP INDIRECT COSTS	7,314			
*SUB-TOTAL:	172,033			
TOTAL	172,033			
Resource:6512 SP ED MENTAL HEALTH SVCS				
1100 TEACHER SALARIES-REGULAR	821	710	4,136	5,500
1200 CERT PUPIL SUPPORT SALARIES		158,904	170,506	208,603
2100 INSTRUCTIONAL AIDE SUBSTITUTE	723	116	2,827	3,000
2200 CLASSIFIED SUPPORT SALARY			117,593	201,414
3100 STRS CERTIFICATED	41	12,908	19,473	22,397
3200 PERS CLASSIFIED	13	5	6,421	17,269
3300 SOCIAL SECURITY CERTIFICATED	83	2,271	7,026	18,777
3400 HEALTH & WELFARE CERTIFICATED	12	17,178	31,933	45,122
3500 UNEMPLOYMENT - CERTIFICATED	27	1,869	185	293
3600 WORKERS COMP - CERTIFICATED	23	1,915	4,497	8,036
3800 PERS REDUCTION CLASSIFIED	3	1		
3900 WAIVED MEDICAL-CERTIFICATED			1,892	1,892
4200 BOOKS OTHER THAN TEXTBOOKS		1,502		
4300 SUPPLIES	2,183	5,866	7,482	11,500
4400 INVENTORIED EQUIPMENT	5,618			
5200 TRAVEL & CONFERENCE	4,227	4,218	5,238	13,100
5700 INTERPROG SVC - COMPUTER SUPP		20	230	200
5800 OTHER SERVICES & OPERATING EXP	9,124	588	1,070	1,070
7300 SPEC ED/TRANSP INDIRECT COSTS	1,017	10,778	21,157	35,665
8500 ALL OTHER STATE REVENUES	759,910-	1,085,040-	1,220,309-	1,095,120-
8900 CONTRIB FR UNREST REVENUE	239,074-			
*SUB-TOTAL:	975,069-	866,192-	818,645-	501,282-
TOTAL	975,069-	866,192-	818,645-	501,282-
Resource:6513 SP ED STATE PRE K GRANT				
2200 CLASSIFIED SUPPORT PART TIME			3,524	

Resource:6513 SP ED STATE PRE K GRANT

	2011-2012	2012-2013	2013-2014	2014-2015
	ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
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		
1900 OTHER CERT SALARIES	51,464	8,520	4,341	11,244
2100 INSTRUCTIONAL AIDE SALARIES	16,260	43,259	51,283	43,685
2900 OTHER CLASSIFIED TEMP/HOURLY	14,834	16,793	20,083	18,225
3100 STRS CERTIFICATED	4,260	710	375	928
3200 PERS CLASSIFIED	609	2,847	5,045	3,890
3300 SOCIAL SECURITY CERTIFICATED	1,921	3,421	4,059	4,898
3400 HEALTH & WELFARE CERTIFICATED	4,979	1,966	1,567	2,725
3500 UNEMPLOYMENT - CERTIFICATED	1,135	642	42	52
3600 WORKERS COMP - CERTIFICATED	1,135	840	1,277	1,405
3800 PERS REDUCTION CLASSIFIED	117	400		
3900 WAIVED MEDICAL-CERTIFICATED	168		788	789
4300 SUPPLIES	803	2,432	3,477	3,214
4400 INVENTORIED EQUIPMENT		593		257
5200 TRAVEL & CONFERENCE	2,487	4,618	3,672	4,616
5300 DUES & MEMBERSHIPS	75		30	30
5700 INTERPROGRAM SVC-PRINT SHOP	508	754	965	1,050
5800 OTHER SERVICES & OPERATING EXP	60	10,540	5,441	5,237
5900 POSTAGE	23	230		200
7300 SPEC ED/TRANSP INDIRECT COSTS	4,379	5,126	5,707	5,911
8500 ALL OTHER STATE REVENUES	105,216-	104,097-	108,356-	108,356-
*SUB-TOTAL:				

TOTAL

Resource:6530 LOW INCIDENCE ENTITLEMENT

Resource:6530 LOW INCIDENCE ENTITLEMENT

		2011-2012	2012-2013	2013-2014	2014-2015
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
5800	OTHER SERVICES & OPERATING EXP	7,515	7,472		
7300	SPEC ED/TRANSP INDIRECT COSTS	334	387		
8500	ALL OTHER STATE REVENUES	7,849-	7,859-		
*SUB-TOTAL:					

TOTAL

Resource:6535 SPEC ED PERSONNEL STAFF DEVEL

1100	TEACHERS SALARY-TEMP/HOURLY	5,566			
1900	OTHER CERT SALARY-TEMP/HOURLY	1,050			
2100	INSTR AIDES - TEMPORARY/HOURLY	3,869			
3100	STRS CERTIFICATED	519			
3200	PERS CERTIFICATED	353			
3300	SOCIAL SECURITY CERTIFICATED	387			
3400	HEALTH & WELFARE CERTIFICATED	79			
3500	UNEMPLOYMENT - CERTIFICATED	180			
3600	WORKERS COMP - CERTIFICATED	149			
3800	PERS REDUCTION CERTIFICATED	68			
4300	SUPPLIES	228	243	113	
5200	TRAVEL & CONFERENCE	1,665	4,738	5,144	
5700	INTERPROGRAM SVC-PRINT SHOP		645		
5800	OTHER SERVICES & OPERATING EXP	910			
7300	SPEC ED/TRANSP INDIRECT COSTS	665	291	292	
8500	ALL OTHER STATE REVENUES	15,327-	5,678-	5,548-	
8600	ALL OTHER LOCAL REVENUES	360-	240-		
*SUB-TOTAL:					

TOTAL

Resource:6690 TUPE COHORT F

1100	TEACHER SALARIES-SUBSTITUTES	7,569	20,383	19,560	
1200	CERT PUPIL SUPPORT SALARIES	38,964	54,303	57,619	
2100	INSTR AIDES - TEMPORARY/HOURLY		800		
2200	CLASSIFIED SUPPORT PART TIME	300	250	5,000	
2400	CLERICAL & TECHNICAL HOURLY	710	8,239		
2900	OTHER CLASSIFIED TEMP/HOURLY	29			
3100	STRS CERTIFICATED	3,724	6,117	6,368	
3200	PERS CLASSIFIED	45	57	585	
3300	SOCIAL SECURITY CERTIFICATED	811	1,774	2,714	
3400	HEALTH & WELFARE CERTIFICATED	2,429	3,101	3,828	
3500	UNEMPLOYMENT - CERTIFICATED	806	988	58	
3600	WORKERS COMP - CERTIFICATED	665	1,013	1,577	
3800	PERS REDUCTION CLASSIFIED	9	8		
4200	BOOKS OTHER THAN TEXTBOOKS		359	1,002	
4300	SUPPLIES	17,427	6,885	5,482	
5100	SUB-AGREEMENTS>25,000 (NPS 0%)			13,914	
5200	TRAVEL & CONFERENCE	722	2,471	8,249	
5700	INTERPROGRAM SVC-PRINT SHOP	651		3,365	
5800	OTHER SERVICES & OPERATING EXP	21,839	20,253	362,165	
7300	TRANSFERS OF INDIRECT COSTS	4,293	6,579	8,338	

Resource:6690 TUPE COHORT F

	2011-2012	2012-2013	2013-2014	2014-2015
	ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
8500 ALL OTHER STATE REVENUES	100,993-	133,578-		499,824-
*SUB-TOTAL:				

TOTAL

Resource:7010 AGRICULTURAL CAREER TECH ED.

1100 TEACHER SALARIES-SUBSTITUTES	635	635-		
3100 STRS CERTIFICATED	44	44-		
3300 SOCIAL SECURITY CERTIFICATED	16	16-		
3400 HEALTH & WELFARE CERTIFICATED	5	5-		
3500 UNEMPLOYMENT - CERTIFICATED	11	11-		
3600 WORKERS COMP - CERTIFICATED	9	9-		
4300 SUPPLIES	2,341	3,644	2,119	2,495
5200 TRAVEL & CONFERENCE	147	1,074	2,212	1,835
5800 OTHER SERVICES & OPERATING EXP	1,417	1,962	3,745	3,745
8500 ALL OTHER STATE REVENUES	4,625-	5,960-	8,075-	8,075-
*SUB-TOTAL:				

TOTAL

Resource:7091 ECONOMIC IMPACT AID-LEP

1100 TEACHER SALARIES-REGULAR	200,964	255,323	33,766	
1200 CERT PUPIL SUPPORT SALARIES	48,979	64,480	23,380	
1300 CERT SUPRVRS/ADMIN SALARY	23,073	99,675	26,687	
1900 OTHER CERT SALARIES			85,154	
2100 INSTRUCTIONAL AIDE SALARIES	480,630	574,683	358,985	
2200 CLASSIFIED SUPPORT PART TIME		175		
2400 CLERICAL & TECHNICAL SALARIES	175,317	151,675	77,379	
2900 OTHER CLASS.VACATION PAY			2,426	
3100 STRS CERTIFICATED	16,003	31,449	12,870	
3200 PERS CERTIFICATED	46,443	55,393	35,658	
3300 SOCIAL SECURITY CERTIFICATED	53,317	58,928	33,394	
3400 HEALTH & WELFARE CERTIFICATED	92,352	115,247	78,333	
3500 UNEMPLOYMENT - CERTIFICATED	15,590	13,053	400	
3600 WORKERS COMP - CERTIFICATED	12,880	13,795	9,569	
3800 PERS REDUCTION CERTIFICATED	9,301	7,757		
3900 WAIVED MEDICAL-CERTIFICATED	2,111	4,261	4,547	
4100 TEXTBOOKS	201			
4200 BOOKS OTHER THAN TEXTBOOKS	27,342	9,603		
4300 SUPPLIES	38,880	20,309	1,000	
4400 INVENTORIED EQUIPMENT	4,827	2,213		
5200 TRAVEL & CONFERENCE	9,582	4,179	4,327	
5600 RENT OR LEASE-BLDGS/CLASSROOMS	1,149	545	406	
5700 INTERPROGRAM SVC-PRINT SHOP	99,552	87,938	10	
5800 OTHER SERVICES & OPERATING EXP	11,506	2,757	6,367	
5900 POSTAGE	1,554	996	1,134	
7300 TRANSFERS OF INDIRECT COSTS	205,734	236,165	23,874	
8300 OTHER STATE APPOINT-CURR YEAR	1,663,237-	1,814,585-		
8900 CONTRIB FR UNREST REVENUE	51,510-			
*SUB-TOTAL:	137,457-	3,985-	819,666	

		2011-2012	2012-2013	2013-2014	2014-2015
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
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TOTAL		137,457-	3,985-	819,666	
Resource:7220 POLYTECHNIC PART. ACADEMY					
1100	TEACHER SALARIES-REGULAR	38,780	18,727	12,136	10,822
1300	CERT SUPRVRS/ADMIN SALARY			933	933
2400	CLERICAL & TECHNICAL SALARIES	2,046	7,185	4,164	4,163
3100	STRS CERTIFICATED	3,128	784	854	844
3200	PERS CLASSIFIED	104	820	476	487
3300	SOCIAL SECURITY CERTIFICATED	762	874	481	550
3400	HEALTH & WELFARE CERTIFICATED	409	509	1,645	1,643
3500	UNEMPLOYMENT - CERTIFICATED	721	313	11	12
3600	WORKERS COMP - CERTIFICATED	604	321	269	307
3800	PERS REDUCTION CLASSIFIED	20	115		
3900	WAIVED MEDICAL-CERTIFICATED	431	434	84	84
4200	BOOKS OTHER THAN TEXTBOOKS	269		371	371
4300	SUPPLIES	10,498	15,469	17,226	25,147
4400	INVENTORIED EQUIPMENT	4,727	713		
5200	TRAVEL & CONFERENCE	135	2,740	4,914	4,932
5600	RENTAL & LEASES-EQUIPMENT	2,854	6,160	5,683	6,500
5700	INTERPROGRAM SVC-PRINT SHOP	4,863	5,186	2,654	2,000
5800	OTHER SERVICES & OPERATING EXP	1,605	625	322	7,877
6400	TECHNOLOGY EQUIPMENT			10,743	
7300	TRANSFERS OF INDIRECT COSTS	3,195	3,159	2,904	3,438
8500	ALL OTHER STATE REVENUES	75,149-	64,134-	65,870-	70,110-
*SUB-TOTAL:					
TOTAL					
Resource:7225 BUSINESS TECHNOLOGY PART. ACAD					
1100	TEACHER SALARIES-SUBSTITUTES	10,561	4,443		
3100	STRS CERTIFICATED	849	96		
3300	SOCIAL SECURITY CERTIFICATED	150	70		
3400	HEALTH & WELFARE CERTIFICATED	78	33		
3500	UNEMPLOYMENT - CERTIFICATED	182	55		
3600	WORKERS COMP - CERTIFICATED	149	57		
7300	TRANSFERS OF INDIRECT COSTS	531	246		
8500	ALL OTHER STATE REVENUES	12,500-	5,000-		
*SUB-TOTAL:					
TOTAL					
Resource:7230 TRANSPORTATION-HOME TO SCHOOL					
2200	REIMBURSEMENT-SALARIES	659,454	770,412		
2300	CLASSIFIED SUPV & ADMIN SALARY	43,825	57,278		
2400	CLERICAL & TECHNICAL SALARIES	36,851	45,798		
3200	PERS CLASSIFIED	66,972	83,913		
3300	SOCIAL SECURITY CLASSIFIED	54,282	63,786		
3400	HEALTH & WELFARE CLASSIFIED	116,994	139,561		
3500	UNEMPLOYMENT - CLASSIFIED	12,319	9,976		
3600	WORKERS COMP - CLASSIFIED	10,356	10,349		
3800	PERS REDUCTION CLASSIFIED	12,779	11,624		

Resource:7230 TRANSPORTATION-HOME TO SCHOOL

		2011-2012	2012-2013	2013-2014	2014-2015
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
3900	WAIVED MEDICAL-CLASSIFIED	5,773	7,005		
4300	SUPPLIES	447,518	450,849		
4400	INVENTORIED EQUIPMENT	22,580	12,867		
5200	TRAVEL & CONFERENCE	355	350		
5600	REPAIR/LABOR	272,385	50,831		
5700	INTERPROGRAM SVC-PRINT SHOP	637,697-	698,259-		
5800	OTHER SERVICES & OPERATING EXP	165,660	139,406		
5900	POSTAGE	14,431	14,295		
6500	EQUIP REPLACEMENT OVER \$5,000	327,404	3,663		
7300	TRANSP INDIRECT SUPPORT	57,935	60,579		
8300	OTHER STATE APPORT-CURR YEAR	805,511-	236,453-		
8600	INTEREST	292,086-	305,631-		
8900	PROCEEDS FROM CAPITAL LEASES	592,579-	691,636-		
*SUB-TOTAL:			562		
TOTAL			562		

Resource:7240 TRANSPORTATION-SPECIAL ED

2200	REIMBURSEMENT-SALARIES	913,528	1,106,220		
2300	CLASSIFIED SUPV & ADMIN SALARY	43,825	71,925		
2400	CLERICAL & TECHNICAL SALARIES	36,542	35,352		
3200	PERS CLASSIFIED	104,769	132,774		
3300	SOCIAL SECURITY CLASSIFIED	74,874	91,596		
3400	HEALTH & WELFARE CLASSIFIED	154,630	165,166		
3500	UNEMPLOYMENT - CLASSIFIED	17,088	14,321		
3600	WORKERS COMP - CLASSIFIED	14,283	14,809		
3800	PERS REDUCTION CLASSIFIED	19,962	18,389		
3900	WAIVED MEDICAL-CLASSIFIED	26,290	33,880		
4300	SUPPLIES	407,780	435,330		
4400	INVENTORIED EQUIPMENT	22,580	8,917		
5200	TRAVEL & CONFERENCE	320	315		
5600	REPAIR/LABOR	256,260	29,833		
5700	INTERPROGRAM SVC-PRINT SHOP	1,251	498		
5800	OTHER SERVICES & OPERATING EXP	26,456	13,021		
5900	POSTAGE	14,306	14,013		
6500	EQUIP REPLACEMENT OVER \$5,000	327,404	3,663		
7300	TRANSP INDIRECT SUPPORT	94,783	113,253		
7400	DEBT SERVICE - INTEREST		406,833		
8300	OTHER STATE APPORT-CURR YEAR	1,310,296-	740,284-		
8900	PROCEEDS FROM CAPITAL LEASES	1,246,637-	1,969,823-		
*SUB-TOTAL:					
TOTAL					

Resource:7370 SSP SPECIALIZED SEC PROGRAM

1100	TEACHER SALARIES-SUBSTITUTES		1,305		
1900	OTHER CERT SALARIES		14,907		
2400	CLERICAL & TECHNICAL STIPEND		2,734		
3100	STRS CERTIFICATED		1,278		
3300	SOCIAL SECURITY CERTIFICATED		476		

Resource:7370 SSP SPECIALIZED SEC PROGRAM

	2011-2012	2012-2013	2013-2014	2014-2015
	ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
3400 HEALTH & WELFARE CERTIFICATED			189	
3500 UNEMPLOYMENT - CERTIFICATED			13	
3600 WORKERS COMP - CERTIFICATED			318	
4100 TEXTBOOKS			158	
4200 BOOKS OTHER THAN TEXTBOOKS			3,715	
4300 SUPPLIES			5,949	
4400 INVENTORIED EQUIPMENT			8,259	
5200 TRAVEL & CONFERENCE			7,908	
5600 REPAIR/LABOR			475	
5800 OTHER SERVICES & OPERATING EXP			1,557	
6400 FURNITURE AND EQUIPMENT			16,570	
7300 TRANSFERS OF INDIRECT COSTS			2,738	
8500 ALL OTHER STATE REVENUES			68,550-	
*SUB-TOTAL:				

TOTAL

Resource:7391 SCHOOL/COMMUNITY VIOLENCE PREV

1100 TEACHER SALARIES-SUBSTITUTES	42,593	930
1200 CERT PUPIL SUPPORT SALARIES	13,000	
2100 INSTR AIDES VACATION PAY	27,583	1,564
2400 CLERICAL & TECHNICAL HOURLY	10,265	
3100 STRS CERTIFICATED	4,180	52
3200 PERS CERTIFICATED	1,111	143
3300 SOCIAL SECURITY CERTIFICATED	3,897	152
3400 HEALTH & WELFARE CERTIFICATED	719	19
3500 UNEMPLOYMENT - CERTIFICATED	1,561	30
3600 WORKERS COMP - CERTIFICATED	1,367	37
3800 PERS REDUCTION CERTIFICATED	213	20
3900 WAIVED MEDICAL-CERTIFICATED	210	
4300 SUPPLIES	4,013	
5700 INTERPROGRAM SVC-FIELD TRIP	614	
5800 OTHER SERVICES & OPERATING EXP	782	
7300 TRANSFERS OF INDIRECT COSTS	4,977	153
8500 ALL OTHER STATE REVENUES	117,084-	3,100-
*SUB-TOTAL:		

TOTAL

Resource:7405 COMMON CORE STANDARDS

1100 TEACHER SALARIES-SUBSTITUTES	40,748
3100 STRS CERTIFICATED	3,102
3300 SOCIAL SECURITY CERTIFICATED	644
3400 HEALTH & WELFARE CERTIFICATED	388
3500 UNEMPLOYMENT - CERTIFICATED	28
3600 WORKERS COMP - CERTIFICATED	684
4200 BOOKS OTHER THAN TEXTBOOKS	2,506
4300 SUPPLIES	869,289
4400 TECHNOLOGY EQUIPMENT	438,793
5200 TRAVEL & CONFERENCE	5,305

Resource:7405 COMMON CORE STANDARDS

	2011-2012	2012-2013	2013-2014	2014-2015
	ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
5600 REPAIR/LABOR			4,241	
5700 INTERFUND SVC-FOOD SERVICE			2,460	
5800 OTHER SERVICES & OPERATING EXP			288,408	
6200 BUILDINGS - OTHER COSTS			1,457,709	
6400 TECHNOLOGY EQUIPMENT			309,851	
8500 ALL OTHER STATE REVENUES			3,818,692-	
*SUB-TOTAL:			394,537-	
TOTAL			394,537-	

Resource:7825 BUSINESS PART. ACADEMY

1100 TEACHER SALARIES-REGULAR	12,423	18,659	10,741	10,322
1300 CERT SUPRVRS/ADMIN SALARY			1,866	933
2400 CLERICAL & TECHNICAL SALARIES	17,364	5,301	9,454	4,163
3100 STRS CERTIFICATED	821	1,406	846	885
3200 PERS CLASSIFIED	1,488	605	1,082	487
3300 SOCIAL SECURITY CERTIFICATED	1,394	747	819	602
3400 HEALTH & WELFARE CERTIFICATED	827	494	2,788	1,648
3500 UNEMPLOYMENT - CERTIFICATED	457	291	14	13
3600 WORKERS COMP - CERTIFICATED	391	298	337	317
3800 PERS REDUCTION CLASSIFIED	294	85		
3900 WAIVED MEDICAL-CERTIFICATED	675	434	84	84
4200 BOOKS OTHER THAN TEXTBOOKS	2,962	4,841		
4300 SUPPLIES	20,314	9,880	376	9,000
4400 TECHNOLOGY EQUIPMENT	1,355	713	20,000	20,000
5200 TRAVEL & CONFERENCE	3,538	2,149	599	1,500
5700 INTERPROGRAM SVC-PRINT SHOP	2,782	651	818	1,000
5800 OTHER SERVICES & OPERATING EXP	3,223	12,764	1,322	10,517
5900 POSTAGE	215	82		
7300 TRANSFERS OF INDIRECT COSTS	3,131	3,077	2,844	3,186
8500 ALL OTHER STATE REVENUES	73,655-	62,478-	53,989-	64,657-
*SUB-TOTAL:				
TOTAL				

Resource:7826 CONSUMER SCIENCE PART. ACADEMY

1100 TEACHER SALARIES-REGULAR	32,027	13,945	10,711	11,122
1300 CERT SUPRVRS/ADMIN SALARY			933	933
2400 CLERICAL & TECHNICAL SALARIES		5,301	4,164	4,163
3100 STRS CERTIFICATED	2,389	1,086	686	3,069
3200 PERS CLASSIFIED		605	476	487
3300 SOCIAL SECURITY CERTIFICATED	469	634	435	535
3400 HEALTH & WELFARE CERTIFICATED	288	459	1,630	1,646
3500 UNEMPLOYMENT - CERTIFICATED	572	234	10	11
3600 WORKERS COMP - CERTIFICATED	471	240	245	313
3800 PERS REDUCTION CLASSIFIED		85		
3900 WAIVED MEDICAL-CERTIFICATED	221	434	84	84
4200 BOOKS OTHER THAN TEXTBOOKS	6,174			
4300 SUPPLIES	11,077	18,010	12,999	14,699
4400 INVENTORIED EQUIPMENT		2,243		

Resource:7826 CONSUMER SCIENCE PART. ACADEMY

	2011-2012	2012-2013	2013-2014	2014-2015
	ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
5200 TRAVEL & CONFERENCE	2,203	2,384	2,173	2,316
5700 INTERPROG SVC - COMPUTER SUPP	4,518	7,140	9,539	9,600
5800 OTHER SERVICES & OPERATING EXP	6,442	11,707	4,937	17,242
5900 POSTAGE		88		
7300 TRANSFERS OF INDIRECT COSTS	2,968	3,346	2,726	3,111
8500 ALL OTHER STATE REVENUES	69,818-	67,942-	51,747-	69,331-
*SUB-TOTAL:				

TOTAL

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

2200 REIMBURSEMENT-SALARIES	1,968,775	2,025,357	2,126,212	2,111,006
2300 CLASSIFIED SUPV & ADMIN SALARY	90,696	98,808	103,748	98,808
2400 CLERICAL & TECHNICAL SALARIES	55,595	41,850	46,420	46,250
2900 OTHER CLASS.VACATION PAY			2,632	5,000
3200 PERS CLASSIFIED	221,967	232,403	244,967	257,730
3300 SOCIAL SECURITY CLASSIFIED	153,246	159,650	166,742	167,072
3400 HEALTH & WELFARE CLASSIFIED	309,626	294,441	290,958	313,128
3500 UNEMPLOYMENT - CLASSIFIED	35,320	25,252	1,509	1,591
3600 WORKERS COMP - CLASSIFIED	29,224	25,869	36,618	43,571
3800 PERS REDUCTION CLASSIFIED	42,614	32,630		
3900 WAIVED MEDICAL-CLASSIFIED	9,109	9,634	8,408	8,408
4300 SUPPLIES	319,470	431,159	519,006	561,912
4400 INVENTORIED EQUIPMENT	13,195	26,491	23,154	23,000
5200 TRAVEL & CONFERENCE	135	135		135
5300 DUES & MEMBERSHIPS	170	170	173	180
5500 WASTE DISPOSAL	2,490	2,978	3,496	7,731
5600 REPAIR/LABOR	188,883	470,782	697,329	737,863
5800 OTHER SERVICES & OPERATING EXP	104,914	165,674	139,030	163,114
5900 COMMUNICATIONS-PAGERS/CELLULAR	11,350	9,706	7,214	13,418
6200 BUILDINGS & IMPROVEMNT OF BLDG			87,399	82,473
6400 FURNITURE AND EQUIPMENT		5,788		
6500 EQUIP REPLACEMENT OVER \$5,000	20,255		10,828	
7300 TRANSFERS OF INDIRECT COSTS	157,921	209,945	245,619	263,107
7600 OTHER AUTH INTERFUND TF OUT	150,000	150,000	400,000	400,000
8600 ALL OTHER LOCAL REVENUES			135-	135-
8900 OTHER AUTH INTERFUND TF IN	4,116,000-	4,791,000-	4,630,100-	4,680,000-
*SUB-TOTAL:	231,045-	372,277-	531,226	625,362

TOTAL

Resource:9093 HEAL GRANT LOCAL

1100 TEACHER SALARIES-SUBSTITUTES	174			
2400 CLERICAL & TECHNICAL HOURLY		469		
3100 STRS CERTIFICATED	14			
3300 SOCIAL SECURITY CLASSIFIED	3	36		
3400 HEALTH & WELFARE CERTIFICATED	1	4		
3500 UNEMPLOYMENT - CERTIFICATED	3	6		
3600 WORKERS COMP - CERTIFICATED	3	7		
4200 BOOKS OTHER THAN TEXTBOOKS	263		1,444	

Resource:9093 HEAL GRANT LOCAL

	2011-2012	2012-2013	2013-2014	2014-2015
	ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
4300 SUPPLIES	6,979	7,892	5,541	
5200 EMPLOYEE MILEAGE		81		
5700 INTERPROGRAM SVC-FIELD TRIP	553	1,794	3,681	
5800 OTHER SERVICES & OPERATING EXP	917	6,806	7,298	
5900 POSTAGE	9			
7300 TRANSFERS OF INDIRECT COSTS	232	442	458	
8600 ALL OTHER LOCAL REVENUES	1,000-	51,000-		
*SUB-TOTAL:	8,151	33,465-	18,423	
TOTAL	8,151	33,465-	18,423	

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		
8600 ALL OTHER LOCAL REVENUES		2,000-		
*SUB-TOTAL:		543-	328	
TOTAL		543-	328	

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

1100 TEACHER SALARIES-SUBSTITUTES	1,710	5,365	2,352	5,000
1900 OTHER CERTIFICATED STIPEND	35,100	53,700	61,275	57,000
3100 STRS CERTIFICATED	1,696	3,105	3,108	5,115
3200 PERS CERTIFICATED	11			
3300 SOCIAL SECURITY CERTIFICATED	542	890	1,397	4,743
3400 HEALTH & WELFARE CERTIFICATED	276	443	636	620
3500 UNEMPLOYMENT - CERTIFICATED	627	684	44	43
3600 WORKERS COMP - CERTIFICATED	520	701	1,049	1,190
3800 PERS REDUCTION CERTIFICATED	2			
4200 BOOKS OTHER THAN TEXTBOOKS	94			200
4300 SUPPLIES	1,269	5,409	6,131	8,214
7300 TRANSFERS OF INDIRECT COSTS	1,858	3,641	4,225	
8600 INTERAGENCY SERV BETWN LEA'S	43,708-	81,845-	39,000-	
8900 CONTRIB FR UNREST REVENUE			33,310-	82,125-
*SUB-TOTAL:		7,907-	7,907	
TOTAL		7,907-	7,907	

Resource:9150 BULLYING PREVENTION PROGRAM

Resource:9150 BULLYING PREVENTION PROGRAM

		2011-2012	2012-2013	2013-2014	2014-2015
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
1100	TEACHER SALARIES-SUBSTITUTES	13,793	3,920	2,720	3,000
2100	INSTR AIDES - TEMPORARY/HOURLY	112	600		
2200	CLASSIFIED SUPPORT PART TIME	36			
2400	CLERICAL & TECHNICAL HOURLY	1,548			
2900	OTHER CLASSIFIED TEMP/HOURLY	42			
3100	STRS CERTIFICATED	1,064	335	224	248
3200	PERS CERTIFICATED	15			
3300	SOCIAL SECURITY CERTIFICATED	355	91	39	230
3400	HEALTH & WELFARE CERTIFICATED	117	34	27	30
3500	UNEMPLOYMENT - CERTIFICATED	243	55	2	2
3600	WORKERS COMP - CERTIFICATED	227	56	46	58
3800	PERS REDUCTION CERTIFICATED	3			
4200	BOOKS OTHER THAN TEXTBOOKS			5,485	3,126
4300	SUPPLIES	18,274	6,319	7,901	7,015
5200	TRAVEL & CONFERENCE	12			
5700	INTERPROGRAM SVC-PRINT SHOP	561			
7300	TRANSFERS OF INDIRECT COSTS	1,600	591	925	791
8600	INTERAGENCY SERV BETWN LEA'S	38,000-	12,000-	17,370-	14,500-
*SUB-TOTAL:					

TOTAL

Resource:9180 CARL SUNDAHL FOUNDATION

1100	TEACHER SALARIES-SUBSTITUTES	105			
1200	CERT PUPIL SUPPORT SALARIES	6,728	6,286		
2100	INSTRUCTIONAL AIDE SALARIES	6,178	6,308	7,634	7,816
2200	CLASSIFIED SUPPORT SALARY	9,242	9,562	9,665	
3100	STRS CERTIFICATED	604	519	22	
3200	PERS CLASSIFIED	675		843	914
3300	SOCIAL SECURITY CLASSIFIED	1,271	1,292	1,307	598
3400	HEALTH & WELFARE CERTIFICATED	1,014	1,009	156	78
3500	UNEMPLOYMENT - CERTIFICATED	384	258	12	5
3600	WORKERS COMP - CERTIFICATED	317	264	291	150
3800	PERS REDUCTION CLASSIFIED	130			
4300	SUPPLIES		443		
4400	INVENTORIED EQUIPMENT	13,478	16,583	17,746	
5600	REPAIR/LABOR	6,853	3,587		
5700	INTERPROG SVC - COMPUTER SUPP	200			
5800	OTHER SERVICES & OPERATING EXP		1,221		
8600	ALL OTHER LOCAL REVENUES	47,178-	47,331-	37,675-	9,561-
*SUB-TOTAL:					

TOTAL

Resource:9400 KAISER-THRIVING SCHOOLS

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

Resource:9560 LOWE'S FOUNDATION

	2011-2012	2012-2013	2013-2014	2014-2015
	ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
4300 SUPPLIES	584	120	6,897	
4400 INVENTORIED EQUIPMENT			1,791	
8600 ALL OTHER LOCAL REVENUES		10,800-		
*SUB-TOTAL:	584	10,680-	8,688	
TOTAL	584	10,680-	8,688	

Resource:9585 MILLER FAMILY FOUNDATION 2

1200 CERT PUPIL SUPP.- SUBSTITUTES			3,000	
2200 CLASSIFIED SUPPORT PART TIME			2,167	
2400 CLERICAL & TECHNICAL STIPEND			900	
3100 STRS CERTIFICATED			421	
3200 PERS CLASSIFIED			8	
3300 SOCIAL SECURITY CLASSIFIED			148	
3400 HEALTH & WELFARE CERTIFICATED			61	
3500 UNEMPLOYMENT - CERTIFICATED			4	
3600 WORKERS COMP - CERTIFICATED			102	
4200 BOOKS OTHER THAN TEXTBOOKS		643		
4300 SUPPLIES		5,505	6,993	
5300 DUES & MEMBERSHIPS			20	
5600 RENT OR LEASE-BLDGS/CLASSROOMS			1,600	
5700 INTERPROGRAM SVC-FIELD TRIP		347	3,406	
5800 OTHER SERVICES & OPERATING EXP		6,156	16,718	
7300 TRANSFERS OF INDIRECT COSTS		637	2,717	
8600 ALL OTHER LOCAL REVENUES		50,000-	50,000-	
*SUB-TOTAL:		36,712-	11,736-	
TOTAL		36,712-	11,736-	

Resource:9590 MICROSOFT SETTLEMENT

4300 PRIOR YEAR CARRYOVER	21,700	9,417	3,543	6,906
4400 TECHNOLOGY EQUIPMENT	10,781	62,718	717	94,000
5600 REPAIR/LABOR		195		
5700 INTERPROG SVC - COMPUTER SUPP	2,000	400		6,000
5800 OTHER SERVICES & OPERATING EXP	74,667	20,909	28,189	90,000
7400 DEBT SERVICE - INTEREST		4,838	8,838	3,094
8600 ALL OTHER LOCAL REVENUES	103,366-	161,391-		200,000-
*SUB-TOTAL:	5,782	62,915-	41,288	
TOTAL	5,782	62,915-	41,288	

Resource:9591 MICROSOFT SETTLEMENT-DISTRICT

4300 PRIOR YEAR CARRYOVER		2,418	948-	
4400 TECHNOLOGY EQUIPMENT		5,728		
5800 SOFTWARE-LIC & ONLINE SVCS		8,119	15,540	
8600 ALL OTHER LOCAL REVENUES		2,462-		
*SUB-TOTAL:		13,804	14,592	
TOTAL		13,804	14,592	

Resource:9660 PROJECT LEAD THE WAY - HOLD

	2011-2012	2012-2013	2013-2014	2014-2015
	ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
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	130,934
3100 STRS CERTIFICATED			11,302	11,149
3300 MEDICARE - CERTIFICATED			1,986	1,960
3400 HEALTH & WELFARE CERTIFICATED			1,845	1,948
3500 UNEMPLOYMENT - CERTIFICATED			96	95
3600 WORKERS COMP - CERTIFICATED			2,301	2,595
3900 WAIVED MEDICAL-CERTIFICATED			4,204	4,204
4300 SUPPLIES			719	2,600
4400 TECHNOLOGY EQUIPMENT			3,944	
5600 RENT OR LEASE-BLDGS/CLASSROOMS			1,500	1,500
5700 INTERPROGRAM SVC-FID CHARGES			50	
5800 OTHER SERVICES & OPERATING EXP			304	305
8600 ALL OTHER LOCAL REVENUES			63,796-	74,073-
8900 CONTRIB FR UNREST REVENUE			97,243-	83,217-
*SUB-TOTAL:				
TOTAL				

Resource:9835 SCHOOL READINESS PLN (PROP 10)

1100 TEACHER SALARIES-SUBSTITUTES	2,500		540	3,986
1200 CERT PUPIL SUPPORT SALARIES	57,100	64,922	65,869	66,208
1300 CERT SUPRVRS/ADMIN SALARY			11,703	27,393
2100 INSTRUCTIONAL AIDE SALARIES	91,622	124,427	124,731	139,557
2200 CLASSIFIED SUPPORT SALARY	7,641	7,120	8,509	9,522
2300 CLASSIFIED SUPV & ADMIN SALARY	8,633	8,734	5,349	
2400 CLERICAL & TECHNICAL SALARIES	94,419	92,409	96,264	88,347
3100 STRS CERTIFICATED	5,247	7,723	8,433	9,840
3200 PERS CERTIFICATED	12,326	12,918	15,139	22,626
3300 SOCIAL SECURITY CERTIFICATED	15,623	16,656	17,149	19,526
3400 HEALTH & WELFARE CERTIFICATED	16,982	18,960	21,356	21,900
3500 UNEMPLOYMENT - CERTIFICATED	4,343	3,493	212	235
3600 WORKERS COMP - CERTIFICATED	3,770	3,624	5,105	6,366
3800 PERS REDUCTION CERTIFICATED	2,369	1,791		
3900 WAIVED MEDICAL-CERTIFICATED	3,374	3,409	4,272	4,274
4200 BOOKS OTHER THAN TEXTBOOKS	9,909	4,997	5,281	11,532
4300 SUPPLIES	29,953	13,570	9,772	13,805
4400 INVENTORIED EQUIPMENT	3,269	839	4,516	
5200 TRAVEL & CONFERENCE	2,591	3,157	2,441	4,402
5300 DUES & MEMBERSHIPS				
5500 ELECTRICITY	9,000			
5600 RENT OR LEASE-BLDGS/CLASSROOMS	140	1,998	1,050	1,075
5700 INTERPROGRAM SVC-PRINT SHOP	6,377	20,465	16,611	17,896

Resource:9835 SCHOOL READINESS PLN (PROP 10)

	2011-2012	2012-2013	2013-2014	2014-2015
	ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
5800 OTHER SERVICES & OPERATING EXP	2,055	27,822	12,374	2,183
5900 POSTAGE	270	951	770	2,051
7300 TRANSFERS OF INDIRECT COSTS	17,297	22,636	23,894	27,276
8600 ALL OTHER LOCAL REVENUES	406,860-	462,623-	461,340-	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

Resource:9958 *** NOT ON FILE ***

5000 *** NOT ON FILE ***

*SUB-TOTAL:

TOTAL

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***General Fund Unrestricted
by Function***

Function:0xxx REVENUES OR BALANCE SHEET

		2011-2012	2012-2013	2013-2014	2014-2015
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
8000	REV LIMIT STATE AID-CURR YEAR	91,356,919-	72,283,218-	92,189,033-	109,062,084-
8200	ALL OTHER FEDERAL REVENUES	4,845-	1,645-	10,530-	
8500	MANDATED COST REIMBURSEMENTS	1,301,580-	1,030,570-	43,428-	20,329-
8600	LEASES & RENTALS	3,232,960-	3,408,156-	3,471,297-	2,746,206-
8900	OTHER AUTH INTERFUND TF IN	7,372,741	7,969,313	21,498,697	30,712,396
*SUB-TOTAL:		88,523,562-	68,754,276-	74,215,591-	81,116,223-
TOTAL		88,523,562-	68,754,276-	74,215,591-	81,116,223-

Function:1xxx INSTRUCTION

1100	REIMBURSE-SALARY	43,763,994	29,463,858	34,063,572	35,475,826
2100	INSTRUCTIONAL AIDE SALARIES	59,387	44,453	58,574	59,000
2900	OTHER CLASSIFIED SALARIES	275,661	254,648	281,516	18,900
3100	STRS CERTIFICATED	3,616,560	2,425,356	2,808,408	2,875,169
3200	PERS CERTIFICATED	5,847	3,762	5,841	5,341
3300	SOCIAL SECURITY CERTIFICATED	619,058	424,539	493,802	510,263
3400	HEALTH & WELFARE CERTIFICATED	3,748,848	2,415,568	3,140,962	2,845,467
3500	UNEMPLOYMENT - CERTIFICATED	743,354	405,093	22,973	24,483
3600	WORKERS COMP - CERTIFICATED	614,137	353,081	552,966	668,062
3800	PERS REDUCTION CERTIFICATED	1,119	636		
3900	WAIVED MEDICAL-CERTIFICATED	363,353	243,093	297,657	374,243
4100	TEXTBOOKS		12,739	53,390	10,000
4200	BOOKS OTHER THAN TEXTBOOKS	11,438	12,026	37,573	18,115
4300	SUPPLIES	430,062	421,047	506,104	761,343
4400	INVENTORIED EQUIPMENT	208,330	163,918	215,330	38,142
5200	TRAVEL & CONFERENCE	29,125	17,797	24,882	30,048
5300	DUES & MEMBERSHIPS	20	135		
5600	RENTALS, LEASES & REPAIRS	168,891	129,408	162,872	52,660
5700	INTERPROGRAM SVC-PRINT SHOP	273,242	231,025	173,451	130,507
5800	OTHER SERVICES & OPERATING EXP	804,304	812,946	870,385	999,682
5900	COMMUNICATIONS-TELEPHONE	2,317	3,485	3,042	1,875
6400	FURNITURE AND EQUIPMENT	15,018	45,253	43,798	40,000
*SUB-TOTAL:		55,754,064	37,883,868	43,817,100	44,939,126
TOTAL		55,754,064	37,883,868	43,817,100	44,939,126

Function:2xxx INSTRUCTION-RELATED SERVICES

1100	TEACHER SALARIES-REGULAR	176,883	29,691	34,590	300,100
1200	CERT PUPIL SUPPORT SALARIES		2,500	8,939	18,806
1300	REIMBURSE SALARY	4,821,342	4,661,626	5,391,257	5,165,802
1900	OTHER CERT SALARIES		491,918	179,847	159,661
2200	CLASSIFIED SUPPORT SALARY	193,932	189,570	249,688	413,935
2400	REIMBURSE SALARY	3,099,745	3,216,093	3,597,165	3,296,360
2900	OTHER CLASS.VACATION PAY		7,298	1,137	1,500
3100	STRS CERTIFICATED	402,429	423,697	451,193	456,475
3200	PERS CERTIFICATED	352,283	382,203	438,224	439,724
3300	SOCIAL SECURITY CERTIFICATED	310,424	323,449	369,377	367,054
3400	HEALTH & WELFARE CERTIFICATED	917,628	893,203	1,186,940	941,181
3500	UNEMPLOYMENT - CERTIFICATED	139,534	99,460	6,341	6,567
3600	WORKERS COMP - CERTIFICATED	115,372	102,052	152,742	179,439

Function:2xxx INSTRUCTION-RELATED SERVICES		2011-2012	2012-2013	2013-2014	2014-2015
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
3800	PERS REDUCTION CERTIFICATED	67,637	53,602		
3900	WAIVED MEDICAL-CERTIFICATED	86,571	102,297	125,398	138,312
4200	BOOKS OTHER THAN TEXTBOOKS	24,442	31,639	28,316	25,042
4300	SUPPLIES	58,848	64,168	68,356	39,727
4400	INVENTORIED EQUIPMENT	72,157	32,085	29,631	5,078
5200	TRAVEL & CONFERENCE	21,432	101,353	54,626	18,788
5300	DUES & MEMBERSHIPS	4,170	3,555	23,221	23,007
5600	REPAIR/LABOR	7,891	9,065	14,772	6,711
5700	INTERPROGRAM SVC-PRINT SHOP	436,346-	563,331-	3,176	805
5800	OTHER SERVICES & OPERATING EXP	187,783	173,569	310,853	111,752
5900	POSTAGE	23,502	29,105	32,406	2,032
6400	FURNITURE AND EQUIPMENT			12,326	
*SUB-TOTAL:		10,647,660	10,859,865	12,770,523	12,117,858
TOTAL		10,647,660	10,859,865	12,770,523	12,117,858

Function:3xxx PUPIL SERVICES		2011-2012	2012-2013	2013-2014	2014-2015
1200	REIMBURSE-SALARY	870,297	1,792,713	2,037,607	2,144,685
1300	CERT SUPRVRS/ADMIN SALARY	106,842	108,368	113,786	108,368
2200	CLASSIFIED SUPPORT SALARY	284,933	376,755	318,640	368,212
2300	CLASSIFIED SUPV & ADMIN SALARY		16,871		
2400	CLERICAL & TECHNICAL SALARIES	68,117	62,080	57,964	54,912
2900	OTHER CLASS.VACATION PAY		222		
3100	STRS CERTIFICATED	82,317	159,662	174,673	188,665
3200	PERS CERTIFICATED	16,016	22,773	27,461	44,123
3300	SOCIAL SECURITY CERTIFICATED	41,012	60,065	63,190	64,343
3400	HEALTH & WELFARE CERTIFICATED	74,080	132,729	126,487	143,556
3500	UNEMPLOYMENT - CERTIFICATED	23,065	27,817	1,744	1,779
3600	WORKERS COMP - CERTIFICATED	19,147	28,580	42,062	50,571
3800	PERS REDUCTION CERTIFICATED	3,183	3,197		
3900	WAIVED MEDICAL-CERTIFICATED	17,386	26,436	33,554	32,020
4200	BOOKS OTHER THAN TEXTBOOKS	152		29	
4300	SUPPLIES	13,499	12,029	15,686	7,768
4400	INVENTORIED EQUIPMENT	2,125	648	7,945	1,600
5200	TRAVEL & CONFERENCE	9,126	9,766	7,180	5,687
5300	DUES & MEMBERSHIPS		35		
5600	RENTALS, LEASES & REPAIRS	3,735	2,010	5,098	3,000
5700	INTERPROGRAM SVC-PRINT SHOP	86,083-	90,439-	20,011-	
5800	OTHER SERVICES & OPERATING EXP	29,724	8,100	23,907	12,352
5900	COMMUNICATIONS-TELEPHONE	16,435	14,762	20,300	17,002
*SUB-TOTAL:		1,595,106	2,775,178	3,057,302	3,248,643
TOTAL		1,595,106	2,775,178	3,057,302	3,248,643

Function:4xxx ANCILLARY SERVICES		2011-2012	2012-2013	2013-2014	2014-2015
1100	TEACHER SALARIES-SUBSTITUTES	297,146	318,384	299,791	329,151
1200	CERT PUPIL SUPPORT STIPEND	1,392	1,752	1,800	2,220
2100	INSTRUCTIONAL AIDE SALARIES	337,931	356,288	394,207	247,700
2200	CLASSIFIED SUPPORT SALARY	7,805	8,848	17,739	11,839
2400	CLERICAL & TECHNICAL SALARIES	14,924	18,081	1,779	3,900

Function:4xxx ANCILLARY SERVICES

		2011-2012	2012-2013	2013-2014	2014-2015
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
2900	OTHER CLASSIFIED OVER TIME	2,012	2,158	2,543	500
3100	STRS CERTIFICATED	26,066	27,680	26,836	27,726
3200	PERS CERTIFICATED	2,234	2,094	832	15,541
3300	SOCIAL SECURITY CERTIFICATED	30,058	32,270	33,814	27,260
3400	HEALTH & WELFARE CERTIFICATED	4,947	5,292	7,053	9,286
3500	UNEMPLOYMENT - CERTIFICATED	11,642	8,537	502	523
3600	WORKERS COMP - CERTIFICATED	9,651	8,749	12,059	11,535
3800	PERS REDUCTION CERTIFICATED	429	294		
4200	BOOKS OTHER THAN TEXTBOOKS	9,838	8,417	9,554	7,040
4300	SUPPLIES	147,948	121,314	185,111	236,300
4400	INVENTORIED EQUIPMENT	28,547	36,933	17,841	34,292
5200	TRAVEL & CONFERENCE	16,066	17,474	19,665	18,854
5300	DUES & MEMBERSHIPS		180	923	923
5400	INSURANCE	300	250		250
5600	RENTALS, LEASES & REPAIRS	36,247	59,055	67,508	62,477
5700	INTERPROGRAM SVC-PRINT SHOP	201,858	196,237	239,931	72,250
5800	OTHER SERVICES & OPERATING EXP	430,269	548,309	550,669	584,905
5900	POSTAGE		6	91	
6400	FURNITURE AND EQUIPMENT		8,434		
*SUB-TOTAL:		1,617,309	1,787,034	1,890,251	1,704,472
TOTAL		1,617,309	1,787,034	1,890,251	1,704,472

Function:6xxx ENTERPRISE

2100	INSTRUCTIONAL AIDE STIPEND	5,576			
2200	CLASSIFIED SUPPORT SUBSTITUTE		64		
3300	SOCIAL SECURITY CLASSIFIED	427	5		
3400	HEALTH & WELFARE CLASSIFIED	42	0		
3500	UNEMPLOYMENT - CLASSIFIED	96	1		
3600	WORKERS COMP - CLASSIFIED	81	1		
4300	SUPPLIES	619		595	596
5700	TRFS OF DIRECT COSTS-INTERFUND	20,436-	17,482-	17,762-	18,356-
*SUB-TOTAL:		13,595-	17,411-	17,167-	17,760-
TOTAL		13,595-	17,411-	17,167-	17,760-

Function:7xxx GENERAL ADMINISTRATION

1100	TEACHER SALARIES-SUBSTITUTES	4,658	2,492	7,303	6,000
1300	CERT SUPRVRS/ADMIN SALARY	130,010	144,690	271,586	265,611
1900	OTHER CERT SALARY, SUBSTITUTES	40,500	43,500	249,315	22,500
2200	CLASSIFIED SUPPORT SALARY	195,123	193,480	215,394	224,020
2300	CLASSIFIED SUPV & ADMIN SALARY	828,722	802,980	834,002	813,357
2400	CLERICAL & TECHNICAL SALARIES	1,998,818	2,051,246	2,083,643	2,058,027
2900	OTHER CLASSIFIED SALARIES	54,137	52,291	40,988	63,235
3100	STRS CERTIFICATED	33,202	36,061	63,079	46,577
3200	PERS CLASSIFIED	294,879	298,714	299,666	320,484
3300	SOCIAL SECURITY CERTIFICATED	206,580	208,006	217,437	219,037
3400	HEALTH & WELFARE CERTIFICATED	404,904	356,649	364,762	363,182
3500	UNEMPLOYMENT - CERTIFICATED	54,201	37,890	2,448	2,366
3600	WORKERS COMP - CERTIFICATED	45,239	39,168	59,708	64,545

Function:7xxx GENERAL ADMINISTRATION

	2011-2012	2012-2013	2013-2014	2014-2015
	ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
3800 PERS REDUCTION CERTIFICATED	78,555-	92,819-		
3900 WAIVED MEDICAL-CLASSIFIED	32,319	35,629	37,689	38,566
4200 BOOKS OTHER THAN TEXTBOOKS	117	139	75	290
4300 SUPPLIES	215,558	154,595	216,977	246,870
4400 INVENTORIED EQUIPMENT	34,848	81,379	169,673	57,812
5200 TRAVEL & CONFERENCE	74,173	70,253	84,884	104,841
5300 DUES & MEMBERSHIPS	36,136	47,566	42,234	45,436
5400 INSURANCE	1,021,970	987,045	922,422	916,128
5600 RENTALS, LEASES & REPAIRS	193,251	197,151	276,688	309,296
5700 INTERPROGRAM SVC-PRINT SHOP	353,473-	199,470-	173,312-	156,210-
5800 OTHER SERVICES & OPERATING EXP	952,211	1,213,923	1,151,055	1,400,768
5900 REIMBURSEMENTS-COMMUNICATION	518,623	743,329	603,570	772,662
6400 FURNITURE AND EQUIPMENT	65,522	73,660	51,280	118,000
7300 TRANSFERS OF INDIRECT COSTS	2,550,065-	2,775,891-	2,574,997-	2,732,438-
*SUB-TOTAL:	4,453,608	4,803,658	5,517,569	5,590,962
TOTAL	4,453,608	4,803,658	5,517,569	5,590,962

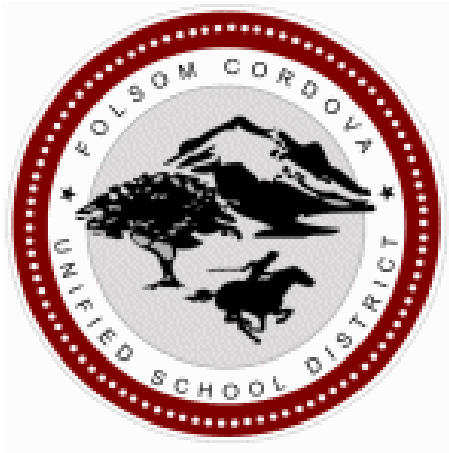
Function:8xxx PLANT SERVICES

2200 CLASSIFIED SUPPORT SALARIES	3,559,401	3,697,328	3,948,527	3,765,406
2400 CLERICAL & TECHNICAL SALARIES			153	
2900 OTHER CLASSIFIED SALARIES		423		471,215
3100 STRS CERTIFICATED	132	178	397	5
3200 PERS CLASSIFIED	328,449	363,525	397,405	468,606
3300 SOCIAL SECURITY CLASSIFIED	260,098	272,921	288,897	323,534
3400 HEALTH & WELFARE CERTIFICATED	544,898	516,509	569,067	584,989
3500 UNEMPLOYMENT - CERTIFICATED	59,942	43,164	2,614	2,990
3600 WORKERS COMP - CERTIFICATED	49,361	43,907	63,510	81,042
3800 PERS REDUCTION CLASSIFIED	63,020	51,001		
3900 WAIVED MEDICAL-CERTIFICATED	33,900	36,911	28,332	29,470
4300 SUPPLIES	535,899	579,514	527,418	534,321
4400 INVENTORIED EQUIPMENT	40,941	77,045	47,941	45,816
5200 TRAVEL & CONFERENCE	6,322	6,397	4,082	6,500
5500 ELECTRICITY	3,102,345	3,390,968	3,629,534	3,409,268
5600 RENTALS, LEASES & REPAIRS	184,886	388,117	337,815	271,658
5700 INTERPROGRAM SVC-PRINT SHOP	131,650-	8,200	316	1,442-
5800 OTHER SERVICES & OPERATING EXP	292,536	181,621	416,472	441,344
5900 COMMUNICATIONS-TELEPHONE	3,387	2,815	2,172	422
6100 SITE INSPECTIONS			51,577	
6200 BUILDINGS - ARCHITECT	43,812		201,380	570,975
6400 FURNITURE AND EQUIPMENT	33,650	31,124	67,896	584,407
6500 EQUIP REPLACEMENT OVER \$5,000			79,933	63,200
8600 LEASES & RENTALS		26,068-	16,813-	3,228-
*SUB-TOTAL:	9,011,330	9,665,600	10,648,627	11,650,498
TOTAL	9,011,330	9,665,600	10,648,627	11,650,498

Function:9xxx OTHER OUTGO

7100 TUITION-STATE SPECIAL SCHOOLS				8,500
7400 OTHER DEBT SERVICE - PRINCIPAL			1,799,536	

Function:9xxx OTHER OUTGO		2011-2012	2012-2013	2013-2014	2014-2015
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
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7600	TF FR GEN FUND TO CAFETERIA FD	950,000	722,244	1,050,000	1,050,000
8000	TRF CHRTR SCH IN-LIEU PRP TAX				
*SUB-TOTAL:		950,000	722,244	2,849,536	1,058,500
TOTAL		950,000	722,244	2,849,536	1,058,500



Fund 09

Charter School Fund Summary

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2014/15 ADOPTED BUDGET
CHARTER SCHOOL FUND
SUMMARY OF REVENUE,
EXPENDITURES, AND CHANGES IN FUND BALANCE

OBJECT CODE DESCRIPTION	2010/11 Actuals	2011/12 Actuals	2012/13 Actuals	2013/14 Actuals	2014/15 Adopted Budget
A. REVENUES					
8010-8099 LCFF Sources	\$746,590	\$659,185	\$624,971	\$800,537	\$869,029
8100-8299 Federal Revenues	0	0	0	0	0
8300-8599 Other State Revenues	82,847	76,354	77,215	94,592	24,379
8600-8799 Other Local Revenues	661	47,271	3,170	4,965	3,245
TOTAL REVENUES	\$830,098	\$782,810	\$705,357	\$900,094	\$896,653
B. EXPENDITURES					
1000 Certificated Salaries	\$353,719	\$382,959	\$375,055	\$390,801	\$385,943
2000 Classified Salaries	33,388	33,634	33,859	35,552	35,507
3000 Employee Benefits	75,446	74,264	65,672	65,159	69,785
4000 Food & Supplies	60,684	84,541	68,659	108,441	131,081
5000 Contracted Services & Other Expenses	198,084	184,793	167,970	200,495	294,337
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	\$721,321	\$760,191	\$711,216	\$800,449	\$916,653
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (A - B)	\$108,777	\$22,619	(\$5,859)	\$99,646	(\$20,000)
D. OTHER FINANCING SOURCES/USES					
8910-8999 Sources	\$0	\$0	\$22,244	\$0	\$0
7610-7699 Uses	(25,000)	(34,012)	0	0	0
E. FUND BALANCE (C + D)	\$83,777	(\$11,393)	\$16,385	\$99,646	(\$20,000)

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2014/15 ADOPTED BUDGET
CHARTER SCHOOL FUND
SUMMARY OF REVENUE,
EXPENDITURES, AND CHANGES IN FUND BALANCE

OBJECT CODE DESCRIPTION	2010/11 Actuals	2011/12 Actuals	2012/13 Actuals	2013/14 Actuals	2014/15 Adopted Budget
F. <u>FUND BALANCE, RESERVES</u>					
1. Beginning Balance as of July 1 - Unaudited Restatement Audit Adjustment	\$43,735	\$127,512	\$116,119	\$132,504	\$232,150
2. Ending Balance, June 30 (E + F1)	\$127,512	\$116,119	\$132,504	\$232,150	\$212,150
<u>COMPONENTS OF ENDING FUND BALANCE</u>					
a.) Nonspendable Amounts	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
b.) Restricted Amounts	0	2,069	2,105	52,816	52,816
c.) Assigned Amounts					
9770 Economic Uncertainties	0	0	0	0	0
9780 Other Assignments	117,512	104,050	120,399	169,334	149,334
9790 Unassigned Amount	0	0	0	0	0
ENDING FUND BALANCE	\$127,512	\$116,119	\$132,504	\$232,150	\$212,150



Fund 11

Adult Education Fund Summary

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2014/15 ADOPTED BUDGET
ADULT EDUCATION FUND
SUMMARY OF REVENUE,
EXPENDITURES, AND CHANGES IN FUND BALANCE

OBJECT CODE DESCRIPTION	2010/11 Actuals	2011/12 Actuals	2012/13 Actuals	2013/14 Actuals	2014/15 Adopted Budget
A. REVENUES					
8010-8099 LCFF Sources	\$0	\$0	\$0	\$324,626	\$324,626
8100-8299 Federal Revenues	173,290.00	137,956.00	157,050.00	181,987.00	126,360.00
8300-8599 Other State Revenues	0	0	0	0	0
8600-8799 Other Local Revenues	401,386.75	405,596.24	407,424.92	315,250.48	306,069.00
TOTAL REVENUES	\$574,677	\$543,552	\$564,475	\$821,863	\$757,055
B. EXPENDITURES					
1000 Certificated Salaries	\$502,281	\$487,734	\$525,648	\$513,167	\$651,139
2000 Classified Salaries	138,981	138,734	139,731	145,969	163,777
3000 Employee Benefits	118,720	128,155	142,470	128,243	154,452
4000 Food & Supplies	60,398	23,204	34,562	32,320	46,381
5000 Contracted Services & Other Expenses	40,861	37,602	57,484	40,003	52,752
6000 Capital Outlay	25,203	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	\$886,444	\$815,428	\$899,896	\$859,703	\$1,068,501
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (A - B)	(\$311,767)	(\$271,876)	(\$335,421)	(\$37,839)	(\$311,446)
D. OTHER FINANCING SOURCES/USES					
8910-8999 Sources	\$666,434	\$309,626	\$463,962	\$122,589	\$122,589
7610-7699 Uses	0	0	0	0	0
E. FUND BALANCE (C + D)	\$354,667	\$37,750	\$128,541	\$84,750	(\$188,857)

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2014/15 ADOPTED BUDGET
ADULT EDUCATION FUND
SUMMARY OF REVENUE,
EXPENDITURES, AND CHANGES IN FUND BALANCE

OBJECT CODE DESCRIPTION	2010/11 Actuals	2011/12 Actuals	2012/13 Actuals	2013/14 Actuals	2014/15 Adopted Budget
F. <u>FUND BALANCE, RESERVES</u>					
1. Beginning Balance as of July 1 - Unaudited Restatement Audit Adjustment	\$477,296	\$831,962	\$869,712	\$998,253	\$1,083,003
2. Ending Balance, June 30 (E + F1)	\$831,962	\$869,712	\$998,253	\$1,083,003	\$894,146
<u>COMPONENTS OF ENDING FUND BALANCE</u>					
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	831,962	869,712	998,253	1,083,003	894,146
9790 Unassigned Amount	831,962	869,712	998,253	1,083,003	894,146
ENDING FUND BALANCE	\$831,962	\$869,712	\$998,253	\$1,083,004	\$894,146



Fund 12

Child Development Fund Summary

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2014/15 ADOPTED BUDGET
CHILD DEVELOPMENT FUND
SUMMARY OF REVENUE,
EXPENDITURES, AND CHANGES IN FUND BALANCE

OBJECT CODE DESCRIPTION	2010/11 Actuals	2011/12 Actuals	2012/13 Actuals	2013/14 Actuals	2014/15 Adopted Budget
A. REVENUES					
8010-8099 LCFF Sources	\$0	\$0	\$0	\$0	\$0
8100-8299 Federal Revenues	51,742	53,938	51,955	48,254	48,513
8300-8599 Other State Revenues	754,959	807,341	744,874	936,837	946,932
8600-8799 Other Local Revenues	68	189	40,488	45,990	25,000
TOTAL REVENUES	\$806,769	\$861,468	\$837,317	\$1,031,081	\$1,020,445
B. EXPENDITURES					
1000 Certificated Salaries	\$16,586	\$14,696	\$11,655	\$49,842	\$31,527
2000 Classified Salaries	490,454	505,433	517,935	587,782	621,125
3000 Employee Benefits	164,579	174,731	177,718	191,717	217,470
4000 Food & Supplies	66,709	75,593	53,505	86,914	58,288
5000 Contracted Services & Other Expenses	156,923	42,309	29,038	50,075	36,272
6000 Capital Outlay	9,947	8,638	6,323	0	0
7100-7499 Other Outgo	2,725	2,694	1,783	1,732	1,737
7300 Direct Support/Indirect Costs	38,703	36,087	40,915	53,737	55,763
TOTAL EXPENDITURES & OTHER OUTGO	\$946,626	\$860,181	\$838,872	\$1,021,800	\$1,022,182
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (A - B)	(\$139,857)	\$1,287	(\$1,555)	\$9,281	(\$1,737)
D. OTHER FINANCING SOURCES/USES					
8910-8999 Sources	\$7,007	\$0	\$0	\$1,732	\$1,737
7610-7699 Uses	0	0	0	0	0
E. FUND BALANCE (C + D)	(\$132,850)	\$1,287	(\$1,555)	\$11,013	\$0

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2014/15 ADOPTED BUDGET
CHILD DEVELOPMENT FUND
SUMMARY OF REVENUE,
EXPENDITURES, AND CHANGES IN FUND BALANCE

OBJECT CODE DESCRIPTION	2010/11 Actuals	2011/12 Actuals	2012/13 Actuals	2013/14 Actuals	2014/15 Adopted Budget
F. <u>FUND BALANCE, RESERVES</u>					
1. Beginning Balance as of July 1 - Unaudited Restatement Audit Adjustment	\$189,168	\$56,318	\$57,605	\$56,050	\$67,063
2. Ending Balance, June 30 (E + F1)	\$56,318	\$57,605	\$56,050	\$67,063	\$67,063
<u>COMPONENTS OF ENDING FUND BALANCE</u>					
a.) Nonspendable Amounts	\$56,318	\$57,605	\$0	\$0	\$0
b.) Restricted Amounts	0	0	56,050	67,063	67,063
c.) Assigned Amounts					
9770 Other Assignments	0	0	0	0	0
9780 Economic Uncertainties	0	0	0	0	0
9790 Unassigned Amount	0	0	0	0	0
ENDING FUND BALANCE	\$56,318	\$57,605	\$56,050	\$67,063	\$67,063



Fund 13
Cafeteria Fund Summary

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2014/2015 ADOPTED BUDGET
CAFETERIA FUND
SUMMARY OF REVENUE,
EXPENDITURES, AND CHANGES IN FUND BALANCE

OBJECT CODE DESCRIPTION	2010/11 Actuals	2011/12 Actuals	2012/13 Actuals	2013/14 Actuals	2014/15 Adopted Budget
A. <u>REVENUES</u>					
8010-8099 LCFF Sources	\$0	\$0	\$0	\$0	\$0
8100-8299 Federal Revenues	2,998,532	3,206,865	3,415,613	3,566,135	3,746,000
8300-8599 Other State Revenues	249,128	274,720	278,477	283,984	305,700
8600-8799 Other Local Revenues	1,504,706	1,573,177	1,569,996	1,500,034	1,587,500
TOTAL REVENUES	\$4,752,366	\$5,054,762	\$5,264,086	\$5,350,152	\$5,639,200
B. <u>EXPENDITURES</u>					
1000 Certificated Salaries	\$0	\$0	\$0	\$0	\$0
2000 Classified Salaries	1,793,980	1,791,623	1,867,861	1,966,090	1,977,121
3000 Employee Benefits	631,187	666,557	658,081	643,077	721,978
4000 Food & Supplies	1,628,614	1,940,073	2,470,759	2,633,244	2,834,272
5000 Contracted Services & Other Expenses	319,075	314,913	221,559	75,944	98,628
6000 Capital Outlay	0	37,500	0	0	0
7100-7499 Other Outgo	5,550	5,487	3,630	3,528	3,536
7300 Direct Support/Indirect Costs	186,914	209,265	232,734	282,405	321,424
TOTAL EXPENDITURES & OTHER OUTGO	\$4,565,320	\$4,965,418	\$5,454,625	\$5,604,287	\$5,956,959
C. <u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (A - B)</u>	\$187,047	\$89,344	(\$190,539)	(\$254,135)	(\$317,759)
D. <u>OTHER FINANCING SOURCES/USES</u>					
8910-8999 Sources	\$0	\$0	\$0	\$0	\$0
7610-7699 Uses	(750,000)	(100,095)	(212,712)	0	(80,000)
E. <u>FUND BALANCE (C + D)</u>	(\$562,953)	(\$10,751)	(\$403,251)	(\$254,135)	(\$397,759)

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2014/2015 ADOPTED BUDGET
CAFETERIA FUND
SUMMARY OF REVENUE,
EXPENDITURES, AND CHANGES IN FUND BALANCE

OBJECT CODE DESCRIPTION	2010/11 Actuals	2011/12 Actuals	2012/13 Actuals	2013/14 Actuals	2014/15 Adopted Budget
F. <u>FUND BALANCE, RESERVES</u>					
1. Beginning Balance as of July 1 - Unaudited Restatement Audit Adjustment	\$3,050,395	\$2,487,441	\$2,476,690	\$2,073,439	\$1,819,304
2. Ending Balance, June 30 (E + F1)	\$2,487,441	\$2,476,690	\$2,073,439	\$1,819,304	\$1,421,545
<u>COMPONENTS OF ENDING FUND BALANCE</u>					
a.) Nonspendable Amounts	\$10,358	\$31,445	\$26,229	\$29,593	\$0
b.) Restricted Amounts	0	0	2,047,210	1,789,711	1,421,545
c.) Assigned Amounts					
9780 Other Assignments	0	0	0	0	0
9770 Economic Uncertainties	0	0	0	0	0
9790 Unassigned Amount	2,477,083	2,445,245	0	0	0
ENDING FUND BALANCE	\$2,487,441	\$2,476,690	\$2,073,439	\$1,819,304	\$1,421,545



Fund 14

Deferred Maintenance Fund Summary

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2014/2015 ADOPTED BUDGET
DEFERRED MAINTENANCE FUND
SUMMARY OF REVENUE,
EXPENDITURES, AND CHANGES IN FUND BALANCE

OBJECT CODE DESCRIPTION	2010/11 Actuals	2011/12 Actuals	2012/13 Actuals	2013/14 Actuals	2014/15 Adopted Budget
A. REVENUES					
8010-8099 LCFF Sources	\$0	\$0	\$0	\$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	7,006	4,742	4,008	1,049	6,000
TOTAL REVENUES	\$7,006	\$4,742	\$4,008	\$651,615	\$656,566
B. EXPENDITURES					
1000 Certificated Salaries	\$0	\$0	\$0	\$0	\$0
2000 Classified Salaries	95,202	102,816	100,181	136,644	107,774
3000 Employee Benefits	22,305	26,988	25,774	30,619	29,281
4000 Food & Supplies	118,251	51,193	58,566	93,276	87,945
5000 Contracted Services & Other Expenses	250,680	287,984	204,808	386,378	660,000
6000 Capital Outlay	246,223	262,839	569,910	516,053	395,000
7100-7499 Other Outgo	0	0	0	0	0
7300 Direct Support/Indirect Costs	0	0	0	0	0
TOTAL EXPENDITURES & OTHER OUTGO	\$732,662	\$731,820	\$959,239	\$1,162,970	\$1,280,000
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (A - B)	(\$725,656)	(\$727,078)	(\$955,231)	(\$511,355)	(\$623,434)
D. OTHER FINANCING SOURCES/USES					
8910-8999 Sources	\$1,054,449	\$1,052,169	\$1,300,566	\$650,000	\$650,000
7610-7699 Uses	(500,000)	(745,000)	(10,000)	(60,000)	0
E. FUND BALANCE (C + D)	(\$171,207)	(\$419,909)	\$335,335	\$78,645	\$26,566

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2014/2015 ADOPTED BUDGET
DEFERRED MAINTENANCE FUND
SUMMARY OF REVENUE,
EXPENDITURES, AND CHANGES IN FUND BALANCE

OBJECT CODE DESCRIPTION	2010/11 Actuals	2011/12 Actuals	2012/13 Actuals	2013/14 Actuals	2014/15 Adopted Budget
F. <u>FUND BALANCE, RESERVES</u>					
1. Beginning Balance as of July 1 - Unaudited Restatement Audit Adjustment	\$1,734,205	\$1,562,998	\$1,143,089	\$1,478,424	\$1,557,069
2. Ending Balance, June 30 (E + F1)	\$1,562,998	\$1,143,089	\$1,478,424	\$1,557,069	\$1,583,635
<u>COMPONENTS OF ENDING FUND BALANCE</u>					
a.) Nonspendable Amounts	\$0	\$0	\$0	\$0	\$0
b.) Restricted Amounts	0	0	0	0	0
c.) Committed Amounts					
9780 Other Commitments	1,562,998	1,143,089	1,478,424	1,557,069	1,583,635
9770 Economic Uncertainties	0	0	0	0	0
9790 Unassigned Amount	0	0	0	0	0
ENDING FUND BALANCE	\$1,562,998	\$1,143,089	\$1,478,424	\$1,557,069	\$1,583,635



Fund 23

Building Fund Summary

Rancho Cordova Measure P Combined

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2014/2015 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 Adopted Budget
A. <u>REVENUES</u>		
8010-8099 LCFF Sources	\$0	\$0
8100-8299 Federal Revenues	0	0
8300-8599 Other State Revenues	0	0
8600-8799 Other Local Revenues	4,112	2,000
TOTAL REVENUES	\$4,112	\$2,000
B. <u>EXPENDITURES</u>		
1000 Certificated Salaries	\$0	\$0
2000 Classified Salaries	0	0
3000 Employee Benefits	0	0
4000 Food & Supplies	0	0
5000 Contracted Services & Other Expenses	582,345	0
6000 Capital Outlay	1,288,359	16,240,460
7100-7499 Other Outgo	42,366,239	0
7300 Direct Support/Indirect Costs	0	0
TOTAL EXPENDITURES & OTHER OUTGO	\$44,236,943	\$16,240,460
C. <u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (A - B)</u>	(\$44,232,831)	(\$16,238,460)
D. <u>OTHER FINANCING SOURCES/USES</u>		
8910-8999 Sources	\$67,903,584	\$0
7610-7699 Uses	0	0
E. FUND BALANCE (C + D)	\$23,670,753	(\$16,238,460)

<p align="center"> FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT 2014/2015 ADOPTED BUDGET BUILDING FUND - RANCHO CORDOVA MEASURE P COMBINED - SUMMARY OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE </p>
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OBJECT CODE	DESCRIPTION	2013/14 Actuals	2014/15 Adopted Budget
F.	<u>FUND BALANCE, RESERVES</u>		
	1. Beginning Balance as of July 1 - Unaudited Restatement Audit Adjustment	\$0	\$23,670,753
	2. Ending Balance, June 30 (E + F1)	\$23,670,753	\$7,432,293
	<u>COMPONENTS OF ENDING FUND BALANCE</u>		
	a.) Nonspendable Amounts	\$0	\$0
	b.) Restricted Amounts	0	0
	c.) Committed Amounts		
9780	Measure P	\$23,670,753	\$7,432,293
		0	0
9790	Unassigned Amount	(0)	(0)
	ENDING FUND BALANCE	\$23,670,753	\$7,432,293



Fund 24

Building Fund Summary

Rancho Cordova Measure N Combined

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2014/2015 ADOPTED BUDGET
BUILDING FUND - RANCHO CORDOVA MEASURE N
COMBINED - SUMMARY OF REVENUE,
EXPENDITURES, AND CHANGES IN FUND BALANCE

OBJECT CODE DESCRIPTION	2010/11 Actuals	2011/12 Actuals	2012/13 Actuals	2013/14 Actuals	2014/15 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	71,790	16,962	57,914	47,797	7,000
TOTAL REVENUES	\$71,790	\$16,962	\$57,914	\$47,797	\$7,000
B. EXPENDITURES					
1000 Certificated Salaries	\$0	\$0	\$0	\$0	\$0
2000 Classified Salaries	48,450	6,231	0	259	0
3000 Employee Benefits	17,548	1,004	0	27	0
4000 Food & Supplies	7,617	16,471	4,981	1,103	0
5000 Contracted Services & Other Expenses	(75,175)	34,980	12,815	14,377	20,650
6000 Capital Outlay	20,739,399	28,124	1,073,408	2,565,922	
7100-7499 Other Outgo	0	6,651,177	0	0	0
7300 Direct Support/Indirect Costs	0	0	0	0	0
TOTAL EXPENDITURES & OTHER OUTGO	\$20,737,840	\$6,737,987	\$1,091,204	\$2,581,688	\$20,650
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (A - B)	(\$20,666,050)	(\$6,721,025)	(\$1,033,290)	(\$2,533,891)	(\$13,650)
D. OTHER FINANCING SOURCES/USES					
8910-8999 Sources	\$1,407,966	\$745,000	\$10,000	\$0	\$0
7610-7699 Uses	0	0	0	0	0
E. FUND BALANCE (C + D)	(\$19,258,084)	(\$5,976,025)	(\$1,023,290)	(\$2,533,891)	(\$13,650)

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2014/2015 ADOPTED BUDGET
BUILDING FUND- RANCHO CORDOVA MEASURE N
COMBINED - SUMMARY OF REVENUE,
EXPENDITURES, AND CHANGES IN FUND BALANCE

OBJECT CODE DESCRIPTION	2010/11 Actuals	2011/12 Actuals	2012/13 Actuals	2013/14 Actuals	2014/15 Adopted Budget
F. <u>FUND BALANCE, RESERVES</u>					
1. Beginning Balance as of July 1 - Unaudited Restatement Audit Adjustment	\$29,049,892	\$9,791,808	\$3,815,783	\$2,792,493	\$258,602
2. Ending Balance, June 30 (E + F1)	\$9,791,808	\$3,815,783	\$2,792,493	\$258,602	\$244,952
<u>COMPONENTS OF ENDING FUND BALANCE</u>					
a.) Nonspendable Amounts	\$0	\$0	\$0	\$0	\$0
b.) Restricted Amounts	0	0	0	0	0
c.) Committed Amounts					
9780 Measure N	\$9,791,808	\$3,815,783	\$2,792,493	\$258,602	\$244,952
9790 Unassigned Amount	0	0	0	0	0
ENDING FUND BALANCE	\$9,791,808	\$3,815,783	\$2,792,493	\$258,602	\$244,952



Fund 25

Capital Facilities Fund Summary

Folsom

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2014/2015 ADOPTED BUDGET
CAPITAL FACILITIES FUND - FOLSOM
SUMMARY OF REVENUE,
EXPENDITURES, AND CHANGES IN FUND BALANCE

OBJECT CODE DESCRIPTION	2010/11 Actuals	2011/12 Actuals	2012/13 Actuals	2013/14 Actuals	2014/15 Adopted Budget
A. <u>REVENUES</u>					
8010-8099 LCFF Sources	\$0	\$0	\$0	\$0	\$0
8100-8299 Federal Revenues	0	0	0	0	0
8300-8599 Other State Revenues	0	0	0	0	0
8600-8799 Other Local Revenues	1,579,640	1,163,277	3,982,393	5,107,719	3,802,665
TOTAL REVENUES	\$1,579,640	\$1,163,277	\$3,982,393	\$5,107,719	\$3,802,665
B. <u>EXPENDITURES</u>					
1000 Certificated Salaries	\$0	\$0	\$0	\$0	\$0
2000 Classified Salaries	247,291	224,950	244,027	229,608	220,873
3000 Employee Benefits	85,471	78,691	81,578	71,273	71,810
4000 Food & Supplies	13,739	1,377	2,361	2,507	1,140
5000 Contracted Services & Other Expenses	158,873	127,056	52,975	98,544	82,205
6000 Capital Outlay	95,413	350,339	85,922	484,387	0
7100-7499 Other Outgo	3,636,891	3,635,610	3,556,428	3,549,607	3,552,665
7300 Direct Support/Indirect Costs	0	0	0	0	0
TOTAL EXPENDITURES & OTHER OUTGO	\$4,237,678	\$4,418,023	\$4,023,291	\$4,435,925	\$3,928,693
C. <u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (A - B)</u>	(\$2,658,039)	(\$3,254,745)	(\$40,898)	\$671,794	(\$126,028)
D. <u>OTHER FINANCING SOURCES/USES</u>					
8910-8999 Sources 12/13& 14/15 amount borrowed from fund 26	\$0	\$198,316	\$2,401,888	\$656,961	\$1,458,000
7610-7699 Uses	(442,430)	0	0	0	(2,675,000)
E. <u>FUND BALANCE (C + D)</u>	(\$3,100,469)	(\$3,056,429)	\$2,360,990	\$1,328,755	(\$1,343,028)

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2014/2015 ADOPTED BUDGET
CAPITAL FACILITIES FUND - FOLSOM
SUMMARY OF REVENUE,
EXPENDITURES, AND CHANGES IN FUND BALANCE

OBJECT CODE	DESCRIPTION	2010/11 Actuals	2011/12 Actuals	2012/13 Actuals	2013/14 Actuals	2014/15 Adopted Budget
F.	<u>FUND BALANCE, RESERVES</u>					
	1. Beginning Balance as of July 1 - Unaudited Restatement Audit Adjustment	\$3,855,702	\$755,234	(\$2,301,196)	\$59,795	\$1,388,550
	2. Ending Balance, June 30 (E + F1)	\$755,234	(\$2,301,196)	\$59,795	\$1,388,550	\$45,522
	<u>COMPONENTS OF ENDING FUND BALANCE</u>					
	a.) Reserved Amounts	\$0	\$0	\$0	\$0	\$0
	b.) Committed Amounts					
9780	Other Commitments Folsom Projects	755,234	(2,301,196)	59,795	1,388,550	45,522
9790	Unassigned Amount	0	0	0	0	0
	ENDING FUND BALANCE	\$755,234	(\$2,301,196)	\$59,795	\$1,388,550	\$45,522



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	2010/11 Actuals	2011/12 Actuals	2012/13 Actuals	2013/14 Actuals	2014/15 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	325,525	85,539	602,870	1,029,012	843,000
TOTAL REVENUES	\$325,525	\$85,539	\$602,870	\$1,029,012	\$843,000
B. EXPENDITURES					
1000 Certificated Salaries	\$0	\$0	\$0	\$0	\$0
2000 Classified Salaries	274,098	235,315	244,146	230,021	220,873
3000 Employee Benefits	88,367	80,085	81,659	71,354	71,810
4000 Food & Supplies	11,620	815	538	2,466	1,100
5000 Contracted Services & Other Expenses	53,350	54,811	28,972	49,504	19,940
6000 Capital Outlay	265,888	57,927	199,575	14,111	0
7100-7499 Other Outgo	0	0	0	0	0
7300 Direct Support/Indirect Costs	0	0	0	0	0
TOTAL EXPENDITURES & OTHER OUTGO	\$693,323	\$428,953	\$554,891	\$367,457	\$313,723
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (A - B)	(\$367,798)	(\$343,414)	\$47,979	\$661,555	\$529,277
D. OTHER FINANCING SOURCES/USES					
8910-8999 Sources	\$162,117	\$100,095	\$212,712	\$0	\$2,675,000
7610-7699 12/13 & 14/15 amounts loaned to fund 25	0	0	(2,351,449)	(323,552)	(600,000)
E. FUND BALANCE (C + D)	(\$205,681)	(\$243,319)	(\$2,090,758)	\$338,004	\$2,604,277

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	2010/11 Actuals	2011/12 Actuals	2012/13 Actuals	2013/14 Actuals	2014/15 Adopted Budget
F. <u>FUND BALANCE, RESERVES</u>					
1. Beginning Balance as of July 1 - Unaudited Restatement Audit Adjustment	\$3,333,622	\$3,127,941	\$2,884,622	\$793,864	\$1,131,868
2. Ending Balance, June 30 (E + F1)	\$3,127,941	\$2,884,622	\$793,864	\$1,131,868	\$3,736,145
<u>COMPONENTS OF ENDING FUND BALANCE</u>					
a.) Reserved Amounts	\$0	\$0	\$0	\$0	\$0
b.) Committed Amounts					
9780 Other Commitments Rancho Projects	3,127,941	2,884,622	793,864	1,131,868	3,736,145
9790 Unassigned Amount	0	0	0	0	0
ENDING FUND BALANCE	\$3,127,941	\$2,884,622	\$793,864	\$1,131,868	\$3,736,145



Fund 27

Building Fund Summary

Undeveloped Area Measure M Bond

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2014/2015 ADOPTED BUDGET
BUILDING FUND - UNDEVELOPED AREA MEASURE M BOND
COMBINED - SUMMARY OF REVENUE,
EXPENDITURES, AND CHANGES IN FUND BALANCE

OBJECT CODE DESCRIPTION	2010/11 Actuals	2011/12 Actuals	2012/13 Actuals	2013/14 Actuals	2014/15 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	112,522	48,814	257,727	1,408	0
TOTAL REVENUES	\$112,522	\$48,814	\$257,727	\$1,408	\$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	32,003	56,454	21,454	10,289	10,000
6000 Capital Outlay	14,631,653	15,826,918	1,904,974	157,425	50,000
7100-7499 Other Outgo	0	0	0	0	0
7300 Direct Support/Indirect Costs	0	0	0	0	0
TOTAL EXPENDITURES & OTHER OUTGO	\$14,663,655	\$15,883,372	\$1,926,428	\$167,715	\$60,000
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (A - B)	(\$14,551,134)	(\$15,834,558)	(\$1,668,701)	(\$166,307)	(\$60,000)
D. OTHER FINANCING SOURCES/USES					
8910-8999 Sources	\$0	\$0	\$0	\$0	\$0
7610-7699 Uses	(1,327,661)	0	0	0	0
E. FUND BALANCE (C + D)	(\$15,878,794)	(\$15,834,558)	(\$1,668,701)	(\$166,307)	(\$60,000)

<p align="center"> FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT 2014/2015 ADOPTED BUDGET BUILDING FUND - UNDEVELOPED AREA MEASURE M BOND COMBINED - SUMMARY OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE </p>

OBJECT CODE DESCRIPTION	2010/11 Actuals	2011/12 Actuals	2012/13 Actuals	2013/14 Actuals	2014/15 Adopted Budget
F. <u>FUND BALANCE, RESERVES</u>					
1. Beginning Balance as of July 1 - Unaudited Restatement Audit Adjustment	\$34,845,645	\$18,966,851	\$3,132,293	\$1,463,593	\$1,297,286
2. Ending Balance, June 30 (E + F1)	\$18,966,851	\$3,132,293	\$1,463,593	\$1,297,286	\$1,237,286
<u>COMPONENTS OF ENDING FUND BALANCE</u>					
a.) Reserved Amounts	\$0	\$0	\$0	\$0	\$0
b.) Committed Amounts					
9780 Other Commitments Measure M	18,966,851	3,132,293	1,463,593	1,297,286	1,237,286
9790 Unassigned Amount	0	0	0	0	0
ENDING FUND BALANCE	\$18,966,851	\$3,132,293	\$1,463,593	\$1,297,286	\$1,237,286



Fund 40

Special Reserve Fund Summary

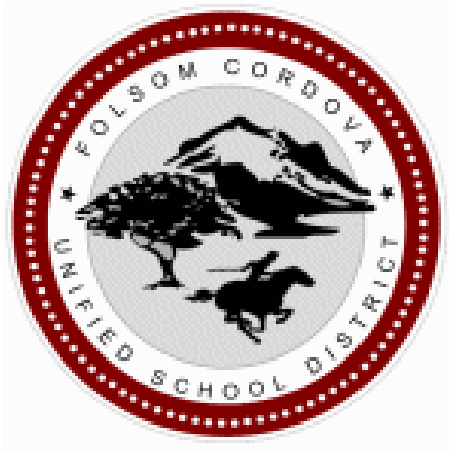
Capital Projects

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2014/2015 ADOPTED BUDGET
SPECIAL RESERVE FUND CAPITAL PROJECTS
SUMMARY OF REVENUE,
EXPENDITURES, AND CHANGES IN FUND BALANCE

OBJECT CODE DESCRIPTION	2010/11 Actuals	2011/12 Actuals	2012/13 Actuals	2013/14 Actuals	2014/15 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	535,806	489,204	821,473	789,555	615,000
TOTAL REVENUES	\$535,806	\$489,204	\$821,473	\$789,555	\$615,000
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	1,669	46,627	10,408	0	35,000
5000 Contracted Services & Other Expenses	0	17,407	14,777	1,400	70,000
6000 Capital Outlay	0	176,219	612,354	1,088,954	31,663
7100-7499 Other Outgo	0	0	38,857	34,857	34,858
7300 Direct Support/Indirect Costs	0	0	0	0	0
TOTAL EXPENDITURES & OTHER OUTGO	\$1,669	\$240,253	\$676,396	\$1,125,211	\$171,521
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (A - B)	\$534,136	\$248,952	\$145,076	(\$335,656)	\$443,479
D. OTHER FINANCING SOURCES/USES					
8910-8999 Sources	\$300,000	\$700,000	\$200,000	\$200,000	\$200,000
7610-7699 Uses	(600,000)	0	0	0	0
E. FUND BALANCE (C + D)	\$234,136	\$948,952	\$345,076	(\$135,656)	\$643,479

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2014/2015 ADOPTED BUDGET
SPECIAL RESERVE FUND CAPITAL PROJECTS
SUMMARY OF REVENUE,
EXPENDITURES, AND CHANGES IN FUND BALANCE

OBJECT CODE DESCRIPTION	2010/11 Actuals	2011/12 Actuals	2012/13 Actuals	2013/14 Actuals	2014/15 Adopted Budget
F. <u>FUND BALANCE, RESERVES</u>					
1. Beginning Balance as of July 1 - Unaudited Restatement Audit Adjustment	\$3,523,213	\$3,757,350	\$4,706,301	\$5,051,378	\$4,915,722
2. Ending Balance, June 30 (E + F1)	\$3,757,350	\$4,706,301	\$5,051,378	\$4,915,722	\$5,559,201
<u>COMPONENTS OF ENDING FUND BALANCE</u>					
a.) Nonspendable Amounts	\$0	\$0	\$0	\$0	\$0
b.) Restricted Amounts					
9780 c.) Committed Amounts					
WAN	1,133,959	1,442,135	1,991,033	2,556,176	2,784,655
CHS Stadium Turf Replacement	522,369	748,449	584,178	80,157	180,157
FHS Stadium Turf Replacement	729,264	1,075,576	934,047	533,431	638,431
Facilities	1,371,758	1,440,141	1,542,120	1,745,958	1,955,958
9790 Unassigned Amount	0	0	0	(0)	(0)
ENDING FUND BALANCE	\$3,757,350	\$4,706,301	\$5,051,378	\$4,915,722	\$5,559,201



Fund 63

Student Care Centers Fund Summary

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2014/2015 ADOPTED BUDGET
STUDENT CARE CENTERS FUND
SUMMARY OF REVENUE,
EXPENDITURES, AND CHANGES IN FUND BALANCE

OBJECT CODE DESCRIPTION	2010/11 Actuals	2011/12 Actuals	2012/13 Actuals	2013/14 Actuals	2014/15 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	2,113,734	2,645,024	2,702,265	2,944,643	2,838,239
TOTAL REVENUES	\$2,113,734	\$2,645,024	\$2,702,265	\$2,944,643	\$2,838,239
B. EXPENDITURES					
1000 Certificated Salaries	\$97,075	\$115,502	\$119,206	\$125,665	\$126,431
2000 Classified Salaries	1,247,173	1,328,347	1,165,913	1,226,998	1,285,265
3000 Employee Benefits	415,361	464,176	381,259	369,915	408,748
4000 Food & Supplies	128,778	133,325	124,373	145,018	165,175
5000 Contracted Services & Other Expenses	145,634	152,064	113,540	139,567	122,561
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	\$2,034,021	\$2,193,415	\$1,904,291	\$2,007,163	\$2,108,180
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (A - B)	\$79,713	\$451,609	\$797,974	\$937,480	\$730,059
D. OTHER FINANCING SOURCES/USES					
8910-8999 Sources	\$0	\$0	\$0	\$0	\$0
7610-7699 Uses	(452,236)	(308,043)	(156,446)	(464,508)	(1,014,977)
E. FUND BALANCE (C + D)	(\$372,523)	\$143,566	\$641,528	\$472,972	(\$284,918)

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2014/2015 ADOPTED BUDGET
STUDENT CARE CENTERS FUND
SUMMARY OF REVENUE,
EXPENDITURES, AND CHANGES IN FUND BALANCE

OBJECT CODE DESCRIPTION	2010/11 Actuals	2011/12 Actuals	2012/13 Actuals	2013/14 Actuals	2014/15 Adopted Budget
F. <u>FUND BALANCE, RESERVES</u>					
1. Beginning Balance as of July 1 - Unaudited Restatement Audit Adjustment	\$687,946	\$315,423	\$458,989	\$1,100,517	\$1,573,489
2. Ending Balance, June 30 (E + F1)	\$315,423	\$458,989	\$1,100,517	\$1,573,489	\$1,288,571
<u>COMPONENTS OF ENDING FUND BALANCE</u>					
a.) Nonspendable Amounts	\$1,072	\$0	\$0	\$0	\$0
b.) Restricted Amounts	0	0	0	0	0
c.) Committed Amounts	0	0	0	0	0
9790 Unassigned Amount	\$314,351	\$458,989	\$1,100,517	\$1,573,489	\$1,288,571
ENDING FUND BALANCE	\$315,423	\$458,989	\$1,100,517	\$1,573,489	\$1,288,571



Fund 71

Retiree Benefits Trust Fund Summary

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2014/2015 ADOPTED BUDGET
RETIREE BENEFITS TRUST FUND
SUMMARY OF REVENUE,
EXPENDITURES, AND CHANGES IN FUND BALANCE

OBJECT CODE DESCRIPTION	2010/11 Actuals	2011/12 Actuals	2012/13 Actuals	2013/14 Actuals	2014/15 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	702,471	808,583	791,470	982,487	975,000
TOTAL REVENUES	\$702,471	\$808,583	\$791,470	\$982,487	\$975,000
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	702,471	651,278	695,151	770,022	771,600
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	\$702,471	\$651,278	\$695,151	\$770,022	\$771,600
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (A - B)	\$0	\$157,305	\$96,319	\$212,466	\$203,400
D. OTHER FINANCING SOURCES/USES					
8910-8999 Sources	\$0	\$0	\$0	\$600,000	\$600,000
7610-7699 Uses	0	0	0	0	0
E. FUND BALANCE (C + D)	\$0	\$157,305	\$96,319	\$812,466	\$803,400

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2014/2015 ADOPTED BUDGET
RETIREE BENEFITS TRUST FUND
SUMMARY OF REVENUE,
EXPENDITURES, AND CHANGES IN FUND BALANCE

OBJECT CODE DESCRIPTION	2010/11 Actuals	2011/12 Actuals	2012/13 Actuals	2013/14 Actuals	2014/15 Adopted Budget
F. <u>FUND BALANCE, RESERVES</u>					
1. Beginning Balance as of July 1 - Unaudited Restatement Audit Adjustment	\$5,584,260	\$5,584,260	\$5,741,565	\$5,837,885	\$6,650,350
2. Ending Balance, June 30 (E + F1)	\$5,584,260	\$5,741,565	\$5,837,885	\$6,650,350	\$7,453,750
<u>COMPONENTS OF ENDING FUND BALANCE</u>					
a.) Nonspendable Amounts	\$0	\$0	\$0	\$0	\$0
b.) Restricted Amounts	0	0	0	0	0
c.) Committed Amounts	0	0	0	0	0
9790 Undesignated Amount	\$5,584,260	\$5,741,565	\$5,837,885	\$6,650,350	\$7,453,750
ENDING FUND BALANCE	\$5,584,260	\$5,741,565	\$5,837,885	\$6,650,350	\$7,453,750



Long Term Debt

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

DEBT SERVICE FINANCING - LONG TERM DEBT

	Updated: June, 2013									
	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19
<u>PNC Equipment Finance, LLC</u>										
<u>Bus Lease, Schedule #135790000, May 2010</u>										
(12) RE39111, 79 passanger (Reg Ed), (3) CE2308,										
29 passanger (Sp Ed), (8) CE1911, 19 pass. (Sp.Ed)	\$406,833	\$406,833	\$406,833	\$406,833	\$406,833	\$406,833	\$406,833	\$406,833	\$406,833	\$406,833
Principal - 01-7240-0-7439-160-50001-9100.000-000	404,039	280,223	292,075	304,428	317,304	330,724	344,711	359,290	374,486	390,325
Interest (Object 7438) Lease	2,794	126,610	114,758	102,405	89,529	76,109	62,122	47,543	32,347	16,508
<u>HP Financial Services</u>										
<u>Lease agreement 4874648320000001</u>										
NWN computers				\$4,838	\$8,838	\$3,094				
Principal - 01-9590-0-7439-124-1110-9100.000-000				4,838	8,838	3,094				
Interest (Object 7438) Lease										
TOTALS	\$406,833	\$406,833	\$406,833	\$411,672	\$415,672	\$409,927	\$406,833	\$406,833	\$406,833	\$406,833

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

DEBT SERVICE FINANCING - LONG TERM DEBT

						Updated: June, 2013		
	2003/04	2004/05	2005/06	2006/07	2007/08	2008/09	2009/10	2010/11
<u>US Bank Trust National Association</u>								
<u>Riverview School Pre-School Building</u>	\$4,521	\$4,725	\$4,752	\$2,744	\$2,732	\$2,716	\$2,751	\$2,725
Principal - 12-6105-0-7439-170-0500-9100.000-000	3,669	3,176	3,340	1,479	1,533	1,588	1,698	1,752
Interest (Object 7438) COP Refinancing	852	1,549	1,412	1,265	1,198	1,128	1,053	973
TOTALS	\$4,521	\$4,725	\$4,752	\$2,744	\$2,732	\$2,716	\$2,751	\$2,725

	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19
<u>US Bank Trust National Association</u>								
<u>Riverview School Pre-School Building</u>	\$2,694	\$1,783	\$1,732	\$1,736	\$1,738	\$1,791	\$1,729	\$1,722
Principal - 12-6105-0-7439-170-0500-9100.000-000	1,807	986	986	1,040	1,095	1,205	1,205	1,260
Interest (Object 7438) COP Refinancing	887	797	746	696	642	586	525	463
TOTALS	\$2,694	\$1,783	\$1,732	\$1,736	\$1,738	\$1,791	\$1,729	\$1,722

	2019/20	2020/21	2021/22	2022/23	2023/24			
<u>US Bank Trust National Association</u>								
<u>Riverview School Pre-School Building</u>	\$1,766	\$1,749	\$1,783	\$1,758	\$1,729			
Principal - 12-6105-0-7439-170-0500-9100.000-000	1,369	1,424	1,533	1,588	1,643			
Interest (Object 7438) COP Refinancing	397	325	250	170	86			
TOTALS	\$1,766	\$1,749	\$1,783	\$1,758	\$1,729			

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

DEBT SERVICE FINANCING - LONG TERM DEBT

						Updated: June, 2012		
	2003/04	2004/05	2005/06	2006/07	2007/08	2008/09	2009/10	2010/11
<u>US Bank Trust National Association</u>								
<u>Food Services Freezer, Food Cart, Delivery</u>								
<u>Van, Dishwasher</u>	\$9,208	\$9,623	\$9,679	\$5,588	\$5,564	\$5,532	\$5,603	\$5,550
Principal -13-5310-0-7439-113-9020-9100.000-000	7,472	6,469	6,803	3,011	3,123	3,234	3,457	3,569
Interest (Object 7438) COP Refinancing	1,736	3,154	2,876	2,576	2,441	2,297	2,145	1,981
TOTALS	\$9,208	\$9,623	\$9,679	\$5,588	\$5,564	\$5,532	\$5,603	\$5,550

	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19
<u>US Bank Trust National Association</u>								
<u>Food Services Freezer, Food Cart, Delivery</u>								
<u>Van, Dishwasher</u>	\$5,487	\$3,630	\$3,528	\$3,536	\$3,539	\$3,648	\$3,522	\$3,508
Principal -13-5310-0-7439-113-9020-9100.000-000	3,680	2,008	2,008	2,119	2,231	2,454	2,454	2,565
Interest (Object 7438) COP Refinancing	1,807	1,623	1,520	1,417	1,309	1,194	1,068	943
TOTALS	\$5,487	\$3,630	\$3,528	\$3,536	\$3,539	\$3,648	\$3,522	\$3,508

	2019/20	2020/21	2021/22	2022/23	2023/24			
<u>US Bank Trust National Association</u>								
<u>Food Services Freezer, Food Cart, Delivery</u>								
<u>Van, Dishwasher</u>	\$3,596	\$3,561	\$3,632	\$3,580	\$3,522			
Principal -13-5310-0-7439-113-9020-9100.000-000	2,788	2,900	3,123	3,234	3,346			
Interest (Object 7438) COP Refinancing	808	662	509	345	176			
TOTALS	\$3,596	\$3,561	\$3,632	\$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, 2013

	2003/04	2004/05	2005/06	2006/07	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14
<u>US Bank Trust National Assoc.</u>											
<u>Refunding 1991 COP, Refunding of Los</u>											
<u>Cerros Lease, Land Purchase Prairie Oaks</u>	\$399,084	\$417,041	\$419,487	\$242,168	\$241,128	\$239,736	\$242,815	\$240,531	\$237,824	\$157,343	\$152,884
Principal - 25-9202-0-7439-121-0000-9100.000-000	323,858	280,355	294,856	130,510	135,344	140,178	149,845	154,679	159,512	87,007	87,007
Interest 7438 COP Refinancing	75,225	136,686	124,631	111,657	105,784	99,559	92,970	85,853	78,312	70,336	65,877
<u>US Bank Trust National Assoc.</u>											
<u>2007 Financing Project</u>											
<u>Vista Del Lago</u>					\$3,395,598	\$3,396,795	\$3,398,395	\$3,396,360	\$3,397,785	\$3,399,085	\$3,396,723
Principal - 25-9202-0-7439-121-0000-9100.000-000					1,770,000	2,085,000	2,170,000	2,245,000	2,325,000	2,410,000	2,495,000
Interest 7438 COP Financing					1,625,598	1,311,795	1,228,395	1,151,360	1,072,785	989,085	901,723
TOTALS					\$3,636,727	\$3,636,531	\$3,641,210	\$3,636,891	\$3,635,609	\$3,556,428	\$3,549,607

	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	
<u>US Bank Trust National Assoc.</u>											
<u>Refunding 1991 COP, Refunding of Los</u>											
<u>Cerros Lease, Land Purchase Prairie Oaks</u>	\$153,259	\$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	
<u>US Bank Trust National Assoc.</u>											
<u>2007 Financing Project</u>											
<u>Vista Del Lago</u>	\$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, 2013		
	2012/13	2013/14	2014/15	2015/16	2016/17			
<u>HP Financial Services</u>								
<u>Lease agreement 4874648320000001</u>								
NWN computers	\$38,857	\$34,857	\$40,601	\$43,696	\$43,696			
Principal - 40-0290-0-7439-124-9278-9100.000-000	38,857	29,542	36,551	40,951	42,301			
Interest (Object 7438) Lease		5,316	4,051	2,744	1,394			
TOTALS	\$38,857	\$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 to 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.

CREDENTIALLED TEACHER

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

CRITERIA AND STANDARDS

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

CURRENT OPERATING EXPENDITURE

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

DEFERRED MAINTENANCE

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

DEFICITS

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

DEFICIT FACTOR

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

DEVELOPER FEES

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

ECONOMIC IMPACT AID (EIA)

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

EDUCATIONAL CONSOLIDATION AND IMPROVEMENT ACT (ECIA)

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

EMPLOYEE BENEFITS

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

ENCROACHMENT

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

ENCUMBRANCES

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

ENDING BALANCE

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

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

EQUALIZATION

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

ERAF

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

EXPENDITURES

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

FIRST PRINCIPAL APPORTIONMENT

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

FISCAL YEAR

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

FIXED ASSETS

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

FULL-TIME EQUIVALENT (FTE)

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

FUND

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

GOVERNMENTAL FUNDS

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

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

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

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

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

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

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

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

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

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

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

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

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

FUND BALANCE

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

GANN SPENDING LIMIT

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

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

GENERAL LEDGER

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

GENERAL OBLIGATION BONDS

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

GENERAL PURPOSE TAX RATE

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

GIFTED AND TALENTED EDUCATION (GATE)

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

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

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

IMPLICIT PRICE DEFLATOR

See Cost-of-Living Adjustment

INDIRECT COSTS

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

INDIVIDUALIZED EDUCATION PROGRAM (IEP)

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

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

LEA

Local Educational Agency

LEAST RESTRICTIVE ENVIRONMENT

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

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

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

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

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

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

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

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

OVERFLOW

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

PARCEL TAX

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

PERB

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

PERMISSIVE OVERRIDE TAX

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

PERS

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

PL81-874

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

PL94-142

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

PRIOR YEAR'S TAXES

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

PROPOSITION 13 (1978)

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

PROPOSITION 98 (1988)

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

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

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

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

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

PURCHASE ORDER

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

RESERVES

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

REVENUES

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

REVENUE LIMIT

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

REVOLVING CASH FUND

A stated amount of money used primarily for emergency or small or sundry disbursements and reimbursed periodically through properly documented expenditures, which are

summarized and charged to proper accounting classifications.

ROC/P

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

SACS

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

SB 90

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

SB 813

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

SCHOOL AND LIBRARY IMPROVEMENT PROGRAMS (SLIP)

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

SCOPE OF BARGAINING

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

SECOND PRINCIPAL APPORTIONMENT

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

SECURED PROPERTY

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

SECURED ROLL

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

SERRANO DECISION

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

SPECIAL EDUCATION

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

STAR

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

STATE ALLOCATION BOARD

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

STATE SCHOOL FUND

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

STATE TEACHERS' RETIREMENT SYSTEM (STRS)

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

SUBVENTIONS

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

SUNSET

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

SUPPLEMENTAL ROLL

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

TAX RATE

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

TAX RATE LIMIT

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

TEST 1/TEST 2/TEST 3

See Proposition 98.

TITLE 1

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

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 price 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.\