

Education...



Always in Season



Folsom Cordova Unified School District

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(916) 294-9000 www.fcusd.org

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Folsom Cordova Unified School District

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2013-2014 ADOPTED BUDGET BOOK

Approved October 24, 2013

∞ Administration ∞

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Pat Jackson and Pam Moore of Fiscal Services

The Adopted Budget Book underwent a major revision with the implementation of the Local Control Funding Formula (LCFF). References to the old formulas including base revenue limit and categoricals were eliminated. Budget information for the 2013-14 will remain as presented in June 2013 until the state releases the new accounting structure and appropriations are confirmed.

Education...Always in Season

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From the Superintendent

This school year brings a level of energy from the staff and community beyond any I've experienced in the past ten years. I believe there are several factors that contribute to the enthusiasm.

We are encouraged about the budget passed by the State's legislators. The newly implemented Local Control Funding Formula (LCFF) drastically changes the structure of how school districts receive funding from the state level. In very simple terms, the LCFF will shift the focus from funding dozens of state-mandated programs to funding based on local district control and student needs, with substantial extra dollars allotted to low-income children, foster youth and English learners. The California economy is still very fragile and the rebound from recession is very slow, but the funding for education is slated to improve over the next eight years. Over that time, schools will see significant improvements in funding levels with a long term goal of raising school funding levels back up to a similar level of education funding in 2007. The district will solicit input on the Local Control Accountability Plan (LCAP) to improve student achievement. The first forum will be held on September 26, 2013, at the Educational Services Center, and thereafter at the monthly meetings of the Superintendent's Communication Committee, where we hope to get your input.

Implementation of the Common Core State Standards (CCSS) is a major effort this year. These national standards will ensure that all students attain a deeper knowledge of curricular content, along with higher order thinking skills and practical application of what they know, regardless of which school they attend in the nation. Recently, over 850 FCUSD teachers participated in a day of professional development to continue our transition to the Common Core State Standards. Our teachers demonstrate a collaborative spirit by sharing newly developed lesson plans and units with one another and with teachers in neighboring districts. Our teachers will continue to receive CCSS training throughout the school year, and specifically on October 11, 2013, and January 17, 2014, which are staff development days and non-student days.

Family and community connections will continue to be a priority for the District. We have launched a community partnership in Rancho Cordova to increase K-3 literacy by asking Rancho Cordova businesses, service organizations, churches, retired residents and, of course, parents, to partner with our teachers and commit to two hours a week of reading with students. Folsom schools will continue with their successful volunteer-at-school program, encouraging parents to volunteer in the classroom.

We have added several new programs for students this year. International Baccalaureate (IB) has been implemented at Cordova High School and Mitchell Middle School. IB stresses depth over breadth in learning and develops students' critical thinking and problem solving skills. Because students are required to accept more responsibility and accountability for their education, they will be exceptionally well prepared to succeed at the university level. Universities in the United States are continuing to increase acceptance of IB coursework for college credit. Since 2006, the UC and CSU systems have awarded 30 quarter or 20 semester units to Diploma students with qualifying scores. Students who are determined, enjoy a challenge, and have an interest in global cultures and issues will be successful in the IB Program. Another new program at Cordova High is the Air Force Junior Reserve Officer Training Corps (AFJROTC). This program provides coursework in aerospace science, communication, leadership, cultural studies, life skills and global career opportunities.

A new magnet program using the Montessori method for elementary students has been added at Carl Sundahl Elementary School. Under a Montessori-certified teacher, "children learn by doing," which is the basis for the Montessori philosophy. The lessons naturally build the child's ability to focus and concentrate for their studies, with a hands-on approach with concrete materials that helps children understand abstract concepts, and a prepared environment that provides educational and intellectual exploration. The environment accommodates movement, discussion, and the use of engaging activities.

This school year is filled with optimism and opportunity. I'm looking forward to working with you to make this the best year so far for our students. Thank you for being dedicated parents and employees. We are blessed because of your daily effort. And, as always, I welcome your input, questions, and help on our priorities.

Sincerely



Debbie Bettencourt
District Superintendent



DISTRICT ORGANIZATION

Historical Background

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

One high school, one middle school, five elementary schools, and an enrollment of 684 students formed the original nucleus. As of August 1, 2013, the District will support 19 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 19,200 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. They provide students with the educational tools to meet the technological demands of the future and the social skills to function in a culturally diverse society.

GOVERNANCE

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

Deborah Bettencourt is the current and tenth Superintendent in FCUSD history. Her duties include overseeing the educational programs and the operation of the District making sure the policies and budget decisions of the Governing Board are carried out. To help her with this monumental task, there are approximately 987 certificated employees and 960 classified for a total of 1,947 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 and Performance Measures

Board Approved: October 4, 2012

The Board of Education is strongly committed to the district’s mission of “providing excellence in educational programs that carry high expectations for each student's achievement and success.” To that end, the Board has five goals to guide our district’s ongoing student achievement:

Goal 1: Student Achievement and Success

Goal 3: Fiscal Stability and School Facilities to Support Student Learning

Goal 2: Healthy, Safe, and Innovative Learning Environment

Goal 4: Effective Communications and Community Involvement

Goal 5: High Standards of Professional Development and Performance for Staff

Supporting each goal, the Board will identify specific performance measures to focus our efforts. These performance measures are not all inclusive, but are chosen to target our limited time, energy and resources on outcomes aligned to our mission and goals. The Board believes in ongoing, incremental improvement and understands that meaningful and measurable change takes time. Maintaining a consistent and sustained focus on goals and their performance measures enables us to build the capacity over time to achieve the outcomes we desire for students, staff and the community.

The superintendent and the leadership team will develop operational definitions for each performance measure, determine baseline performance levels and initiate strategies and action plans to meet five-year improvement targets. The district is committed to a monitoring and data system to provide regular and necessary information to staff which should inform progress towards meeting student achievement goals. Progress towards achieving the district goals and performance measures will be regularly reported to the community at board meetings.

Goal	Rationale	Objective - Methods and Measures
Goal 1: Student Achievement and Success		
1.1 Develop and implement a comprehensive multiple measures assessment system to monitor and encourage the progress of students individually.	<i>Regularly administered assessments inform the ongoing instructional efforts of teachers and schools, and determine district-level decisions regarding resource allocation, professional development and student placement.</i>	<ul style="list-style-type: none"> • Identify formative and summative assessment tools to be used, such as benchmark tests, District Progress Assessments (DPA), writing assignments, end of course finals, and STAR. • Trace utilization of tools at all sites by monitoring evidence submitted to Education Services Center quarterly. • Provide training on effective use of data analytics. • Determine effective use of CAPA. • Identify number of special education referral rates by school.
1.2 Increase the percentage of students ready for kindergarten as measured by Emerging Literacy Skills Test.	<i>Kindergarten readiness strongly influences future academic success.</i>	<ul style="list-style-type: none"> • Increase student enrollment in State Preschool, First 5 Program, Jr. Kindergarten, and Parent Education Preschool. • Increase curriculum articulation and student transitions between preschool and kindergarten programs. • Increase parent education related to required kindergarten skills and how to develop those skills at home. • Survey parents of current kindergarten students to determine barriers to enrollment in junior kindergarten or preschool.

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| <p>1.3 Increase the percentage of K-5 students who make at least a year’s academic growth in one year of instruction.</p> | <p><i>Target increased effectiveness of instruction by utilizing on-going data.</i></p> | <ul style="list-style-type: none"> • Identify students who are performing Below Basic and Far Below Basic on the STAR test, and create intervention plans to increase each student by at least one level. • Increase the percentage of students proficient in reading by the end of the third grade from 76% to 80% based on the STAR test. • Reduce current percentage of math students performing below basic from 13.2% to 11.9%, and English language arts students from 12% to 10.7%. • Increase the percentage of students proficient in math by the end of fifth grade from 70% to 73% based on the STAR test. • Continue ongoing assessment and early identification of deficits and interventions. • Implement effective writing strategies with active reading, oral reading, and theme tests. • Create home-based and after-school component focused on literacy to complement school instruction. • Use “Every Child By Name” at all elementary schools to identify underperforming students. • Assess annual grade level and department progress at each school. • Implement strategies for mastery of basic math facts, hands-on and project-based learning, and math challenge problems. |
| <p><i>Basic reading proficiency is foundational to student success in all subject matter areas in future years.</i></p> | | |
| <p><i>Students meeting standards in math by the end of fifth grade are better equipped and prepared for success in advanced math courses at the secondary level.</i></p> | | |
| <p>1.4 Increase the percentage of ninth grade students completing 60 units.</p> | <p><i>Ninth grade is pivotal to students’ future success and probability of earning a high school diploma.</i></p> | <ul style="list-style-type: none"> • Using benchmarks, provide intervention and recovery at each concept/unit level. • Use STAR, CAHSEE and district formative assessments at all secondary schools to identify underperforming students. • Incorporate alternative delivery such as hands-on, project-based, or online options. • Identify at-risk eighth graders at end of school year and provide information to high schools. • Review STAR data on all incoming ninth graders for possible intervention needed. • Provide all ninth grade students and their parents with transition, study and test taking skills. • Provide credits based on mastery of concepts and materials, not just tests, homework and attendance. |
| <p>1.5 Increase the percentage of students passing the high school exit exam in the tenth grade from 89% to 92% in English language arts and from 87% to 90% in math.</p> | <p><i>Students successfully passing the high school exit exam by the end of the tenth grade have the opportunity to pursue advanced coursework in the junior and senior years.</i></p> | <ul style="list-style-type: none"> • Provide CAHSEE preparation classes for all students at risk based on ninth grade credits and grades or who fail one or both sections of CAHSEE. |

1.6 Increase the availability of Advanced Placement (AP), International Baccalaureate (IB), college and Career Tech Ed courses.	<i>The probability of success in college increases for students completing advanced studies, CTE and rigorous college-level work in high school.</i>	<ul style="list-style-type: none"> • Build interest and awareness of all opportunities with eighth graders and their parents. • Create marketing brochure for specialized programs, including AP, IB and CTE courses.
1.7 Increase the number of students taking advanced math, science, and engineering courses by 5% (from 2,300 to 2,456 students in science and from 3,046 to 3,198 in math.)	<i>Science, technology, engineering and math (STEM) related careers are needed. The necessary preparation for college coursework begins in high school.</i>	<ul style="list-style-type: none"> • Add new courses to attract more students. • Create project-based, experiential-based opportunities to increase interest. • Promote math and science activities at elementary and middle school level, such as math bowls, engineering competition, Clubs, etc. to prime interest at high school level. • Review STAR results for high performing students and inform students and parents about opportunities for advanced coursework and future careers. • Educate parents at elementary schools of options available at middle schools and how options progress through high schools.
1.8 Increase the percentage of students scoring college ready on entrance and placement assessments based on annual college remediation courses taken by FCUSD students as reported by college system.	<i>Students who don't need remedial courses in college are more likely to successfully complete college degrees.</i>	<ul style="list-style-type: none"> • Work with community college to align our fourth year of English to college entrance expectations. • Identify college entrance expectations for math and utilize early assessment program (EAP) in the junior year to identify students who will need remediation in their senior year of high school.
1.9 Increase the percentage of students meeting the four-year college entrance requirements by 5% percent.	<i>Options and opportunities for students beyond high school are enhanced for those students completing four-year college entrance requirements.</i>	<ul style="list-style-type: none"> • Build interest and awareness of college requirements with eighth grade students and their parents. • Incorporate college entrance requirements into Back to School and Open House nights. • Host "College Days" at all high schools.
1.10 Increase the graduation rate for all students, but specifically for the following subgroups: <ul style="list-style-type: none"> • Hispanic/Latino by 2.5% • Black/African American by 2.6% • Economically Disadvantaged by 2.25% • Special Education by 4.31 	<i>A high school diploma is the foundational requirement for future career and life success.</i>	<ul style="list-style-type: none"> • Offer more intervention program and credit recovery programs. • Offer more career pathways. • Allow ninth grade students into continuation high schools at second semester. • Adopt the philosophy "failure is not an option" with teachers and students. • Create options for students who have failing grade in course(s) at quarter rather than sit through rest of semester with no way of passing class. • Identify and track reasons why our students are disenrolling from high schools. • "Stay in School" and/or attendance campaign with incentives, small and large. • Utilize SART and SARB processes. • Provide options for online courses.

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| 1.11 Increase the achievement of underperforming categories of students in all content areas as measured by STAR, API, and graduation rates by 10%. | <i>Performance in subgroups of ethnicity, socioeconomic and special needs must be improved.</i> | <ul style="list-style-type: none"> • Develop easy-to access student data system for teachers. • Implement district-wide benchmarks. • Provide professional development for teachers related to strategies for specific subgroups or learning deficits. • Increase time on task and provide conceptual approach to instructions. • Implement a conceptual approach to instruction through such programs as IB, academies, pathways, and thoughtful recovery labs. |
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Goal 2: Healthy, Safe, and Innovative Learning Environment

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| 2.1 Increase the percentage of students who demonstrate or articulate that they feel connected to school as measured by the Healthy Kids Survey. | <i>Students who feel connected to school are more likely to perform at a higher level and ultimately graduate.</i> | <ul style="list-style-type: none"> • Use community groups to support student activities, sports and opportunities. • Encourage community service and afterschool activities. • Ask adults on campus to connect with and mentor at-risk students. |
| 2.2 Utilize technology in all facets of learning in the district to develop 21 st century skills. | <i>Technology is a part of 21st century learning and careers. Appropriate use will challenge students and prepare them for global experiences.</i> | <ul style="list-style-type: none"> • Follow Educational Technology Master Plan including areas of in-service needed based on survey data. • Provide more technology-driven and online courses. • Increase the number of teachers using SmartBoards, online resources, digital instructional materials and software, computers and handheld devices. |
| 2.3 Increase student attendance rates through positive reinforcements and parent awareness of the importance of attendance. <ul style="list-style-type: none"> • Elementary school students - from 96% to 97% • High school students – from 95% to 96% • Alternative program students – from 70% to 85% | <i>Research shows that attendance in school is a critical component to student success.</i> | <ul style="list-style-type: none"> • Communicate with parents, including a letter from the Superintendent or principal on the importance of attendance. • Provide student recognition and awards each trimester or semester at school sites. • Enter students with perfect attendance into district-wide raffle for recognition and award. • Utilize the SART and SARB processes. • Provide quarterly attendance reports to principals. |
| 2.4 Create and sustain a safe, healthy, and positive learning environment that protects and respects the rights of all individuals as measured by the California Healthy Kids survey, discipline data and through the complaint process. | <i>Students who feel safe and supported at school will be more ready to learn.</i> | <ul style="list-style-type: none"> • Implement the anti-bullying program at all grades. • Continue character education at middle schools. • Provide orientation on school rules. Review school rules at quarter, trimester, or semester. • Communicate through teachers and administrators the expectation of respect for all students to parents and students. • Develop social media policies to address expectations. • Review and practice emergency response practices. • Raise awareness and address student behavior issues that merit attention. |
| 2.5 By using clear communication and procedures, increase articulation between general education and special education programs. | <i>All students should receive services to meet their individual educational needs.</i> | <ul style="list-style-type: none"> • Continue to develop the procedures manual. • Provide training to certificated and classified staff. |

Goal 3: Fiscal Stability and School Facilities to Support Student Learning

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| 3.1 Manage revenue, expenditures and cash reserves to achieve a sustainable balanced budget for the current and two subsequent years by maintaining fiscal health. | <i>Maintaining a sufficient fund balance will sustain cash flow throughout the fiscal year to meet payroll, and demonstrates fiscal stability which contributes to a positive fiscal standing with the county and state.</i> | <ul style="list-style-type: none">• Reduce and control expenditures to maintain a balanced budget.• Present quarterly financial reports to the Board of Education.• Explore other funding and revenue sources such as grants.• Maximize flexibility offered through Tier III categorical programs.• Use interest-based bargaining and work in collaboration with employee groups to address budget issues.• Continue communication to parents, staff and community regarding state fiscal crisis and its impact on the district. |
| 3.2 Implement school construction and site improvement bond projects on-time and within budget as measured by the annual independent audit. | <i>Schools should provide safe and up-to-date learning environment. Continued community support for construction bonds requires accountability to deliver on the plans and commitments of those measures.</i> | <ul style="list-style-type: none">• Hold quarterly Bond Oversight Committee meetings to review projects.• Complete Annual Report to Voters on bond projects.• Present project overviews to city councils and other special interest groups. |
| 3.3 Meet applicable state and federal audit standards as measured by the annual independent audit. | <i>As a steward of public resources, the district must be accountable for utilizing all resources appropriately and in accordance with state and federal requirements.</i> | <ul style="list-style-type: none">• Provide ongoing training to fiscal and school personnel related to accounting requirements.• CFO to review quarterly financial reports for compliance. |

• Goal 4: Effective Communications and Community Involvement

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| 4.1 Increase two-way community partnerships that support student learning through both monetary and time volunteered methods. | <i>Student success is achieved through broad community support of our schools. An accomplished public education system enhances the overall community.</i> | <ul style="list-style-type: none">• Continue to develop partnerships with individual schools. Develop each school's list of community partners, including faith-based organizations.• Provide annual recognition of community partners.• Participate in community committees such as FCEF Industry Advisory Board, LEED, CTE, Chamber Workforce Development, SELPA Community Advisory Committee, Superintendent's Communication Committee (SCC) and other committees.• Utilize school website calendars and local newspapers to advertise events.• Encourage parental and staff participation in district-wide community service initiatives (i.e. Ambassadors Program). |
| 4.2 Increase the efficiency, timeliness and accessibility of district communications as measured by regular updates to Cabinet and the Board of Education. | <i>Families are increasingly busy and dependent upon new avenues of non-traditional communication strategies and social media to remain informed and engaged.</i> | <ul style="list-style-type: none">• Utilize Blackboard Connect, SchoolWires, and PowerSchool parent portal to increase communication with parents.• Use Website, Facebook and Twitter to communicate with parents and community-at-large.• Translate newsletters and parent information.• Monitor website online comments and questions.• Notify parents of what communication methods are available.• Utilize "mobile aware" application.• Research and develop custom mobile application for parents and community. |

4.3 Increase favorable coverage of district students, staff, programs and events in local media as measured by the media matrix report.	<i>Survey data shows that local media and the district website are the primary sources of information accessed by the community.</i>	<ul style="list-style-type: none"> • Ask schools to submit media ticket request for district coverage of events. • Regularly provide news worthy articles to local media.
4.4 Effectively market district programs and schools to increase and maintain student enrollment.	<i>Strategic marketing initiatives have been in implementation in all other districts in the region and have proven effective in attracting students and increasing revenue.</i>	<ul style="list-style-type: none"> • Each school to develop its unique profile for marketing. • Create media DVD to highlight district areas, such as school leadership, teachers, students, and support services that can be utilized at community events. • Participate in community events such as Kids Day, Veterans’ Day Parade, etc. • Prepare informational brochures on district schools and programs.
4.5 Increase family engagement and the utilization of volunteers.	<i>Adult role models are critical to student achievement.</i>	<ul style="list-style-type: none"> • Develop and implement a community compact that outlines opportunities for adults to support students. • Use “reading” day as district-wide and community event to encourage parents and others to connect with schools. • Principals and teachers to provide list of other opportunities to become involved in schools.

Goal 5: High Standards of Professional Development and Performance for Staff

5.1 Increase the capacity and utilization of effective instructional practice as measured by classroom observations by administrators using district-wide instruments.	<i>Research verifies instructional practices are associated with higher levels of student achievement. Increasing the use of these research-based strategies will support student success.</i>	<ul style="list-style-type: none"> • With ongoing staff development, implement Common Core Standards. • Core subject area teacher to develop units of conceptual curriculum and engaged instruction by 2013-14. • Provide guided collaboration time to discuss implementation strategies.
5.2 Increase the number of National Board Certified teachers by 5% each year. (41 active in 2011-12.)	<i>National Board Certification is positively associated with higher levels of student achievement.</i>	<ul style="list-style-type: none"> • Publicize benefits of National Board Certification and district support available. • Provide monetary award upon award of certification.
5.3 Align school and department professional development to district goals and performance measures as measured by annual professional development report in Go Sign Me Up.	<i>Professional development, including in-district training and outside conferences should be aligned with student achievement goals.</i>	<ul style="list-style-type: none"> • Communicate goals and objectives to all staff. • Align school goals to district goals. • Require correlation between professional development and goals be submitted before training. • Submit plans and agendas or collaboration time. • Provide training for all elementary teachers in common core reading standards and strategies for instruction. • Provide additional teacher training and support in the utilization of data analysis. • Provide training for all elementary teachers in common core math standards and strategies for instruction.

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT

Voters

Board of Education

Public Information Officer

Executive Assistant

Superintendent

Elementary Instruction

Secondary Instruction

Human Resources

CFO/
Chief Business Official

Student Support Services

Preschool &
Elementary
Schools

Secondary
Schools

Employee/Employer
Relations

Fiscal Services

Special
Education

State & Federal
Programs

Alternative
Programs

Uniform Complaint
Procedures

Maintenance &
Operations

Psychological
Services

Family
Support
Services

Attendance &
Due Process

Human
Resources

Transportation

Assessment

Adult
Education

Facilities &
Planning

Food Services

Health Programs

Ed Technology &
Information Systems

Employee
Benefits

Risk
Management

Board of Education:

Zak Ford
JoAnne Reinking
Richard Shaw
Ed Short
Teresa Stanley

Revised 9/17/12

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 19 elementary schools. Four 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. 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.



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.

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.



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.



STAR TESTING

The Standardized Testing and Reporting program (STAR) has been used since 1998 to measure student achievement. Students in grades 2-11 participate in the program which measures achievement of California State Standards in English/language arts, mathematics, science, and social studies. The District uses 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.

Based largely on STAR results, a composite Academic Performance Index (API) is produced for the District and each school. Identified subgroups within the District and each school also receive an API score. The Statewide API Performance Target is 800. Schools and districts scoring 800 or more are expected to remain above 800 and are considered high performing. Those below 800 are expected to make steady progress toward the statewide goal. The District's 2012 Base API was 840 and its 2013 growth API was 839. This was a one point loss, but it is still one of the highest scores in the region.

College Entrance Tests

■ American College Test (ACT) 2011 – 2012 Seniors

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

<u>AVERAGE</u>	
<u>2011-2012</u>	<u>Composite</u>
FCUSD	24.7
STATE	21.8
NATIONAL	21.1

■ Scholastic Aptitude Test (SAT) 2011-2012 Seniors

2011-12	Critical Reading	Δ^*	Math	Δ^*	Writing	Δ^*
FCUSD	528	12	551	16	527	-9
State	495	-4	512	-3	496	-3
Nation	497	-3	514	0	489	-2

*Change in average score over 2010-11



▪ **Other Measures**

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

70.9% of tests taken received a passing score during the 2011-12 school year



▪ **Higher Graduation Rate**

Folsom Cordova Unified School District's cohort graduation rate (class of 2011-12), including alternative education schools, is 91.2% based on the latest data.

▪ **Low Dropout Rate**

Folsom Cordova Unified District's dropout rate (grades 9-12), including alternative education schools, is 4.6% over four years based on the latest data.

▪ **Student Attendance**

Folsom-Cordova Students had an Average attendance rate of 95.62% in the 2012-2013 school year.



Language

Minority Students

Approximately 30% of the District's students speak one of 90 different languages. 60.6% of these language minority students live in Rancho Cordova or in Mather, while 39.3% call Folsom home.

Of the 5,369 language minority students, 2,582, or 48%, have been assessed as limited in English proficiency. A larger percentage of English learners live in Rancho Cordova or Mather (60.6%) than Folsom (39.3%). These English learners speak 67 different languages, 59.5% speak one of just five languages: Spanish (38.6%), Russian (10%), Armenian (5.4%), Vietnamese (3.4%), or Ukrainian (2.1%). Ten schools enroll more than 100 English learners in the District: Cordova High (255), Williamson (230), White Rock (244), Peter J. Shields (110), Mills Middle (164), W.E. Mitchell Middle (107), Cordova Villa (188), Rancho Cordova (195), Navigator (145), 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, 2012, the District reported 355 such students; the top ten countries of birth were India (65), Mexico (37), Moldova (29), Philippines (18), China (17), Israel (21), Armenia (13), Iran (13), Ukraine (8), and the United Kingdom (8).

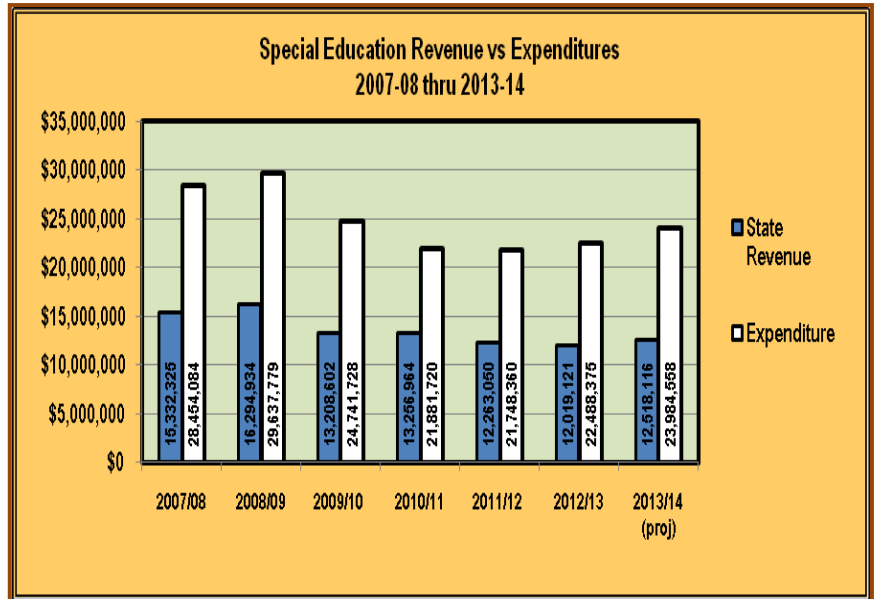
The District's programs for English learners are transitional with teachers, tests, and books in English, and bilingual support for speakers of the major languages. Key to the program is careful placement and grouping, a high-intensity English language development program for those new to the language, teachers who have been trained in English language development, comprehensive standards aligned materials, and quick entry into regular English Language Arts materials, extended day instruction, and community-initiated Saturday programs for home language literacy.



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 2013-2014 Proposed Budget for Special Education is based on \$17,568,261 in State funding for multiple programs, \$10,899,043 in General Fund contributions to Special Education and \$28,467,304 in expenditures, including indirect costs. Special Education budget is also required to be presented in detail and be approved by the Governing Board.

<u>EXPENDITURES</u>	<u>2013/2014</u>
Certificated Salaries	\$ 11,416,476.00
Classified Salaries	\$ 6,994,117.00
Employee Benefits	\$ 4,960,523.00
Books & Supplies	\$ 648,995.00
Services & Other Operating Exp	\$ 2,828,083.00
Other outgo	\$ <u>1,619,110.00</u>
Total Expenditures	\$ 28,467,304.00



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 2012/13 to 2013/14:

<u>Job Title</u>	2012/13 <u>FTE</u>	2013/14 <u>FTE</u>
Adapted Physical Education	2.00	2.00
Assistant Director	0	1.00
Behavior Analyst	1.00	1.00
Behavior Support Aide	3.75	5.18
Behaviorist Specialist	4.00	4.00
Clerical	6.00	6.20
Director	1.00	1.00
Instructional Assistant	190.36	172.49
Nurses/LVN	5.40	5.90
Occupational Therapist	5.10	5.60
Physical Therapist	1.00	1.00
Program Specialist	4.00	4.00
Program Coordinator	2.00	2.00
Psychologist	16.83	18.63
Special Project-Workability	0.63	0.63
Speech Pathologist	21.50	21.25
Teachers - Moderate/Severe	37.00	38.00
Teachers - Deaf & Hard of Hearing	1.00	1.00
Teachers - M/S Preschool	10.00	7.00
Teachers - Mild/Moderate	55.50	56.30
Teachers - Visually Handicapped	1.00	1.00
TOSA-Mild/Moderate	0	0.40
Transition Assistant	2.13	2.50
Signing Assistants	0	2.06
Signing Assistants DHOH	0	3.16
Marriage Family Therapist	0	2.00
Total	371.20	363.90



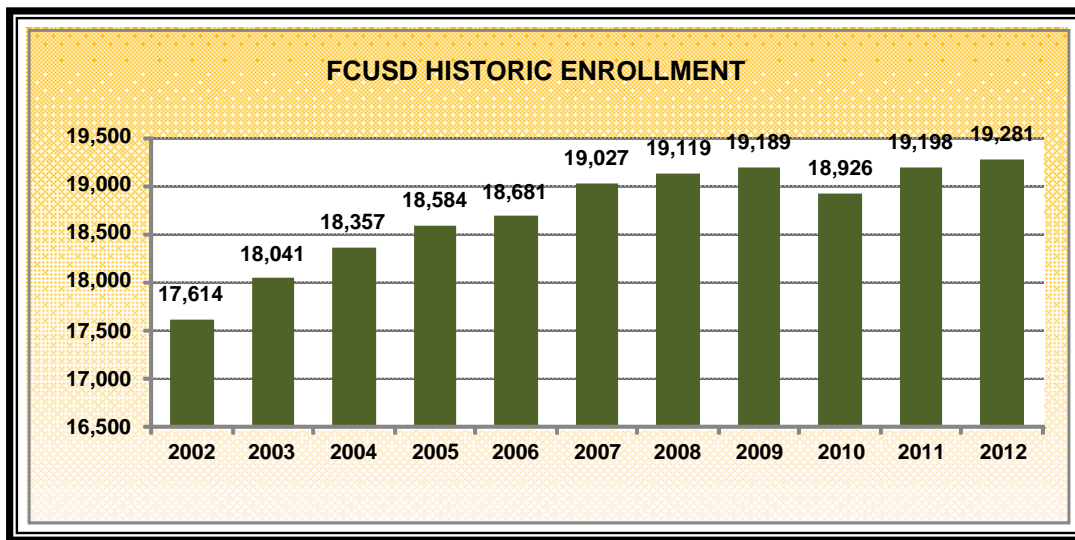
Student Enrollment Projections and Housing

Sacramento County Enrollment Trends

Sacramento County contains approximately 3.82% of the State's K-12 enrollment. Sacramento County's projected K-12 enrollment is expected to increase by 6.3% over the next decade.

FCUSD Enrollment Patterns

FCUSD has continued to serve an increasing number of students since its inception. Over the last 10 years, FCUSD has experienced an enrollment growth of 1,331 students, or 7.42%, from 17,950 students in October 2003 to 19,281 students in October 2012.



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.

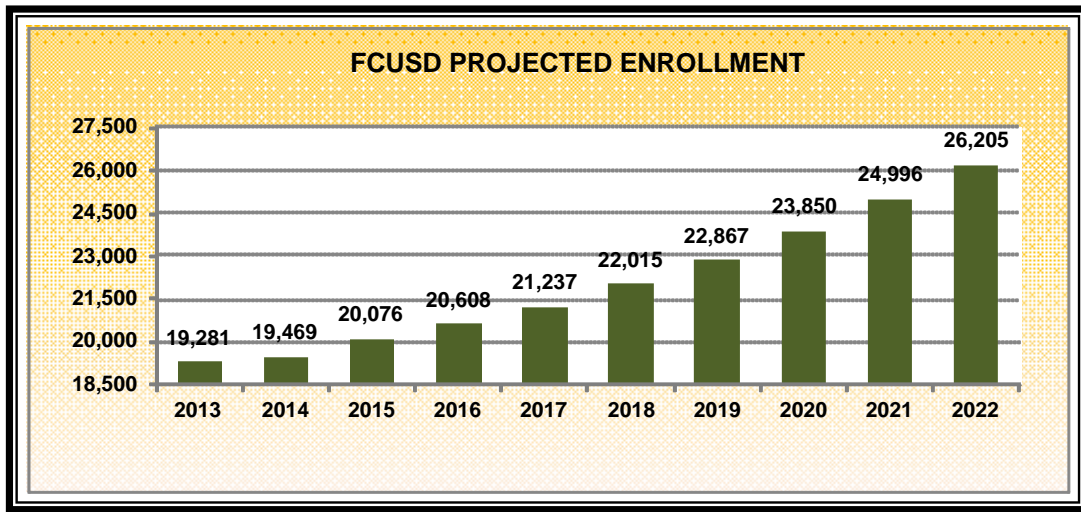
Enrollment Projections in FCUSD

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. Trends indicate an increasing percentage of building activity will occur in the City of Rancho Cordova in the near future.

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.

Once development resumes, the enrollment in the District could exceed 23,850 students by 2020. 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.

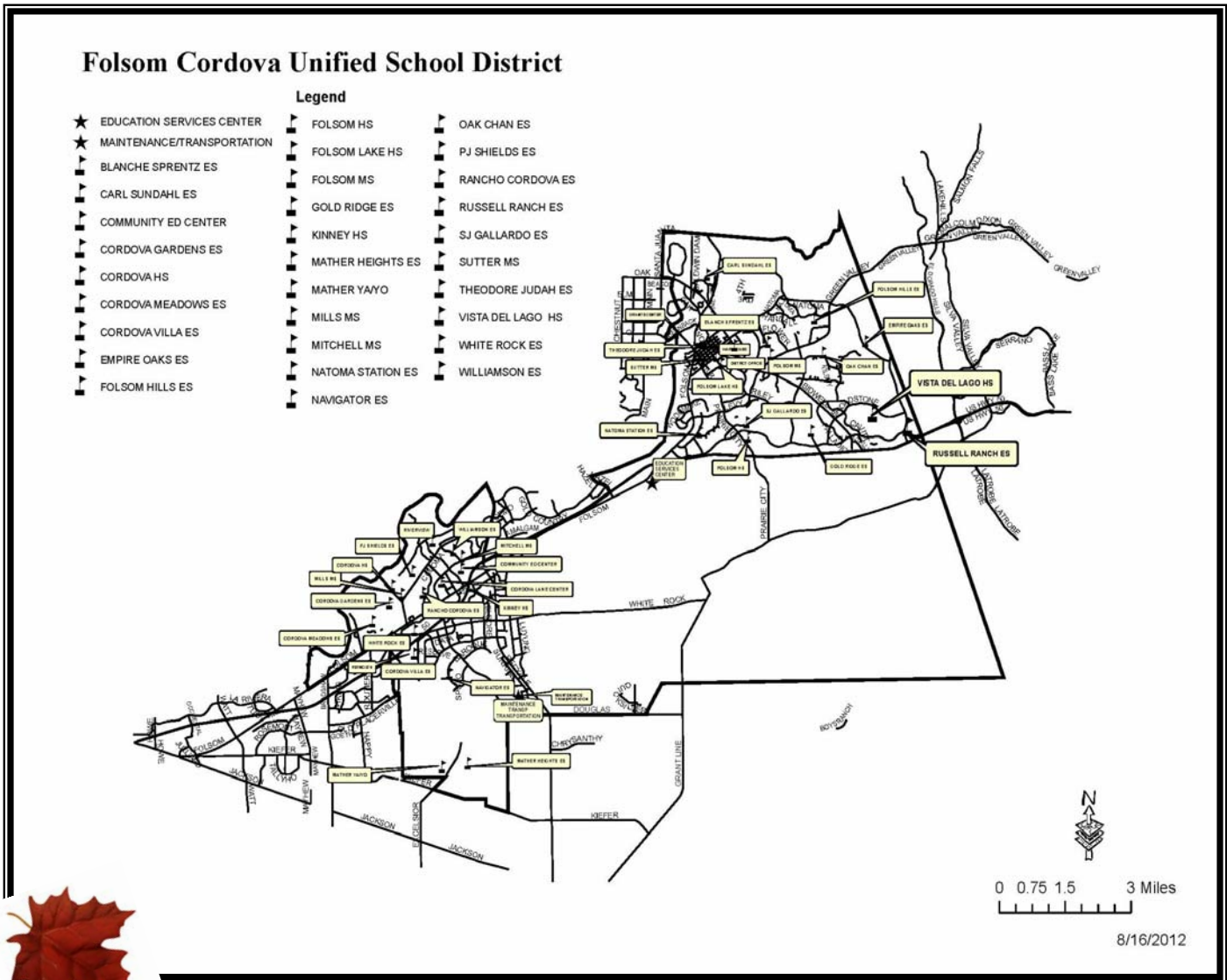
HIGH SCHOOLS AT 100% OF DESIGN CAPACITY: New boundary lines (*attendance areas*) are drawn redistributing students to high schools with space available; and/or, additional relocatable classrooms may be placed on the school campuses to accommodate student enrollment.

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 600 for elementary schools, 900 for middle schools and 2,000 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. Attendance boundaries are reviewed annually to determine if additional adjustments are necessary.



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:
 - 86 percent for ongoing employee costs for salaries, benefits and other personnel costs
 - 14 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) replaces Revenue limit sources
2. Federal sources
3. Other state resources
4. Other local resources
5. Other sources

Local Control Funding Formula (LCFF)

The 2013–14 approved state budget replaces the previous K–12 finance system with a new Local Control Funding Formula (LCFF). For school districts and charter schools, the LCFF eliminates 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 kindergarten through grade three (K-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 revenue from relaxed penalties in State Class Size Reduction Grade K-3 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.

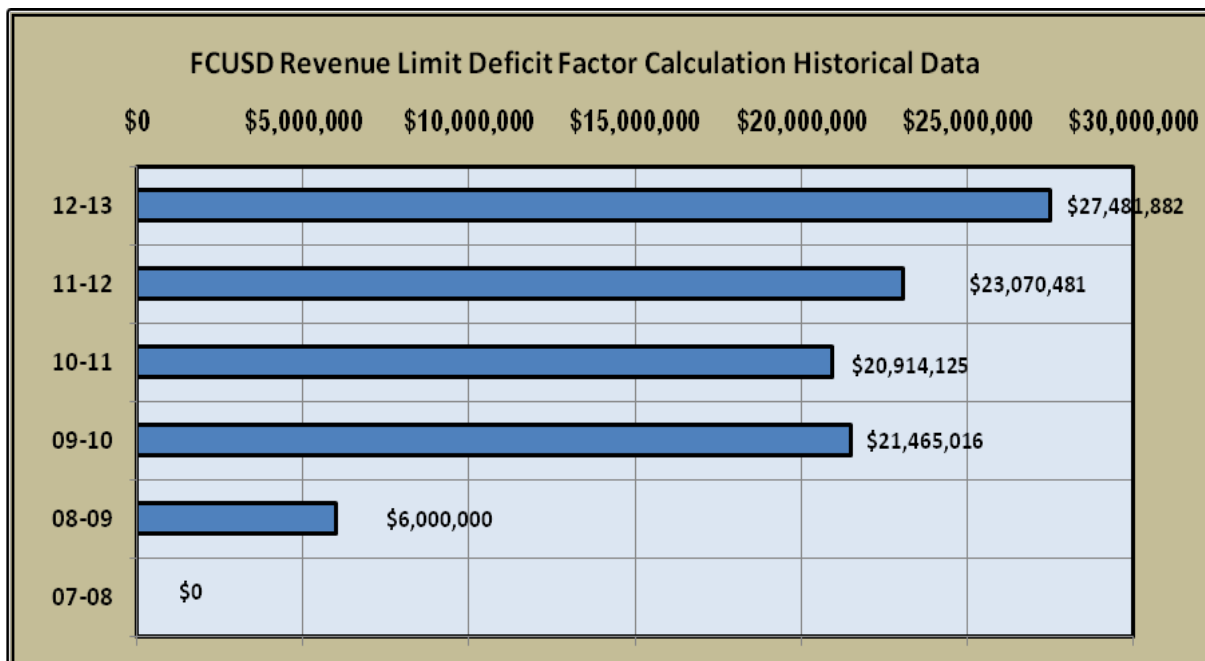
Other Sources: Other sources include revenue received from other educational entities such as other districts, ROP, and JPA’s. Interfund transfers are accounted for in other sources as described by the California State Accounting Manual.



Effect of State Budget on District Revenues

Historical funding-revenue limit: Since fiscal year 1973/74, California school districts had operated under general purpose revenue limits established by the State Legislature. In general, revenue limits were calculated for each school district by multiplying the Actual Daily Attendance (ADA) for such districts by a base revenue limit per unit of ADA. The basic revenue limit calculations were adjusted annually in accordance with a number of factors including a cost of living increase and adjustments for unemployment, PERS, deficit factors, equalization, and property taxes.

Through the late 1990's and early 2000's, education experienced major deficits in state funding. In 2000/01, the revenue limit deficit was eliminated with the adoption of the State Budget Act. Further, there was no revenue limit deficit in 2001/02 or 2002/03. In 2003/04, the state's economy was not able to fund the statutory COLA of 1.88% and in fact took back 1.2% of the District's revenue, creating a 3% deficit factor, or \$146 per student. This amounted to a \$2.5 million loss in ongoing revenue. The deficit continued in 2004/05 at 2.14% with a loss of \$1.8 million. In 2005/06, the deficit factor was 0.892% or \$45 per student. This was a loss of \$0.8 million in revenue. For 2006/07 and 2007/08 the deficit factor was eliminated and full funding restored. Only partial retroactive payments were available to the District through one-time block grants in the amount of \$150 per student. Beginning in 2008/09 through 2012/13, the District was again faced with a deficit factor. The reduction was over 22% in the base revenue limit and for unrestricted categorical programs, totaling \$99 million over 5 years. Unfortunately, the reduction in revenue required the District to make large cuts.



New funding-Local Control Funding Formula: The primary source of funding for school districts starting in 2013-14 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. For the first time in many years, the budget proposed by the Governor did not rely on optimistic revenue projections or dramatic cuts to programs. The large budget deficits of the past few years have been addressed and a \$1.1 billion reserve is projected for the state's general fund for 2013-14.

LCFF Overview

	Target
	2013-14
Base Grant per student (equalized state-wide)	K-3: \$6,845 4-6: \$6,947 7-8: \$7,154 9-12: \$8,289
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
K-3 Class Size Reduction add-on per student	\$723
9-12 Career Tech add-on per student	\$219

While the budget eliminated most programmatic and compliance requirements that school districts were subject to, it will 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.



2013 – 2014 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 Revenue Limit calculations & other income sources for all funds	April	Calculate cost of step and column, cost of 1% salary raise and cost of health benefit increases
January 10, 2013	Governor released Proposed 2013-14 Budget	April 30, 2013	Financial Reporting Period ends for Third Interim Report
January 15, 2013	School Services of California "Governor's Proposed" Conference	May	Revise next year's enrollment projections using P-2 information and projected growth
January 17, 2013	Governor's Proposed Budget Update to Board of Education	May	Reconciliation of categoricals and other funds with proposed State budget
January 17, 2013	2013/14 Budget Calendar is approved by the Board of Education	May	Review of department budgets with program managers including categoricals
January 25, 2013	Enrollment Projections	May	Develop FTE list and summary sheets for budget document
January 31, 2013	Financial Reporting Period ends for Second Interim Report	May	Final Human Resources notices to certificated staff
January/February	Budget planning with input for Board and staff related to budget priorities community forums in January and February	May	Final date to review projections for Revenues and Expenditures per May Revise
February	Initial review of Budget Guidelines	May 16, 2013	Third Interim Financial Report & Standards and Criteria Review for the quarter ending April 30 are approved by the Board of Education
February	Review program needs and District goals	May 17, 2013	Public Notice regarding Board action for inspection of proposed budget and announcement of Public Hearing in June
February/March	Board of Education discusses budget with public input and adopts priorities/reductions	May 20-24, 2013	Begin preparation of SACS Budget Forms for submission to the County Office of Education
March	Determine site and grade-level staffing for next year	May/June	Budget Department notifies site administrators of proposed allocations and distributes site and department budget worksheets
March 7, 2013	Second Interim Financial Report & Standards and Criteria Review for the quarter ending January 31, are approved by the Board of Education	June	Prepare budget document for printing
March 7, 2013	Board of Education approves budget guidelines	June	Estimate deferred revenues and site carry-overs
March 15, 2013	Legal deadline for delivering notices of non re-employment or potential due to a	June	Project ending balance
April	Input budget data into computer system, update position control site budgets, and benefit information	June	Budget Document compiled
April	Update position control for budget	June	Revise long-range financial projections
April	Calculate cost of step and column, cost of 1% salary raise and cost of health benefit increases	June 5, 2013	Final Review Budget Document
April	Prepare employee/employer benefit projections	June 7, 2013	Budget available for public inspection, public input on Proposed Budget

June 20, 2013	Board of Education adopts Budget and Multi Year Projections
June 27, 2013	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 27, 2013	Prepare actual financial statement for prior fiscal year for Board approval by September 13
August 30, 2013	Close District books for prior fiscal year
September 5, 2013	Board approval of prior year actuals
September 5, 2013	The Board of Education adopts a resolution identifying the prior year actuals and budget year estimated GANN Appropriation Limits
September 13, 2013	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, 2013	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 12, 2013	First Interim Financial Report & Standards and Criteria Review for the quarter ending October are approved by the

Budget Development Process

Each year, under the direction of the Superintendent, the Budget Guidelines for staffing and site allocations are reviewed. Changes to the guidelines are noted in bold print. The formulas were utilized in preparing the budget.

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 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 monthly basis.

Budget Adjustments

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

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



Budget Guidelines

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

I) INCOME

A. Beginning Balance

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

B. Federal Income

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

C. State Income

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

D. County/Local Income

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

E. One-time Income

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



II) EXPENDITURES

A. On-going Expenditures

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

B. One-time Expenditures:

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

C. Staffing Allocations

1. School site staffing allocations for certificated and classified personnel are described in the following sections of these Budget Guidelines and adjusted annually.
2. Staffing allocations for administration are reviewed annually and adjusted based on available funds and need for District support functions.



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.
4. The District may transfer funds between programs and to the unrestricted budget in order to meet the educational needs of students.

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. Categorical Funded Programs

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

B. Economic Uncertainties

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

C. Appropriation for Contingencies

1. Unforeseen shortfalls of income and unexpected expenses shall be offset with the Appropriation for Contingencies accounts.

D. Designated Amounts

1. Specific amounts may be designated as needed in the components of Ending Fund Balance.

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.

School Site	2013-2014 Projected Regular Ed. Enrollment	2013-2014 Certificated FTE
ELEMENTARY		
Blanche Sprentz	356	13
Carl Sundahl	368	13
Cordova Gardens	357	12
Cordova Meadows	334	12
Cordova Villa	411	16
Empire Oaks	625	20
Folsom Hills	594	20
Gold Ridge	620	19
Mather Heights	479	16
Natoma Station	473	16
Navigator	398	13
Oak Chan	466	16
Peter J. Shields	380	12
Rancho Cordova	430	14
Russell Ranch	630	21
SJ Gallardo	661	21
Theodore Judah	444	18
White Rock	440	16
Williamson	570	19
ELEMENTARY TOTAL	9,036	307
SECONDARY		
Folsom Middle	1,281	46
Mills Middle	776	31
Mitchell Middle	670	30
Sutter Middle	1,278	48
Cordova High	1,659	65
Folsom High	2,069	75
Vista del Lago High	1,408	54
Folsom Lake Continuation	93	4
Kinney Continuation	174	9
Mather Youth Academy	48	6
Independent Study	159	6
Adolescent Parent Program.	14	2
SECONDARY TOTAL	9,629	376
GRAND TOTAL	18,665	683



EDUCATION LEVEL	2013-2014 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

2013 – 2014 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	
b. Grades 1-2	1 per 27-32 students	Full Time	At the Board's discretion annually
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. Division Leader			
5. Clerical			
<u>0 – 240 students</u>			December Enrollment
a. Administrative Assistant <u>241 + students</u>	1 per school	8 hrs/10.50 months	
b. Clerk I	1 hour for each additional 45 students	10 month	
6. Library Clerk			2012/13 reduced to 1 day per week
7. Noon Supervision	1 hour per 60 students not to exceed \$8.50 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	\$65 per October CBEDS		
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	1.00 FTE = 1-750 students 1.50 FTE = 751-1,000 students 2.00 FTE = 1,001+ students	Full Time	(Staffing frozen at 2001/02 levels)
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		
4. Counselors	Varies per site	Full Time	
5. Clerical			
<u>0 – 400 Students</u>			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	
<u>400 + Students</u>			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			2012/13 reduced to 2 days per week
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	\$65 per October CBEDS		
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	1.0 FTE = 1-1,000 students 1.5 FTE = 1,001-1,500 students 2.0 FTE = 1,501-2,000 students 3.00 FTE = 2,001-2,500 students 4.00 FTE = 2,501 + students	Full Time	
2. Teachers			
a. Regular	1 per 29.5 students overall	Full Time	175 student contacts per FCEA contract
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	Release time as budgeted	5 additional days	
4. Librarians	1 per school	Full Time	(eliminated in 2003/04)
5. Counselors	Varies per site	Full Time	Reduction in staffing
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	
f. Career Center Clerk III	1 per school	3 hrs 10 months	(Eliminated 2008/09)
<u>1200 + students</u>			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 per school		2012/13 reduced to 3 days per week
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	\$65 per October CBEDS		
b. Instructional Supplies	\$29.50 per student (reduced 50% since 2003/04)		December Enrollment

c. Equipment	\$24.13 per student (eliminated in 2002/03)		
d. Field Trip Allocation	\$1.18 per student		

Continuation and Alternative Education

The Continuation and Alternative Education Programs shall be treated the same as categorical programs in that they shall operate within their income. These programs generate income from two sources: ADA and the supplement to the Revenue Limit for Necessary Small Continuation High Schools (approved for the first time in 1979/80 and thereafter.)

Allocation For:	Formula (per school)	Work Year	Comments
1. Administrator	Annual recommendation from the Superintendent		
2. Teachers		Full Time/184 Days	
a. Regular	1 per 25 students		
b. Subs for Staff Dev.	1 day per 3 FTE classroom teacher		
3. Students			
a. Textbooks	\$65.00 per October CBEDS		
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
<u>Elementary Schools</u>		
Standard Classroom	13	
Kindergarten, Preschool, Student Care	20	Daily
Multi-purpose room	60	Daily
Library	15*	
Restrooms	3	Daily – per fixture
Administration	45	Daily
Computer Lab	10	Daily
<u>Secondary Schools</u>		
Standard classroom	13	
Science	15	
Home Economics	30	Daily
Shop Class	28	
Arts & Crafts	20	Daily
Computer Class	15	
Library	30	
Cafeteria	120	Daily
Gymnasium	60	Daily
Locker/Shower Room	90	Daily
Snack Bar	20	Daily
Administration	45	Daily
Kitchen	30	Daily
Restrooms	3	Daily – per fixture
<u>Opening a New School:</u> A new school requires additional one time resources to adequately provide books, supplies and equipment.		
Elementary School	\$30,000	
Middle School	\$40,000	
Comprehensive High School	\$50,000	
Continuation School	\$20,000	
Staffing Excluding teaching FTE		
Elementary School	\$315,000	
Middle School	\$525,000	
High School	\$1,250,000	
Continuation	\$250,000	

2013-14 STAFFING PROJECTION																				CBEDS 2012 ENROLLMENT			DIFF	
SCHOOL SITE	Jr K (-2)	Jr K (-1)	K	1	2	3	4	5	6	6	7	8	9	10	11	12	TOTAL	SP ED SEC	GRAND TOTAL	TOTAL	SP ED AGES (3-22)	GRAND TOTAL		
B SPRENTZ	50	50	49	44	33	40	38	52									356	15	371	335	15	350	21	
C SUND AHL	5	5	42	45	50	64	70	57	30								368		368	382		382	-14	
EMPIRE OAKS			75	89	114	113	105	129									625	4	629	661	4	665	-36	
FOLSOM HILLS	15	17	90	88	100	91	94	99									594	18	612	588	18	606	6	
GOLD RIDGE			95	118	101	87	106	113									620	33	653	598	33	631	22	
NATOMA STATION			62	65	69	72	83	60	62								473	22	495	509	22	531	-36	
OAK CHAN			63	61	68	87	92	95									466	6	472	479	6	485	-13	
RUSSELL RANCH			99	96	106	114	104	111									630	31	661	618	31	649	12	
SJ GALLARDO			97	87	113	108	120	136									661		661	687		687	-26	
T JUDAH			62	62	75	70	95	80									444		444	437		437	7	
FOLSOM MIDDLE												460	425	396			1281	15	1296	1226	15	1241	55	
SUTTER MIDDLE												352	446	480			1278	61	1339	1251	61	1312	27	
FOLSOM HIGH														503	548	477	541	2069	37	2106	1957	37	1994	112
VISTA DEL LAGO														390	345	332	341	1408	27	1435	1406	27	1433	2
FOLSOM LAKE HIGH														9	26	58	93	22	115	93	22	115	0	
FOLSOM TOTAL	70	72	734	755	829	846	907	932	92	812	871	876	893	902	835	940	11366	291	11657	11227	291	11518	139	
K-5, 6-8, 9-12 TOTALS								Elem:	5237	Middle:	2559	High:	3570										0.012	
C GARDENS			63	59	51	48	43	58	35								357	38	395	352	38	390	5	
C LANE																	0	25	25	0	25	25	0	
C MEADOWS			60	54	50	59	61	50									334	3	337	350	3	353	-16	
C VILLA			65	59	89	75	63	60									411	45	456	414	45	459	-3	
MATHER HEIGHTS			60	65	76	78	76	62	62								479		479	473		473	6	
NAVIGATOR			70	61	70	74	72	51									398	32	430	373	32	405	25	
PJ SHIELDS			62	62	53	69	73	61									380		380	372		372	8	
RANCHO CORDOVA	15	23	63	58	60	65	56	56	34								430	9	439	415	9	424	15	
WHITE ROCK	12	12	70	60	68	68	58	60	32								440	10	450	445	10	455	-5	
WILLIAMSON			95	118	85	107	90	75									570	18	588	579	18	597	-9	
MILLS MIDDLE												209	282	285			776	40	816	777	40	817	-1	
MITCHELL MIDDLE												179	239	252			670	36	706	680	36	716	-10	
CORDOVA HIGH														485	437	390	347	1659	56	1715	1680	56	1736	-21
KINNEY HIGH														16	61	97	174		174	174		174	0	
WALNUTWOOD											2	3	21	20	51	62	159		159	162		162	-3	
KITTY HAWK (YO)																	0	18	18	0	18	18	0	
MATHER YA											6	8	9	9	11	5	48		48	44		44	4	
CORDOVA TOTAL	27	35	608	596	602	643	592	533	163	388	529	548	515	482	513	511	7285	330	7615	7290	330	7620	-5	
K-5, 6-8, 9-12 TOTALS								Elem.	3799	Middle	1465	High:	2021										-0.001	
TOTAL DISTRICT	97	107	1342	1351	1431	1489	1499	1465	255	1200	1400	1424	1408	1384	1348	1451	18651	621	19272	18517	621	19138	134	
K-5, 6-8, 9-12 TOTALS								Elem:	9036	Middle:	4024	High:	5591										0.007	

SUMMARY OF GENERAL FUND FINANCIAL DATA - REVENUE

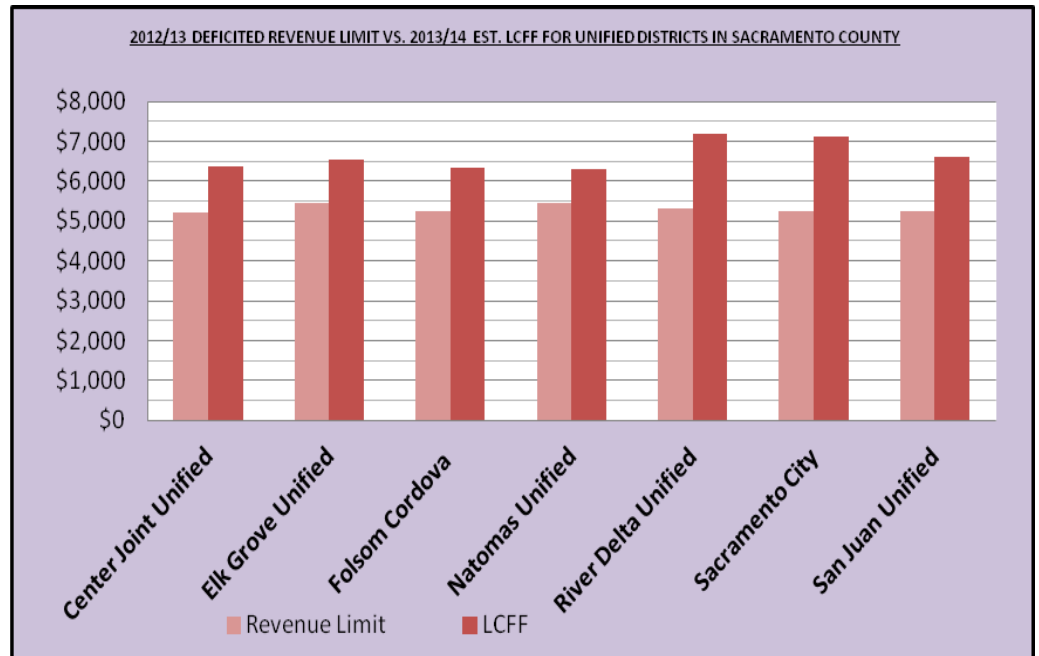
Revenue Classifications

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 projected revenues:

Local Control Funding Formula

The LCFF Revenue represents the main source of General Fund revenue by generating approximately 70.6% of General Fund revenue. This source of revenue includes both state aid and local property taxes.

At Adopted budget, it was projected that \$100,147,282 would be received for 2013/14 under a combination of old revenue limit and new LCFF. This represents an increase of \$2,736,483 as compared to 2012/13 actuals. Based on updated estimates since adopted budget, it is projected that \$110,771,541 will be received in 2013/14 under LCFF. A large portion of the increase represents former Tier 3 categorical revenue that was state revenue in 2012/13, but is now under LCFF in 2013/14.



Federal Revenue

Federal Revenue, which represents approximately 5.3% 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 \$7,514,089 will be received from Federal Revenue sources in 2013/14. This represents an increase of \$231,386 compared to 2012/13 actuals.

Federal Revenue sources are included in the table to the right.

<u>FEDERAL REVENUE</u>	
Medi Cal	\$ 470,000
Special Ed. Basic Grant, Preschool	\$ 3,463,802
Title I	\$ 2,368,702
Title I-Program improvement	\$ 350,244
Title II	\$ 517,259
Title III	\$ 226,314
Vocational Ed.	\$ 117,768
Total Federal Revenues	\$ 7,514,089





Other State Revenue

Other State Revenue represents approximately 20.8% of the total General Fund revenue. At the time of budget adoption, with the exception of class size reduction, tier 3 programs and lottery, all revenue in this category is restricted (categorical), which means it must be expended within specific guidelines. Under LCFF, class size reduction and the majority of tier 3 programs no longer fall under State revenue. The major sources of revenue that remain include common core, special education, transportation, and lottery revenues.

At the time of budget adoption, it was anticipated that approximately \$29,517,539 would be realized in 2013/14 from Other State Revenue sources. This represents an increase of \$114,223 when compared to 2012/13 actuals. Under LCFF many of the programs will be included in the LCFF revenue.



OTHER STATE REVENUE

Academies	\$ 253,105
Adult Ed	\$ 1,035,902
Art/Music Block Grant-Ongoing	\$ 266,232
Cal Safe	\$ 164,766
Ca. Peer Asst. & Review Program	\$ 74,898
CHSEE	\$ 99,559
Class Size Reduction	\$ 3,048,772
Community Day School	\$ 212,190
Common Core State Standards Implementation	\$ 3,111,340
Community Based Tutoring Grant	\$ 66,360
Deferred Maintenance	\$ 650,566
Economic Impact Aid	\$ 1,633,126
Gifted and Talented Education	\$ 122,055
Healthy Start	\$ 792,555
Instructional Materials	\$ 1,041,036
Lottery	\$ 2,810,209
Other State Revenues	\$ 357,974
PE Teacher Incentive Grant	\$ 205,459
Professional Development Block Grant	\$ 468,880
Pupil Retention Block Grant	\$ 170,443
School & Lib. Improvement Block Grant	\$ 874,114
School Safety & Violence Prevention	\$ 231,034
Special Ed. State Apportionment	\$ 9,458,422
Special Ed. Workability	\$ 105,016
STAR Testing & Student Assessment	\$ 36,969
Supplemental School Counseling	\$ 500,446
Targeted Instructional Improvement Block Grant	\$ 749,374
Transportation	\$ 976,737
Total State Revenues	<u>\$ 29,517,539</u>



OTHER LOCAL REVENUE

BTSA	\$ 75,964
Carl Sundahl Foundation	\$ 24,664
Fees from Facility Rentals	\$ 321,471
Fees from Transportation	\$ 310,000
Interest Earnings	\$ 37,482
Other Miscellaneous Revenues	\$ 2,990,788
Reimbursement from FCEA	\$ 75,373
ROP from SCOE	\$ 295,882
School Readiness	\$ 500,000
Total Local Revenues	\$ 4,631,624

Other Local Revenue

Revenue accounted for in the Other Local Income section of the budget, which represents approximately 3.3% of the General Fund revenue, is both unrestricted and restricted (categorical). Major sources of revenue in this category include interest investments, donations, transportation fees, leases and rental of facilities.

It is currently anticipated that approximately \$4,631,624 will be realized in 2013/14 from Other Local Income sources.

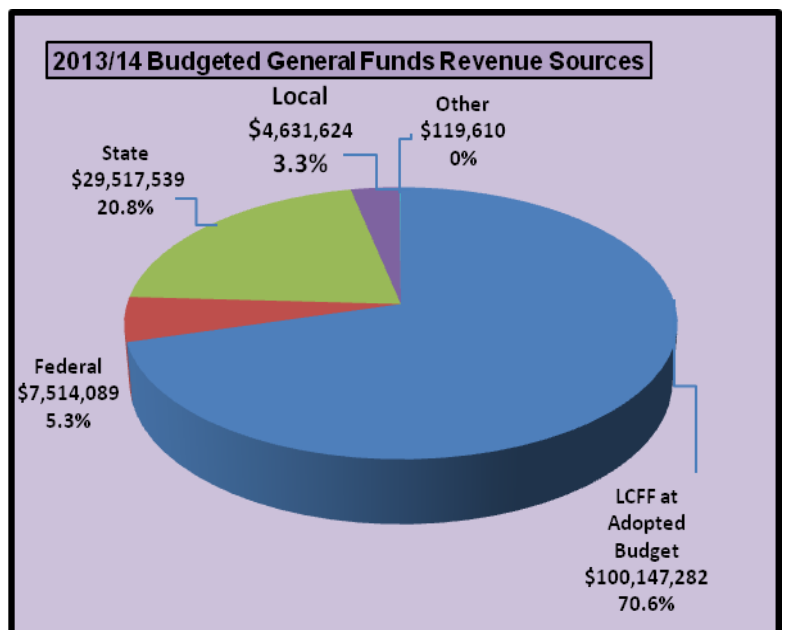
Other Financing Sources

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 \$119,610 will be realized from Other Financing sources.

Summary of Revenue Sources

The following summarizes the General Fund revenue source for 2012/13 and 2013/14:



	2012/13 <u>Actuals</u>	2013/14 <u>Adopted Budget</u>	Increase <u>(Decrease)</u>
Rev Lim Sources 12/13 now LCFF 13/14	\$ 97,410,799	\$100,147,282	\$ 2,736,483
Fed Revenues	\$ 7,282,703	\$ 7,514,089	\$ 231,386
State Revenues	\$ 29,403,316	\$ 29,517,539	\$ 114,223
Local Revenues	\$ 5,699,999	\$ 4,631,624	\$ (1,068,375)
Other Fin. Sources	\$ 106,006	\$ 119,610	\$ 13,604
Total	\$ 139,902,823	\$ 141,930,144	\$ 2,027,321



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%
18,541	374	2005/06	17,435	8	0	97	17,540	155	0.98%
18,793	388	2006/07	17,694	10	0	87	17,791	251	1.43%
19,027	453	2007/08	18,030	12	0	75	18,105	314	1.76%
19,029	453	2008/09	18,127	7	0	57	18,191	86	0.47%
19,182	n/a	2009/10	18,255	7	0	42	18,154	(37)	(.2%)
18,893	n/a	2010/11	18,247	2	0	29	17,837	(317)	(1.75%)
19,154	n/a	2011/12	18,310	2	0	28	18,243	406	2.28%
19,117	n/a	2012/13	18,309	1	0	23	18,247	4	0.02%

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 2013/14 compared to the 2012/13 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 50.4% of total expenditures.

It is projected that \$70,682,732 will be expended on certificated salaries in 2013/14. This represents an increase of \$1,217,073 or 1.7% more than 2012/13 actuals and includes 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 17.8% of total expenditures.

It is projected that \$24,876,610 will be expended on classified salaries in 2013/14. This represents a decrease of \$134,455 or 0.5% less than 2012/13 actuals and includes a decrease in

substitute budgets, schools site stipends from Student Body, PTA's and includes step and column increases.

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 16.5% of total expenditures.

It is currently anticipated that approximately \$23,159,100 will be expended on employee benefits in 2013/14. This represents an increase of \$136,104 over 2012/13 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 2.9%.

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

<u>Statutory Benefits</u>	<u>Certificated</u>	<u>Classified</u>
STRS	8.25%	0%
PERS	11.442%	11.442%
Unemployment	0.07%	0.07%
Workers Comp	1.68%	1.68%
OASDI	0%	6.20%
Medicare *	1.45%	1.45%
Retiree Benefit Fund	1.00%	1.00%

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

<u>Health Benefits</u>	<u>Per year</u>
Certificated	\$8,312
Classified	\$8,312
Management	\$9,132



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 3.9% of total expenditures.

It is anticipated that approximately \$5,409,044 will be expended on books, supplies, and other materials during 2013/14. This represents a increase of \$382,178 from the 2012/13 actuals which includes start up and ongoing cost of new programs such as IB, Montessori, common core and Junior Kindergarten expansion in 2013/14.

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 11.1% of total expenditures.

It is anticipated that approximately \$15,503,777 will be expended in this classification in 2013/14. This represents an increase of \$2,581,905 from 2012/13 actuals. Similar to books and supplies, this also includes start up and ongoing cost of new programs such as IB, Montessori, common core and Junior Kindergarten expansion in 2013/14. 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 0.1% of total expenditures.

It is currently anticipated that approximately \$157,767 will be expended on capital outlay in 2013/14. This represents a decrease of \$26,241 from 2012/13 actuals.

Other Outgo

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

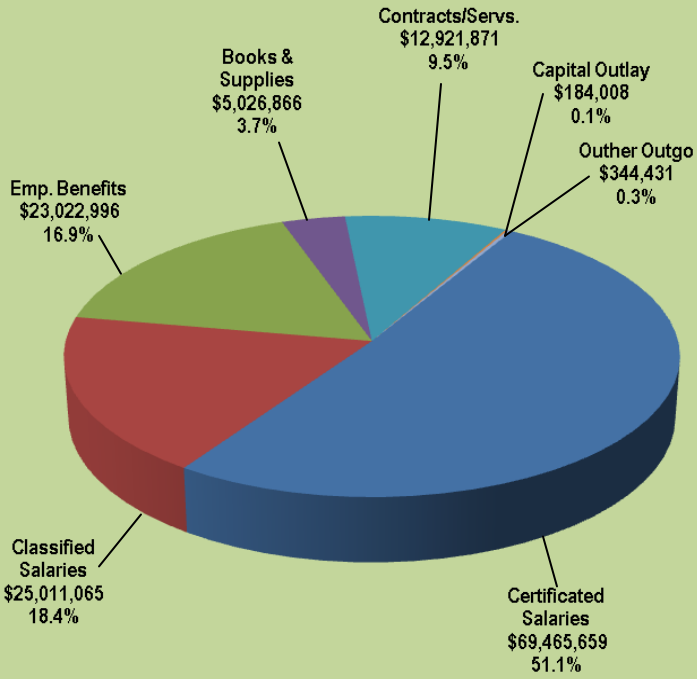
It is currently anticipated that approximately \$323,903 will be expended in the other outgo classification.

Summary of Expenditures

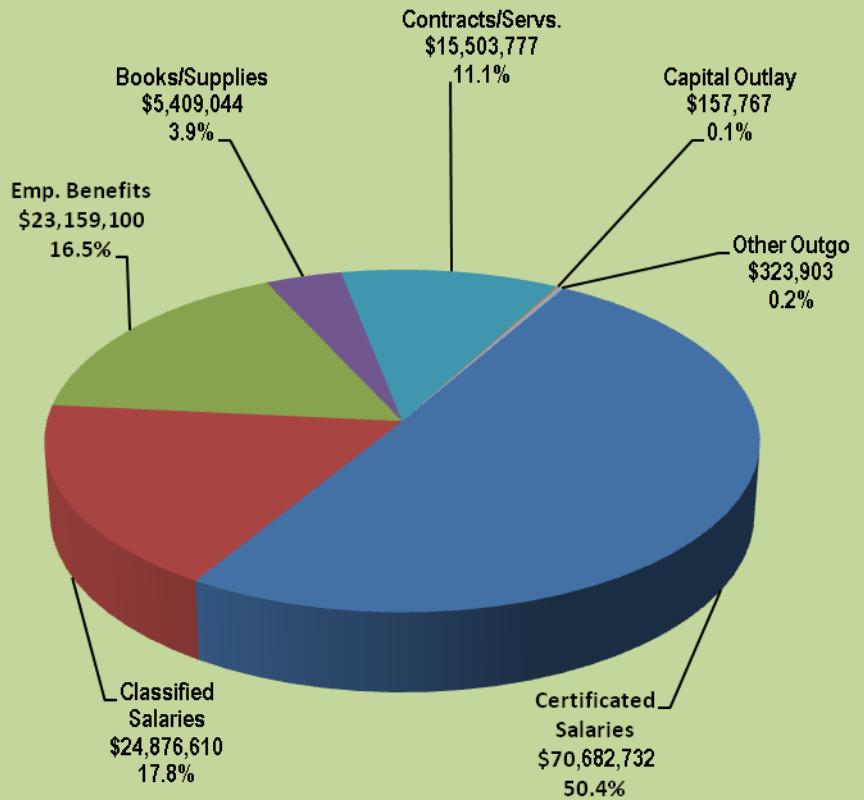
The table to the right and the graphs on the next page are summaries of General Fund expenditures for both 2012/13 and 2013/14:

<u>Expense Category</u>	2012/13	2013/14	
	<u>Actuals</u>	<u>Adopted</u>	<u>Increase / (Decrease)</u>
Certificated Salaries	\$69,465,659	\$70,682,732	\$1,217,073
Classified Salaries	\$25,011,065	\$24,876,610	(\$134,455)
Employee Benefits	\$23,022,996	\$23,159,100	\$136,104
Books & Supplies	\$5,026,866	\$5,409,044	\$382,178
Contracts & Services	\$12,921,871	\$15,503,777	\$2,581,906
Capital Outlay	\$184,008	\$157,767	(\$26,241)
Other Outgo	\$344,431	\$323,903	(\$20,528)
Totals	<u>\$135,976,898</u>	<u>\$140,112,933</u>	<u>\$4,136,035</u>

2012/2013 General Fund Unaudited Expenditures



2013/2014 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.

2012/13 ACTIVITIES

Beginning Fund Balance July 1, 2012		\$32,384,763
2012/13 Revenues	\$139,902,823	
2012/13 Expenses	\$137,963,670	
Surplus (Deficit)		\$1,939,153
2012/13 Unaudited Ending Fund Balance @ June 30, 2013		\$34,323,916
Components of Fund Balance:		
Revolving Cash Reserve	\$75,000	
Pre-paid Expenditures	\$3,392	
Legally Restricted Balance	\$8,434,768	
Assigned Site/Dept. Carryover	\$3,643,199	
Other Assigned	\$16,105,359	
Unassigned Fund Balance	\$1,697,198	
Sub-Total of Components		<u>\$29,958,916</u>
Reserve	Minimum 3%	<u>\$4,365,000</u>

For the 2012/13 fiscal year, the unaudited ending fund balance was \$34,323,916. The reserve for 2012/13 was \$4,365,000 which meets the 3% minimum required by the State.



For the 2013/14 fiscal year, the projected unaudited ending fund balance is \$34,330,935. The reserve for 2013/14 is \$4,770,000 which meets the 3% minimum required by the State.

2013/14 PROJECTED

Beginning Fund Balance July 1, 2013		\$34,323,916
2013/14 Projected Revenues	\$141,930,144	
2013/14 Projected Expenses	\$141,923,125	
Surplus (Deficit)		\$7,019
2013/14 Unaudited Ending Fund Balance @ June 30, 2014		\$34,330,935
Components of Fund Balance:		
Revolving Cash Reserve	\$75,000	
Legally Restricted Balance	\$8,049,324	
Assigned Site/Dept Carryover	\$3,483,023	
Other Assigned	\$15,031,232	
Unassigned Fund Balance	\$2,922,356	
Sub-Total of Components		<u>\$29,560,935</u>
Reserve	Minimum 3%	<u>\$4,770,000</u>



Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals			2013-14 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)	
A. REVENUES									
1) Revenue Limit Sources		8010-8099	93,212,703.17	4,198,096.00	97,410,799.17	95,882,818.00	4,264,464.00	100,147,282.00	2.8%
2) Federal Revenue		8100-8299	156,926.01	7,125,777.07	7,282,703.08	300,000.00	7,214,089.00	7,514,089.00	3.2%
3) Other State Revenue		8300-8599	14,544,615.38	14,858,701.03	29,403,316.41	12,554,100.00	16,963,439.00	29,517,539.00	0.4%
4) Other Local Revenue		8600-8799	4,496,175.45	1,203,823.08	5,699,998.53	3,419,222.00	1,212,402.00	4,631,624.00	-18.7%
5) TOTAL, REVENUES			112,410,420.01	27,386,397.18	139,796,817.19	112,156,140.00	29,654,394.00	141,810,534.00	1.4%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	55,407,704.71	14,057,954.14	69,465,658.85	55,843,293.00	14,839,439.00	70,682,732.00	1.8%
2) Classified Salaries		2000-2999	11,775,379.40	13,235,686.00	25,011,065.40	11,375,119.00	13,501,491.00	24,876,610.00	-0.5%
3) Employee Benefits		3000-3999	15,488,585.60	7,534,410.39	23,022,995.99	15,270,670.00	7,888,430.00	23,159,100.00	0.6%
4) Books and Supplies		4000-4999	2,948,783.80	2,078,082.56	5,026,866.36	3,008,948.00	2,400,096.00	5,409,044.00	7.6%
5) Services and Other Operating Expenditures		5000-5999	9,176,155.84	3,745,715.65	12,921,871.49	8,117,119.00	7,386,658.00	15,503,777.00	20.0%
6) Capital Outlay		6000-6999	165,889.95	18,118.27	184,008.22	141,049.00	16,718.00	157,767.00	-14.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	8,500.00	609,580.51	618,080.51	8,500.00	647,540.00	656,040.00	6.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,645,575.54)	2,371,926.44	(273,649.10)	(3,112,357.00)	2,780,220.00	(332,137.00)	21.4%
9) TOTAL, EXPENDITURES			92,325,423.76	43,651,473.96	135,976,897.72	90,652,341.00	49,460,592.00	140,112,933.00	3.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			20,084,996.25	(16,265,076.78)	3,819,919.47	21,503,799.00	(19,806,198.00)	1,697,601.00	-55.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	106,005.99	0.00	106,005.99	119,610.00	0.00	119,610.00	12.8%
b) Transfers Out		7600-7629	1,836,772.18	150,000.00	1,986,772.18	1,660,192.00	150,000.00	1,810,192.00	-8.9%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(18,191,139.44)	18,191,139.44	0.00	(19,567,362.00)	19,567,362.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(19,921,905.63)	18,041,139.44	(1,880,766.19)	(21,107,944.00)	19,417,362.00	(1,690,582.00)	-10.1%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals			2013-14 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)			163,090.62	1,776,062.66	1,939,153.28	395,855.00	(388,836.00)	7,019.00	-99.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	25,722,665.33	6,662,097.77	32,384,763.10	25,885,755.95	8,438,160.43	34,323,916.38	6.0%
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)			25,722,665.33	6,662,097.77	32,384,763.10	25,885,755.95	8,438,160.43	34,323,916.38	6.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			25,722,665.33	6,662,097.77	32,384,763.10	25,885,755.95	8,438,160.43	34,323,916.38	6.0%
2) Ending Balance, June 30 (E + F1e)			25,885,755.95	8,438,160.43	34,323,916.38	26,281,610.95	8,049,324.43	34,330,935.38	0.0%
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	3,392.10	3,392.10	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	8,434,768.33	8,434,768.33	0.00	8,049,324.43	8,049,324.43	-4.6%
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	19,748,558.00	0.00	19,748,558.00	18,514,255.00	0.00	18,514,255.00	-6.3%
Previously restricted original purpose	0000	9780	1,809,745.00		1,809,745.00			1,809,745.00	
Mandated Cost reimbursements	0000	9780	594,060.00		594,060.00			594,060.00	
Projected school site carryover	0000	9780	2,179,319.00		2,179,319.00			2,179,319.00	
Additional sweep for 14/15	0000	9780	3,435,228.00		3,435,228.00			3,435,228.00	
Categorical sweep for 14/15	0000	9780	3,665,626.00		3,665,626.00			3,665,626.00	
Set-aside for structural deficit	0000	9780	4,115,575.00		4,115,575.00			4,115,575.00	
Projected dep/local carryover	0000	9780	1,463,880.00		1,463,880.00			1,463,880.00	
Local Grant carryover-donor restricted	0000	9780	1,980,125.00		1,980,125.00			1,980,125.00	
IB Program	0000	9780	285,000.00		285,000.00			285,000.00	
Folsom SRO's	0000	9780	220,000.00		220,000.00			220,000.00	
Previously restricted original purpose	0000	9780				1,809,745.00		1,809,745.00	
Categorical sweep for 14/15	0000	9780				3,057,854.00		3,057,854.00	
Mandated cost reimbursements	0000	9780				594,060.00		594,060.00	
Projected school site carryover	0000	9780				1,983,023.00		1,983,023.00	

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals			2013-14 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)	
Additional sweep for 14/15	0000	9780				3,435,229.00		3,435,229.00	
Projected dept carryover	0000	9780				1,500,000.00		1,500,000.00	
Local grants carryover-donor restricted	0000	9780				1,798,769.00		1,798,769.00	
Balance of midyear triggers for future yr	0000	9780				4,115,575.00		4,115,575.00	
Folsom SRO's	0000	9780				220,000.00		220,000.00	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	4,365,000.00	0.00	4,365,000.00	4,770,000.00	0.00	4,770,000.00	9.3%
Unassigned/Unappropriated Amount		9790	1,697,197.95	0.00	1,697,197.95	2,922,355.95	0.00	2,922,355.95	72.2%

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
#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

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 by more than one half of one percent from the historical average ratio from the three prior years.</p> |
| 4 | Revenue Limit | <p>Projected revenue limit for any of the budget year or two subsequent fiscal years has not changed by more than one percent plus or minus the change in population growth and the funded cost-of-living adjustment from the prior year.</p> <p>For basic aid districts, projected revenue limit has not changed by more than the percent increase in property tax revenues from the prior fiscal year.</p> <p>For districts funded by necessary small school formulas, projected revenue limit has not changed by more than the prior year amount plus the funded cost-of-living adjustment.</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 by major object category 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 is not less than the amounts required pursuant to <i>Education Code</i> Section 17584, if applicable, and <i>Education Code</i> section 17070.75.</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 for 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>
Supplemental Information:		<p>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> <p>S1. Contingent Liabilities Identify any known or contingent liabilities from financial or program audits, state compliance reviews, litigation, etc., that may impact the budget.</p> <p>S2. Use of One-time Revenues for Ongoing Expenditures Identify any ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources in the budget year, and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following years.</p> <p>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</p> <p>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.</p> <p>S5. Contributions Identify projected contributions from the unrestricted general fund to restricted programs in the general fund or any other fund for any of the budget year or two subsequent years. Provide an explanation if contributions have changed by more than ten percent from prior year amounts. 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 funds for any of the budget year or two subsequent fiscal years. Provide an explanation if transfers have changed by more than ten percent from prior year amounts. 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 payment, and all new multiyear commitments and their annual fiscal impact. Also identify continuing and new multiyear debt agreements and new programs.</p> <p>Compare the increase in long-term commitments to the projected increase in ongoing revenues and explain how these commitments will be funded in future years.</p>
S7.	Unfunded Liabilities	<p>Estimate the unfunded liability for post employment benefits based on an actuarial study, if required, or other method; and identify the estimated or required annual contribution and how the costs are accounted for (pay as you go, amortized over a specific period, etc.)</p> <p>Estimate the unfunded liability for any other self-insured benefits programs (e.g. workers compensation), based on an actuarial study, if required, or other method; and identify the estimated or required annual contribution and how the costs are accounted for (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 f the district governing board and superintendent.</p>



General Fund by Object

Fund :01 GENERAL FUND		2010-2011	2011-2012	2012-2013	2013-2014
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
8011	REV LIMIT STATE AID-CURR YEAR	56,757,419	57,611,359	38,990,746	46,113,516
8012	EDUCATION PROTECTION ACCOUNT			20,696,083	15,957,314
8019	REV LIMIT STATE AID-PRIOR YEAR	128,411	120,197-	401,152	
8021	HOMEOWNERS' EXEMPTION	534,985	529,839	520,718	504,839
8022	TIMBER YIELD TAX	9	18	33	
8041	SECURED TAX ROLLS	34,325,300	34,685,600	33,913,844	34,185,600
8042	UNSECURED ROLL TAXES	1,508,502	1,553,379	1,534,569	1,553,379
8043	PRIOR YEARS' TAXES	1,118,161	167,648	24,799-	350,000
8044	SUPPLEMENTAL TAXES	45,510	17,498	44,664	21,001
8045	EDUC REV AUGMENTATION FUND	992,202	1,134,748	1,117,879	1,156,532
8046	SUPPLMTL EDUC REV AUGMT FUNDS	605,212			
8047	COMMUNITY REDEVELOPMENT FUNDS	219,587	288,283	256,997	310,803
8082	OTHER IN-LIEU TAXES	31,696	6,133	6,373	6,134
8089	LESS: NON-REV LMT (50%) ADJUST	15,848-	3,067-	3,187-	3,067-
8091	REVENUE LIMIT TRANSFERS	108,282			
8092	PERS REDUCTION TRANSFER	364,429	317,732	218,572	238,388
8095	CONTINUATION ED ADA TRANSFER	108,282-			
8096	TRF CHRTR SCH IN-LIEU PRP TAX	318,614-	243,518-	262,846-	247,157-
8181	SPECIAL EDUCATION-ENTITLEMENTS	4,585,317	3,930,448	2,937,608	3,007,099
8182	SPEC ED-DISCRETIONARY GRANTS	393,387	450,730	644,095	610,257
8290	ALL OTHER FEDERAL REVENUES	6,336,432	6,657,183	3,701,000	3,896,733
8311	OTHER STATE APPORT-CURR YEAR	11,787,930	12,890,997	11,801,089	12,068,285
8319	OTHER STATE APPORT-PRIOR YEAR	24,467	1,502	2,517	
8434	CLASS SIZE REDUCTION, K-3	3,134,817	2,379,670	3,506,088	3,013,794
8550	MANDATED COST REIMBURSEMENTS	884,651	243,501	12,991	
8560	STATE LOTTERY REVENUE	2,583,622	2,826,792	3,178,831	2,810,209
8590	ALL OTHER STATE REVENUES	10,721,364	10,919,500	10,901,800	11,625,251
8650	LEASES & RENTALS	490,298	383,185	426,382	321,323
8660	INTEREST	35,574	37,545	60,299	37,482
8675	TRANSPORTATION FEES FR INDIV	242,082	180,444	187,312	190,000
8677	INTERAGENCY SERV BETWN LEA'S	88,710	81,708	93,845	92,564
8689	ALL OTHER FEES AND CONTRACTS	73			
8691	MISC FUNDS-NON-REV LIM ADJUST	15,848	3,067	3,187	3,067
8699	ALL OTHER LOCAL REVENUES	3,917,577	4,259,102	4,577,958	3,670,806
8782	TRANSFERS FROM COUNTY OFFICE	306,859	318,423	351,016	316,382
8919	OTHER AUTH INTERFUND TF IN	766,528	143,738	106,006	119,610
8972	PROCEEDS FROM CAPITAL LEASES	2,405,193			
8997	TRANSFERS-RESTRICTED BALANCES				
**TOTAL:8000-8999		145,017,690	141,652,991	139,902,823	141,930,144

Fund :01 GENERAL FUND		2010-2011	2011-2012	2012-2013	2013-2014
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
1109	REIMBURSE-SALARY	115-	36,570-	18,903-	
1110	TEACHER SALARIES-REGULAR	55,744,116	55,234,073	56,189,691	57,101,519
1120	TEACHER SALARIES-SUBSTITUTES	241,868	317,449	316,838	335,009
1125	TEACHERS SALARY-SUB,SICK LEAVE	774,243	746,587	787,579	746,406
1129	TEACHERS SALARY-SUB, LONG TERM	23,128	71,884	84,908	22,825
1130	TEACHERS SALARY-TEMP/HOURLY	776,621	618,217	586,893	686,999
1150	TEACHER SALARIES-OPEN POSITION	31,312	37,683	21,730	
1180	TEACHER SALARIES - STIPEND PAY	593,842	764,020	676,573	747,323
1210	CERT PUPIL SUPPORT SALARIES	3,168,297	3,301,906	3,561,810	3,696,640
1220	CERT PUPIL SUPP.- SUBSTITUTES	4,420	4,041		433
1225	CERT PUPIL SUPP.-SUB, SICK LV			13,873	
1229	CERT PUPIL SUPP, LONG TERM SUB	8,257			
1230	CERT PUPIL SUPPORT-TEMP/HOURLY	129,057	110,081	39,401	50,500
1250	CERT PUPIL SUPP.-OPEN POSITION	12,643			
1280	CERT PUPIL SUPPORT STIPEND	4,201	8,934	2,552	1,720
1310	CERT SUPRVRS/ADMIN SALARY	6,080,413	5,922,474	5,875,622	5,953,451
1320	CERT SUPRVRS/ADMIN-SUBSTITUTES	29,844	27,014	30,867	2,500
1330	CERT SUPRVRS/ADMIN-TEMP/HOURLY	68,418	58,813	28,097	63,555
1380	CERT SUPERV & ADMIN STIPEND		1,250	3,891	
1910	OTHER CERT SALARIES	445,065	612,422	1,160,302	1,214,225
1925	OTHER CERT SALARY-SUB, SICK LV			2,303	1,760
1930	OTHER CERT SALARY-TEMP/HOURLY		1,050		
1980	OTHER CERTIFICATED STIPEND	70,575	75,600	101,200	58,300
	TOTAL: 1xxx	68,206,204	67,876,931	69,465,659	70,682,732
2109	REIMBURSEMENT-SALARIES		1,166-	8,993-	
2110	INSTRUCTIONAL AIDE SALARIES	6,053,163	6,046,965	6,372,608	6,449,118
2116	INSTR AIDES VACATION PAY	25,226	20,196		150
2120	INSTRUCTIONAL AIDE SUBSTITUTE	23,224	19,899	41,482	44,581
2125	INSTR AIDES SALARY,SUB-SICK LV	123,452	170,731	188,082	175,383
2129	INSTR AIDE SAL.- LONG TERM SUB	3,192	12,507	50,099	12,500
2130	INSTR AIDES - TEMPORARY/HOURLY	502,668	528,138	412,888	397,910
2140	INSTR AIDES SALARY OVERTIME	24,619	20,584	11,270	30,500
2150	INSTR AIDES - OPEN POSITION	104,153	71,359	74,288	45,801
2180	INSTRUCTIONAL AIDE STIPEND	286,624	350,721	358,439	219,000
2209	REIMBURSEMENT-SALARIES		31,955-	36,886-	
2210	CLASSIFIED SUPPORT SALARY	8,243,860	8,070,441	8,082,337	8,411,118
2216	CLASS. SUPPORT VACATION PAY	39,237	21,278	5,643	3,550
2220	CLASSIFIED SUPPORT SUBSTITUTE	216,161	241,659	289,327	324,889
2225	CLASS. SUPPORT SUB, SICK LEAVE	24,557	5,671	31,411	26,279
2229	CLASS. SUPPORT SUB, LONG TERM		3,478		
2230	CLASSIFIED SUPPORT PART TIME	752,483	683,777	761,290	639,882
2240	CLASSIFIED SUPPORT OVER TIME	312,227	240,893	313,824	306,136
2250	CLASSIFIED SUPPORT - OPEN POS.	22,276	37,371	35,000	1,000
2280	CLASSIFIED SUPPORT STIPEND	20,325	14,650	17,193	2,982
2310	CLASSIFIED SUPV & ADMIN SALARY	1,033,188	1,180,753	1,136,021	1,058,962
2316	CLASS. ADMIN VACATION PAY	10,557		13,890	
2320	CLASSIFIED SUPV ADM SUBSTITUTE			39,928	40,000
2330	CLASSIFIED SUPV & ADMIN HOURLY	26,283	27,780	26,400	26,400
2350	CLASSIFIED SUPV. OPEN POSITION			15,575	
2409	REIMBURSE SALARY			623-	
2410	CLERICAL & TECHNICAL SALARIES	6,053,113	6,125,818	6,137,223	6,098,864
2416	CLERICAL/TECH/OFFICE VAC PAY	22,383	24,720	26,407	5,924
2420	CLERICAL & TECH SUBSTITUTES	25,634	10,456	29,409	11,429

Fund :01 GENERAL FUND		2010-2011	2011-2012	2012-2013	2013-2014
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
2425	CLERICAL/TECH SUBS, SICK LEAVE	20,062	30,322	23,051	29,500
2429	CLERICAL & TECH LONG TERM SUBS	35,576	1,064	7,061	2,500
2430	CLERICAL & TECHNICAL HOURLY	79,764	71,230	116,112	67,116
2440	CLERICAL & TECHNICAL OVERTIME	52,103	48,734	61,778	34,856
2450	CLERICAL & TECH OPEN POSITION	11,451	11,271	5,568	
2480	CLERICAL & TECHNICAL STIPEND	9,080	2,204	15,132	25,700
2910	OTHER CLASSIFIED SALARIES	75,775	42,588	27,080	36,485
2916	OTHER CLASS.VACATION PAY		2,578	17,537	16,310
2920	OTHER CLASSIFIED SUBSTITUTE	5,805	2,680	5,065	5,500
2930	OTHER CLASSIFIED TEMP/HOURLY	282,052	311,803	303,016	325,285
2940	OTHER CLASSIFIED OVER TIME	6,072	2,100	2,492	
2980	OTHER CLASSIFIED STIPEND	1,807	2,438	3,643	1,000
TOTAL: 2xxx		24,528,155	24,425,739	25,011,065	24,876,610
3101	STRS CERTIFICATED	5,596,732	5,550,211	5,682,291	5,390,325
3102	STRS CLASSIFIED	64,795	60,901	62,501	49,680
3201	PERS CERTIFICATED	29,536	41,330	44,131	54,148
3202	PERS CLASSIFIED	2,223,862	2,224,191	2,376,240	2,595,593
3301	SOCIAL SECURITY CERTIFICATED	29,355	41,321	39,814	446,926
3302	SOCIAL SECURITY CLASSIFIED	1,409,303	1,397,788	1,445,313	1,530,906
3311	MEDICARE - CERTIFICATED	907,282	908,715	934,033	1,006,218
3312	MEDICARE - CLASSIFIED	340,806	337,657	349,575	364,609
3401	HEALTH & WELFARE CERTIFICATED	5,852,782	5,609,873	5,626,659	5,870,495
3402	HEALTH & WELFARE CLASSIFIED	3,279,107	3,260,264	3,005,534	3,049,849
3501	UNEMPLOYMENT - CERTIFICATED	472,702	1,146,112	866,134	127,367
3502	UNEMPLOYMENT - CLASSIFIED	169,477	409,616	290,591	38,399
3601	WORKERS COMP - CERTIFICATED	1,053,286	947,217	826,255	1,175,997
3602	WORKERS COMP - CLASSIFIED	378,452	340,147	298,766	416,742
3801	PERS REDUCTION CERTIFICATED	9,957	7,456	5,989	12,378
3802	PERS REDUCTION CLASSIFIED	252,430	243,580	162,229	172,735
3941	WAIVED MEDICAL-CERTIFICATED	498,122	533,790	548,482	435,529
3942	WAIVED MEDICAL-CLASSIFIED	390,415	397,206	439,133	402,004
3961	BOARD APPROVED MILEAGE-CERT	18,700	6,000	7,000	9,000
3962	BOARD APPROVED MILEAGE-CLASS.		12,000	12,325	10,200
TOTAL: 3xxx		22,977,102	23,475,375	23,022,996	23,159,100
4100	TEXTBOOKS	573,807	578,266	450,165	560,995
4109	REIMBURSEMENT -TEXTBOOKS		3,969-	2,843-	
4200	BOOKS OTHER THAN TEXTBOOKS	186,814	186,175	209,305	221,539
4300	SUPPLIES	2,298,366	2,539,186	2,434,585	2,988,604
4305	PRIOR YEAR CARRYOVER			1,647	
4309	*** NOT ON FILE ***	66-			
4315	COMPUTER SOFTWARE/SUPPLIES	64,315	106,662	84,126	153,588
4325	IN-DISTRICT MEETING SUPPLIES	15,852	18,928	16,506	12,269
4335	PROTOCOL MATERIALS-SPEC. EDUC.	23,140	24,710	30,292	31,869
4340	PUPIL TRANSPORTATION SUPPLIES	3,637	3,271	2,100	4,000
4341	FUEL	510,938	559,940	537,335	560,500
4342	OIL/LUBE	13,099	15,781	14,599	17,500
4343	PARTS	231,174	219,059	278,582	294,000
4344	TIRES & ACCESSORIES	39,851	44,543	58,372	65,000
4400	INVENTORIED EQUIPMENT	207,872	322,084	341,653	193,725
4415	TECHNOLOGY EQUIPMENT	282,797	383,296	570,442	305,455
4700	FOOD SERVICES-FOOD	113			
TOTAL: 4xxx		4,451,708	4,997,931	5,026,866	5,409,044

Fund :01 GENERAL FUND		2010-2011	2011-2012	2012-2013	2013-2014
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
5100	SUB-AGREEMENTS>25,000 (NPS 0%)	240,479	278,130	289,256	588,372
5101	SUB-AGREEMENTS>25,000 NPS 100%	17,170			
5102	SUB-AGREEMENTS>25,000 NPA 0%	139,088	103,576	133,239	182,887
5200	TRAVEL & CONFERENCE	173,973	213,859	285,290	250,532
5210	EMPLOYEE MILEAGE	102,537	98,450	100,560	102,173
5300	DUES & MEMBERSHIPS	56,164	53,080	54,899	82,542
5400	INSURANCE	958,286	1,022,270	987,545	987,545
5510	ELECTRICITY	2,083,093	2,113,995	2,297,331	2,209,921
5515	GAS	254,871	238,097	236,409	268,069
5520	WATER	370,126	519,264	603,150	563,518
5525	WASTE DISPOSAL	148,526	131,810	125,698	133,478
5535	PEST CONTROL	42,356	47,027	41,092	42,900
5550	SEWER	138,885	164,211	188,454	183,060
5600	RENTALS, LEASES & REPAIRS	14,550	9,694	678	1,000
5610	REPAIR/LABOR	411,276	887,189	846,293	797,328
5630	RENT OR LEASE-BLDGS/CLASSROOMS		20,495	30,423	29,800
5640	RENTAL & LEASES-EQUIPMENT	77,820	141,082	251,528	228,364
5660	MAINTENANCE AGREEMENTS	290,691	284,159	241,275	199,366
5750	INTERFUND SVC-PRINT SHOP	6,873-	5,016-		
5755	INTERFUND SVC - COMPUTER SUPP	20,000-	37,600-	22,700-	4,700-
5760	INTERFUND SVC-TRANSPORTATON	5,467-	4,257-	3,916-	3,505-
5762	INTERFUND SVC-FUEL & REPAIRS	17,302-	16,880-	20,143-	16,350-
5767	TRFS OF DIRECT COSTS-INTERFUND	437,258-	423,656-	299,246-	400,468-
5775	INTERFUND SVC-FID CHARGES	50-			
5780	INTERFUND SVC-FOOD SERVICE	5,359	7,605	16,538	13,049
5785	INTERFUND SVC - UTILITIES/UTIL	57,000-	57,000-	45,000-	45,000-
5795	INTERFUND SVC-MISC	15,813-	17,760-	15,944-	15,688-
5796	INTERFUND SVC-ADULT EDUC CLASS	760	17,490	1,890	1,800
5800	OTHER SERVICES & OPERATING EXP	2,227,474	2,061,260	2,309,418	2,544,687
5805	COST OF INSURANCE EXPENSE	370			
5809	REIMBURSEMENT-OTHER OPERATING	40-	360-		
5810	ADMINISTRATIVE CONSULTANTS	81,447	69,500	69,400	72,870
5815	SOFTWARE-LIC & ONLINE SVCS	852,004	939,600	942,108	813,106
5820	LEGAL FEES	426,010	401,039	312,672	419,153
5825	ELECTION EXPENSES	42,292		40,295	
5830	FINGER PRINTING	40,562	41,237	47,853	48,000
5835	LAUNDRY OF UNIFORMS	21,901	13,906	16,987	20,500
5840	DRUG & ALCOHOL TESTING	4,053	4,129	3,092	5,000
5845	CHARTER BUS SERVICES	130,352	118,771	119,697	125,000
5846	COP				275,905-
5850	ADVERTISING	10,493	10,165	30,817	29,710
5855	OTHER EMP REIMB THIRD PARTY		4,189		
5860	STUDENT ACTIVITY FEES	426,530	506,649	567,004	580,054
5865	CONTINGENCY (CATEGORICAL)				2,693,444
5870	NON PUBLIC SCH TUITION-0%	881,209	766,827	720,675	837,351
5871	NON PUBLIC SCH TUITION-100%	50,000			
5872	NON PUBLIC AGENCY REL SVC-0%	523,819	259,416	317,711	343,074
5875	LEGAL SETTLEMENTS	115,367	210,220	96,874	145,836
5879	NSF CHARGES	20			
5890	SECURITY-OUTSIDE CONTRACT SVC	122,896	126,498	148,584	148,648
5909	REIMBURSEMENTS-COMMUNICATION	500-	100-		
5910	COMMUNICATIONS-TELEPHONE	610,895	691,148	776,626	852,374
5911	COMMUNICATIONS-CONTRA ACCOUNT	307,094-	210,536-	77,057-	443,233-
5920	POSTAGE	79,597	76,458	81,943	84,121

Fund :01 GENERAL FUND		2010-2011	2011-2012	2012-2013	2013-2014
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
5930	COMMUNICATIONS-PAGERS/CELLULAR	42,012	58,359	72,574	79,994
	TOTAL: 5xxx	11,347,918	11,937,687	12,921,871	15,503,777
*TOTAL:1000-5999		131,511,087	132,713,663	135,448,458	139,631,263
6160	SITE - OTHER COSTS	1,716			
6170	LAND IMPROVEMENTS/DEVELOPMENTS	146,340			
6200	BUILDINGS & IMPROVEMNT OF BLDG	22,014			
6210	BUILDINGS - ARCHITECT		4,500		
6278	OTHER CONSTRUCTION	15,153	39,312		
6400	FURNITURE AND EQUIPMENT	69,132	47,076	89,184	46,049
6415	TECHNOLOGY EQUIPMENT	32,044	103,909	87,498	104,392
6500	EQUIP REPLACEMENT OVER \$5,000		20,255	7,327	7,326
6520	REPLACEMENT OF EQUIP-THEFT	14,640			
6540	BUS REPLACEMENT	2,405,193	654,809		
	TOTAL: 6xxx	2,706,233	869,861	184,008	157,767
*TOTAL:1000-6999		134,217,319	133,583,524	135,632,466	139,789,030
7130	TUITION-STATE SPECIAL SCHOOLS	201-	12,605	7,047	14,094
7141	OTH TUIT,EXC CST PMT TO DIST	66,506	11,000-	13,617	13,617
7142	OTH TUIT,EXC CST PMT TO COE	41,923	206,304	94,000	129,500
7282	ALL OTHER TRFS TO COUNTY OFFC	91,745	91,745	91,745	87,158
7350	TRFS OF INDIRECT COSTS/INTERFD	225,617-	245,351-	273,649-	332,137-
7438	DEBT SERVICE - INTEREST	126,610	114,758	102,405	90,119
7439	OTHER DEBT SERVICE - PRINCIPAL	280,223	292,075	309,267	321,552
7613	TF TO STATE SCHOOL BLDG FUND	2,855			
7619	OTHER AUTH INTERFUND TF OUT	2,037,265	2,061,795	1,986,772	1,810,192
	TOTAL: 7xxx	2,421,308	2,522,931	2,331,204	2,134,095
*TOTAL:1000-7999		136,638,628	136,106,454	137,963,670	141,923,125
**TOTAL:1000-5999		131,511,087	132,713,663	135,448,458	139,631,263
**TOTAL:1000-6999		134,217,319	133,583,524	135,632,466	139,789,030
**TOTAL:1000-7999		136,638,628	136,106,454	137,963,670	141,923,125



***General Fund
Program Details by Resource***

Resource:0000		UNRESTRICTED/UNDESIGNATED			
		2010-2011	2011-2012	2012-2013	2013-2014
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
1100	REIMBURSE-SALARY	44,782,626	44,242,681	29,814,425	33,813,958
1200	REIMBURSE-SALARY	1,542,870	871,689	1,796,965	1,839,657
1300	REIMBURSE SALARY	5,050,311	5,058,194	4,914,684	5,037,095
1900	OTHER CERT SALARIES	29,912	40,500	535,418	508,923
2100	INSTRUCTIONAL AIDE SALARIES	348,585	402,894	400,741	239,310
2200	CLASSIFIED SUPPORT SALARIES	4,179,277	4,241,194	4,466,044	4,544,153
2300	CLASSIFIED SUPV & ADMIN SALARY	710,230	828,722	819,852	696,191
2400	REIMBURSE SALARY	5,167,441	5,181,604	5,347,500	5,289,023
2900	OTHER CLASSIFIED SALARIES	332,838	331,810	317,040	320,537
3100	STRS CERTIFICATED	4,268,993	4,160,705	3,072,634	3,408,928
3200	PERS CERTIFICATED	1,111,014	999,708	1,073,071	1,163,600
3300	SOCIAL SECURITY CERTIFICATED	1,464,507	1,467,657	1,321,255	1,453,353
3400	HEALTH & WELFARE CERTIFICATED	5,910,890	5,695,347	4,319,951	4,755,365
3500	UNEMPLOYMENT - CERTIFICATED	429,546	1,031,834	621,962	46,571
3600	WORKERS COMP - CERTIFICATED	958,484	852,989	575,537	890,496
3800	PERS REDUCTION CERTIFICATED	43,747-	56,833	15,911	14,122
3900	WAIVED MEDICAL-CERTIFICATED	509,173	533,529	444,366	393,741
4100	TEXTBOOKS	1,482		12,739	
4200	BOOKS OTHER THAN TEXTBOOKS	32,103	45,987	52,221	45,015
4300	SUPPLIES	1,255,575	1,402,433	1,352,667	1,820,489
4400	INVENTORIED EQUIPMENT	220,530	386,948	392,008	149,179
4700	FOOD SERVICES-FOOD	113			
5200	TRAVEL & CONFERENCE	117,256	156,244	223,040	193,221
5300	DUES & MEMBERSHIPS	43,096	40,327	51,470	79,247
5400	INSURANCE	958,286	1,022,270	987,295	987,295
5500	ELECTRICITY	2,945,525	3,102,345	3,390,968	3,296,117
5600	RENTALS, LEASES & REPAIRS	445,295	594,901	784,806	617,118
5700	INTERPROGRAM SVC-PRINT SHOP	742,459-	552,889-	435,259-	753,436-
5800	OTHER SERVICES & OPERATING EXP	2,197,906	2,696,827	2,938,468	2,606,969
5900	COMMUNICATIONS	383,885	564,264	793,502	509,765
6100	SITE - OTHER COSTS	46,381			
6200	BUILDINGS - ARCHITECT	14,970	43,812		
6400	FURNITURE AND EQUIPMENT	61,758	114,191	158,470	141,049
6500	REPLACEMENT OF EQUIP-THEFT	14,640			
7100	TUITION-STATE SPECIAL SCHOOLS	201-			
7300	TRANSFERS OF INDIRECT COSTS	2,518,731-	2,550,065-	2,775,891-	3,260,815-
7600	TF FR GEN FUND TO CAFETERIA FD	553,500	950,000	722,244	700,000
8000	REV LIMIT STATE AID-CURR YEAR	90,774,550-	91,356,919-	72,283,218-	79,688,412-
8200	ALL OTHER FEDERAL REVENUES	1,794-	4,845-	1,645-	
8300	OTHER STATE APPORT-PRIOR YEAR	17,514-			
8500	MANDATED COST REIMBURSEMENTS	1,969,082-	1,301,580-	1,030,570-	61,517-
8600	SALE OF EQUIPMENT/SUPPLIES	3,003,674-	3,232,960-	3,434,224-	2,565,913-
8900	OTHER AUTH INTERFUND TF IN	6,385,125	7,372,741	7,969,313	10,384,618

Resource:0020		MORGAN HART CLASS SIZE REDUCTN			
8500	ALL OTHER STATE REVENUES	34,986-	34,975-	34,975-	34,978-
8900	CONTRIB FR UNREST REVENUE	34,986	34,975	34,975	34,978

Resource:0021		COMMUNITY DAY SCHOOLS			
		2010-2011	2011-2012	2012-2013	2013-2014
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
1100	TEACHER SALARIES-REGULAR	239,752	242,075	247,122	267,615
1200	CERT PUPIL SUPPORT SALARIES	15,528	15,140	12,216	51,339
1300	CERT SUPRVRS/ADMIN SALARY	104,739	109,436	107,030	107,030
1900	OTHER CERT SALARIES		97,907	98,292	99,060
2100	INSTRUCTIONAL AIDE SALARIES	84,377	1,104	105	2,463
2200	CLASSIFIED SUPPORT SUBSTITUTE	668	362		535
2400	CLERICAL & TECHNICAL SALARIES	67,333	65,577	65,747	65,094
3100	STRS CERTIFICATED	28,956	29,433	30,195	34,956
3200	PERS CERTIFICATED	15,375	18,957	18,482	24,503
3300	SOCIAL SECURITY CERTIFICATED	16,983	17,881	17,426	20,574
3400	HEALTH & WELFARE CERTIFICATED	38,099	54,208	52,415	56,486
3500	UNEMPLOYMENT - CERTIFICATED	3,701	8,820	6,237	7,706
3600	WORKERS COMP - CERTIFICATED	7,960	7,423	6,417	7,910
3800	PERS REDUCTION CERTIFICATED	5,145	3,606	2,595	3,703
3900	WAIVED MEDICAL-CERTIFICATED	6,197	6,402	6,306	6,307
4300	SUPPLIES	4,290	4,002	5,373	2,986
5200	TRAVEL & CONFERENCE		200	540	
5500	ELECTRICITY	29,879	46,838	47,386	54,100
5600	MAINTENANCE AGREEMENTS	1,088	863	782	
5700	INTERPROGRAM SVC-FID CHARGES	100	100	50	
5800	OTHER SERVICES & OPERATING EXP	1,672			
5900	POSTAGE			200	
7100	OTH TUIT,EXC CST PMT TO COE		8,500	8,500	8,500
8000	REVENUE LIMIT TRANSFERS	324,792-	230,888-	233,402-	237,092-
8300	OTHER STATE APPORT-PRIOR YEAR	1,489-			
8500	ALL OTHER STATE REVENUES	212,247-	212,186-	212,186-	212,190-
8900	CONTRIB FR UNREST REVENUE	134,914-	301,162-	284,005-	371,585-

Resource:0022		CALSAFE SUPPORTIVE SERVICES			
1100	TEACHER SALARIES-REGULAR	19,818	19,818	20,147	20,147
1200	CERT PUPIL SUPPORT SALARIES	12,818	12,818	13,031	13,031
2100	INSTR AIDES - TEMPORARY/HOURLY	5,101			
2400	CLERICAL & TECHNICAL SALARIES	4,486	4,727	5,162	5,282
3100	STRS CERTIFICATED	2,693	2,693	2,737	2,737
3200	PERS CLASSIFIED	703	516	586	643
3300	SOCIAL SECURITY CLASSIFIED	1,225	852	892	912
3400	HEALTH & WELFARE CERTIFICATED	3,042	3,169	3,239	3,142
3500	UNEMPLOYMENT - CERTIFICATED	304	657	464	58
3600	WORKERS COMP - CERTIFICATED	680	542	475	652
3800	PERS REDUCTION CLASSIFIED	240	99	82	91
3900	WAIVED MEDICAL-CLASSIFIED	295	347	347	347
4100	TEXTBOOKS	3,409	41		
4200	BOOKS OTHER THAN TEXTBOOKS		773		
4300	SUPPLIES	1,785	1,142	3,311	2,954
4400	TECHNOLOGY EQUIPMENT			680	680
5200	TRAVEL & CONFERENCE		104		
5600	REPAIR/LABOR	1,925	3,139	3,010	3,300
5700	INTERPROGRAM SVC-PRINT SHOP	300	867	158	158
5800	OTHER SERVICES & OPERATING EXP		250	112	112
5900	COMMUNICATIONS-PAGERS/CELLULAR			194	194
7300	TRANSFERS OF INDIRECT COSTS	2,535	2,333	2,830	3,027

Resource:0022		CALSAFE SUPPORTIVE SERVICES			
		2010-2011	2011-2012	2012-2013	2013-2014
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
8500	ALL OTHER STATE REVENUES	57,492-	57,467-	57,466-	57,467-
Resource:0023		CALSAFE CHILD CARE & DEV SVCS			
1200	CERT PUPIL SUPPORT SALARIES	12,818	12,818	13,031	13,031
2100	INSTRUCTIONAL AIDE SALARIES	65,530	66,105	67,949	68,517
3100	STRS CERTIFICATED	1,058	1,058	1,075	1,075
3200	PERS CLASSIFIED	2,213	3,260	3,495	3,661
3300	SOCIAL SECURITY CLASSIFIED	4,496	4,398	4,657	5,431
3400	HEALTH & WELFARE CERTIFICATED	10,183	10,409	10,188	10,116
3500	UNEMPLOYMENT - CERTIFICATED	497	1,199	863	123
3600	WORKERS COMP - CERTIFICATED	1,112	989	885	1,370
3800	PERS REDUCTION CLASSIFIED	755	626	491	514
4200	BOOKS OTHER THAN TEXTBOOKS	144			
4300	SUPPLIES	6,537	5,175	3,144	506
5600	RENTALS, LEASES & REPAIRS	250			
5700	INTERPROGRAM SVC-FIELD TRIP	185			
5800	OTHER SERVICES & OPERATING EXP	369			
7300	TRANSFERS OF INDIRECT COSTS	4,575	4,708	5,479	5,652
8500	ALL OTHER STATE REVENUES	107,324-	107,299-	107,300-	107,299-
Resource:0024		DEFERRED MAINTENANCE			
7600	OTHER AUTH INTERFUND TF OUT	654,449	652,169	650,566	650,566
8500	ALL OTHER STATE REVENUES	654,449-	652,169-	650,566-	650,566-
Resource:0025		PE TEACHER RECRUITMENT GRANTS			
1100	TEACHER SALARIES-REGULAR	64,118	142,944	147,746	153,061
3100	STRS CERTIFICATED	5,463	11,966	12,362	12,801
3300	MEDICARE - CERTIFICATED	960	1,971	2,024	2,249
3400	HEALTH & WELFARE CERTIFICATED	1,538	10,746	10,782	10,822
3500	UNEMPLOYMENT - CERTIFICATED	477	2,406	1,689	233
3600	WORKERS COMP - CERTIFICATED	1,066	1,984	1,731	2,607
3900	WAIVED MEDICAL-CERTIFICATED	2,102	2,102	2,102	2,102
5200	EMPLOYEE MILEAGE	1,793	1,622	1,475	2,000
7300	TRANSFERS OF INDIRECT COSTS	3,341	7,803	9,320	10,276
8500	ALL OTHER STATE REVENUES	205,520-	205,459-	205,459-	205,459-
8900	CONTRIB FR UNREST REVENUE	110,000	110,000	110,000	91,000

Resource:0027 NATIONAL BOARD CERTIFICATION		2010-2011	2011-2012	2012-2013	2013-2014
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
1100	TEACHER SALARIES - STIPEND PAY	11,168	5,000		
3100	STRS CERTIFICATED	921	413		
3300	MEDICARE - CERTIFICATED	162	73		
3400	HEALTH & WELFARE CERTIFICATED	56	38		
3500	UNEMPLOYMENT - CERTIFICATED	80	89		
3600	WORKERS COMP - CERTIFICATED	180	73		
4300	SUPPLIES	157	49		300
5800	OTHER SERVICES & OPERATING EXP	3,035	1,950	5,000	15,000
8500	ALL OTHER STATE REVENUES	13,422-	7,683-	19,149-	13,416-
8900	CONTRIB FR UNREST REVENUE	2,337-			
Resource:0028 COMMUNITY BASED TUTORING GRANT					
8500	ALL OTHER STATE REVENUES	66,381-	66,361-	66,360-	66,360-
8900	CONTRIB FR UNREST REVENUE	66,381	66,361	66,360	66,360
Resource:0029 ROC/P APPORTIONMENT					
1100	TEACHER SALARIES-REGULAR	176,146	205,634	201,527	209,914
1200	CERT PUPIL SUPPORT SALARIES	13,385	7,652	13,841	12,045
3100	STRS CERTIFICATED	15,681	17,594	17,862	18,407
3300	SOCIAL SECURITY CERTIFICATED	2,676	2,867	2,920	3,234
3400	HEALTH & WELFARE CERTIFICATED	17,421	21,886	19,030	21,449
3500	UNEMPLOYMENT - CERTIFICATED	1,326	3,496	2,437	335
3600	WORKERS COMP - CERTIFICATED	2,966	2,883	2,498	3,748
3900	WAIVED MEDICAL-CERTIFICATED	854	210	1,135	1,135
4200	BOOKS OTHER THAN TEXTBOOKS	3,135		1,853	
4300	SUPPLIES	9,261	7,616	57,040	10,000
4400	INVENTORIED EQUIPMENT		4,731	2,928	
5200	TRAVEL & CONFERENCE	1,180	4,329	762	588
5700	INTERPROGRAM SVC-PRINT SHOP	720	720	698	
5800	OTHER SERVICES & OPERATING EXP	297	445	2,176	
7300	TRANSFERS OF INDIRECT COSTS	10,562	12,435	16,923	15,027
8500	ALL OTHER STATE REVENUES			9,932-	
8600	ALL OTHER LOCAL REVENUES	200-	220-		
8700	TRANSFERS FROM COUNTY OFFICE	293,070-	300,882-	320,073-	295,882-
Resource:0030 ADULT EDUCATION					
7600	OTHER AUTH INTERFUND TF OUT	666,434	309,626	463,962	309,626
8300	OTHER STATE APPORT-PRIOR YEAR	198			
8500	ALL OTHER STATE REVENUES	1,473,614-	1,116,272-	1,270,608-	1,035,902-
8900	CONTRIB FR UNREST REVENUE	806,982	806,646	806,646	726,276

Resource:0031		SCHOOL SAFETY & VIOL PREVENTN			
		2010-2011	2011-2012	2012-2013	2013-2014
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
1100	TEACHER SALARIES - STIPEND PAY			45	
1200	CERT PUPIL SUPPORT-TEMP/HOURLY	888			
2200	CLASSIFIED SUPPORT PART TIME	4,147	6,499	6,669	6,000
3100	STRS CERTIFICATED	73		4	
3200	PERS CLASSIFIED		101	7	685
3300	SOCIAL SECURITY CLASSIFIED	330	497	511	459
3400	HEALTH & WELFARE CERTIFICATED	25	49	50	45
3500	UNEMPLOYMENT - CERTIFICATED	36	115	81	9
3600	WORKERS COMP - CERTIFICATED	81	95	83	101
3800	PERS REDUCTION CLASSIFIED		15	1	96
4300	SUPPLIES			578	656
5800	CONTINGENCY (CATEGORICAL)	121,060		147,748	147,748
7300	TRANSFERS OF INDIRECT COSTS	5,458	327	8,070	8,662
8500	ALL OTHER STATE REVENUES	231,103-	231,034-	231,034-	231,034
Resource:0032		ARTS & MUSIC BLOCK GRANT			
1300	CERT SUPRVRS/ADMIN SALARY	3,980		48,164	48,164
3100	STRS CERTIFICATED	328		3,973	3,974
3300	MEDICARE - CERTIFICATED	57		690	698
3400	HEALTH & WELFARE CERTIFICATED	383		3,656	7,290
3500	UNEMPLOYMENT - CERTIFICATED	28		576	72
3600	WORKERS COMP - CERTIFICATED	63		590	809
7300	TRANSFERS OF INDIRECT COSTS	209		2,987	3,392
8500	ALL OTHER STATE REVENUES	266,523-	266,213-	266,232-	266,232-
8900	CONTRIB FR UNREST REVENUE	200,000	200,000	200,000	200,000
Resource:0033		CAHSEE ASSISTANCE			
1100	TEACHER SALARIES-REGULAR	41,407	27,976	24,926	26,294
3100	STRS CERTIFICATED	3,427	2,308	2,088	2,200
3300	MEDICARE - CERTIFICATED	557	369	364	386
3400	HEALTH & WELFARE CERTIFICATED	4,585	3,123	1,567	2,563
3500	UNEMPLOYMENT - CERTIFICATED	277	450	304	41
3600	WORKERS COMP - CERTIFICATED	619	372	312	448
3900	WAIVED MEDICAL-CERTIFICATED	126		378	378
7300	TRANSFERS OF INDIRECT COSTS	2,198	1,536	1,551	1,796
8500	ALL OTHER STATE REVENUES	99,601-	99,559-	99,559-	99,559-
8900	CONTRIB FR UNREST REVENUE	39,000	39,000	39,000	39,000
Resource:0034		COUNSELORS, GRADES 7-12			
8500	ALL OTHER STATE REVENUES	501,974-	500,446-	500,446-	500,446-
8900	CONTRIB FR UNREST REVENUE	501,974	500,446	500,446	500,446

		2010-2011	2011-2012	2012-2013	2013-2014
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
Resource:0036		GIFTED & TALENTED ED (GATE)			
1100	TEACHER SALARIES-SUBSTITUTES	14,371	12,577	9,540	
1300	CERT SUPRVRS/ADMIN SALARY	50,128	37,939		
1900	OTHER CERT SALARIES			44,322	44,322
2200	CLASSIFIED SUPPORT PART TIME			68	
2400	CLERICAL & TECHNICAL SALARIES	41,412	28,339	21,692	18,551
3100	STRS CERTIFICATED	4,991	4,074	4,414	3,657
3200	PERS CERTIFICATED	3,980	3,118	2,383	2,118
3300	SOCIAL SECURITY CERTIFICATED	4,149	2,808	2,253	2,062
3400	HEALTH & WELFARE CERTIFICATED	10,179	6,987	7,791	11,571
3500	UNEMPLOYMENT - CERTIFICATED	767	1,343	878	94
3600	WORKERS COMP - CERTIFICATED	1,715	1,135	900	1,057
3800	PERS REDUCTION CERTIFICATED	1,357	599	335	297
3900	WAIVED MEDICAL-CERTIFICATED	738	1,031		
4200	BOOKS OTHER THAN TEXTBOOKS	385			
4300	SUPPLIES	1,925	2,418	1,507	1,000
5200	TRAVEL & CONFERENCE	486	1,173	4,681	
5300	DUES & MEMBERSHIPS		100	119	250
5600	MAINTENANCE AGREEMENTS	67			
5700	INTERPROGRAM SVC-PRINT SHOP	866	596		
5800	OTHER SERVICES & OPERATING EXP	2,064	1,034	2,978	2,453
5900	POSTAGE	476	145	102	
7300	TRANSFERS OF INDIRECT COSTS	4,202	3,162	3,119	2,623
8300	OTHER STATE APPORT-PRIOR YEAR	30			
8500	ALL OTHER STATE REVENUES	135,223-	135,180-	135,180-	122,055-
8600	ALL OTHER LOCAL REVENUES	6,275-	8,287-	10,390-	8,000-
8900	CONTRIB FR UNREST REVENUE	40,000	40,000	40,000	40,000
Resource:0037		INSTRUCTIONAL MATERIALS			
4100	TEXTBOOKS	562,397	564,678	433,084	408,795
4200	BOOKS OTHER THAN TEXTBOOKS	27,232	55,952	116,142	125,000
4300	SUPPLIES	54,899	279,252	151,435	202,067
8500	ALL OTHER STATE REVENUES	1,042,762-	1,042,446-	1,041,036-	1,041,036-
8900	CONTRIB FR UNREST REVENUE	540,000	460,174	305,174	305,174
Resource:0040		CALIF PEER ASSIST & REVIEW			
1100	TEACHER SALARIES-SUBSTITUTES			1,202	2,000
1900	OTHER CERTIFICATED STIPEND			4,000	6,300
3100	STRS CERTIFICATED			419	792
3300	MEDICARE - CERTIFICATED			74	120
3400	HEALTH & WELFARE CERTIFICATED			39	62
3500	UNEMPLOYMENT - CERTIFICATED			62	12
3600	WORKERS COMP - CERTIFICATED			63	140
7300	TRANSFERS OF INDIRECT COSTS			292	472
8500	ALL OTHER STATE REVENUES	74,920-	74,898-	74,898-	74,898-
8900	CONTRIB FR UNREST REVENUE	65,000	65,000	65,000	65,000

		2010-2011	2011-2012	2012-2013	2013-2014
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET

Resource:0044		MATHEMATICS & READING (SB 472)			
1100	TEACHER SALARIES-SUBSTITUTES			39,370	62,500
3100	STRS CERTIFICATED			2,335	4,126
3200	PERS CERTIFICATED			24	
3300	SOCIAL SECURITY CERTIFICATED			914	726
3400	HEALTH & WELFARE CERTIFICATED			295	376
3500	UNEMPLOYMENT - CERTIFICATED			474	606
3600	WORKERS COMP - CERTIFICATED			488	620
3800	PERS REDUCTION CERTIFICATED			3	
5800	OTHER SERVICES & OPERATING EXP				1,192
8500	ALL OTHER STATE REVENUES	70,168-	70,146-	70,146-	70,146-
8900	CONTRIB FR UNREST REVENUE	142,575	70,146	26,242	
Resource:0046		ADMIN TRAINING (AB430)			
5200	TRAVEL & CONFERENCE	785		4,489	9,500
7300	TRANSFERS OF INDIRECT COSTS	34		233	528
8500	ALL OTHER STATE REVENUES	6,635-	12,123-	12,123-	12,123-
Resource:0047		SPECIALIZED SECONDARY PROGRAM			
1100	TEACHER SALARIES-SUBSTITUTES	4,113	1,331		
3100	STRS CERTIFICATED	269	87		
3300	SOCIAL SECURITY CERTIFICATED	72	36		
3400	HEALTH & WELFARE CERTIFICATED	21	10		
3500	UNEMPLOYMENT - CERTIFICATED	30	24		
3600	WORKERS COMP - CERTIFICATED	66	19		
4100	TEXTBOOKS		10,119		
4300	SUPPLIES	44,123	21,287	1,855	
4400	INVENTORIED EQUIPMENT	17,220	31,105	30,000	
5200	TRAVEL & CONFERENCE	1,678	1,316		
5600	REPAIR/LABOR	5,820	555		
5800	OTHER SERVICES & OPERATING EXP	1,415			
7300	TRANSFERS OF INDIRECT COSTS	3,225	2,925	96	
8500	ALL OTHER STATE REVENUES	78,052-	68,814-	62,098-	60,147-
8900	CONTRIB FR UNREST REVENUE			30,147	60,147

Resource:0049		PUPIL RETENTION BLOCK GRANT			
		2010-2011	2011-2012	2012-2013	2013-2014
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
8500	ALL OTHER STATE REVENUES	170,494-	170,443-	170,443-	170,443-
8900	CONTRIB FR UNREST REVENUE	170,494	170,443	170,443	170,443
Resource:0052		PROF DEVELOP BLOCK GRANT			
1100	TEACHER SALARIES-SUBSTITUTES			28,906	50,000
3100	STRS CERTIFICATED			2,116	4,388
3300	SOCIAL SECURITY CERTIFICATED			519	708
3400	HEALTH & WELFARE CERTIFICATED			217	413
3500	UNEMPLOYMENT - CERTIFICATED			350	92
3600	WORKERS COMP - CERTIFICATED			358	788
7300	TRANSFERS OF INDIRECT COSTS			1,682	2,491
8500	ALL OTHER STATE REVENUES	469,022-	468,880-	468,880-	468,880-
8600	ALL OTHER LOCAL REVENUES	9			
8900	CONTRIB FR UNREST REVENUE	430,098	410,000	410,000	410,000
Resource:0053		TARGETED INSTR IMPR BLOCK GRNT			
1100	TEACHER SALARIES-SUBSTITUTES	15,000	17,745	15,720	
3100	STRS CERTIFICATED	1,238	1,420	1,297	
3300	SOCIAL SECURITY CERTIFICATED	218	266	228	
3400	HEALTH & WELFARE CERTIFICATED	75	133	118	
3500	UNEMPLOYMENT - CERTIFICATED	108	308	190	
3600	WORKERS COMP - CERTIFICATED	242	259	195	
4300	SUPPLIES	81	839	3,261	10,600
4400	INVENTORIED EQUIPMENT	4,261			53,000
5300	DUES & MEMBERSHIPS	9,560	9,447		
5700	INTERPROGRAM SVC-PRINT SHOP	33		631	8,100
5800	OTHER SERVICES & OPERATING EXP	71,725	71,911	32,924	29,612
5900	POSTAGE	18	70		
7300	TRANSFERS OF INDIRECT COSTS	4,420	4,546	2,826	5,633
8500	ALL OTHER STATE REVENUES	749,597-	749,374-	749,374-	749,374-
8600	ALL OTHER LOCAL REVENUES			2,399-	
8900	CONTRIB FR UNREST REVENUE	642,620	642,429	642,429	642,429
Resource:0054		SCHOOL & LIBR IMPROVEMNT BLOCK			
1100	TEACHER SALARIES-SUBSTITUTES	23,039			
1200	CERT PUPIL SUPPORT SALARIES	60			
2100	INSTRUCTIONAL AIDE SALARIES	24,359			
2200	CLASSIFIED SUPPORT SALARY	64,879			
2400	CLERICAL & TECHNICAL SALARIES	4,210			
3100	STRS CERTIFICATED	1,858			
3200	PERS CLASSIFIED	2,824			
3300	SOCIAL SECURITY CERTIFICATED	7,402			
3400	HEALTH & WELFARE CERTIFICATED	3,179			
3500	UNEMPLOYMENT - CERTIFICATED	828			

Resource:0054 SCHOOL & LIBR IMPROVEMNT BLOCK

	2010-2011	2011-2012	2012-2013	2013-2014
	ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
3600	WORKERS COMP - CERTIFICATED	1,852		
3800	PERS REDUCTION CLASSIFIED	963		
3900	WAIVED MEDICAL-CLASSIFIED	1,186		
4100	TEXTBOOKS	473		
4200	BOOKS OTHER THAN TEXTBOOKS	10,641		
4300	SUPPLIES	30,547	956	
4400	INVENTORIED EQUIPMENT	2,589		
5200	TRAVEL & CONFERENCE	3,634	695	
5300	DUES & MEMBERSHIPS	150		
5600	REPAIR/LABOR	1,424		
5700	INTERPROGRAM SVC-PRINT SHOP	19,411	23,000	40,000
5800	OTHER SERVICES & OPERATING EXP	6,631		50,000
5900	POSTAGE	300		
7300	TRANSFERS OF INDIRECT COSTS	31,866	131,117	70,966
8500	ALL OTHER STATE REVENUES	874,376-	874,114-	874,114-
8900	CONTRIB FR UNREST REVENUE	628,602	719,816	763,148
				739,038

Resource:0056 STAFF DEV:ENG LANG. LEARNERS

1100	TEACHER SALARIES-SUBSTITUTES	195		
3100	STRS CERTIFICATED	16		
3300	MEDICARE - CERTIFICATED	3		
3400	HEALTH & WELFARE CERTIFICATED	1		
3500	UNEMPLOYMENT - CERTIFICATED	1		
3600	WORKERS COMP - CERTIFICATED	3		
5200	TRAVEL & CONFERENCE	1,311		
7300	TRANSFERS OF INDIRECT COSTS	42,574	4,211	3,942
8500	ALL OTHER STATE REVENUES	44,104-	44,091-	44,091-
8900	CONTRIB FR UNREST REVENUE	46,541	39,880	40,149
				40,288

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	739	324	502-
5200	TRAVEL & CONFERENCE			129
5600	REPAIR/LABOR	1,340		
5700	INTERPROGRAM SVC-FIELD TRIP	227	210	
5800	OTHER SERVICES & OPERATING EXP		351	1,071
5900	POSTAGE			6
8600	ALL OTHER LOCAL REVENUES	1,600-	700-	

Resource:0222		CHW-CATHOLIC HLTH AT JUDAH			
		2010-2011	2011-2012	2012-2013	2013-2014
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
8600	LEASES & RENTALS		9,002-	2,901-	3,601-
8900	CONTRIB FR UNREST REVENUE		9,002	2,901	3,601
Resource:0228		SAFE ROUTES TO SCHOOL			
4300	SUPPLIES	16,126			
4400	INVENTORIED EQUIPMENT	5,183			
5700	INTERPROG SVC - COMPUTER SUPP	200			
5800	OTHER SERVICES & OPERATING EXP	555			
7300	TRANSFERS OF INDIRECT COSTS	951			
8500	ALL OTHER STATE REVENUES	23,015-			
Resource:0230		TEACHER ON LOAN			
1100	TEACHER SALARIES-REGULAR	90,174	90,594		
3100	STRS CERTIFICATED	7,439	7,474		
3300	SOCIAL SECURITY CERTIFICATED	1,296	1,303		
3400	HEALTH & WELFARE CERTIFICATED	7,359	7,609		
3500	UNEMPLOYMENT - CERTIFICATED	644	1,590		
3600	WORKERS COMP - CERTIFICATED	1,439	1,312		
7300	TRANSFERS OF INDIRECT COSTS	4,670	4,878		
8600	ALL OTHER LOCAL REVENUES	111,358-	116,753-		
8900	CONTRIB FR UNREST REVENUE	1,664-	1,994		
Resource:0250		COMPUTER SURPLUS			
4300	SUPPLIES	166	107	355	
5700	INTERPROGRAM SVC-PRINT SHOP	333		198	
5800	OTHER SERVICES & OPERATING EXP		771		
8600	ALL OTHER LOCAL REVENUES	1,918-	1,350-		
Resource:0286		DISCRETIONARY BLOCK GRANT			
1100	TEACHER SALARIES-SUBSTITUTES	155			
3100	STRS CERTIFICATED	9			
3200	PERS CERTIFICATED	5			
3300	SOCIAL SECURITY CERTIFICATED	5			
3400	HEALTH & WELFARE CERTIFICATED	1			
3500	UNEMPLOYMENT - CERTIFICATED	1			
3600	WORKERS COMP - CERTIFICATED	3			
3800	PERS REDUCTION CERTIFICATED	2			
4200	BOOKS OTHER THAN TEXTBOOKS	435			
4300	SUPPLIES	4,305			

Resource:0286		DISCRETIONARY BLOCK GRANT			
		2010-2011	2011-2012	2012-2013	2013-2014
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
4400	TECHNOLOGY EQUIPMENT	7,585			
5700	INTERPROG SVC - COMPUTER SUPP	5,060			
8900	CONTRIB FR UNREST REVENUE	6,907		96,351	
Resource:0287		DISCR BLOCK GRANT - DISTRICT			
5800	SOFTWARE-LIC & ONLINE SVCS	96,030			
Resource:0300		DONATIONS/FUND RAISERS			
1100	TEACHER SALARIES-REGULAR	19,173	7,195	1,277	
2100	INSTRUCTIONAL AIDE SALARIES	30,957	42,150	14,477	13,886
2200	CLASSIFIED SUPPORT SALARY	4,131	13,134	13,346	12,886
2400	CLERICAL/TECH/OFFICE VAC PAY	368	8,026	32	
3100	STRS CERTIFICATED	1,756	365	112	
3200	PERS CERTIFICATED	300	570	200	2,805
3300	SOCIAL SECURITY CERTIFICATED	2,925	5,387	2,118	2,035
3400	HEALTH & WELFARE CERTIFICATED	311	571	352	200
3500	UNEMPLOYMENT - CERTIFICATED	402	1,306	352	40
3600	WORKERS COMP - CERTIFICATED	899	1,109	360	449
3800	PERS REDUCTION CERTIFICATED	102	110	28	394
4100	TEXTBOOKS			495	
4200	BOOKS OTHER THAN TEXTBOOKS	2,034	1,635	4,790	
4300	SUPPLIES	23,219	44,982	49,024	2,361
4400	INVENTORIED EQUIPMENT	33,867	7,695	31,641	
5200	TRAVEL & CONFERENCE	4,245	2,903	13,475	
5500	PEST CONTROL	2,369	2,472	2,472	
5600	RENTALS, LEASES & REPAIRS	1,271	3,037	1,853	
5700	INTERPROGRAM SVC-PRINT SHOP	1,879	6,489	4,943	
5800	OTHER SERVICES & OPERATING EXP	24,309	37,278	30,291	
5900	POSTAGE	520	340-	542	
6400	FURNITURE AND EQUIPMENT	3,744			
8600	ALL OTHER LOCAL REVENUES	227,071-	205,596-	182,163-	35,056-
8900	CONTRIB FR UNREST REVENUE	2,411-			
Resource:0360		ELECTRONIC DATA SERV (EDS)			
4400	TECHNOLOGY EQUIPMENT		3,879		
5700	INTERPROG SVC - COMPUTER SUPP	183	220		
8600	ALL OTHER LOCAL REVENUES	183-			

Resource:0365		GARDEN GRANT			
		2010-2011	2011-2012	2012-2013	2013-2014
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
8600	ALL OTHER LOCAL REVENUES			2,500-	
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	3,995-	35,311	4,125	
4400	INVENTORIED EQUIPMENT	16,484	6,067	1,449	
5800	SOFTWARE-LIC & ONLINE SVCS		13,364	12,000	
8600	ALL OTHER LOCAL REVENUES	35,000-			
Resource:0371		GENCORP SCIENCE FAIR			
1100	TEACHER SALARIES-SUBSTITUTES	2,169	2,527	1,408	2,500
3100	STRS CERTIFICATED	179	182	108	206
3300	SOCIAL SECURITY CERTIFICATED	31	37	27	46
3400	HEALTH & WELFARE CERTIFICATED	11	19	11	19
3500	UNEMPLOYMENT - CERTIFICATED	16	45	17	4
3600	WORKERS COMP - CERTIFICATED	35	37	17	43
4300	SUPPLIES	374	392	173	682
5600	RENTAL & LEASES-EQUIPMENT	493			
5700	INTERPROGRAM SVC-PRINT SHOP	1,047	488	462	
5800	OTHER SERVICES & OPERATING EXP	2,974	1,309	727	1,500
8600	ALL OTHER LOCAL REVENUES	4,800-	5,000-	5,000-	5,000-
Resource:0380		FOLSOM CORDOVA EDUCATION ASSOC			
1900	OTHER CERT SALARIES	80,254	80,254	81,584	81,584
3100	STRS CERTIFICATED	6,794	6,794	6,904	6,904
3300	MEDICARE - CERTIFICATED	1,171	1,167	1,194	1,213
3400	HEALTH & WELFARE CERTIFICATED	2,252	2,463	2,473	2,473
3500	UNEMPLOYMENT - CERTIFICATED	581	1,425	997	126
3600	WORKERS COMP - CERTIFICATED	1,300	1,175	1,021	1,406
3900	WAIVED MEDICAL-CERTIFICATED	2,102	2,102	2,102	2,102
8600	ALL OTHER LOCAL REVENUES	74,207-	74,207-	75,373-	75,373-
8900	CONTRIB FR UNREST REVENUE	20,248-	21,174-	20,902-	20,435-
Resource:0400		INTEL DONATIONS			
4400	TECHNOLOGY EQUIPMENT			3,934	

		2010-2011	2011-2012	2012-2013	2013-2014
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET

Resource:0410		START! PROGRAM			
8600	ALL OTHER LOCAL REVENUES	5,817-	9,574-	5,866-	7,000-
8900	CONTRIB FR UNREST REVENUE	273,453	9,574	5,867	7,000
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		
Resource:0417		INTEL - STEM PROJECTS			
1100	TEACHER SALARIES-SUBSTITUTES		423	3,353	
3100	STRS CERTIFICATED		21	31	
3300	SOCIAL SECURITY CERTIFICATED		9	68	
3400	HEALTH & WELFARE CERTIFICATED		3	25	
3500	UNEMPLOYMENT - CERTIFICATED		7	41	
3600	WORKERS COMP - CERTIFICATED		6	42	
Resource:0419		INTEL - PROJECT ASSIST			
4300	SUPPLIES			428	
Resource:0422		INTEL - PROJECT LEAD THE WAY			
1100	TEACHER SALARIES-SUBSTITUTES	7,425	12,027	8,322	
2200	CLASSIFIED SUPPORT OVER TIME	752	150		
2400	CLERICAL & TECHNICAL OVERTIME	525			
3100	STRS CERTIFICATED	555	959	545	
3300	SOCIAL SECURITY CERTIFICATED	234	189	170	
3400	HEALTH & WELFARE CERTIFICATED	44	91	62	
3500	UNEMPLOYMENT - CERTIFICATED	63	182	101	
3600	WORKERS COMP - CERTIFICATED	140	178	103	
4300	SUPPLIES	1,730	1,588	5,573	

Resource:0422		INTEL - PROJECT LEAD THE WAY			
		2010-2011	2011-2012	2012-2013	2013-2014
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
4400	TECHNOLOGY EQUIPMENT	5,806-	1,362	35,000	30,000
5200	TRAVEL & CONFERENCE	14,157	14,722	5,854	
5300	DUES & MEMBERSHIPS			75	
5700	INTERPROG SVC - COMPUTER SUPP	7,200	438		5,000
5800	OTHER SERVICES & OPERATING EXP	1,170	11,405	1,836	25,000
8600	ALL OTHER LOCAL REVENUES	102,000-	32,000-	45,000-	60,000-

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	1,083	229	532	
5800	OTHER SERVICES & OPERATING EXP	150			
5900	POSTAGE	15			
Resource:0424		INTEL MOBILE LRNING INITIATIVE			
4300	COMPUTER SOFTWARE/SUPPLIES				50,000
4400	TECHNOLOGY EQUIPMENT			22,152	
5800	OTHER SERVICES & OPERATING EXP				50,000
8600	ALL OTHER LOCAL REVENUES				100,000-
8900	CONTRIB FR UNREST REVENUE			22,152-	
Resource:0455		LANGUAGE SATURDAY SCHOOL			
2100	INSTR AIDES - TEMPORARY/HOURLY			36,768	9,050
2200	CLASSIFIED SUPPORT OVER TIME			7,706	2,500
2400	CLERICAL & TECHNICAL SALARIES			21,236	
3100	STRS CLASSIFIED			317	
3200	PERS CLASSIFIED			2,449	1,033
3300	SOCIAL SECURITY CLASSIFIED			4,602	883
3400	HEALTH & WELFARE CLASSIFIED			3,796	87
3500	UNEMPLOYMENT - CLASSIFIED			766	18
3600	WORKERS COMP - CLASSIFIED			785	194
3800	PERS REDUCTION CLASSIFIED			344	145
4300	SUPPLIES			1,348	840
5200	EMPLOYEE MILEAGE			182	250
8600	ALL OTHER LOCAL REVENUES	25,000-	20,000-	20,000-	15,000-

Resource:0485		MEDI-CAL BILLING MEDICAL ADMIN			
		2010-2011	2011-2012	2012-2013	2013-2014
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
1100	TEACHER SALARIES-SUBSTITUTES		885	3,368	
1200	CERT PUPIL SUPPORT SALARIES	92,167	46,244	100,953	146,831
2100	INSTRUCTIONAL AIDE SUBSTITUTE			1,196	
2200	CLASSIFIED SUPPORT SALARY	12,752	13,670	14,700	10,223
2300	CLASSIFIED SUPV & ADMIN SALARY	321			
3100	STRS CERTIFICATED	7,604	3,896	8,711	12,253
3200	PERS CLASSIFIED	1,064	1,236	1,452	1,257
3300	SOCIAL SECURITY CERTIFICATED	2,299	1,718	2,685	2,995
3400	HEALTH & WELFARE CERTIFICATED	12,001	4,107	5,928	9,289
3500	UNEMPLOYMENT - CERTIFICATED	662	993	1,387	240
3600	WORKERS COMP - CERTIFICATED	1,597	821	1,422	2,680
3800	PERS REDUCTION CLASSIFIED	363	237	204	177
3900	WAIVED MEDICAL-CERTIFICATED	709	1,083	2,302	2,470
4300	SUPPLIES		480	12,260	
4400	INVENTORIED EQUIPMENT		2,001	36,400	
5200	TRAVEL & CONFERENCE		1,125	1,863	
5300	DUES & MEMBERSHIPS		690	530	
5700	INTERPROGRAM SVC-PRINT SHOP	30,975	13,940	753	
5800	OTHER SERVICES & OPERATING EXP	58,750	43,000	14,129	111,585
5900	POSTAGE			3,500	
8200	ALL OTHER FEDERAL REVENUES	448,042-	172,767-	155,281-	300,000-
Resource:0487		NATIONAL UNIVERSITY			
1100	TEACHER SALARIES - STIPEND PAY	4,350	4,242	1,500	2,000
3100	STRS CERTIFICATED	334	350	124	165
3300	MEDICARE - CERTIFICATED	63	62	22	29
3400	HEALTH & WELFARE CERTIFICATED	22	32	11	15
3500	UNEMPLOYMENT - CERTIFICATED	31	73	18	3
3600	WORKERS COMP - CERTIFICATED	70	62	19	35
8600	ALL OTHER LOCAL REVENUES	4,763-	3,342-	1,800-	2,000-
8900	CONTRIB FR UNREST REVENUE	108-	1,479-	106	247-
Resource:0488		NEED PROJECT (PG & E)			
4300	SUPPLIES		2,436	6,024	
5800	OTHER SERVICES & OPERATING EXP		6,540		
8600	ALL OTHER LOCAL REVENUES		8,976-	6,024-	
Resource:0491		ORAL HEALTH ASSESSMENT PROGRAM			
4300	SUPPLIES	170		1,736	
4400	INVENTORIED EQUIPMENT	3,177	3,489	5,141	9,039
5700	INTERPROG SVC - COMPUTER SUPP	400	600	400	1,800
8500	ALL OTHER STATE REVENUES	10,843-	10,839-	10,839-	10,839-

		2010-2011	2011-2012	2012-2013	2013-2014
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET

	Resource:0496 REGIONAL LEADERSHIP INSTITUTE				
1100	TEACHER SALARIES-SUBSTITUTES	1,596	842	313	
2100	INSTRUCTIONAL AIDE SUBSTITUTE	66			
2400	CLERICAL & TECHNICAL HOURLY	702			
3100	STRS CERTIFICATED	106	70	17	
3300	SOCIAL SECURITY CERTIFICATED	94	12	8	
3400	HEALTH & WELFARE CERTIFICATED	12	6	2	
3500	UNEMPLOYMENT - CERTIFICATED	17	15	4	
3600	WORKERS COMP - CERTIFICATED	38	12	4	
4200	BOOKS OTHER THAN TEXTBOOKS		1,940		
4300	SUPPLIES	194	2,986		
5200	TRAVEL & CONFERENCE	1,843	2,320	1,420	
	Resource:0502 PROJECT LEAD THE WAY				
8900	CONTRIB FR UNREST REVENUE	144,528-			
	Resource:0505 PTA/PTC SPONSORED PROGRAMS				
1100	TEACHER SALARIES-SUBSTITUTES	14,953	14,736	17,998	14,760
2100	INSTR AIDES - TEMPORARY/HOURLY	4,871	4,148	40,241	35,900
2200	CLASSIFIED SUPPORT SALARY	35,761	64,056	71,652	1,950
2400	CLERICAL & TECHNICAL STIPEND	350	260	916	300
2900	OTHER CLASSIFIED TEMP/HOURLY	2,224	2,120	1,903	1,900
3100	STRS CERTIFICATED	1,283	1,186	1,622	1,360
3200	PERS CLASSIFIED	1,415	3,673	3,435	390
3300	SOCIAL SECURITY CERTIFICATED	3,416	5,471	8,846	3,437
3400	HEALTH & WELFARE CERTIFICATED	3,006	6,142	4,275	655
3500	UNEMPLOYMENT - CERTIFICATED	413	1,476	1,596	92
3600	WORKERS COMP - CERTIFICATED	923	1,225	1,636	888
3800	PERS REDUCTION CLASSIFIED	483	705	482	90
3900	WAIVED MEDICAL-CLASSIFIED		476	1,016	
4200	BOOKS OTHER THAN TEXTBOOKS			440	
4300	SUPPLIES	2,596	6,101	20,483	24,500
4400	INVENTORIED EQUIPMENT	6,331	35,230	60,897	23,200
5200	TRAVEL & CONFERENCE			537	600
5400	INSURANCE			250	250
5600	REPAIR/LABOR			5,436	5,000
5700	INTERPROGRAM SVC-PRINT SHOP	11,237	8,078	10,850	6,500
5800	OTHER SERVICES & OPERATING EXP	8,077	6,289	9,901	13,400
6400	FURNITURE AND EQUIPMENT			7,420	
8600	ALL OTHER LOCAL REVENUES	97,338-	160,073-	271,832-	135,172-
8900	CONTRIB FR UNREST REVENUE		1,298-		

Resource:0510 PUPIL TESTING PROGRAM (STAR)		2010-2011	2011-2012	2012-2013	2013-2014
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
1200	CERT PUPIL SUPP. - SUBSTITUTES	1,269	1,347	822	
2400	CLERICAL/TECH/OFFICE VAC PAY	1,156	1,093	691	1,000
3100	STRS CERTIFICATED	70	83	54	
3200	PERS CERTIFICATED	43	29	38	114
3300	SOCIAL SECURITY CERTIFICATED	125	121	68	77
3400	HEALTH & WELFARE CERTIFICATED	12	18	11	8
3500	UNEMPLOYMENT - CERTIFICATED	17	43	18	12
3600	WORKERS COMP - CERTIFICATED	39	36	19	12
3800	PERS REDUCTION CERTIFICATED	15	6	5	16
4300	SUPPLIES	46			99
4400	TECHNOLOGY EQUIPMENT		2,376		
5700	INTERPROGRAM SVC-PRINT SHOP	176	8,238	200	
5800	OTHER SERVICES & OPERATING EXP	9,534	8,563	9,471	28,731
5900	POSTAGE	195	90	6,295	6,900
8500	ALL OTHER STATE REVENUES	37,036-	36,582-	36,969-	36,969-
8900	CONTRIB FR UNREST REVENUE	22,253	22,767	10,000	
Resource:0620 S.M.U.D. SOLAR DESIGN					
4300	SUPPLIES		5,500		
8600	ALL OTHER LOCAL REVENUES		5,500-		
Resource:0640 SCHOLARSHIPS					
5800	OTHER SERVICES & OPERATING EXP		1,000	4,000	
8600	ALL OTHER LOCAL REVENUES	1,000-	2,000-	2,000-	
Resource:0655 SETA HEADSTART PRSCHL LAND USE					
8600	LEASES & RENTALS	20,287-	20,661-	20,661-	20,661-
8900	CONTRIB FR UNREST REVENUE	20,287	20,661	20,661	20,661
Resource:0670 SNACK BAR, STUDENT ACCOUNTS					
2200	CLASSIFIED SUPPORT SALARY	46,424	46,293	30,193	29,868
3200	PERS CLASSIFIED	4,193	4,974	3,447	3,410
3300	SOCIAL SECURITY CLASSIFIED	2,997	2,873	2,522	2,286
3400	HEALTH & WELFARE CLASSIFIED	7,081	7,357	614	465
3500	UNEMPLOYMENT - CLASSIFIED	282	664	399	45
3600	WORKERS COMP - CLASSIFIED	620	548	411	502
3800	PERS REDUCTION CLASSIFIED	1,430	955	484	478
3900	WAIVED MEDICAL-CLASSIFIED	1,788	2,461	2,586	1,324
4300	SUPPLIES	35,517	27,694	23,062	35,000

Resource:0670		SNACK BAR, STUDENT ACCOUNTS			
		2010-2011	2011-2012	2012-2013	2013-2014
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
4400	INVENTORIED EQUIPMENT		1,927		
5600	REPAIR/LABOR		271		
8600	ALL OTHER LOCAL REVENUES	100,333-	96,018-	63,717-	73,564-
Resource:0790		TOSHIBA SETTLEMENT			
8900	CONTRIB FR UNREST REVENUE	99,807			
Resource:1100		STATE LOTTERY			
8500	STATE LOTTERY REVENUE	2,220,507-	2,329,855-	2,526,494-	2,262,766-
8700	TRANSFERS FROM COUNTY OFFICE	11,949-	15,487-	24,253-	17,000-
8900	CONTRIB FR UNREST REVENUE	2,232,456	2,345,342	2,550,747	2,279,766
Resource:1300		CLASS SIZE REDUCTION K-3			
8400	CLASS SIZE REDUCTION, K-3	3,134,817-	2,379,670-	3,506,088-	3,013,794-
8900	CONTRIB FR UNREST REVENUE	3,134,817	2,379,670	3,506,088	3,013,794
Resource:1400		EDUCATION PROTECTION ACCOUNT			
1100	TEACHER SALARIES-REGULAR			17,034,872	13,210,132
3100	STRS CERTIFICATED			1,415,723	695,914
3300	SOCIAL SECURITY CERTIFICATED			233,980	578,473
3400	HEALTH & WELFARE CERTIFICATED			1,469,047	1,165,936
3500	UNEMPLOYMENT - CERTIFICATED			198,443	54,056
3600	WORKERS COMP - CERTIFICATED			202,913	204,651
3900	WAIVED MEDICAL-CERTIFICATED			141,105	48,152
8000	EDUCATION PROTECTION ACCOUNT			20,696,083-	15,957,314-
Resource:2200		CONTINUATION EDUCATION			
1100	TEACHER SALARIES-REGULAR	884,982	805,988	966,927	949,692
1200	CERT PUPIL SUPPORT SALARIES	58,703	51,379	44,201	50,745
1300	CERT SUPRVRS/ADMIN SALARY	264,188	199,905	214,060	219,411
1900	OTHER CERT SALARIES		14,010	26,791	37,139
2100	INSTRUCTIONAL AIDE STIPEND	500			
2200	CLASSIFIED SUPPORT SALARY	70,699	65,838	73,416	72,877
2400	CLERICAL & TECHNICAL SALARIES	128,927	120,381	132,130	134,273
2900	OTHER CLASSIFIED TEMP/HOURLY	18,733	15,208	18,022	23,900

Resource:2200		CONTINUATION EDUCATION			
		2010-2011	2011-2012	2012-2013	2013-2014
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
3100	STRS CERTIFICATED	100,428	87,899	101,077	102,887
3200	PERS CERTIFICATED	18,208	21,257	25,128	26,192
3300	SOCIAL SECURITY CERTIFICATED	32,503	30,209	35,482	36,474
3400	HEALTH & WELFARE CERTIFICATED	114,583	101,841	104,972	114,363
3500	UNEMPLOYMENT - CERTIFICATED	9,888	21,559	17,286	17,724
3600	WORKERS COMP - CERTIFICATED	22,390	18,016	17,924	18,512
3800	PERS REDUCTION CERTIFICATED	6,177	3,938	3,528	3,680
3900	WAIVED MEDICAL-CERTIFICATED	16,810	16,938	18,524	18,527
4200	BOOKS OTHER THAN TEXTBOOKS			499	
4300	SUPPLIES	9,683	7,208	14,872	10,490
4400	INVENTORIED EQUIPMENT		1,603	7,337	
5200	TRAVEL & CONFERENCE		200		
5500	ELECTRICITY	53,024	50,112	48,551	48,234
5600	REPAIR/LABOR	1,426	2,388	1,687	
5700	INTERPROGRAM SVC-PRINT SHOP	680	1,105	600	
5800	OTHER SERVICES & OPERATING EXP	2,353	1,545	1,247	
5900	POSTAGE	1,225	1,142	555	
6400	FURNITURE AND EQUIPMENT	2,173			
8000	PERS REDUCTION TRANSFER	1,239,174-	1,206,553-	1,186,020-	1,204,770-
8600	ALL OTHER LOCAL REVENUES	1,397-	1,345-	1,189-	1,200-
8900	CONTRIB FR UNREST REVENUE	590,444-	445,286-	678,837-	679,150-
Resource:2430		COMMUNITY DAY SCHOOL			
1100	TEACHER SALARIES-REGULAR	1,320			
1200	CERT PUPIL SUPPORT SALARIES			3,729	
2100	INSTR AIDES SALARY,SUB-SICK LV		600		
3100	STRS CERTIFICATED	110	10	304	
3300	SOCIAL SECURITY CLASSIFIED	19	25	52	
3400	HEALTH & WELFARE CERTIFICATED	168	5	434	
3500	UNEMPLOYMENT - CERTIFICATED	9	10	44	
3600	WORKERS COMP - CERTIFICATED	21	5	45	
4300	SUPPLIES		113		
8300	OTHER STATE APPORT-CURR YEAR	1,646-	768-	5,239-	
Resource:3010		IASA-TL I BSC GR LOW INC/NEGLE			
1100	TEACHER SALARIES-REGULAR	726,527	824,329	851,362	905,516
1200	CERT PUPIL SUPPORT SALARIES		12,245		
1300	CERT SUPRVRS/ADMIN SALARY	68,058	120,018	81,870	84,037
1900	OTHER CERT SALARIES		17,879	13,395	
2100	INSTRUCTIONAL AIDE SALARIES	295,719	230,367	200,265	184,461
2200	CLASSIFIED SUPPORT SALARY	10,755	3,888	696	
2300	CLASSIFIED SUPV & ADMIN SALARY	62,536	77,764	76,421	74,238
2400	CLERICAL & TECHNICAL SALARIES	24,593	36,934	23,922	25,092
3100	STRS CERTIFICATED	64,849	76,995	75,551	87,456
3200	PERS CERTIFICATED	22,072	26,309	26,475	23,929
3300	SOCIAL SECURITY CERTIFICATED	38,614	39,787	35,659	32,496
3400	HEALTH & WELFARE CERTIFICATED	88,200	87,790	86,536	88,717

Resource:3010		IASA-TL I BSC GR LOW INC/NEGLE			
		2010-2011	2011-2012	2012-2013	2013-2014
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
3500	UNEMPLOYMENT - CERTIFICATED	8,206	22,807	14,551	1,915
3600	WORKERS COMP - CERTIFICATED	18,349	18,770	14,920	21,551
3900	WAIVED MEDICAL-CERTIFICATED	14,481	16,092	11,105	16,246
4100	TEXTBOOKS	481			
4200	BOOKS OTHER THAN TEXTBOOKS	6,838	23,217	5,256	7,955
4300	SUPPLIES	34,531	42,994	38,642	36,257
4400	INVENTORIED EQUIPMENT	22,568	1,198	66,591	8,500
5200	TRAVEL & CONFERENCE	5,184	9,445	7,644	10,184
5300	DUES & MEMBERSHIPS			99	
5600	MAINTENANCE AGREEMENTS	3,289	2,169	3,437	3,793
5700	INTERPROGRAM SVC-PRINT SHOP	140,797	143,852	141,344	104,501
5800	OTHER SERVICES & OPERATING EXP	355,440	350,218	296,527	292,115
5900	POSTAGE	6,580	5,777	5,620	4,437
7300	TRANSFERS OF INDIRECT COSTS	302,800	328,626	311,684	355,306
7600	OTHER AUTH INTERFUND TF OUT	7,007			
8200	ALL OTHER FEDERAL REVENUES	2,328,474-	2,519,468-	2,389,573-	2,368,702-
Resource:3011		ARRA NCLB T-I BSC GRNT LOW INC			
1100	TEACHER SALARIES-REGULAR	147,009			
1200	CERT PUPIL SUPPORT SALARIES	27,072			
1300	CERT SUPRVRS/ADMIN SALARY	63,657			
2100	INSTRUCTIONAL AIDE SALARIES	43,671			
2400	CLERICAL & TECHNICAL SALARIES	3,049			
3100	STRS CERTIFICATED	18,384			
3200	PERS CLASSIFIED	4,302			
3300	SOCIAL SECURITY CLASSIFIED	7,081			
3400	HEALTH & WELFARE CERTIFICATED	17,625			
3500	UNEMPLOYMENT - CERTIFICATED	2,038			
3600	WORKERS COMP - CERTIFICATED	4,556			
3800	PERS REDUCTION CLASSIFIED	508			
3900	WAIVED MEDICAL-CERTIFICATED	3,184			
5800	OTHER SERVICES & OPERATING EXP	4,000			
7300	TRANSFERS OF INDIRECT COSTS	14,928			
8200	ALL OTHER FEDERAL REVENUES	361,066-			
Resource:3185		TITLE I - PROGRAM IMPROVEMENT			
1100	TEACHER SALARIES-REGULAR				18,000
1900	OTHER CERT SALARIES				88,645
2200	CLASSIFIED SUPPORT SALARY				50,244
3100	STRS CERTIFICATED				8,799
3300	SOCIAL SECURITY CLASSIFIED				1,547
3400	HEALTH & WELFARE CERTIFICATED				9,180
3500	UNEMPLOYMENT - CERTIFICATED				160
3600	WORKERS COMP - CERTIFICATED				1,791
4200	BOOKS OTHER THAN TEXTBOOKS				3,163
4300	SUPPLIES				63,965
5800	OTHER SERVICES & OPERATING EXP			6,050	59,750
7300	TRANSFERS OF INDIRECT COSTS			313	45,000
8200	ALL OTHER FEDERAL REVENUES			6,363-	350,244-

		2010-2011	2011-2012	2012-2013	2013-2014
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET

	Resource:3200	STATE FISCAL STABILIZATION FND			
1100	TEACHER SALARIES-REGULAR	928,956	226,396		
1200	CERT PUPIL SUPPORT SALARIES		38,299		
1300	CERT SUPRVRS/ADMIN SALARY	43,782	34,070		
2200	CLASSIFIED SUPPORT SALARY		295,620		
2300	CLASSIFIED SUPV & ADMIN SALARY		17,530		
2400	CLERICAL & TECHNICAL SALARIES		25,569		
3100	STRS CERTIFICATED	81,233	24,775		
3200	PERS CLASSIFIED		36,227		
3300	SOCIAL SECURITY CLASSIFIED	13,592	29,382		
3400	HEALTH & WELFARE CERTIFICATED	98,058	92,730		
3500	UNEMPLOYMENT - CERTIFICATED	6,749	10,975		
3600	WORKERS COMP - CERTIFICATED	15,091	9,042		
3800	PERS REDUCTION CLASSIFIED		7,098		
3900	WAIVED MEDICAL-CERTIFICATED	11,911	9,289		
7300	TRANSFERS OF INDIRECT COSTS	51,693	38,051		
8200	ALL OTHER FEDERAL REVENUES	1,069,279-			
	Resource:3205	EDUC JOBS & MEDICAID ASSIST			
1100	TEACHER SALARIES-REGULAR		1,485,390	49,601	
1200	CERT PUPIL SUPPORT SALARIES	197,333	889,990		
2100	INSTRUCTIONAL AIDE SALARIES	333,655			
3100	STRS CERTIFICATED	19,537	197,658	3,851	
3200	PERS CLASSIFIED	27,708			
3300	SOCIAL SECURITY CLASSIFIED	25,531	32,627	633	
3400	HEALTH & WELFARE CERTIFICATED	49,605	184,104	5,382	
3500	UNEMPLOYMENT - CERTIFICATED	3,786	40,612	528	
3600	WORKERS COMP - CERTIFICATED	8,465	33,499	637	
3800	PERS REDUCTION CLASSIFIED	7,202			
3900	WAIVED MEDICAL-CERTIFICATED	14,599	20,473		
8200	ALL OTHER FEDERAL REVENUES	687,421-	2,884,353-	60,632-	
	Resource:3310	SP ED-BASIC GRT ENT PL94-142			
2100	REIMBURSEMENT-SALARIES	2,142,787	1,910,550	2,005,465	2,047,483
2900	OTHER CLASS.VACATION PAY			429	
3100	STRS CLASSIFIED	3,888	3,079	1,804	1,779
3200	PERS CLASSIFIED	200,016	198,899	214,267	226,673
3300	SOCIAL SECURITY CLASSIFIED	151,644	136,964	147,077	156,636
3400	HEALTH & WELFARE CLASSIFIED	339,465	281,050	259,959	264,577
3500	UNEMPLOYMENT - CLASSIFIED	14,535	32,193	23,452	3,071

Resource:3310		SP ED-BASIC GRT ENT PL94-142			
		2010-2011	2011-2012	2012-2013	2013-2014
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
3600	WORKERS COMP - CLASSIFIED	32,500	26,550	23,966	34,398
3800	PERS REDUCTION CLASSIFIED	96			
3900	WAIVED MEDICAL-CERTIFICATED	83,254	80,733	83,645	79,979
4300	SUPPLIES			1,647	
7300	SPEC ED/TRANSP INDIRECT COSTS	127,928	118,548	143,057	159,212
8100	SPECIAL EDUCATION-ENTITLEMENTS	3,096,111-	2,790,217-	2,937,608-	3,007,099-
8600	ALL OTHER LOCAL REVENUES		1,649	450-	
8900	CONTRIB FR UNREST REVENUE			33,291	33,291
Resource:3311		IDEA LOCAL ASSIST PRIV SCH ISP			
5800	OTHER SERVICES & OPERATING EXP			31,652	31,652
7300	SPEC ED/TRANSP INDIRECT COSTS			1,639	1,639
8900	RESTRICTD CONTRIB TO RESTRICTD			33,291-	33,291-
Resource:3313		ARRA SPEC ED BASIC LOCAL ASSTC			
1100	TEACHER SALARIES-REGULAR	553,829	381,722		
1200	CERT PUPIL SUPPORT SALARIES	112,590	38,764		
2100	INSTRUCTIONAL AIDE SALARIES	60,193	18,191		
2200	CLASSIFIED SUPPORT SALARY	95,749	43,841		
3100	STRS CERTIFICATED	53,821	34,687		
3200	PERS CERTIFICATED	15,077	6,827		
3300	SOCIAL SECURITY CERTIFICATED	20,052	10,428		
3400	HEALTH & WELFARE CERTIFICATED	100,638	45,963		
3500	UNEMPLOYMENT - CERTIFICATED	5,577	8,125		
3600	WORKERS COMP - CERTIFICATED	12,553	6,702		
3900	WAIVED MEDICAL-CERTIFICATED	7,383	2,680		
4200	BOOKS OTHER THAN TEXTBOOKS		5,276		
4300	SUPPLIES		44,015		
4400	INVENTORIED EQUIPMENT		18,509		
5200	TRAVEL & CONFERENCE	188	7,126		
6400	TECHNOLOGY EQUIPMENT		8,476		
7100	OTH TUIT,EXC CST PMT TO COE		22,191		
7300	TRANSFERS OF INDIRECT COSTS	44,723	29,875		
7400	DEBT SERVICE - INTEREST	406,833	406,833		
8100	SPECIAL EDUCATION-ENTITLEMENTS	1,489,206-	1,140,231-		
Resource:3315		SP ED-PRSCH ENT NON RIS			
1100	TEACHER SALARIES-REGULAR	70,303	72,825	77,272	74,480
2400	CLERICAL & TECHNICAL SALARIES			214	
3100	STRS CERTIFICATED	5,973	6,181	6,548	6,144
3200	PERS CLASSIFIED			24	
3300	SOCIAL SECURITY CLASSIFIED	985	1,034	1,096	1,080
3400	HEALTH & WELFARE CERTIFICATED	3,848	3,856	3,891	3,844

Resource:3315		SP ED-PRSCH ENT NON RIS			
		2010-2011	2011-2012	2012-2013	2013-2014
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
3500	UNEMPLOYMENT - CERTIFICATED	489	1,263	904	112
3600	WORKERS COMP - CERTIFICATED	1,094	1,042	926	1,252
3900	WAIVED MEDICAL-CERTIFICATED	2,102	2,102	2,102	1,701
4300	SUPPLIES		10,553	800	461
5200	EMPLOYEE MILEAGE		1,220	324	
7300	SPEC ED/TRANSP INDIRECT COSTS	3,655	4,444	4,874	4,953
8100	SPEC ED-DISCRETIONARY GRANTS	88,450-	104,520-	98,976-	94,027-

Resource:3319		ARRA SPEC ED PRE-K GRANTS			
2100	INSTRUCTIONAL AIDE SALARIES	16,596			
3200	PERS CLASSIFIED	1,679			
3300	SOCIAL SECURITY CLASSIFIED	1,260			
3400	HEALTH & WELFARE CLASSIFIED	82			
3500	UNEMPLOYMENT - CLASSIFIED	119			
3600	WORKERS COMP - CLASSIFIED	265			
7300	SPEC ED/TRANSP INDIRECT COSTS	862			
8100	SPEC ED-DISCRETIONARY GRANTS	20,863-			

Resource:3320		SP ED-PRSCH LOCAL ENT RIS			
1100	TEACHER SALARIES-REGULAR	119,637	114,344	66,375	68,766
1300	CERT SUPRVRS/ADMIN SALARY	17,045	19,336	23,277	23,277
1900	OTHER CERT SALARIES			26,630	27,307
2400	CLERICAL & TECHNICAL SALARIES			4,857	
3100	STRS CERTIFICATED	11,244	11,020	9,630	9,846
3200	PERS CLASSIFIED			554	
3300	SOCIAL SECURITY CLASSIFIED	1,820	1,747	1,863	1,731
3400	HEALTH & WELFARE CERTIFICATED	11,974	11,755	10,582	9,498
3500	UNEMPLOYMENT - CERTIFICATED	905	2,132	1,355	179
3600	WORKERS COMP - CERTIFICATED	2,020	1,759	1,393	2,006
3900	WAIVED MEDICAL-CERTIFICATED			452	452
4300	SUPPLIES		146	11,637	13,236
5600	MAINTENANCE AGREEMENTS			106	307
7300	SPEC ED/TRANSP INDIRECT COSTS	7,096	7,197	8,222	8,848
8100	SPEC ED-DISCRETIONARY GRANTS	171,741-	169,436-	166,933-	165,453-

Resource:3327 IDEA MENT HEALTH PART B SEC611

	2010-2011	2011-2012	2012-2013	2013-2014
	ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
1100			6,470	
1200			93,384	94,234
1900			36,238	36,238
2100			3,786	
2200			66,114	67,683
3100			11,119	10,764
3200			8,009	7,727
3300			7,215	7,068
3400			20,988	20,864
3500			2,366	300
3600			2,427	3,330
3800				414
5200			1,482	
5800		59,818		
7300		2,656	13,448	14,047
8100		62,474-	273,045-	262,669-

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

1100	TEACHERS SALARY-TEMP/HOURLY	1,165		
3100	STRS CERTIFICATED	96		
3300	MEDICARE - CERTIFICATED	17		
3400	HEALTH & WELFARE CERTIFICATED	6		
3500	UNEMPLOYMENT - CERTIFICATED	8		
3600	WORKERS COMP - CERTIFICATED	19		
5200	TRAVEL & CONFERENCE		2,873	900
7300	TRANSFERS OF INDIRECT COSTS		149	50
8100	SPEC ED-DISCRETIONARY GRANTS	1,368-	3,022-	950-

Resource:3372 STATE PERSONNEL DEV GRANT

1100	TEACHER SALARIES-SUBSTITUTES	3,912	18,464	6,173
2100	INSTRUCTIONAL AIDE SUBSTITUTE			217
2400	CLERICAL & TECHNICAL HOURLY		222	100
2900	OTHER CLASSIFIED SUBSTITUTE	76		
3100	STRS CERTIFICATED	253	1,330	482
3200	PERS CERTIFICATED	23	11	
3300	SOCIAL SECURITY CERTIFICATED	96	374	117
3400	HEALTH & WELFARE CERTIFICATED	20	63	49
3500	UNEMPLOYMENT - CERTIFICATED	29	330	79
3600	WORKERS COMP - CERTIFICATED	64	273	80
3800	PERS REDUCTION CERTIFICATED		2	
4300	SUPPLIES	3,152	515	95
5200	TRAVEL & CONFERENCE	7,243		2,472
5300	DUES & MEMBERSHIPS	199		
5700	INTERPROGRAM SVC-PRINT SHOP	165		
5800	OTHER SERVICES & OPERATING EXP	3,336		
5900	POSTAGE		13	
7300	SPEC ED/TRANSP INDIRECT COSTS	801	959	511

Resource:3372		STATE PERSONNEL DEV GRANT			
		2010-2011	2011-2012	2012-2013	2013-2014
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
8100	SPEC ED-DISCRETIONARY GRANTS	19,220-	22,555-	10,374-	
8600	ALL OTHER LOCAL REVENUES	150-			
Resource:3385		SP ED:EARLY INTERVENTION GRANT			
7200	ALL OTHER TRFS TO COUNTY OFFC	91,745	91,745	91,745	87,158
8100	SPEC ED-DISCRETIONARY GRANTS	91,745-	91,745-	91,745-	87,158-
Resource:3550		VOC PGM-VOC & APPL SEC & ADULT			
1100	TEACHER SALARIES-SUBSTITUTES	1,928	2,070	1,408	500
3100	STRS CERTIFICATED	120	108	86	41
3200	PERS CERTIFICATED	3			
3300	SOCIAL SECURITY CERTIFICATED	43	44	20	7
3400	HEALTH & WELFARE CERTIFICATED	10	16	11	4
3500	UNEMPLOYMENT - CERTIFICATED	14	37	17	1
3600	WORKERS COMP - CERTIFICATED	31	30	17	8
4100	TEXTBOOKS	5,566	2,193-		
4200	BOOKS OTHER THAN TEXTBOOKS		792	862	1,000
4300	SUPPLIES	22,605	25,650	49,058	48,078
4400	INVENTORIED EQUIPMENT	16,498	27,910	43,959	15,701
5200	TRAVEL & CONFERENCE	11,872	10,055	5,376	6,165
5600	REPAIR/LABOR		1,397		
5700	INTERPROG SVC - COMPUTER SUPP	2,431	4,250	4,078	300
5800	OTHER SERVICES & OPERATING EXP	15,811	6,963	6,043	40,355
6400	FURNITURE AND EQUIPMENT	7,500	6,398		
7300	TRANSFERS OF INDIRECT COSTS	3,368	3,424	5,608	5,608
8200	ALL OTHER FEDERAL REVENUES	87,801-	86,949-	116,543-	117,768-
Resource:3710		IASA-DRUG FREE SCH-ENTITLEMENT			
1100	TEACHER SALARIES-SUBSTITUTES	5,439			
1200	CERT PUPIL SUPPORT SALARIES	11,355	11,199		
2200	CLASSIFIED SUPPORT STIPEND	900			
3100	STRS CERTIFICATED	1,343	924		
3300	SOCIAL SECURITY CERTIFICATED	322	142		
3400	HEALTH & WELFARE CERTIFICATED	1,128	980		
3500	UNEMPLOYMENT - CERTIFICATED	117	174		
3600	WORKERS COMP - CERTIFICATED	261	143		
4300	SUPPLIES	19,339	5,182		
5200	TRAVEL & CONFERENCE	900	390		
5700	INTERPROGRAM SVC-PRINT SHOP	57	52		
5800	OTHER SERVICES & OPERATING EXP	6,928			
7300	TRANSFERS OF INDIRECT COSTS	962	384		
8200	ALL OTHER FEDERAL REVENUES	49,051-	19,571-		

		2010-2011	2011-2012	2012-2013	2013-2014
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
Resource:4035		TITLE II TEACHER QUALITY			
1100	TEACHER SALARIES-REGULAR			5,829	
2400	CLERICAL & TECHNICAL SALARIES	12,273	12,273	13,224	13,036
3100	STRS CERTIFICATED			408	
3200	PERS CERTIFICATED	1,192	1,341	1,329	1,488
3300	SOCIAL SECURITY CERTIFICATED	939	938	1,106	997
3400	HEALTH & WELFARE CERTIFICATED	1,930	1,974	1,708	1,958
3500	UNEMPLOYMENT - CERTIFICATED	88	217	230	20
3600	WORKERS COMP - CERTIFICATED	198	179	236	219
4300	SUPPLIES				2,295
4400	TECHNOLOGY EQUIPMENT		695	680	584
5200	TRAVEL & CONFERENCE	14,710	16,906	18,242	15,471
5300	DUES & MEMBERSHIPS		287	501	940
5700	PROFESSIONAL DEVELOP ACADEMY	417,580	270,130	374,012	374,012
5800	OTHER SERVICES & OPERATING EXP	6,630	13,421	47,558	15,705
5900	COMMUNICATIONS-PAGERS/CELLULAR			194	195
7300	TRANSFERS OF INDIRECT COSTS	68,331	47,754	69,789	75,339
8200	ALL OTHER FEDERAL REVENUES	524,118-	366,115-	535,048-	502,259-
8600	ALL OTHER LOCAL REVENUES	247			
Resource:4036		TITLE II - ADMINISTRATOR TRNG			
5200	TRAVEL & CONFERENCE	4,215	7,500	14,261	14,210
7300	TRANSFERS OF INDIRECT COSTS	182	333	739	790
8200	ALL OTHER FEDERAL REVENUES	4,397-	7,833-	15,000-	15,000-
Resource:4045		TITLE II ENHANCING TECHNOLOGY			
4400	TECHNOLOGY EQUIPMENT	2,314			
5800	OTHER SERVICES & OPERATING EXP	127		6,000	
7300	TRANSFERS OF INDIRECT COSTS	105			
8200	ALL OTHER FEDERAL REVENUES	2,546-		6,000-	
Resource:4047		TITLE II EETT FUNDED BY ARRA			
5800	SOFTWARE-LIC & ONLINE SVCS	43,415			
7300	TRANSFERS OF INDIRECT COSTS	1,871			
8200	ALL OTHER FEDERAL REVENUES	45,286-			

Resource:4048		TITLE II EETT COMPETITIVE			
		2010-2011	2011-2012	2012-2013	2013-2014
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
1100	TEACHER SALARIES-SUBSTITUTES	7,340	11,334		
1300	CERT SUPRVRS/ADMIN SALARY	17,955			
3100	STRS CERTIFICATED	2,025	890		
3300	SOCIAL SECURITY CERTIFICATED	428	182		
3400	HEALTH & WELFARE CERTIFICATED	436	85		
3500	UNEMPLOYMENT - CERTIFICATED	186	201		
3600	WORKERS COMP - CERTIFICATED	416	165		
3900	WAIVED MEDICAL-CERTIFICATED	561			
4300	SUPPLIES		1,384		
4400	TECHNOLOGY EQUIPMENT	5,954			
5800	OTHER SERVICES & OPERATING EXP	81,379	20,000		
6400	TECHNOLOGY EQUIPMENT		12,529		
7300	TRANSFERS OF INDIRECT COSTS	5,029	1,520		
8200	ALL OTHER FEDERAL REVENUES	121,710-	48,290-		
Resource:4201		TITLE III, IMMIGRANT EDUC PROG			
2100	INSTRUCTIONAL AIDE SALARIES	27,403	21,476		
3200	PERS CLASSIFIED	2	2,346		
3300	SOCIAL SECURITY CLASSIFIED	2,096	1,612		
3400	HEALTH & WELFARE CERTIFICATED	137	7,387		
3500	UNEMPLOYMENT - CERTIFICATED	197	373		
3600	WORKERS COMP - CERTIFICATED	441	308		
4300	SUPPLIES			1,693	
5700	INTERPROGRAM SVC-PRINT SHOP	57			
5800	SOFTWARE-LIC & ONLINE SVCS			4,191	
7300	TRANSFERS OF INDIRECT COSTS	4,550	5,025	882	
8200	ALL OTHER FEDERAL REVENUES	34,884-	38,526-	6,766-	
Resource:4203		TITLE III, LIMITED ENGL PROF			
1100	TEACHER SALARIES-REGULAR	63,438	44,274	32,409	48,352
2100	INSTRUCTIONAL AIDE SALARIES	61,521	88,343	46,059	83,146
2200	CLASSIFIED SUPPORT OVER TIME	14,550	17,017	9,020	15,000
2400	CLERICAL & TECHNICAL SALARIES	48,684		31,541	5,346
3100	STRS CERTIFICATED	5,388	4,072	2,793	3,990
3200	PERS CLASSIFIED	6,057	1,581	5,113	10,104
3300	SOCIAL SECURITY CLASSIFIED	10,167	8,335	6,905	8,621
3400	HEALTH & WELFARE CERTIFICATED	15,701	6,189	9,584	6,141
3500	UNEMPLOYMENT - CERTIFICATED	1,319	2,620	1,418	229
3600	WORKERS COMP - CERTIFICATED	2,950	2,163	1,441	2,551
3900	WAIVED MEDICAL-CERTIFICATED		841	841	1,262
4200	BOOKS OTHER THAN TEXTBOOKS			165	5,250
4300	SUPPLIES	6,867	5,682	397	15,270
5200	TRAVEL & CONFERENCE			1,963	5,300
5700	INTERPROGRAM SVC-PRINT SHOP		32	3,000	6,000
5800	OTHER SERVICES & OPERATING EXP			1,300	2,750
5900	POSTAGE			770	2,564
7300	TRANSFERS OF INDIRECT COSTS	35,497	3,623	3,094	4,438
8200	ALL OTHER FEDERAL REVENUES	272,140-	184,772-	157,812-	226,314-

		2010-2011	2011-2012	2012-2013	2013-2014
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET

Resource:4216		REFUGEE CHILDREN SUPPL ASST.			
1100	TEACHERS SALARY-TEMP/HOURLY	44,395	9,405	4,347	
2100	INSTRUCTIONAL AIDE SALARIES	7,409	69,977	17,777	
2400	CLERICAL & TECHNICAL SALARIES	4,464	53,212	12,188	
3100	STRS CERTIFICATED	3,745	776	854	
3200	PERS CLASSIFIED	819	11,898	2,722	
3300	SOCIAL SECURITY CLASSIFIED	1,606	9,652	1,977	
3400	HEALTH & WELFARE CERTIFICATED	1,111	14,074	3,898	
3500	UNEMPLOYMENT - CERTIFICATED	296	2,343	414	
3600	WORKERS COMP - CERTIFICATED	916	1,953	444	
3800	PERS REDUCTION CLASSIFIED	118			
3900	WAIVED MEDICAL-CLASSIFIED	1,577	2,838	364	
4300	SUPPLIES	558	1,302	725	
5200	EMPLOYEE MILEAGE	266	162	119	
5700	INTERPROGRAM SVC-PRINT SHOP	5,209	3,000		
5800	OTHER SERVICES & OPERATING EXP	6,307	10,688		
5900	POSTAGE	164	169	19	
7300	TRANSFERS OF INDIRECT COSTS	3,403	8,500	2,376	
8200	ALL OTHER FEDERAL REVENUES	82,362-	199,949-	48,225-	
Resource:5640		MEDI-CAL BILLING OPTION			
2200	CLASSIFIED SUPPORT PART TIME			580	1,500
3100	STRS CLASSIFIED			35	57
3200	PERS CLASSIFIED			11	114
3300	SOCIAL SECURITY CLASSIFIED			18	84
3400	HEALTH & WELFARE CLASSIFIED			4	12
3500	UNEMPLOYMENT - CLASSIFIED			7	2
3600	WORKERS COMP - CLASSIFIED			7	25
4200	BOOKS OTHER THAN TEXTBOOKS	1,232			
4300	SUPPLIES	5,396		572	1,500
4400	INVENTORIED EQUIPMENT			901	2,000
5200	TRAVEL & CONFERENCE	1,240	120	8,059	8,500
5800	OTHER SERVICES & OPERATING EXP	40,883	28,689	30,471	34,000
5900	POSTAGE	125	37		
7300	TRANSFERS OF INDIRECT COSTS	2,107	1,281	2,106	2,657
8200	ALL OTHER FEDERAL REVENUES	216,063-	123,744-	202,113-	170,000-
8600	ALL OTHER LOCAL REVENUES	200			

	2010-2011	2011-2012	2012-2013	2013-2014
	ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET

Resource:6010 HEALTHY START: AFTER SCHL PROG				
1100		2,490	210	
1300		1,188	1,204	1,204
2100	392,007	421,263	420,484	417,985
2200	379	176		
2400	82,471	84,042	73,585	77,834
2900			190	
3100		330	117	99
3200	26,173	30,576	30,927	37,368
3300	35,273	38,060	37,203	37,946
3400	49,608	47,008	38,655	45,273
3500	3,320	8,850	5,898	745
3600	7,423	7,311	6,043	8,349
3800	8,925	5,870	4,342	5,246
3900	5,500	7,094	6,236	
4200			1,304	900
4300	53,233	77,332	77,127	90,466
4400			680	
5200	179	1,782	2,430	1,400
5300		35	35	35
5600	4,170	1,919	2,844	1,744
5700	21,437	33,495	30,854	27,000
5800	146	920	6,347	
5900	930	540	995	843
6200	92			
6400	4,428			
7300	29,789	34,200	37,521	38,118
8500	725,482-	804,481-	784,012-	792,555-
8600			1,218-	
Resource:6250 EARLY MENTAL HEALTH INITIATIVE				
1100	1,115	791		
1200	30,626	44,933		
2200	18,469	46,036		
3100	1,197	2,427		
3200		1,219		
3300	1,538	3,549		
3400	241	2,391		
3500	347	1,603		
3600	776	1,298		
3800		126		
4300	443	2,575		
5200	4,924	3,659		
7300	2,572	4,911		
8500	62,248-	115,519-		

		2010-2011	2011-2012	2012-2013	2013-2014
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET

Resource:6251 EARLY MENTAL HEALTH INIT 2007					
1100	TEACHER SALARIES-SUBSTITUTES		268		
1200	CERT PUPIL SUPPORT SALARIES	37,841	38,987		
2200	CLASSIFIED SUPPORT SALARY	16,826	25,900		
3100	STRS CERTIFICATED	3,906	3,701		
3200	PERS CLASSIFIED		64		
3300	SOCIAL SECURITY CERTIFICATED		415	598	
3400	HEALTH & WELFARE CERTIFICATED	4,114	5,460		
3500	UNEMPLOYMENT - CERTIFICATED		344	858	
3600	WORKERS COMP - CERTIFICATED		770	711	
3800	PERS REDUCTION CLASSIFIED			12	
4300	SUPPLIES	6,656	3,392		
5200	TRAVEL & CONFERENCE	2,791	360		
5800	OTHER SERVICES & OPERATING EXP		35	100	
5900	POSTAGE		64		
7300	TRANSFERS OF INDIRECT COSTS	3,801	3,559		
8500	ALL OTHER STATE REVENUES	77,831-	83,701-		
Resource:6252 EARLY MENTAL HEALTH 2009					
1100	TEACHER SALARIES-SUBSTITUTES		482	788	
1200	CERT PUPIL SUPPORT SALARIES	23,115	20,611		
2200	CLASSIFIED SUPPORT SALARY	32,026	31,180		
3100	STRS CERTIFICATED	1,388	1,746		
3200	PERS CLASSIFIED		32		
3300	SOCIAL SECURITY CERTIFICATED	2,279	2,397		
3400	HEALTH & WELFARE CERTIFICATED	1,625	3,766		
3500	UNEMPLOYMENT - CERTIFICATED		371	871	
3600	WORKERS COMP - CERTIFICATED		829	719	
3800	PERS REDUCTION CLASSIFIED			6	
4300	SUPPLIES	4,148	5,774		
5200	TRAVEL & CONFERENCE		430	2,816	
5600	MAINTENANCE AGREEMENTS		20		
5800	OTHER SERVICES & OPERATING EXP		32		
5900	POSTAGE			30	
7300	TRANSFERS OF INDIRECT COSTS	2,877	3,617		
8500	ALL OTHER STATE REVENUES	69,621-	74,352-		
Resource:6253 EARLY MENTAL HEALTH 2009					
1100	TEACHER SALARIES-SUBSTITUTES		332	600	
1200	CERT PUPIL SUPPORT SALARIES	9,573	11,064		
2200	CLASSIFIED SUPPORT SALARY	12,729	11,387		

Resource:6253 EARLY MENTAL HEALTH 2009

		2010-2011	2011-2012	2012-2013	2013-2014
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
3100	STRS CERTIFICATED	817	832		
3300	SOCIAL SECURITY CERTIFICATED	1,019	910		
3400	HEALTH & WELFARE CERTIFICATED	733	197		
3500	UNEMPLOYMENT - CERTIFICATED	152	377		
3600	WORKERS COMP - CERTIFICATED	339	325		
4300	SUPPLIES	2,429	2,092		
5200	TRAVEL & CONFERENCE		3,033		
5800	OTHER SERVICES & OPERATING EXP	641			
5900	POSTAGE		30		
7300	TRANSFERS OF INDIRECT COSTS	1,240	1,582		
8500	ALL OTHER STATE REVENUES	30,003-	32,430-		

Resource:6286 ENGLISH LANG AQUITION PROG

1100	TEACHER SALARIES-SUBSTITUTES	1,905			
2100	INSTR AIDES - TEMPORARY/HOURLY	3,343			
3100	STRS CERTIFICATED	145			
3200	PERS CLASSIFIED	223			
3300	SOCIAL SECURITY CERTIFICATED	293			
3400	HEALTH & WELFARE CERTIFICATED	26			
3500	UNEMPLOYMENT - CERTIFICATED	38			
3600	WORKERS COMP - CERTIFICATED	85			
3800	PERS REDUCTION CLASSIFIED	76			
4200	BOOKS OTHER THAN TEXTBOOKS	32,431			
4300	SUPPLIES	2,799			
4400	TECHNOLOGY EQUIPMENT	4,906			
5800	OTHER SERVICES & OPERATING EXP	7,994			
7300	TRANSFERS OF INDIRECT COSTS	2,339			
8900	CONTRIB FR UNREST REVENUE		51,510		

Resource:6300 LOTTERY PROP 20 INSTR. MATLS.

8500	STATE LOTTERY REVENUE	363,115-	496,937-	652,337-	547,443-
8700	TRANSFERS FROM COUNTY OFFICE	1,840-	2,054-	6,690-	3,500-

Resource:6383 CTE HUMAN SERV-PUBLIC SAFE.ACA

1100	TEACHER SALARIES-REGULAR	33,087	31,339	12,086	7,089
2400	CLERICAL & TECHNICAL SALARIES	1,288	3,169	5,301	5,204
3100	STRS CERTIFICATED	2,393	2,533	990	620
3200	PERS CLASSIFIED	125	346	605	632
3300	SOCIAL SECURITY CERTIFICATED	607	732	592	531
3400	HEALTH & WELFARE CERTIFICATED	203	534	445	396
3500	UNEMPLOYMENT - CERTIFICATED	234	612	211	68
3600	WORKERS COMP - CERTIFICATED	523	506	217	170
3800	PERS REDUCTION CLASSIFIED	43	66	85	88

Resource:6383		CTE HUMAN SERV-PUBLIC SAFE.ACA			
		2010-2011	2011-2012	2012-2013	2013-2014
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
3900	WAIVED MEDICAL-CERTIFICATED	21	420	434	434
4200	BOOKS OTHER THAN TEXTBOOKS	3,264	2,889	1,603	3,080
4300	SUPPLIES	15,089	8,007	5,307	9,095
5200	TRAVEL & CONFERENCE	4,440	1,663	742	7,363
5700	INTERPROGRAM SVC-FIELD TRIP	3,470	5,561	3,172	3,500
5800	OTHER SERVICES & OPERATING EXP	7,259	4,683	9,161	17,162
5900	POSTAGE			143	200
7300	TRANSFERS OF INDIRECT COSTS	3,105	2,800	2,129	3,093
8500	ALL OTHER STATE REVENUES	75,151-	65,860-	43,223-	58,725-
Resource:6385		CTE ACAD. AGRICULTURE SCIENCE			
1100	TEACHER SALARIES-REGULAR		14,460	10,238	15,665
2400	CLERICAL & TECHNICAL SALARIES		6,034		
3100	STRS CERTIFICATED		1,220	755	1,292
3200	PERS CLASSIFIED		693		
3300	SOCIAL SECURITY CERTIFICATED		879	178	1,198
3400	HEALTH & WELFARE CERTIFICATED		677	77	117
3500	UNEMPLOYMENT - CERTIFICATED		429	126	23
3600	WORKERS COMP - CERTIFICATED		350	127	263
3800	PERS REDUCTION CLASSIFIED		125		
3900	WAIVED MEDICAL-CERTIFICATED		641		
4200	BOOKS OTHER THAN TEXTBOOKS			517	1,017
4300	SUPPLIES		2,160	4,428	8,403
4400	INVENTORIED EQUIPMENT			4,203	
5200	TRAVEL & CONFERENCE			2,080	5,300
5700	INTERPROGRAM SVC-FIELD TRIP			1,009	3,000
5800	OTHER SERVICES & OPERATING EXP			4,375	12,953
5900	POSTAGE			82	220
7300	TRANSFERS OF INDIRECT COSTS		1,228	1,461	2,749
8500	ALL OTHER STATE REVENUES		28,897-	29,657-	52,200-
Resource:6500		SPECIAL EDUCATION			
1100	REIMBURSE-SALARY	8,798,388	8,283,409	8,589,076	9,144,830
1200	CERT PUPIL SUPPORT SALARIES	1,053,060	1,109,985	1,176,198	1,225,688
1300	CERT SUPRVRS/ADMIN SALARY	463,041	406,395	448,511	392,884
1900	OTHER CERT SALARIES	328,547	350,908	334,915	291,857
2100	REIMBURSEMENT-SALARIES	2,546,393	3,335,792	3,492,799	3,574,487
2200	REIMBURSEMENT-SALARIES	876,336	801,800	819,722	886,022
2300	CLASSIFIED SUPV & ADMIN SALARY	96,280	48,769	98,797	98,797
2400	CLERICAL & TECHNICAL SALARIES	266,361	263,699	266,395	270,236
2900	OTHER CLASS.VACATION PAY		144	4,456	3,850
3100	STRS CERTIFICATED	881,748	848,076	874,281	904,701
3200	PERS CERTIFICATED	326,203	427,524	473,703	537,041
3300	SOCIAL SECURITY CERTIFICATED	408,403	449,833	477,653	551,994
3400	HEALTH & WELFARE CERTIFICATED	1,378,616	1,427,287	1,410,444	1,503,340
3500	UNEMPLOYMENT - CERTIFICATED	100,046	244,814	175,615	21,017
3600	WORKERS COMP - CERTIFICATED	222,157	202,716	180,693	268,532

Resource:6500 SPECIAL EDUCATION

		2010-2011	2011-2012	2012-2013	2013-2014
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
3800	PERS REDUCTION CERTIFICATED	115,672	81,096	66,402	74,903
3900	WAIVED MEDICAL-CERTIFICATED	161,781	190,747	220,002	224,597
4100	TEXTBOOKS		1,451	1,004	
4200	BOOKS OTHER THAN TEXTBOOKS	1,268	703	1,708	
4300	SUPPLIES	154,595	71,417	87,558	122,133
4400	INVENTORIED EQUIPMENT	76,929	66,245	24,252	66,394
5100	SUB-AGREEMENTS>25,000 (NPS 0%)	396,737	381,706	422,494	556,259
5200	TRAVEL & CONFERENCE	40,382	31,002	26,728	29,159
5300	DUES & MEMBERSHIPS	2,879	1,900	1,900	1,900
5500	WATER	1,221	1,147	221-	
5600	REPAIR/LABOR	6,941	3,456	2,304	1,246
5700	INTERPROGRAM SVC-PRINT SHOP	1,637	3,621	1,450	1,445
5800	OTHER SERVICES & OPERATING EXP	2,176,236	1,624,438	1,616,115	1,833,752
5900	POSTAGE	2,971	1,202	1,007	1,144
6400	FURNITURE AND EQUIPMENT	5,427	9,392	5,004	9,392
7100	TUITION-STATE SPECIAL SCHOOLS	108,429	177,218	106,164	148,711
7300	SPEC ED/TRANSP INDIRECT COSTS	883,037	900,468	1,081,246	1,238,247
8000	REVENUE LIMIT TRANSFERS	3,958,445-	3,151,096-	3,012,076-	3,059,694-
8300	OTHER STATE APPORT-CURR YEAR	9,298,394-	9,112,688-	9,007,045-	9,458,422-
8600	ALL OTHER LOCAL REVENUES	125-	579-	4,802-	2,000-
8900	CONTRIB FR UNREST REVENUE	9,725,022-	9,955,191-	10,055,128-	11,462,442-

Resource:6501 SP ED MENT HEALTH PRE REFERRAL

8500	ALL OTHER STATE REVENUES	96,003-	999		
8900	CONTRIB FR UNREST REVENUE	144,070-	239,074		

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	61,713	70,183		
7300	SPEC ED/TRANSP INDIRECT COSTS	2,660	7,314		
8500	ALL OTHER STATE REVENUES	236,406-			

Resource:6512 SP ED MENTAL HEALTH SVCS

		2010-2011	2011-2012	2012-2013	2013-2014
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
1100	TEACHER SALARIES-REGULAR		821	710	
1200	CERT PUPIL SUPPORT SALARIES			158,904	171,318
2100	INSTRUCTIONAL AIDE SUBSTITUTE		723	116	
2200	CLASSIFIED SUPPORT SALARY				57,130
3100	STRS CERTIFICATED		41	12,908	14,134
3200	PERS CLASSIFIED		13	5	
3300	SOCIAL SECURITY CERTIFICATED		83	2,271	6,882
3400	HEALTH & WELFARE CERTIFICATED		12	17,178	28,012
3500	UNEMPLOYMENT - CERTIFICATED		27	1,869	333
3600	WORKERS COMP - CERTIFICATED		23	1,915	3,722
3800	PERS REDUCTION CLASSIFIED		3	1	
4200	BOOKS OTHER THAN TEXTBOOKS			1,502	1,500
4300	SUPPLIES		2,183	5,866	7,500
4400	INVENTORIED EQUIPMENT		5,618		
5100	SUB-AGREEMENTS>25,000 (NPS 0%)				215,000
5200	TRAVEL & CONFERENCE		4,227	4,218	6,000
5700	INTERFUND SVC-FOOD SERVICE			20	200
5800	OTHER SERVICES & OPERATING EXP		9,124	588	79,000
7300	SPEC ED/TRANSP INDIRECT COSTS		1,017	10,778	57,500
8500	ALL OTHER STATE REVENUES		759,910-	1,085,040-	
8900	CONTRIB FR UNREST REVENUE		239,074-		

Resource:6515 SP ED INFANT DISCRETIONARY

4300	SUPPLIES			951	947
7300	SPEC ED/TRANSP INDIRECT COSTS			49	53
8500	ALL OTHER STATE REVENUES			1,000-	1,000-

Resource:6520 SPEC ED WORKABILITY

1100	TEACHER SALARIES-REGULAR	6,189		405	
1900	OTHER CERT SALARIES	35,977	51,464	8,520	910
2100	INSTRUCTIONAL AIDE SALARIES	13,051	16,260	43,259	33,375
2400	CLERICAL & TECHNICAL HOURLY	857			
2900	OTHER CLASSIFIED TEMP/HOURLY	17,641	14,834	16,793	30,725
3100	STRS CERTIFICATED	3,487	4,260	710	75
3200	PERS CLASSIFIED		609	2,847	5,237
3300	SOCIAL SECURITY CERTIFICATED	1,833	1,921	3,421	3,523
3400	HEALTH & WELFARE CERTIFICATED	3,972	4,979	1,966	1,135
3500	UNEMPLOYMENT - CERTIFICATED	441	1,135	642	99
3600	WORKERS COMP - CERTIFICATED	1,159	1,135	840	1,093
3800	PERS REDUCTION CLASSIFIED		117	400	736
3900	WAIVED MEDICAL-CERTIFICATED		168		
4300	SUPPLIES	11,501	803	2,432	3,373
4400	INVENTORIED EQUIPMENT	1,154		593	607
5200	TRAVEL & CONFERENCE	2,777	2,487	4,618	6,194
5300	DUES & MEMBERSHIPS		75		
5700	INTERPROGRAM SVC-PRINT SHOP	296	508	754	1,050
5800	OTHER SERVICES & OPERATING EXP		60	10,540	11,342
5900	POSTAGE	156	23	230	200
7300	SPEC ED/TRANSP INDIRECT COSTS	4,324	4,379	5,126	5,342
8500	ALL OTHER STATE REVENUES	104,816-	105,216-	104,097-	105,016-

Resource:6530 LOW INCIDENCE ENTITLEMENT

		2010-2011	2011-2012	2012-2013	2013-2014
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
5800	OTHER SERVICES & OPERATING EXP	7,199	7,515	7,472	7,415
7300	SPEC ED/TRANSP INDIRECT COSTS	310	334	387	444
8500	ALL OTHER STATE REVENUES	7,509-	7,849-	7,859-	7,859-

Resource:6535 SPEC ED PERSONNEL STAFF DEVEL

1100	TEACHERS SALARY-TEMP/HOURLY	1,522	5,566		4,200
1900	OTHER CERT SALARY-TEMP/HOURLY		1,050		
2100	INSTR AIDES - TEMPORARY/HOURLY		3,869		
3100	STRS CERTIFICATED	126	519		347
3200	PERS CERTIFICATED		353		
3300	SOCIAL SECURITY CERTIFICATED	22	387		64
3400	HEALTH & WELFARE CERTIFICATED	8	79		21
3500	UNEMPLOYMENT - CERTIFICATED	11	180		7
3600	WORKERS COMP - CERTIFICATED	25	149		71
3800	PERS REDUCTION CERTIFICATED		68		
4300	SUPPLIES	765	228	243	400
5200	TRAVEL & CONFERENCE	2,503	1,665	4,738	5,015
5700	INTERPROGRAM SVC-PRINT SHOP			645	500
5800	OTHER SERVICES & OPERATING EXP	150	910		
7300	SPEC ED/TRANSP INDIRECT COSTS	221	665	291	601
8500	ALL OTHER STATE REVENUES	5,352-	15,327-	5,678-	11,226-
8600	ALL OTHER LOCAL REVENUES		360-	240-	

Resource:6660 TUPE ELEMENTARY ENTITLEMENT

4300	SUPPLIES	2,278			
5800	OTHER SERVICES & OPERATING EXP	2,765			
7300	TRANSFERS OF INDIRECT COSTS	217			
8500	ALL OTHER STATE REVENUES	5,260-			

Resource:6690 TUPE COHORT F

1100	TEACHER SALARIES-SUBSTITUTES	3,587	7,569	20,383	
1200	CERT PUPIL SUPPORT SALARIES	25,098	38,964	54,303	
2100	INSTR AIDES - TEMPORARY/HOURLY			800	
2200	CLASSIFIED SUPPORT PART TIME		300	250	
2400	CLERICAL & TECHNICAL HOURLY		710	8,239	
2900	OTHER CLASSIFIED TEMP/HOURLY		29		

Resource:6690 TUPE COHORT F		2010-2011	2011-2012	2012-2013	2013-2014
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
3100	STRS CERTIFICATED	2,357	3,724	6,117	
3200	PERS CLASSIFIED		45	57	
3300	SOCIAL SECURITY CERTIFICATED	396	811	1,774	
3400	HEALTH & WELFARE CERTIFICATED	1,956	2,429	3,101	
3500	UNEMPLOYMENT - CERTIFICATED	197	806	988	
3600	WORKERS COMP - CERTIFICATED	440	665	1,013	
3800	PERS REDUCTION CLASSIFIED		9	8	
4200	BOOKS OTHER THAN TEXTBOOKS			359	
4300	SUPPLIES	2,175	17,427	6,885	
5200	TRAVEL & CONFERENCE	459	722	2,471	
5700	INTERPROGRAM SVC-PRINT SHOP		651		
5800	OTHER SERVICES & OPERATING EXP	11,518	21,839	20,253	
5900	POSTAGE	12			
7300	TRANSFERS OF INDIRECT COSTS	2,077	4,293	6,579	
8500	ALL OTHER STATE REVENUES	50,270-	100,993-	133,578-	

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	2,924
5200	TRAVEL & CONFERENCE		147	1,074	1,074
5800	OTHER SERVICES & OPERATING EXP		1,417	1,962	1,962
8500	ALL OTHER STATE REVENUES		4,625-	5,960-	5,960-

Resource:7091 ECONOMIC IMPACT AID-LEP					
1100	TEACHER SALARIES-REGULAR	67,419	200,964	255,323	221,893
1200	CERT PUPIL SUPPORT SALARIES		48,979	64,480	64,480
1300	CERT SUPRVRS/ADMIN SALARY	24,407	23,073	99,675	106,404
2100	INSTRUCTIONAL AIDE SALARIES	550,718	480,630	574,683	535,807
2200	CLASSIFIED SUPPORT PART TIME	1,544		175	8,044
2400	CLERICAL & TECHNICAL SALARIES	179,425	175,317	151,675	123,954
3100	STRS CERTIFICATED	7,220	16,003	31,449	32,456
3200	PERS CERTIFICATED	49,217	46,443	55,393	59,615
3300	SOCIAL SECURITY CERTIFICATED	55,028	53,317	58,928	57,190
3400	HEALTH & WELFARE CERTIFICATED	95,282	92,352	115,247	123,883
3500	UNEMPLOYMENT - CERTIFICATED	5,814	15,590	13,053	1,592
3600	WORKERS COMP - CERTIFICATED	12,731	12,880	13,795	17,817
3800	PERS REDUCTION CERTIFICATED	16,785	9,301	7,757	8,378
3900	WAIVED MEDICAL-CERTIFICATED	5,583	2,111	4,261	3,364
4100	TEXTBOOKS		201		2,200
4200	BOOKS OTHER THAN TEXTBOOKS	26,930	27,342	9,603	14,432
4300	SUPPLIES	44,952	38,880	20,309	39,658
4400	INVENTORIED EQUIPMENT	11,315	4,827	2,213	1,131

Resource:7091 ECONOMIC IMPACT AID-LEP

		2010-2011	2011-2012	2012-2013	2013-2014
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
5200	TRAVEL & CONFERENCE	2,650	9,582	4,179	8,027
5600	RENT OR LEASE-BLDGS/CLASSROOMS	5,306	1,149	545	889
5700	INTERPROGRAM SVC-PRINT SHOP	92,092	99,552	87,938	95,570
5800	OTHER SERVICES & OPERATING EXP	20,890	11,506	2,757	14,472
5900	POSTAGE	14	1,554	996	1,141
7300	TRANSFERS OF INDIRECT COSTS	191,298	205,734	236,165	272,188
8300	OTHER STATE APPORT-CURR YEAR	1,538,697-	1,663,237-	1,814,585-	1,633,126-
8900	CONTRIB FR UNREST REVENUE		51,510-		

Resource:7220 POLYTECHNIC PART. ACADEMY

1100	TEACHER SALARIES-REGULAR	42,369	38,780	18,727	13,889
2400	CLERICAL & TECHNICAL SALARIES	1,165	2,046	7,185	5,204
3100	STRS CERTIFICATED	3,453	3,128	784	1,155
3200	PERS CLASSIFIED	113	104	820	632
3300	SOCIAL SECURITY CERTIFICATED	768	762	874	676
3400	HEALTH & WELFARE CERTIFICATED	364	409	509	447
3500	UNEMPLOYMENT - CERTIFICATED	319	721	313	29
3600	WORKERS COMP - CERTIFICATED	712	604	321	328
3800	PERS REDUCTION CLASSIFIED	39	20	115	88
3900	WAIVED MEDICAL-CERTIFICATED	701	431	434	434
4200	BOOKS OTHER THAN TEXTBOOKS	2,730	269		
4300	SUPPLIES	24,813	10,498	15,469	19,834
4400	INVENTORIED EQUIPMENT	551	4,727	713	2,381
5200	TRAVEL & CONFERENCE	4,196	135	2,740	3,635
5600	RENTAL & LEASES-EQUIPMENT	4,600	2,854	6,160	5,603
5700	INTERPROGRAM SVC-PRINT SHOP	2,172	4,863	5,186	5,200
5800	OTHER SERVICES & OPERATING EXP	1,716	1,605	625	2,619
7300	TRANSFERS OF INDIRECT COSTS	3,913	3,195	3,159	3,456
8500	ALL OTHER STATE REVENUES	94,693-	75,149-	64,134-	65,610-

Resource:7225 BUSINESS TECHNOLOGY PART. ACAD

1100	TEACHER SALARIES-SUBSTITUTES		10,561	4,443	4,426
3100	STRS CERTIFICATED		849	96	96
3300	SOCIAL SECURITY CERTIFICATED		150	70	70
3400	HEALTH & WELFARE CERTIFICATED		78	33	33
3500	UNEMPLOYMENT - CERTIFICATED		182	55	55
3600	WORKERS COMP - CERTIFICATED		149	57	57
7300	TRANSFERS OF INDIRECT COSTS		531	246	263
8500	ALL OTHER STATE REVENUES		12,500-	5,000-	5,000-

Resource:7230 TRANSPORTATION-HOME TO SCHOOL

2200	REIMBURSEMENT-SALARIES	899,114	659,454	770,412	787,604
2300	CLASSIFIED SUPV & ADMIN SALARY	111,342	43,825	57,278	74,297

Resource:7230 TRANSPORTATION-HOME TO SCHOOL

		2010-2011	2011-2012	2012-2013	2013-2014
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
2400	CLERICAL & TECHNICAL SALARIES	45,031	36,851	45,345	62,764
3200	PERS CLASSIFIED	87,377	66,972	83,863	106,369
3300	SOCIAL SECURITY CLASSIFIED	78,616	54,282	63,751	71,006
3400	HEALTH & WELFARE CLASSIFIED	177,265	116,994	139,558	145,898
3500	UNEMPLOYMENT - CLASSIFIED	7,539	12,319	9,970	1,398
3600	WORKERS COMP - CLASSIFIED	16,520	10,356	10,342	15,652
3800	PERS REDUCTION CLASSIFIED	29,622	12,779	11,614	14,934
3900	WAIVED MEDICAL-CLASSIFIED	12,655	5,773	7,005	7,005
4300	SUPPLIES	427,148	447,518	450,849	471,300
4400	INVENTORIED EQUIPMENT	489	22,580	12,867	13,300
5200	TRAVEL & CONFERENCE	376	355	350	900
5600	REPAIR/LABOR	10,546	272,385	50,831	62,000
5700	INTERPROGRAM SVC-PRINT SHOP	654,912-	637,697-	698,259-	460,625-
5800	OTHER SERVICES & OPERATING EXP	170,331	165,660	139,406	157,619
5900	COMMUNICATIONS-TELEPHONE	15,796	14,431	14,295	15,005
6400	FURNITURE AND EQUIPMENT	5,960			
6500	EQUIP REPLACEMENT OVER \$5,000	1,252,882	327,404	3,663	3,663
7300	TRANSP INDIRECT SUPPORT	61,842	57,935	60,579	87,927
8300	OTHER STATE APPORT-CURR YEAR	231,163-	805,511-	236,453-	236,453-
8600	INTEREST	360,665-	292,086-	305,631-	310,000-
8900	PROCEEDS FROM CAPITAL LEASES	2,163,710-	592,579-	691,636-	1,091,563-

Resource:7240 TRANSPORTATION-SPECIAL ED

2200	REIMBURSEMENT-SALARIES	1,211,694	913,528	1,106,220	1,156,181
2300	CLASSIFIED SUPV & ADMIN SALARY		43,825	71,925	74,297
2400	CLERICAL & TECHNICAL SALARIES	46,256	36,542	35,352	24,567
3200	PERS CLASSIFIED	115,367	104,769	132,774	147,156
3300	SOCIAL SECURITY CLASSIFIED	94,929	74,874	91,596	98,337
3400	HEALTH & WELFARE CLASSIFIED	208,634	154,630	165,166	164,765
3500	UNEMPLOYMENT - CLASSIFIED	9,107	17,088	14,321	1,938
3600	WORKERS COMP - CLASSIFIED	19,942	14,283	14,809	21,654
3800	PERS REDUCTION CLASSIFIED	39,099	19,962	18,389	20,661
3900	WAIVED MEDICAL-CLASSIFIED	25,555	26,290	33,880	33,880
4300	SUPPLIES	374,399	407,780	435,330	474,000
4400	INVENTORIED EQUIPMENT	1,055	22,580	8,917	8,241
5200	TRAVEL & CONFERENCE	376	320	315	650
5600	REPAIR/LABOR	27,168	256,260	29,833	45,250
5700	INTERPROGRAM SVC-PRINT SHOP	668	1,251	498	500
5800	OTHER SERVICES & OPERATING EXP	27,615	26,456	13,021	28,672
5900	POSTAGE	2,492	14,306	14,013	15,100
6400	FURNITURE AND EQUIPMENT	5,960			
6500	EQUIP REPLACEMENT OVER \$5,000	1,152,311	327,404	3,663	3,663
7300	TRANSP INDIRECT SUPPORT	95,008	94,783	113,253	128,761
7400	DEBT SERVICE - INTEREST			406,833	406,833
8300	OTHER STATE APPORT-CURR YEAR	723,722-	1,310,296-	740,284-	740,284-
8600	INTEREST	1,012-			
8900	PROCEEDS FROM CAPITAL LEASES	2,732,901-	1,246,637-	1,969,823-	2,114,822-

Resource:7391 SCHOOL/COMMUNITY VIOLENCE PREV

		2010-2011	2011-2012	2012-2013	2013-2014
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
1100	TEACHER SALARIES-SUBSTITUTES	61,420	42,593	930	
1200	CERT PUPIL SUPPORT SALARIES	9,200	13,000		
2100	INSTR AIDES VACATION PAY	7,664	27,583	1,564	
2400	CLERICAL & TECHNICAL HOURLY	3,297	10,265		
3100	STRS CERTIFICATED	5,777	4,180	52	
3200	PERS CERTIFICATED	243	1,111	143	
3300	SOCIAL SECURITY CERTIFICATED	1,891	3,897	152	
3400	HEALTH & WELFARE CERTIFICATED	426	719	19	
3500	UNEMPLOYMENT - CERTIFICATED	589	1,561	30	
3600	WORKERS COMP - CERTIFICATED	1,317	1,367	37	
3800	PERS REDUCTION CERTIFICATED	83	213	20	
3900	WAIVED MEDICAL-CERTIFICATED	210	210		
4300	SUPPLIES	2,277	4,013		
5200	TRAVEL & CONFERENCE	1,942			
5700	INTERPROGRAM SVC-FIELD TRIP	1,013	614		
5800	OTHER SERVICES & OPERATING EXP	2,751	782		
7300	TRANSFERS OF INDIRECT COSTS	4,314	4,977	153	
8500	ALL OTHER STATE REVENUES	104,413-	117,084-	3,100-	

Resource:7810 OTHER STATE

1100	TEACHER SALARIES-REGULAR				180,000
3100	STRS CERTIFICATED				14,850
3300	SOCIAL SECURITY CERTIFICATED				2,610
3400	HEALTH & WELFARE CERTIFICATED				1,800
3500	UNEMPLOYMENT - CERTIFICATED				270
3600	WORKERS COMP - CERTIFICATED				3,024
4100	TEXTBOOKS				150,000
5800	OTHER SERVICES & OPERATING EXP				2,758,786
8500	ALL OTHER STATE REVENUES				3,111,340-

Resource:7825 BUSINESS PART. ACADEMY

1100	TEACHER SALARIES-REGULAR	26,968	12,423	18,659	13,889
2400	CLERICAL & TECHNICAL SALARIES	26,303	17,364	5,301	5,204
3100	STRS CERTIFICATED	2,257	821	1,406	1,155
3200	PERS CERTIFICATED	2,080	1,488	605	632
3300	SOCIAL SECURITY CERTIFICATED	2,432	1,394	747	726
3400	HEALTH & WELFARE CERTIFICATED	1,659	827	494	447
3500	UNEMPLOYMENT - CERTIFICATED	387	457	291	29
3600	WORKERS COMP - CERTIFICATED	865	391	298	328
3800	PERS REDUCTION CERTIFICATED	709	294	85	88
3900	WAIVED MEDICAL-CERTIFICATED	1,806	675	434	434
4200	BOOKS OTHER THAN TEXTBOOKS	2,151	2,962	4,841	4,860
4300	SUPPLIES	9,313	20,314	9,880	17,910
4400	INVENTORIED EQUIPMENT		1,355	713	
5200	TRAVEL & CONFERENCE	3,427	3,538	2,149	2,545
5700	INTERPROGRAM SVC-PRINT SHOP	1,814	2,782	651	1,000
5800	OTHER SERVICES & OPERATING EXP	3,704	3,223	12,764	12,707

Resource:7825 BUSINESS PART. ACADEMY		2010-2011	2011-2012	2012-2013	2013-2014
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
5900	POSTAGE	9	215	82	200
7300	TRANSFERS OF INDIRECT COSTS	3,702	3,131	3,077	3,456
8500	ALL OTHER STATE REVENUES	89,584-	73,655-	62,478-	65,610-

Resource:7826 CONSUMER SCIENCE PART. ACADEMY		2010-2011	2011-2012	2012-2013	2013-2014
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
1100	TEACHER SALARIES-REGULAR	38,192	32,027	13,945	23,089
2400	CLERICAL & TECHNICAL SALARIES			5,301	5,204
3100	STRS CERTIFICATED	3,011	2,389	1,086	1,897
3200	PERS CLASSIFIED			605	632
3300	SOCIAL SECURITY CERTIFICATED	588	469	634	796
3400	HEALTH & WELFARE CERTIFICATED	440	288	459	455
3500	UNEMPLOYMENT - CERTIFICATED	276	572	234	42
3600	WORKERS COMP - CERTIFICATED	618	471	240	479
3800	PERS REDUCTION CLASSIFIED			85	88
3900	WAIVED MEDICAL-CERTIFICATED	491	221	434	434
4200	BOOKS OTHER THAN TEXTBOOKS	3,913	6,174		
4300	SUPPLIES	19,807	11,077	18,010	4,807
4400	INVENTORIED EQUIPMENT			2,243	2,243
5200	TRAVEL & CONFERENCE	5,009	2,203	2,384	3,476
5700	INTERPROG SVC - COMPUTER SUPP	5,341	4,518	7,140	6,550
5800	OTHER SERVICES & OPERATING EXP	9,945	6,442	11,707	11,712
5900	POSTAGE			88	250
7300	TRANSFERS OF INDIRECT COSTS	3,777	2,968	3,346	3,456
8500	ALL OTHER STATE REVENUES	91,408-	69,818-	67,942-	65,610-

Resource:8150 ON-GOING/MAJOR MAINTENANCE(3%)		2010-2011	2011-2012	2012-2013	2013-2014
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
2200	REIMBURSEMENT-SALARIES	2,008,317	1,968,775	2,025,357	1,998,330
2300	CLASSIFIED SUPV & ADMIN SALARY	89,640	90,696	98,808	98,808
2400	CLERICAL & TECHNICAL SALARIES	83,406	55,595	41,850	43,079
3200	PERS CLASSIFIED	198,559	221,967	232,403	239,541
3300	SOCIAL SECURITY CLASSIFIED	160,105	153,246	159,650	164,368
3400	HEALTH & WELFARE CLASSIFIED	321,038	309,626	294,441	289,616
3500	UNEMPLOYMENT - CLASSIFIED	15,069	35,320	25,252	3,111
3600	WORKERS COMP - CLASSIFIED	33,651	29,224	25,869	35,996
3800	PERS REDUCTION CLASSIFIED	67,647	42,614	32,630	33,660
3900	WAIVED MEDICAL-CLASSIFIED	8,759	9,109	9,634	8,408
4300	SUPPLIES	344,077	319,470	431,159	435,000
4400	INVENTORIED EQUIPMENT	30,282	13,195	26,491	13,000
5200	TRAVEL & CONFERENCE	753	135	135	135
5300	DUES & MEMBERSHIPS	170	170	170	170
5500	WASTE DISPOSAL	4,725	2,490	2,978	2,495
5600	REPAIR/LABOR	265,201	188,883	470,782	504,554
5700	INTERPROGRAM SVC-PRINT SHOP	360			
5800	OTHER SERVICES & OPERATING EXP	200,243	104,914	165,674	160,114
5900	COMMUNICATIONS-PAGERS/CELLULAR	7,714	11,350	9,706	13,418
6100	SITE - OTHER COSTS	101,675			
6200	BUILDINGS & IMPROVEMNT OF BLDG	22,014			

Resource:8150 ON-GOING/MAJOR MAINTENANCE(3%)		2010-2011	2011-2012	2012-2013	2013-2014
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
6400	FURNITURE AND EQUIPMENT			5,788	
6500	EQUIP REPLACEMENT OVER \$5,000		20,255		
7300	TRANSFERS OF INDIRECT COSTS	165,492	157,921	209,945	224,835
7600	OTHER AUTH INTERFUND TF OUT	150,000	150,000	150,000	150,000
8900	OTHER AUTH INTERFUND TF IN	4,116,000-	4,116,000-	4,791,000-	4,191,000-

Resource:9093 HEAL GRANT LOCAL					
1100	TEACHER SALARIES - STIPEND PAY		174		
1200	CERT PUPIL SUPPORT SALARIES	14,057-			
2300	CLASSIFIED SUPV & ADMIN SALARY	321-			
2400	CLERICAL & TECHNICAL HOURLY			469	
2900	OTHER CLASSIFIED SALARIES				3,668
3100	STRS CERTIFICATED	1,160-	14		
3200	PERS CLASSIFIED	31-			
3300	SOCIAL SECURITY CLASSIFIED	210-	3	36	280
3400	HEALTH & WELFARE CERTIFICATED	1,354-	1	4	
3500	UNEMPLOYMENT - CERTIFICATED	39-	3	6	5
3600	WORKERS COMP - CERTIFICATED	205-	3	7	61
3800	PERS REDUCTION CLASSIFIED	11-			
4200	BOOKS OTHER THAN TEXTBOOKS		263		
4300	SUPPLIES	2,852	6,979	7,892	9,030
5200	EMPLOYEE MILEAGE			81	
5700	INTERPROGRAM SVC-FIELD TRIP		553	1,794	1,166
5800	OTHER SERVICES & OPERATING EXP		917	6,806	20,000
5900	POSTAGE		9		
7300	TRANSFERS OF INDIRECT COSTS		232	442	790
8600	ALL OTHER LOCAL REVENUES		1,000-	51,000-	35,000-
8900	CONTRIB FR UNREST REVENUE	20,566-			

Resource:9095 HEAL GRANT REGIONAL					
1100	TEACHER SALARIES-SUBSTITUTES	3,326			
3100	STRS CERTIFICATED	227			
3300	SOCIAL SECURITY CERTIFICATED	84			
3400	HEALTH & WELFARE CERTIFICATED	17			
3500	UNEMPLOYMENT - CERTIFICATED	24			
3600	WORKERS COMP - CERTIFICATED	54			
4300	SUPPLIES	6,203			
5200	TRAVEL & CONFERENCE	1,777			
8900	CONTRIB FR UNREST REVENUE	13,040-			

Resource:9105 AMERICAN PSYCHIATRIC FOUND.

		2010-2011	2011-2012	2012-2013	2013-2014
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
1200	CERT PUPIL SUPPORT-TEMP/HOURLY			802	
3100	STRS CERTIFICATED			66	
3300	MEDICARE - CERTIFICATED			12	
3400	HEALTH & WELFARE CERTIFICATED			6	
3500	UNEMPLOYMENT - CERTIFICATED			10	
3600	WORKERS COMP - CERTIFICATED			10	
4300	SUPPLIES			551	
8600	ALL OTHER LOCAL REVENUES			2,000-	

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

1100	TEACHER SALARIES-SUBSTITUTES	3,212	1,710	5,365	5,000
1900	OTHER CERT SALARY, SUBSTITUTES	40,950	35,100	53,700	52,000
3100	STRS CERTIFICATED	3,044	1,696	3,105	4,703
3200	PERS CERTIFICATED	3	11		
3300	SOCIAL SECURITY CERTIFICATED	660	542	890	935
3400	HEALTH & WELFARE CERTIFICATED	221	276	443	428
3500	UNEMPLOYMENT - CERTIFICATED	307	627	684	86
3600	WORKERS COMP - CERTIFICATED	686	520	701	958
3800	PERS REDUCTION CERTIFICATED	1	2		
4200	BOOKS OTHER THAN TEXTBOOKS		94		200
4300	SUPPLIES	1,128	1,269	5,409	5,500
5200	TRAVEL & CONFERENCE				200
5800	OTHER SERVICES & OPERATING EXP	365			2,061
7300	TRANSFERS OF INDIRECT COSTS	2,133	1,858	3,641	3,893
8600	INTERAGENCY SERV BETWN LEA'S	52,710-	43,708-	81,845-	75,964-

Resource:9150 BULLYING PREVENTION PROGRAM

1100	TEACHER SALARIES-SUBSTITUTES	700	13,793	3,920	5,000
2100	INSTR AIDES - TEMPORARY/HOURLY		112	600	
2200	CLASSIFIED SUPPORT PART TIME		36		
2400	CLERICAL & TECHNICAL SALARIES	239	1,548		
2900	OTHER CLASSIFIED TEMP/HOURLY		42		
3100	STRS CERTIFICATED	58	1,064	335	413
3200	PERS CERTIFICATED	23	15		
3300	SOCIAL SECURITY CERTIFICATED	28	355	91	73
3400	HEALTH & WELFARE CERTIFICATED	50	117	34	39
3500	UNEMPLOYMENT - CERTIFICATED	7	243	55	8
3600	WORKERS COMP - CERTIFICATED	15	227	56	85
3800	PERS REDUCTION CERTIFICATED	8	3		
4300	SUPPLIES	33,385	18,274	6,319	6,214
5200	TRAVEL & CONFERENCE		12		
5700	INTERPROGRAM SVC-PRINT SHOP		561		
5800	OTHER SERVICES & OPERATING EXP				3,943
7300	TRANSFERS OF INDIRECT COSTS	1,487	1,600	591	825
8600	INTERAGENCY SERV BETWN LEA'S	36,000-	38,000-	12,000-	16,600-

Resource:9180		CARL SUNDAHL FOUNDATION			
		2010-2011	2011-2012	2012-2013	2013-2014
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
1100	TEACHER SALARIES-SUBSTITUTES		105		
1200	CERT PUPIL SUPPORT SALARIES	6,865	6,728	6,286	
2100	INSTRUCTIONAL AIDE SALARIES		6,178	6,308	
2200	CLASSIFIED SUPPORT SALARY	6,003	9,242	9,562	
3100	STRS CERTIFICATED	576	604	519	
3200	PERS CLASSIFIED		675		
3300	SOCIAL SECURITY CLASSIFIED	545	1,271	1,292	
3400	HEALTH & WELFARE CERTIFICATED	872	1,014	1,009	
3500	UNEMPLOYMENT - CERTIFICATED	87	384	258	
3600	WORKERS COMP - CERTIFICATED	195	317	264	
3800	PERS REDUCTION CLASSIFIED		130		
4200	BOOKS OTHER THAN TEXTBOOKS	3,664			
4300	SUPPLIES			443	
4400	INVENTORIED EQUIPMENT		13,478	16,583	
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	18,806-	47,178-	47,331-	
Resource:9560		LOWE'S FOUNDATION			
4300	SUPPLIES	2,706	584	120	
8600	ALL OTHER LOCAL REVENUES			10,800-	
Resource:9585		MILLER FAMILY FOUNDATION 2			
4200	BOOKS OTHER THAN TEXTBOOKS			643	
4300	SUPPLIES			5,505	
5700	INTERPROGRAM SVC-FIELD TRIP			347	
5800	OTHER SERVICES & OPERATING EXP			6,156	
7300	TRANSFERS OF INDIRECT COSTS			637	
8600	ALL OTHER LOCAL REVENUES			50,000-	
Resource:9590		MICROSOFT SETTLEMENT			
4300	PRIOR YEAR CARRYOVER	28,381	21,700	9,417	10,000
4400	TECHNOLOGY EQUIPMENT		10,781	62,718	100,000
5600	REPAIR/LABOR			195	
5700	INTERPROG SVC - COMPUTER SUPP		2,000	400	20,000
5800	OTHER SERVICES & OPERATING EXP	31,655	74,667	20,909	30,162
7400	DEBT SERVICE - INTEREST			4,838	4,838
8600	ALL OTHER LOCAL REVENUES	81,611-	103,366-	161,391-	165,000-

Resource:9591		MICROSOFT SETTLEMENT-DISTRICT			
		2010-2011	2011-2012	2012-2013	2013-2014
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
4300	PRIOR YEAR CARRYOVER			2,418	
4400	TECHNOLOGY EQUIPMENT			5,728	
5800	SOFTWARE-LIC & ONLINE SVCS			8,119	
8600	ALL OTHER LOCAL REVENUES			2,462-	
Resource:9660		PROJECT LEAD THE WAY - HOLD			
1100	TEACHER SALARIES-SUBSTITUTES	105			
3100	STRS CERTIFICATED	9			
3300	MEDICARE - CERTIFICATED	2			
3400	HEALTH & WELFARE CERTIFICATED	1			
3500	UNEMPLOYMENT - CERTIFICATED	1			
3600	WORKERS COMP - CERTIFICATED	2			
4300	SUPPLIES	1,511		5,072	
4400	INVENTORIED EQUIPMENT	5,234		645	
5600	REPAIR/LABOR	6,558			
5800	OTHER SERVICES & OPERATING EXP	30,320			
7600	TF TO STATE SCHOOL BLDG FUND	2,855			
8600	ALL OTHER LOCAL REVENUES	2,000-			
Resource:9810		ROTC			
1100	TEACHER SALARIES-REGULAR				100,924
3100	STRS CERTIFICATED				8,326
3300	MEDICARE - CERTIFICATED				1,463
3400	HEALTH & WELFARE CERTIFICATED				16,363
3500	UNEMPLOYMENT - CERTIFICATED				151
3600	WORKERS COMP - CERTIFICATED				1,696
4300	SUPPLIES				2,600
8600	ALL OTHER LOCAL REVENUES				103,138-
8900	CONTRIB FR UNREST REVENUE				28,385-
Resource:9835		SCHOOL READINESS PLN (PROP 10)			
1100	TEACHER SALARIES-SUBSTITUTES	2,500	2,500		
1200	CERT PUPIL SUPPORT SALARIES	46,698	57,100	64,922	66,461
2100	INSTRUCTIONAL AIDE SALARIES	79,846	91,622	124,427	129,073
2200	CLASSIFIED SUPPORT SALARY	6,244	7,641	7,120	7,106
2300	CLASSIFIED SUPV & ADMIN SALARY		8,633	8,734	8,734
2400	CLERICAL & TECHNICAL SALARIES	63,094	94,419	92,409	95,642
3100	STRS CERTIFICATED	4,332	5,247	7,723	7,080
3200	PERS CERTIFICATED	7,435	12,326	12,918	14,440
3300	SOCIAL SECURITY CERTIFICATED	11,827	15,623	16,656	18,864
3400	HEALTH & WELFARE CERTIFICATED	9,282	16,982	18,960	19,871
3500	UNEMPLOYMENT - CERTIFICATED	1,448	4,343	3,493	459
3600	WORKERS COMP - CERTIFICATED	3,192	3,770	3,624	5,155

Resource:9835 SCHOOL READINESS PLN (PROP 10)

		2010-2011	2011-2012	2012-2013	2013-2014
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
3800	PERS REDUCTION CERTIFICATED	2,483	2,369	1,791	2,026
3900	WAIVED MEDICAL-CERTIFICATED	2,834	3,374	3,409	1,518
4200	BOOKS OTHER THAN TEXTBOOKS	26,284	9,909	4,997	8,167
4300	SUPPLIES	27,664	29,953	13,570	29,644
4400	INVENTORIED EQUIPMENT		3,269	839	
5200	TRAVEL & CONFERENCE	2,933	2,591	3,157	4,743
5300	DUES & MEMBERSHIPS	110	50		
5500	ELECTRICITY	1,115	9,000		
5600	RENT OR LEASE-BLDGS/CLASSROOMS	140	140	1,998	5,054
5700	INTERPROGRAM SVC-PRINT SHOP	65,919	6,377	20,465	20,147
5800	OTHER SERVICES & OPERATING EXP	7,204	2,055	27,822	28,000
5900	POSTAGE	1,254	270	951	1,480
6200	OTHER CONSTRUCTION	92			
6400	FURNITURE AND EQUIPMENT	4,228			
7300	TRANSFERS OF INDIRECT COSTS	20,813	17,297	22,636	26,336
7600	OTHER AUTH INTERFUND TF OUT	5,875			
8600	ALL OTHER LOCAL REVENUES	404,845-	406,860-	462,623-	500,000-

Resource:9930 VISTING EDUCATOR

1300	CERT SUPRVRS/ADMIN SALARY	7,386			
3100	STRS CERTIFICATED	627			
3300	MEDICARE - CERTIFICATED	110			
3400	HEALTH & WELFARE CERTIFICATED	80			
3500	UNEMPLOYMENT - CERTIFICATED	55			
3600	WORKERS COMP - CERTIFICATED	122			
3900	WAIVED MEDICAL-CERTIFICATED	210			
8600	ALL OTHER LOCAL REVENUES	8,473-			
8900	CONTRIB FR UNREST REVENUE	116-			

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-	



General Fund Unrestricted
By Function

Function:0xxx		REVENUES OR BALANCE SHEET			
		2010-2011	2011-2012	2012-2013	2013-2014
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
8000	REV LIMIT STATE AID-CURR YEAR	90,774,550-	91,356,919-	72,283,218-	79,688,412-
8200	ALL OTHER FEDERAL REVENUES	1,794-	4,845-	1,645-	
8300	OTHER STATE APPORT-PRIOR YEAR	17,514-			
8500	MANDATED COST REIMBURSEMENTS	1,969,082-	1,301,580-	1,030,570-	61,517-
8600	SALE OF EQUIPMENT/SUPPLIES	3,003,619-	3,232,960-	3,408,156-	2,565,913-
8900	OTHER AUTH INTERFUND TF IN	6,385,125	7,372,741	7,969,313	10,384,618
TOTAL		89,381,434-	88,523,562-	68,754,276-	71,931,224-

Function:lxxx		INSTRUCTION			
1100	REIMBURSE-SALARY	44,339,200	43,763,994	29,463,858	33,565,054
2100	INSTRUCTIONAL AIDE SALARIES	69,738	59,387	44,453	18,710
2900	OTHER CLASSIFIED SALARIES	258,766	275,661	254,648	258,004
3100	STRS CERTIFICATED	3,672,839	3,616,560	2,425,356	2,759,450
3200	PERS CERTIFICATED	8,377	5,847	3,762	22,452
3300	SOCIAL SECURITY CERTIFICATED	622,402	619,058	424,539	523,991
3400	HEALTH & WELFARE CERTIFICATED	3,927,334	3,748,848	2,415,568	2,842,510
3500	UNEMPLOYMENT - CERTIFICATED	309,408	743,354	405,093	100,645-
3600	WORKERS COMP - CERTIFICATED	689,844	614,137	353,081	632,388
3800	PERS REDUCTION CERTIFICATED	2,857	1,119	636	8,700
3900	WAIVED MEDICAL-CERTIFICATED	355,693	363,353	243,093	214,511
4100	TEXTBOOKS	1,482		12,739	
4200	BOOKS OTHER THAN TEXTBOOKS	9,541	11,438	12,026	8,974
4300	SUPPLIES	452,196	430,062	421,047	654,985
4400	INVENTORIED EQUIPMENT	149,142	208,330	163,918	8,776
5200	TRAVEL & CONFERENCE	10,004	29,125	17,797	19,183
5300	DUES & MEMBERSHIPS		20	135	25,000
5600	RENTALS, LEASES & REPAIRS	106,924	168,891	129,408	42,500
5700	INTERPROGRAM SVC-PRINT SHOP	275,874	273,242	231,025	127,918
5800	OTHER SERVICES & OPERATING EXP	660,206	804,304	812,946	815,034
5900	COMMUNICATIONS-TELEPHONE	1,330	2,317	3,485	800
6400	FURNITURE AND EQUIPMENT	9,998	15,018	45,253	25,000
TOTAL		55,933,154	55,754,064	37,883,868	42,473,295

Function:2xxx		INSTRUCTION-RELATED SERVICES			
1100	TEACHER SALARIES-REGULAR	141,928	176,883	29,691	4,600
1200	CERT PUPIL SUPPORT SALARIES			2,500	2,500
1300	REIMBURSE SALARY	4,739,564	4,821,342	4,661,626	4,670,074
1900	OTHER CERT SALARIES	287		491,918	508,923
2200	CLASSIFIED SUPPORT SALARY	202,014	193,932	189,570	183,369
2400	REIMBURSE SALARY	3,040,623	3,099,745	3,216,093	3,225,141
2900	OTHER CLASS.VACATION PAY			7,298	12,460
3100	STRS CERTIFICATED	394,851	402,429	423,697	421,114
3200	PERS CERTIFICATED	540,904	352,283	382,203	391,443
3300	SOCIAL SECURITY CERTIFICATED	303,668	310,424	323,449	340,623
3400	HEALTH & WELFARE CERTIFICATED	924,979	917,628	893,203	886,831
3500	UNEMPLOYMENT - CERTIFICATED	55,655	139,534	99,460	79,611
3600	WORKERS COMP - CERTIFICATED	124,666	115,372	102,052	114,346
3800	PERS REDUCTION CERTIFICATED	111,718-	67,637	53,602	101,049-
3900	WAIVED MEDICAL-CERTIFICATED	77,479	86,571	102,297	94,773

Function:2xxx		INSTRUCTION-RELATED SERVICES			
		2010-2011	2011-2012	2012-2013	2013-2014
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
4200	BOOKS OTHER THAN TEXTBOOKS	18,045	24,442	31,639	25,551
4300	SUPPLIES	69,893	58,848	64,168	175,881
4400	INVENTORIED EQUIPMENT	4,155	72,157	32,085	4,416
5200	TRAVEL & CONFERENCE	25,269	21,432	101,353	53,629
5300	DUES & MEMBERSHIPS	4,489	4,170	3,555	4,954
5600	REPAIR/LABOR	8,458	7,891	9,065	
5700	INTERPROGRAM SVC-PRINT SHOP	603,463-	436,346-	563,331-	551,791-
5800	OTHER SERVICES & OPERATING EXP	44,888	187,783	173,569	137,478
5900	POSTAGE	29,808	23,502	29,105	3,540
TOTAL		10,036,441	10,647,660	10,859,865	10,688,417
Function:3xxx		PUPIL SERVICES			
1200	REIMBURSE-SALARY	1,540,758	870,297	1,792,713	1,835,437
1300	CERT SUPRVRS/ADMIN SALARY	97,448	106,842	108,368	108,368
2200	CLASSIFIED SUPPORT SALARY	290,029	284,933	376,755	407,237
2300	CLASSIFIED SUPV & ADMIN SALARY	10,902		16,871	
2400	CLERICAL & TECHNICAL SALARIES	106,501	68,117	62,080	56,354
2900	OTHER CLASS.VACATION PAY			222	
3100	STRS CERTIFICATED	136,216	82,317	159,662	162,386
3200	PERS CERTIFICATED	20,611	16,016	22,773	37,728
3300	SOCIAL SECURITY CERTIFICATED	53,015	41,012	60,065	65,948
3400	HEALTH & WELFARE CERTIFICATED	138,818	74,080	132,729	144,401
3500	UNEMPLOYMENT - CERTIFICATED	14,191	23,065	27,817	17,664
3600	WORKERS COMP - CERTIFICATED	31,460	19,147	28,580	35,068
3800	PERS REDUCTION CERTIFICATED	7,241	3,183	3,197	5,413
3900	WAIVED MEDICAL-CERTIFICATED	13,731	17,386	26,436	26,436
4200	BOOKS OTHER THAN TEXTBOOKS		152		
4300	SUPPLIES	10,703	13,499	12,029	12,916
4400	INVENTORIED EQUIPMENT	3,165	2,125	648	
4700	FOOD SERVICES-FOOD	113			
5200	TRAVEL & CONFERENCE	11,826	9,126	9,766	6,012
5300	DUES & MEMBERSHIPS			35	
5600	RENTALS, LEASES & REPAIRS	5,115	3,735	2,010	2,900
5700	INTERPROGRAM SVC-PRINT SHOP	149,002-	86,083-	90,439-	84,753-
5800	OTHER SERVICES & OPERATING EXP	33,053	29,724	8,100	10,789
5900	COMMUNICATIONS-TELEPHONE	16,618	16,435	14,762	16,952
6400	FURNITURE AND EQUIPMENT	19,716			
TOTAL		2,412,228	1,595,106	2,775,178	2,867,256
Function:4xxx		ANCILLARY SERVICES			
1100	TEACHER SALARIES-REGULAR	298,549	297,146	318,384	241,804
1200	CERT PUPIL SUPPORT STIPEND	2,112	1,392	1,752	1,720
1900	OTHER CERTIFICATED STIPEND	1,125			
2100	INSTR AIDES VACATION PAY	276,347	337,931	356,288	220,600
2200	CLASSIFIED SUPPORT PART TIME	7,318	7,805	8,848	7,732
2400	CLERICAL & TECHNICAL SALARIES	14,906	14,924	18,081	27,005
2900	OTHER CLASSIFIED OVER TIME	1,909	2,012	2,158	500
3100	STRS CERTIFICATED	25,233	26,066	27,680	20,109
3200	PERS CERTIFICATED	1,775	2,234	2,094	17,128

Function:4xxx		ANCILLARY SERVICES			
		2010-2011	2011-2012	2012-2013	2013-2014
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
3300	SOCIAL SECURITY CERTIFICATED	26,237	30,058	32,270	28,122
3400	HEALTH & WELFARE CERTIFICATED	3,034	4,947	5,292	5,872
3500	UNEMPLOYMENT - CERTIFICATED	4,336	11,642	8,537	1,013
3600	WORKERS COMP - CERTIFICATED	9,697	9,651	8,749	8,195
3800	PERS REDUCTION CERTIFICATED	605	429	294	2,395
4200	BOOKS OTHER THAN TEXTBOOKS	4,268	9,838	8,417	10,200
4300	SUPPLIES	139,510	147,948	121,314	184,229
4400	INVENTORIED EQUIPMENT	17,573	28,547	36,933	39,154
5200	TRAVEL & CONFERENCE	14,086	16,066	17,474	17,504
5300	DUES & MEMBERSHIPS			180	200
5400	INSURANCE	500	300	250	250
5600	RENTALS, LEASES & REPAIRS	21,575	36,247	59,055	58,525
5700	INTERPROGRAM SVC-PRINT SHOP	173,758	201,858	196,237	74,400
5800	OTHER SERVICES & OPERATING EXP	350,376	430,269	548,309	586,570
5900	POSTAGE			6	
6400	FURNITURE AND EQUIPMENT			8,434	6,400
TOTAL		1,394,831	1,617,309	1,787,034	1,559,627
Function:6xxx		ENTERPRISE			
2100	INSTRUCTIONAL AIDE STIPEND	2,500	5,576		
2200	CLASSIFIED SUPPORT SUBSTITUTE			64	
3300	SOCIAL SECURITY CLASSIFIED	191	427	5	
3400	HEALTH & WELFARE CLASSIFIED	13	42	0	
3500	UNEMPLOYMENT - CLASSIFIED	18	96	1	
3600	WORKERS COMP - CLASSIFIED	40	81	1	
4300	SUPPLIES		619		
5700	TRFS OF DIRECT COSTS-INTERFUND	20,341-	20,436-	17,482-	17,482-
TOTAL		17,579-	13,595-	17,411-	17,482-
Function:7xxx		GENERAL ADMINISTRATION			
1100	TEACHER SALARIES-SUBSTITUTES	2,949	4,658	2,492	2,500
1300	CERT SUPRVRS/ADMIN SALARY	213,299	130,010	144,690	258,653
1900	OTHER CERT SALARIES	28,500	40,500	43,500	
2200	CLASSIFIED SUPPORT SALARY	243,784	195,123	193,480	182,695
2300	CLASSIFIED SUPV & ADMIN SALARY	699,329	828,722	802,980	696,191
2400	CLERICAL & TECHNICAL SALARIES	2,005,411	1,998,818	2,051,246	1,980,523
2900	OTHER CLASSIFIED SALARIES	70,641	54,137	52,291	49,573
3100	STRS CERTIFICATED	39,656	33,202	36,061	45,589
3200	PERS CLASSIFIED	255,917	294,879	298,714	290,449
3300	SOCIAL SECURITY CERTIFICATED	207,204	206,580	208,006	204,989
3400	HEALTH & WELFARE CERTIFICATED	394,958	404,904	356,649	362,606
3500	UNEMPLOYMENT - CERTIFICATED	22,198	54,201	37,890	17,245
3600	WORKERS COMP - CERTIFICATED	50,104	45,239	39,168	47,899
3800	PERS REDUCTION CERTIFICATED	39,376-	78,555-	92,819-	41,739
3900	WAIVED MEDICAL-CLASSIFIED	30,356	32,319	35,629	27,092
4200	BOOKS OTHER THAN TEXTBOOKS	250	117	139	290
4300	SUPPLIES	105,697	215,558	154,595	252,268
4400	INVENTORIED EQUIPMENT	36,865	34,848	81,379	74,275
5200	TRAVEL & CONFERENCE	54,248	74,173	70,253	89,793

Function:7xxx		GENERAL ADMINISTRATION			
		2010-2011	2011-2012	2012-2013	2013-2014
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
5300	DUES & MEMBERSHIPS	38,522	36,136	47,566	49,093
5400	INSURANCE	957,786	1,021,970	987,045	987,045
5600	RENTALS, LEASES & REPAIRS	156,517	193,251	197,151	234,392
5700	INTERPROGRAM SVC-PRINT SHOP	302,402-	353,473-	199,470-	171,351-
5800	OTHER SERVICES & OPERATING EXP	969,994	952,211	1,213,923	839,925
5900	COMMUNICATIONS	332,027	518,623	743,329	484,391
6400	FURNITURE AND EQUIPMENT	32,044	65,522	73,660	95,000
7300	TRANSFERS OF INDIRECT COSTS	2,518,731-	2,550,065-	2,775,891-	3,260,815-
8600	SALE OF EQUIPMENT/SUPPLIES	55-			
TOTAL		4,087,691	4,453,608	4,803,658	3,882,049
Function:8xxx		PLANT SERVICES			
2200	CLASSIFIED SUPPORT SALARIES	3,436,132	3,559,401	3,697,328	3,763,120
2900	OTHER CLASS.VACATION PAY	1,523		423	
3100	STRS CERTIFICATED	197	132	178	280
3200	PERS CLASSIFIED	283,429	328,449	363,525	404,400
3300	SOCIAL SECURITY CLASSIFIED	251,790	260,098	272,921	289,680
3400	HEALTH & WELFARE CERTIFICATED	521,755	544,898	516,509	513,145
3500	UNEMPLOYMENT - CERTIFICATED	23,740	59,942	43,164	31,683
3600	WORKERS COMP - CERTIFICATED	52,673	49,361	43,907	52,600
3800	PERS REDUCTION CLASSIFIED	96,644	63,020	51,001	56,924
3900	WAIVED MEDICAL-CERTIFICATED	31,915	33,900	36,911	30,929
4300	SUPPLIES	477,577	535,899	579,514	540,210
4400	INVENTORIED EQUIPMENT	9,629	40,941	77,045	22,558
5200	TRAVEL & CONFERENCE	1,824	6,322	6,397	7,100
5300	DUES & MEMBERSHIPS	85			
5500	ELECTRICITY	2,945,525	3,102,345	3,390,968	3,296,117
5600	REPAIR/LABOR	146,706	184,886	388,117	278,801
5700	INTERPROGRAM SVC-PRINT SHOP	116,883-	131,650-	8,200	130,377-
5800	OTHER SERVICES & OPERATING EXP	139,388	292,536	181,621	217,173
5900	COMMUNICATIONS-TELEPHONE	4,101	3,387	2,815	4,082
6100	SITE - OTHER COSTS	46,381			
6200	BUILDINGS - ARCHITECT	14,970	43,812		
6400	FURNITURE AND EQUIPMENT		33,650	31,124	14,649
6500	REPLACEMENT OF EQUIP-THEFT	14,640			
8600	LEASES & RENTALS			26,068-	
TOTAL		8,383,742	9,011,330	9,665,600	9,393,074
Function:9xxx		OTHER OUTGO			
7100	TUITION-STATE SPECIAL SCHOOLS	201-			
7600	TF FR GEN FUND TO CAFETERIA FD	553,500	950,000	722,244	700,000
8000	TRF CHRTR SCH IN-LIEU PRP TAX				
TOTAL		553,299	950,000	722,244	700,000



Fund 09
Charter School Fund Summary

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2013/2014 ADOPTED BUDGET
CHARTER SCHOOL FUND
SUMMARY OF REVENUE,
EXPENDITURES, AND CHANGES IN FUND BALANCE

OBJECT CODE DESCRIPTION	2009/10 Actuals	2010/11 Actuals	2011/12 Actuals	2012/13 Actuals	2013/14 Adopted Budget
A. REVENUES					
8010-8099 Revenue Limit Sources	\$604,287	\$746,590	\$659,185	\$624,971	\$637,204
8100-8299 Federal Revenues	0	0	0	0	0
8300-8599 Other State Revenues	72,451	82,847	76,354	77,215	65,420
8600-8799 Other Local Revenues	1,449	661	47,271	3,170	2,745
TOTAL REVENUES	\$678,187	\$830,098	\$782,810	\$705,357	\$705,369
B. EXPENDITURES					
1000 Certificated Salaries	\$326,112	\$353,719	\$382,959	\$375,055	\$355,943
2000 Classified Salaries	33,388	33,388	33,634	33,859	33,859
3000 Employee Benefits	72,202	75,446	74,264	65,672	64,019
4000 Food & Supplies	68,410	60,684	84,541	68,659	89,899
5000 Contracted Services & Other Expenses	165,733	198,084	184,793	167,970	161,649
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	\$665,846	\$721,321	\$760,191	\$711,216	\$705,369
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (A - B)	\$12,341	\$108,777	\$22,619	(\$5,859)	\$0
D. OTHER FINANCING SOURCES/USES					
8910-8999 Sources	\$0	\$0	\$0	\$22,244	\$0
7610-7699 Uses	0	(25,000)	(34,012)	0	0
E. FUND BALANCE (C + D)	\$12,341	\$83,777	(\$11,393)	\$16,385	\$0

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2012/2013 ADOPTED BUDGET
CHARTER SCHOOL FUND
SUMMARY OF REVENUE,
EXPENDITURES, AND CHANGES IN FUND BALANCE

OBJECT CODE DESCRIPTION	2009/10 Actuals	2010/11 Actuals	2011/12 Actuals	2012/13 Adopted Budget	2012/13 Adopted Budget
F. <u>FUND BALANCE, RESERVES</u>					
1. Beginning Balance as of July 1 - Unaudited Restatement Audit Adjustment	\$31,394	\$43,735	\$127,512	\$116,119	\$132,504
2. Ending Balance, June 30 (E + F1)	\$43,735	\$127,512	\$116,119	\$132,504	\$132,504
<u>COMPONENTS OF ENDING FUND BALANCE</u>					
a.) Nonspendable Amounts	\$12,113	\$10,000	\$10,000	\$10,000	\$10,000
b.) Restricted Amounts	0	0	2,069	2,105	2,105
c.) Assigned Amounts					
9770 Economic Uncertainties	0	0	0	0	0
9780 Other Assignments	0	117,512	104,050	120,399	120,399
9790 Unassigned Amount	31,622	0	0	0	0
ENDING FUND BALANCE	\$43,734	\$127,512	\$116,119	\$132,504	\$132,504



Fund 11
Adult Education Fund Summary

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2013/2014 ADOPTED BUDGET
ADULT EDUCATION FUND
SUMMARY OF REVENUE,
EXPENDITURES, AND CHANGES IN FUND BALANCE

OBJECT CODE DESCRIPTION	2009/10 Actuals	2010/11 Actuals	2011/12 Actuals	2012/13 Actuals	2013/14 Adopted Budget
A. REVENUES					
8010-8099 Revenue Limit Sources	\$0	\$0	\$0	\$0	\$0
8100-8299 Federal Revenues	177,373.00	173,290.00	137,956.00	157,050.00	157,050.00
8300-8599 Other State Revenues	0	0	0	0	0
8600-8799 Other Local Revenues	385,903.99	401,386.75	405,596.24	407,424.92	345,800.00
TOTAL REVENUES	\$563,277	\$574,677	\$543,552	\$564,475	\$502,850
B. EXPENDITURES					
1000 Certificated Salaries	\$490,052	\$502,281	\$487,734	\$525,648	\$545,751
2000 Classified Salaries	135,861	138,981	138,734	139,731	133,801
3000 Employee Benefits	116,620	118,720	128,155	142,470	151,216
4000 Food & Supplies	35,958	60,398	23,204	34,562	30,902
5000 Contracted Services & Other Expenses	31,464	40,861	37,602	57,484	70,325
6000 Capital Outlay	0	25,203	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	\$809,955	\$886,444	\$815,428	\$899,896	\$931,995
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (A - B)	(\$246,678)	(\$311,767)	(\$271,876)	(\$335,421)	(\$429,145)
D. OTHER FINANCING SOURCES/USES					
8910-8999 Sources	\$599,626	\$666,434	\$309,626	\$463,962	\$309,626
7610-7699 Uses	0	0	0	0	0
E. FUND BALANCE (C + D)	\$352,948	\$354,667	\$37,750	\$128,541	(\$119,519)

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2013/2014 ADOPTED BUDGET
ADULT EDUCATION FUND
SUMMARY OF REVENUE,
EXPENDITURES, AND CHANGES IN FUND BALANCE

OBJECT CODE DESCRIPTION	2009/10 Actuals	2010/11 Actuals	2011/12 Actuals	2012/13 Actuals	2013/14 Adopted Budget
F. <u>FUND BALANCE, RESERVES</u>					
1. Beginning Balance as of July 1 - Unaudited Restatement Audit Adjustment	\$124,348	\$477,296	\$831,962	\$869,712	\$998,253
2. Ending Balance, June 30 (E + F1)	\$477,296	\$831,962	\$869,712	\$998,253	\$878,734
<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	477,296	831,962	869,712	998,253	878,734
9790 Unassigned Amount	477,296	831,962	869,712	998,253	878,734
ENDING FUND BALANCE	\$477,296	\$831,962	\$869,712	\$998,253	\$878,734



Fund 12
Child Development Fund Summary

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2013/2014 ADOPTED BUDGET
CHILD DEVELOPMENT FUND
SUMMARY OF REVENUE,
EXPENDITURES, AND CHANGES IN FUND BALANCE

OBJECT CODE DESCRIPTION	2009/10 Actuals	2010/11 Actuals	2011/12 Actuals	2012/13 Actuals	2013/14 Adopted Budget
A. REVENUES					
8010-8099 Revenue Limit Sources	\$0	\$0	\$0	\$0	\$0
8100-8299 Federal Revenues	47,126	51,742	53,938	51,955	52,387
8300-8599 Other State Revenues	794,932	754,959	807,341	744,874	745,039
8600-8799 Other Local Revenues	1,091	68	189	40,488	25,000
TOTAL REVENUES	\$843,149	\$806,769	\$861,468	\$837,317	\$822,426
B. EXPENDITURES					
1000 Certificated Salaries	\$47,084	\$16,586	\$14,696	\$11,655	\$12,075
2000 Classified Salaries	494,352	490,454	505,433	517,935	528,988
3000 Employee Benefits	147,973	164,579	174,731	177,718	173,639
4000 Food & Supplies	60,008	66,709	75,593	53,505	42,867
5000 Contracted Services & Other Expenses	127,619	156,923	42,309	29,038	21,123
6000 Capital Outlay	5,587	9,947	8,638	6,323	0
7100-7499 Other Outgo	2,751	2,725	2,694	1,783	1,733
7300 Direct Support/Indirect Costs	33,412	38,703	36,087	40,915	42,001
TOTAL EXPENDITURES & OTHER OUTGO	\$918,785	\$946,626	\$860,181	\$838,872	\$822,426
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (A - B)	(\$75,637)	(\$139,857)	\$1,287	(\$1,555)	\$0
D. OTHER FINANCING SOURCES/USES					
8910-8999 Sources	\$0	\$7,007	\$0	\$0	\$0
7610-7699 Uses	0	0	0	0	0
E. FUND BALANCE (C + D)	(\$75,637)	(\$132,850)	\$1,287	(\$1,555)	\$0

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2013/2014 ADOPTED BUDGET
CHILD DEVELOPMENT FUND
SUMMARY OF REVENUE,
EXPENDITURES, AND CHANGES IN FUND BALANCE

OBJECT CODE DESCRIPTION	2009/10 Actuals	2010/11 Actuals	2011/12 Actuals	2012/13 Actuals	2013/14 Adopted Budget
F. <u>FUND BALANCE, RESERVES</u>					
1. Beginning Balance as of July 1 - Unaudited Restatement Audit Adjustment	\$264,804	\$189,168	\$56,318	\$57,605	\$56,050
2. Ending Balance, June 30 (E + F1)	\$189,168	\$56,318	\$57,605	\$56,050	\$56,050
<u>COMPONENTS OF ENDING FUND BALANCE</u>					
a.) Nonspendable Amounts	\$189,168	\$56,318	\$57,605	\$0	\$0
b.) Restricted Amounts	0	0	0	56,050	56,050
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	\$189,168	\$56,318	\$57,605	\$56,050	\$56,050



Fund 13
Cafeteria Fund Summary

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2013/2014 ADOPTED BUDGET
CAFETERIA FUND
SUMMARY OF REVENUE,
EXPENDITURES, AND CHANGES IN FUND BALANCE

OBJECT CODE DESCRIPTION	2009/10 Actuals	2010/11 Actuals	2011/12 Actuals	2012/13 Actuals	2013/14 Adopted Budget
A. REVENUES					
8010-8099 Revenue Limit Sources	\$0	\$0	\$0	\$0	\$0
8100-8299 Federal Revenues	2,937,363	2,998,532	3,206,865	3,415,613	3,320,000
8300-8599 Other State Revenues	254,931	249,128	274,720	278,477	286,400
8600-8799 Other Local Revenues	1,663,783	1,504,706	1,573,177	1,569,996	1,631,500
TOTAL REVENUES	\$4,856,076	\$4,752,366	\$5,054,762	\$5,264,086	\$5,237,900
B. EXPENDITURES					
1000 Certificated Salaries	\$0	\$0	\$0	\$0	\$0
2000 Classified Salaries	1,794,783	1,793,980	1,791,623	1,867,861	1,995,604
3000 Employee Benefits	628,625	631,187	666,557	658,081	725,034
4000 Food & Supplies	1,587,562	1,628,614	1,940,073	2,470,759	2,498,450
5000 Contracted Services & Other Expenses	208,062	319,075	314,913	221,559	339,022
6000 Capital Outlay	0	0	37,500	0	0
7100-7499 Other Outgo	5,603	5,550	5,487	3,630	3,528
7300 Direct Support/Indirect Costs	172,548	186,914	209,265	232,734	290,136
TOTAL EXPENDITURES & OTHER OUTGO	\$4,397,183	\$4,565,320	\$4,965,418	\$5,454,625	\$5,851,774
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (A - B)	\$458,894	\$187,047	\$89,344	(\$190,539)	(\$613,874)
D. OTHER FINANCING SOURCES/USES					
8910-8999 Sources	\$0	\$0	\$0	\$0	\$0
7610-7699 Uses	(100,000)	(750,000)	(100,095)	(212,712)	0
E. FUND BALANCE (C + D)	\$358,894	(\$562,953)	(\$10,751)	(\$403,251)	(\$613,874)

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2013/2014 ADOPTED BUDGET
CAFETERIA FUND
SUMMARY OF REVENUE,
EXPENDITURES, AND CHANGES IN FUND BALANCE

OBJECT CODE DESCRIPTION	2009/10 Actuals	2010/11 Actuals	2011/12 Actuals	2012/13 Actuals	2013/14 Adopted Budget
F. <u>FUND BALANCE, RESERVES</u>					
1. Beginning Balance as of July 1 - Unaudited Restatement Audit Adjustment	\$2,691,501	\$3,050,395	\$2,487,441	\$2,476,690	\$2,073,439
2. Ending Balance, June 30 (E + F1)	\$3,050,395	\$2,487,441	\$2,476,690	\$2,073,439	\$1,459,565
<u>COMPONENTS OF ENDING FUND BALANCE</u>					
a.) Nonspendable Amounts	\$10,946	\$10,358	\$31,445	\$26,229	\$0
b.) Restricted Amounts	0	0	0	2,047,210	1,459,565
c.) Assigned Amounts					
9780 Other Assignments	0	0	0	0	0
9770 Economic Uncertainties	0	0	0	0	0
9790 Unassigned Amount	3,039,449	2,477,083	2,445,245	0	0
ENDING FUND BALANCE	\$3,050,395	\$2,487,441	\$2,476,690	\$2,073,439	\$1,459,565



Fund 14

Deferred Maintenance Fund Summary

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2013/2014 ADOPTED BUDGET
DEFERRED MAINTENANCE FUND
SUMMARY OF REVENUE,
EXPENDITURES, AND CHANGES IN FUND BALANCE

OBJECT CODE DESCRIPTION	2009/10 Actuals	2010/11 Actuals	2011/12 Actuals	2012/13 Actuals	2013/14 Adopted Budget
A. REVENUES					
8010-8099 Revenue Limit Sources	\$0	\$0	\$0	\$0	\$0
8100-8299 Federal Revenues	0	0	0	0	0
8300-8599 Other State Revenues	0	0	0	0	0
8600-8799 Other Local Revenues	12,465	7,006	4,742	4,008	6,000
TOTAL REVENUES	\$12,465	\$7,006	\$4,742	\$4,008	\$6,000
B. EXPENDITURES					
1000 Certificated Salaries	\$0	\$0	\$0	\$0	\$0
2000 Classified Salaries	48,933	95,202	102,816	100,181	104,774
3000 Employee Benefits	3,789	22,305	26,988	25,774	33,953
4000 Food & Supplies	32,650	118,251	51,193	58,566	165,000
5000 Contracted Services & Other Expenses	6,192	250,680	287,984	204,808	447,000
6000 Capital Outlay	686,406	246,223	262,839	569,910	500,000
7100-7499 Other Outgo	0	0	0	0	0
7300 Direct Support/Indirect Costs	0	0	0	0	0
TOTAL EXPENDITURES & OTHER OUTGO	\$777,968	\$732,662	\$731,820	\$959,239	\$1,250,727
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (A - B)	(\$765,503)	(\$725,656)	(\$727,078)	(\$955,231)	(\$1,244,727)
D. OTHER FINANCING SOURCES/USES					
8910-8999 Sources	\$1,052,905	\$1,054,449	\$1,052,169	\$1,300,566	\$1,300,566
7610-7699 Uses	0	(500,000)	(745,000)	(10,000)	0
E. FUND BALANCE (C + D)	\$287,402	(\$171,207)	(\$419,909)	\$335,335	\$55,839

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2013/2014 ADOPTED BUDGET
DEFERRED MAINTENANCE FUND
SUMMARY OF REVENUE,
EXPENDITURES, AND CHANGES IN FUND BALANCE

OBJECT CODE DESCRIPTION	2009/10 Actuals	2010/11 Actuals	2011/12 Actuals	2012/13 Actuals	2013/14 Adopted Budget
F. <u>FUND BALANCE, RESERVES</u>					
1. Beginning Balance as of July 1 - Unaudited Restatement Audit Adjustment	\$1,446,804	\$1,734,205	\$1,562,998	\$1,143,089	\$1,478,424
2. Ending Balance, June 30 (E + F1)	\$1,734,205	\$1,562,998	\$1,143,089	\$1,478,424	\$1,534,263
<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	1,734,205	1,562,998	1,143,089	1,478,424	1,534,263
9770 Economic Uncertainties	0	0	0	0	0
9790 Unassigned Amount	0	0	0	0	0
ENDING FUND BALANCE	\$1,734,205	\$1,562,998	\$1,143,089	\$1,478,424	\$1,534,263



Fund 24

Building Fund Summary, Rancho Cordova Measure N Combined

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2013/2014 ADOPTED BUDGET
BUILDING FUND - RANCHO CORDOVA MEASURE N
COMBINED - SUMMARY OF REVENUE,
EXPENDITURES, AND CHANGES IN FUND BALANCE

OBJECT CODE DESCRIPTION	2009/10 Actuals	2010/11 Actuals	2011/12 Actuals	2012/13 Actuals	2013/14 Adopted Budget
A. REVENUES					
8010-8099 Revenue Limit 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	348,843	71,790	16,962	57,914	14,000
TOTAL REVENUES	\$348,843	\$71,790	\$16,962	\$57,914	\$14,000
B. EXPENDITURES					
1000 Certificated Salaries	\$0	\$0	\$0	\$0	\$0
2000 Classified Salaries	9,314	48,450	6,231	0	49,774
3000 Employee Benefits	1,206	17,548	1,004	0	20,510
4000 Food & Supplies	14,012	7,617	16,471	4,981	0
5000 Contracted Services & Other Expenses	566,184	(75,175)	34,980	12,815	0
6000 Capital Outlay	16,103,908	20,739,399	28,124	1,073,408	291,477
7100-7499 Other Outgo	0	0	6,651,177	0	0
7300 Direct Support/Indirect Costs	0	0	0	0	0
TOTAL EXPENDITURES & OTHER OUTGO	\$16,694,624	\$20,737,840	\$6,737,987	\$1,091,204	\$361,761
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (A - B)	(\$16,345,782)	(\$20,666,050)	(\$6,721,025)	(\$1,033,290)	(\$347,761)
D. OTHER FINANCING SOURCES/USES					
8910-8999 Sources	\$25,802,633	\$1,407,966	\$745,000	\$10,000	\$25,000,000
7610-7699 Uses	(392,669)	0	0	0	0
E. FUND BALANCE (C + D)	\$9,064,182	(\$19,258,084)	(\$5,976,025)	(\$1,023,290)	\$24,652,239

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2013/2014 ADOPTED BUDGET
BUILDING FUND- RANCHO CORDOVA MEASURE N
COMBINED - SUMMARY OF REVENUE,
EXPENDITURES, AND CHANGES IN FUND BALANCE

OBJECT CODE DESCRIPTION	2009/10 Actuals	2010/11 Actuals	2011/12 Actuals	2012/13 Actuals	2013/14 Adopted Budget
F. <u>FUND BALANCE, RESERVES</u>					
1. Beginning Balance as of July 1 - Unaudited Restatement Audit Adjustment	\$19,985,710	\$29,049,892	\$9,791,808	\$3,815,783	\$2,792,493
2. Ending Balance, June 30 (E + F1)	\$29,049,892	\$9,791,808	\$3,815,783	\$2,792,493	\$27,444,732
<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	\$29,049,892	\$9,791,808	\$3,815,783	\$2,792,493	\$2,444,732
Measure P					25,000,000
9790 Unassigned Amount	0	0	0	0	0
ENDING FUND BALANCE	\$29,049,892	\$9,791,808	\$3,815,783	\$2,792,493	\$27,444,732



Fund 25
Capital Facilities Fund - Folsom
Summary

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2013/2014 ADOPTED BUDGET
CAPITAL FACILITIES FUND - FOLSOM
SUMMARY OF REVENUE,
EXPENDITURES, AND CHANGES IN FUND BALANCE

OBJECT CODE DESCRIPTION	2009/10 Actuals	2010/11 Actuals	2011/12 Actuals	2012/13 Actuals	2013/14 Adopted Budget
A. REVENUES					
8010-8099 Revenue Limit 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	1,814,956	1,579,640	1,163,277	3,982,393	3,772,520
TOTAL REVENUES	\$1,814,956	\$1,579,640	\$1,163,277	\$3,982,393	\$3,772,520
B. EXPENDITURES					
1000 Certificated Salaries	\$0	\$0	\$0	\$0	\$0
2000 Classified Salaries	303,324	247,291	224,950	244,027	244,026
3000 Employee Benefits	106,381	85,471	78,691	81,578	82,057
4000 Food & Supplies	4,177	13,739	1,377	2,361	750
5000 Contracted Services & Other Expenses	89,163	158,873	127,056	52,975	51,265
6000 Capital Outlay	349,462	95,413	350,339	85,922	92,395
7100-7499 Other Outgo	3,193,210	3,636,891	3,635,610	3,556,428	3,549,607
7300 Direct Support/Indirect Costs	0	0	0	0	0
TOTAL EXPENDITURES & OTHER OUTGO	\$4,045,716	\$4,237,678	\$4,418,023	\$4,023,291	\$4,020,100
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (A - B.)	(\$2,230,761)	(\$2,658,039)	(\$3,254,745)	(\$40,898)	(\$247,580)
D. OTHER FINANCING SOURCES/USES					
8910-8999 Sources 12/13 amount borrowed from fund 26	\$313,738	\$0	\$198,316	\$2,401,888	\$497,196
7610-7699 Uses	(188,482)	(442,430)	0	0	0
E. FUND BALANCE (C + D)	(\$2,105,505)	(\$3,100,469)	(\$3,056,429)	\$2,360,990	\$249,616

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2013/2014 ADOPTED BUDGET
CAPITAL FACILITIES FUND - FOLSOM
SUMMARY OF REVENUE,
EXPENDITURES, AND CHANGES IN FUND BALANCE

OBJECT CODE DESCRIPTION	2009/10 Actuals	2010/11 Actuals	2011/12 Actuals	2012/13 Actuals	2013/14 Adopted Budget
F. <u>FUND BALANCE, RESERVES</u>					
1. Beginning Balance as of July 1 - Unaudited Restatement Audit Adjustment	\$5,961,207	\$3,855,702	\$755,234	(\$2,301,196)	\$59,795
2. Ending Balance, June 30 (E + F1)	\$3,855,702	\$755,234	(\$2,301,196)	\$59,795	\$309,410
<u>COMPONENTS OF ENDING FUND BALANCE</u>					
a.) Reserved Amounts	\$0	\$0	\$0	\$0	\$0
b.) Committed Amounts					
9780 Other Commitments Folsom Projects	3,855,702	755,234	(2,301,196)	59,795	309,410
9790 Unassigned Amount	0	0	0	0	0
ENDING FUND BALANCE	\$3,855,702	\$755,234	(\$2,301,196)	\$59,795	\$309,410



Fund 26

Capital Facilities Fund - Rancho Cordova Summary

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2013/2014 ADOPTED BUDGET
CAPITAL FACILITIES FUND - RANCHO CORDOVA
SUMMARY OF REVENUE,
EXPENDITURES, AND CHANGES IN FUND BALANCE

OBJECT CODE DESCRIPTION	2009/10 Actuals	2010/11 Actuals	2011/12 Actuals	2012/13 Actuals	2013/14 Adopted Budget
A. REVENUES					
8010-8099 Revenue Limit 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	825,410	325,525	85,539	602,870	712,000
TOTAL REVENUES	\$825,410	\$325,525	\$85,539	\$602,870	\$712,000
B. EXPENDITURES					
1000 Certificated Salaries	\$0	\$0	\$0	\$0	\$0
2000 Classified Salaries	326,492	274,098	235,315	244,146	244,026
3000 Employee Benefits	108,827	88,367	80,085	81,659	82,057
4000 Food & Supplies	8,110	11,620	815	538	750
5000 Contracted Services & Other Expenses	38,340	53,350	54,811	28,972	61,494
6000 Capital Outlay	52,172	265,888	57,927	199,575	250,000
7100-7499 Other Outgo	0	0	0	0	0
7300 Direct Support/Indirect Costs	0	0	0	0	0
TOTAL EXPENDITURES & OTHER OUTGO	\$533,941	\$693,323	\$428,953	\$554,891	\$638,327
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (A - B)	\$291,469	(\$367,798)	(\$343,414)	\$47,979	\$73,673
D. OTHER FINANCING SOURCES/USES					
8910-8999 Sources	\$300,138	\$162,117	\$100,095	\$212,712	\$0
7610-7699 12/13 amounts loaned to fund 25	(1,257)	0	0	(2,351,449)	(340,116)
E. FUND BALANCE (C + D)	\$590,350	(\$205,681)	(\$243,319)	(\$2,090,758)	(\$266,443)

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2013/2014 ADOPTED BUDGET
CAPITAL FACILITIES FUND - RANCHO CORDOVA
SUMMARY OF REVENUE,
EXPENDITURES, AND CHANGES IN FUND BALANCE

OBJECT CODE DESCRIPTION	2009/10 Actuals	2010/11 Actuals	2011/12 Actuals	2012/13 Actuals	2013/14 Adopted Budget
F. <u>FUND BALANCE, RESERVES</u>					
1. Beginning Balance as of July 1 - Unaudited Restatement Audit Adjustment	\$2,743,272	\$3,333,622	\$3,127,941	\$2,884,622	\$793,864
2. Ending Balance, June 30 (E + F1)	\$3,333,622	\$3,127,941	\$2,884,622	\$793,864	\$527,422
<u>COMPONENTS OF ENDING FUND BALANCE</u>					
a.) Reserved Amounts	\$0	\$0	\$0	\$0	\$0
b.) Committed Amounts					
9780 Other Commitments Rancho Projects	3,333,622	3,127,941	2,884,622	793,864	527,422
9790 Unassigned Amount	0	0	0	0	0
ENDING FUND BALANCE	\$3,333,622	\$3,127,941	\$2,884,622	\$793,864	\$527,422



Fund 27

Building Fund – Undeveloped Area

Measure M Bond Summary

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2013/2014 ADOPTED BUDGET
BUILDING FUND - UNDEVELOPED AREA MEASURE M BOND
COMBINED - SUMMARY OF REVENUE,
EXPENDITURES, AND CHANGES IN FUND BALANCE

OBJECT CODE DESCRIPTION	2009/10 Actuals	2010/11 Actuals	2011/12 Actuals	2012/13 Actuals	2013/14 Adopted Budget
A. REVENUES					
8010-8099 Revenue Limit 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	238,884	112,522	48,814	257,727	10,000
TOTAL REVENUES	\$238,884	\$112,522	\$48,814	\$257,727	\$10,000
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	545,185	32,003	56,454	21,454	4,592
6000 Capital Outlay	3,455,430	14,631,653	15,826,918	1,904,974	514,269
7100-7499 Other Outgo	0	0	0	0	0
7300 Direct Support/Indirect Costs	0	0	0	0	0
TOTAL EXPENDITURES & OTHER OUTGO	\$4,000,616	\$14,663,655	\$15,883,372	\$1,926,428	\$518,861
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (A - B)	(\$3,761,732)	(\$14,551,134)	(\$15,834,558)	(\$1,668,701)	(\$508,861)
D. OTHER FINANCING SOURCES/USES					
8910-8999 Sources	\$19,837,478	\$0	\$0	\$0	\$0
7610-7699 Uses	(875,682)	(1,327,661)	0	0	0
E. FUND BALANCE (C + D)	\$15,200,065	(\$15,878,794)	(\$15,834,558)	(\$1,668,701)	(\$508,861)

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2013/2014 ADOPTED BUDGET
BUILDING FUND - UNDEVELOPED AREA MEASURE M BOND
COMBINED - SUMMARY OF REVENUE,
EXPENDITURES, AND CHANGES IN FUND BALANCE

OBJECT CODE DESCRIPTION	2009/10 Actuals	2010/11 Actuals	2011/12 Actuals	2012/13 Actuals	2013/14 Adopted Budget
F. <u>FUND BALANCE, RESERVES</u>					
1. Beginning Balance as of July 1 - Unaudited Restatement Audit Adjustment	\$19,645,581	\$34,845,645	\$18,966,851	\$3,132,293	\$1,463,593
2. Ending Balance, June 30 (E + F1)	\$34,845,645	\$18,966,851	\$3,132,293	\$1,463,593	\$954,732
<u>COMPONENTS OF ENDING FUND BALANCE</u>					
a.) Reserved Amounts	\$0	\$0	\$0	\$0	\$0
b.) Committed Amounts					
9780 Other Commitments Measure M	34,845,645	18,966,851	3,132,293	1,463,593	954,732
9790 Unassigned Amount	0	0	0	0	0
ENDING FUND BALANCE	\$34,845,645	\$18,966,851	\$3,132,293	\$1,463,593	\$954,732



Fund 40
Special Reserve Fund
Capital Projects Summary

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2013/2014 ADOPTED BUDGET
SPECIAL RESERVE FUND CAPITAL PROJECTS
SUMMARY OF REVENUE,
EXPENDITURES, AND CHANGES IN FUND BALANCE

OBJECT CODE DESCRIPTION	2009/10 Actuals	2010/11 Actuals	2011/12 Actuals	2012/13 Actuals	2013/14 Adopted Budget
A. REVENUES					
8010-8099 Revenue Limit 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	216,747	535,806	489,204	821,473	632,000
TOTAL REVENUES	\$216,747	\$535,806	\$489,204	\$821,473	\$632,000
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	13,083	1,669	46,627	10,408	35,000
5000 Contracted Services & Other Expenses	0	0	17,407	14,777	70,000
6000 Capital Outlay	23,615	0	176,219	612,354	841,170
7100-7499 Other Outgo	447,880	0	0	38,857	39,429
7300 Direct Support/Indirect Costs	0	0	0	0	0
TOTAL EXPENDITURES & OTHER OUTGO	\$484,578	\$1,669	\$240,253	\$676,396	\$985,599
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (A - B)	(\$267,831)	\$534,136	\$248,952	\$145,076	(\$353,599)
D. OTHER FINANCING SOURCES/USES					
8910-8999 Sources	\$315,604	\$300,000	\$700,000	\$200,000	\$200,000
7610-7699 Uses	(22,625)	(600,000)	0	0	0
E. FUND BALANCE (C + D)	\$25,148	\$234,136	\$948,952	\$345,076	(\$153,599)

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2013/2014 ADOPTED BUDGET
SPECIAL RESERVE FUND CAPITAL PROJECTS
SUMMARY OF REVENUE,
EXPENDITURES, AND CHANGES IN FUND BALANCE

OBJECT CODE DESCRIPTION	2009/10 Actuals	2010/11 Actuals	2011/12 Actuals	2012/13 Actuals	2013/14 Adopted Budget
F. <u>FUND BALANCE, RESERVES</u>					
1. Beginning Balance as of July 1 - Unaudited Restatement Audit Adjustment	\$3,498,065	\$3,523,213	\$3,757,350	\$4,706,301	\$5,051,378
2. Ending Balance, June 30 (E + F1)	\$3,523,213	\$3,757,350	\$4,706,301	\$5,051,378	\$4,897,779
<u>COMPONENTS OF ENDING FUND BALANCE</u>					
a.) Nonspendable Amounts	\$0	\$0	\$0	\$0	\$0
b.) Restricted Amounts					
9780 c.) Committed Amounts					
WAN	788,787	1,133,959	1,442,135	1,991,033	2,246,604
CHS Stadium Turf Replacement	646,095	522,369	748,449	584,178	266,593
FHS Stadium Turf Replacement	934,331	729,264	1,075,576	934,047	620,462
Facilities	1,154,000	1,371,758	1,440,141	1,542,120	1,764,120
9790 Unassigned Amount	0	0	0	0	0
ENDING FUND BALANCE	\$3,523,213	\$3,757,350	\$4,706,301	\$5,051,378	\$4,897,779



Fund 63
Student Care Centers Summary

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2013/2014 ADOPTED BUDGET
STUDENT CARE CENTERS FUND
SUMMARY OF REVENUE,
EXPENDITURES, AND CHANGES IN FUND BALANCE

OBJECT CODE DESCRIPTION	2009/10 Actuals	2010/11 Actuals	2011/12 Actuals	2012/13 Actuals	2013/14 Adopted Budget
A. REVENUES					
8010-8099 Revenue Limit 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	2,199,884	2,113,734	2,645,024	2,702,265	2,705,372
TOTAL REVENUES	\$2,199,884	\$2,113,734	\$2,645,024	\$2,702,265	\$2,705,372
B. EXPENDITURES					
1000 Certificated Salaries	\$56,625	\$97,075	\$115,502	\$119,206	\$119,206
2000 Classified Salaries	1,221,626	1,247,173	1,328,347	1,165,913	1,194,633
3000 Employee Benefits	403,942	415,361	464,176	381,259	429,157
4000 Food & Supplies	125,845	128,778	133,325	124,373	136,279
5000 Contracted Services & Other Expenses	168,609	145,634	152,064	113,540	114,905
6000 Capital Outlay	0	0	0	0	0
7100-7499 Other Outgo	0	0	0	0	0
7300 Direct Support/Indirect Costs	0	0	0	0	0
TOTAL EXPENDITURES & OTHER OUTGO	\$1,976,647	\$2,034,021	\$2,193,415	\$1,904,291	\$1,994,180
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (A - B)	\$223,237	\$79,713	\$451,609	\$797,974	\$711,192
D. OTHER FINANCING SOURCES/USES					
8910-8999 Sources	\$0	\$0	\$0	\$0	\$0
7610-7699 Uses	(389,678)	(452,236)	(308,043)	(156,446)	(276,690)
E. FUND BALANCE (C + D)	(\$166,441)	(\$372,523)	\$143,566	\$641,528	\$434,502

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2013/2014 ADOPTED BUDGET
STUDENT CARE CENTERS FUND
SUMMARY OF REVENUE,
EXPENDITURES, AND CHANGES IN FUND BALANCE

OBJECT CODE DESCRIPTION	2009/10 Actuals	2010/11 Actuals	2011/12 Actuals	2012/13 Actuals	2013/14 Adopted Budget
F. <u>FUND BALANCE, RESERVES</u>					
1. Beginning Balance as of July 1 - Unaudited Restatement Audit Adjustment	\$854,388	\$687,946	\$315,423	\$458,989	\$1,100,517
2. Ending Balance, June 30 (E + F1)	\$687,946	\$315,423	\$458,989	\$1,100,517	\$1,535,019
<u>COMPONENTS OF ENDING FUND BALANCE</u>					
a.) Nonspendable Amounts	\$1,072	\$1,072	\$0	\$0	\$0
b.) Restricted Amounts	0	0	0	0	0
c.) Committed Amounts	0	0	0	0	0
9790 Unassigned Amount	\$686,874	\$314,351	\$458,989	\$1,100,517	\$1,535,019
ENDING FUND BALANCE	\$687,946	\$315,423	\$458,989	\$1,100,517	\$1,535,019



Fund 71

Retiree Benefits Trust Fund Summary

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2013/2014 ADOPTED BUDGET
RETIREE BENEFITS TRUST FUND
SUMMARY OF REVENUE,
EXPENDITURES, AND CHANGES IN FUND BALANCE

OBJECT CODE DESCRIPTION	2009/10 Actuals	2010/11 Actuals	2011/12 Actuals	2012/13 Actuals	2013/14 Adopted Budget
A. REVENUES					
8010-8099 Revenue Limit 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	1,084,239	702,471	808,583	826,300	826,300
TOTAL REVENUES	\$1,084,239	\$702,471	\$808,583	\$826,300	\$826,300
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	679,987	702,471	651,278	826,300	826,300
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	\$679,987	\$702,471	\$651,278	\$826,300	\$826,300
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (A - B)	\$404,251	\$0	\$157,305	\$0	\$0
D. OTHER FINANCING SOURCES/USES					
8910-8999 Sources	\$0	\$0	\$0	\$0	\$0
7610-7699 Uses	0	0	0	0	0
E. FUND BALANCE (C + D)	\$404,251	\$0	\$157,305	\$0	\$0

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2013/2014 ADOPTED BUDGET
RETIREE BENEFITS TRUST FUND
SUMMARY OF REVENUE,
EXPENDITURES, AND CHANGES IN FUND BALANCE

OBJECT CODE DESCRIPTION	2009/10 Actuals	2010/11 Actuals	2011/12 Actuals	2012/13 Actuals	2013/14 Adopted Budget
F. <u>FUND BALANCE, RESERVES</u>					
1. Beginning Balance as of July 1 - Unaudited Restatement Audit Adjustment	\$5,180,009	\$5,584,260	\$5,584,260	\$5,741,565	\$5,741,565
2. Ending Balance, June 30 (E + F1)	\$5,584,260	\$5,584,260	\$5,741,565	\$5,741,565	\$5,741,565
<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	\$5,584,260	\$5,741,565	\$5,741,565	\$5,741,565
ENDING FUND BALANCE	\$5,584,260	\$5,584,260	\$5,741,565	\$5,741,565	\$5,741,565



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
US Bank Trust National Association								
Riverview School Pre-School Building								
Principal - 12-6105-0-7439-170-0500-9100.000-000	\$4,521	\$4,725	\$4,752	\$2,744	\$2,732	\$2,716	\$2,751	\$2,725
Interest (Object 7438) COP Refinancing	3,669	3,176	3,340	1,479	1,533	1,588	1,698	1,752
	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
US Bank Trust National Association								
Riverview School Pre-School Building								
Principal - 12-6105-0-7439-170-0500-9100.000-000	\$2,694	\$1,783	\$1,732	\$1,736	\$1,738	\$1,791	\$1,729	\$1,722
Interest (Object 7438) COP Refinancing	1,807	986	986	1,040	1,095	1,205	1,205	1,260
	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			
US Bank Trust National Association								
Riverview School Pre-School Building								
Principal - 12-6105-0-7439-170-0500-9100.000-000	\$1,766	\$1,749	\$1,783	\$1,758	\$1,729			
Interest (Object 7438) COP Refinancing	1,369	1,424	1,533	1,588	1,643			
	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
US Bank Trust National Association								
Food Services Freezer, Food Cart, Delivery								
Van, Dishwasher	\$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
US Bank Trust National Association								
Food Services Freezer, Food Cart, Delivery								
Van, Dishwasher	\$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			
US Bank Trust National Association								
Food Services Freezer, Food Cart, Delivery								
Van, Dishwasher	\$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.

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 sec.)

CURRENT OPERATING EXPENDITURE

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

DEFERRED MAINTENANCE

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

DEFICITS

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

DEFICIT FACTOR

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

DEVELOPER FEES

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

ECONOMIC IMPACT AID (EIA)

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

EDUCATIONAL CONSOLIDATION AND IMPROVEMENT ACT (ECIA)

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

EMPLOYEE BENEFITS

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

ENCROACHMENT

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

ENCUMBRANCES

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

ENDING BALANCE

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

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

EQUALIZATION

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

ERAF

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

EXPENDITURES

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

FIRST PRINCIPAL APPORTIONMENT

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

FISCAL YEAR

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

FIXED ASSETS

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

FULL-TIME EQUIVALENT (FTE)

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

FUND

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

GOVERNMENTAL FUNDS

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

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

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

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

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

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

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

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

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

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

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

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

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

FUND BALANCE

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

GANN SPENDING LIMIT

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

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

GENERAL LEDGER

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

GENERAL OBLIGATION BONDS

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

GENERAL PURPOSE TAX RATE

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

GIFTED AND TALENTED EDUCATION (GATE)

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

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

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

IMPLICIT PRICE DEFLATOR

See Cost-of-Living Adjustment

INDIRECT COSTS

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

INDIVIDUALIZED EDUCATION PROGRAM (IEP)

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

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

LEA

Local Educational Agency

LEAST RESTRICTIVE ENVIRONMENT

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

LOTTERY

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

MANDATED COSTS

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

MAINTENANCE FACTOR

See Proposition 98.

MASTER PLAN FOR SPECIAL EDUCATION

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

MISCELLANEOUS FUNDS

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

OBJECT OF EXPENDITURE

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

OVERFLOW

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

PARCEL TAX

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

PERB

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

PERMISSIVE OVERRIDE TAX

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

PERS

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

PL81-874

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

PL94-142

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

PRIOR YEAR'S TAXES

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

PROPOSITION 13 (1978)

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

PROPOSITION 98 (1988)

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

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

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

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

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

PURCHASE ORDER

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

RESERVES

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

REVENUES

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

REVENUE LIMIT

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

REVOLVING CASH FUND

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

ROC/P

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

SACS

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

SB 90

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

SB 813

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

SCHOOL AND LIBRARY IMPROVEMENT PROGRAMS (SLIP)

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

SCOPE OF BARGAINING

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

SECOND PRINCIPAL APPORTIONMENT

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

SECURED PROPERTY

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

SECURED ROLL

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

SERRANO DECISION

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

SPECIAL EDUCATION

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

STAR

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

STATE ALLOCATION BOARD

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

STATE SCHOOL FUND

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

STATE TEACHERS' RETIREMENT SYSTEM (STRS)

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

SUBVENTIONS

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

SUNSET

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

SUPPLEMENTAL ROLL

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

TAX RATE

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

TAX RATE LIMIT

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

TEST 1/TEST 2/TEST 3

See Proposition 98.

TITLE 1

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

UNDULICATED COUNT

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

UNENCUMBERED BALANCE

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

UNSECURED PROPERTY

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

UNSECURED ROLL

That portion of assessed property that is movable.

WAIVERS

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

WARRANT

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