

F.C.U.S.D. Your Bridge to Success



FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT

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Folsom Cordova Unified School District

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Folsom, California 95630
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2011/2012 ADOPTED BUDGET BOOK

Approved June 23, 2011

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Superintendent's Message

Welcome to the 2011-12 school year. This year we are implementing new programs to meet the needs of our students to provide enhanced opportunities for learning. Although faced with fiscal constraints and budget cuts, we were able to develop new focuses with very little financial investment. Staff development for our teachers and one-time expenditures from grants and District resources provide the foundation for the new programs.



- The Gateway Academy at Theodore Judah and Mather Heights elementary schools will provide academic rigor and challenge to motivated GATE and other high achieving students in grades 1-5. The Intel Corporation is providing technology to enhance instruction and integrate learning activities with technology. Additionally, students will enter a pathway to Honors and Pre-AP (Advanced Placement) courses at Sutter and Mitchell middle schools.
- Junior Kindergarten programs have been opened at Blanche Sprentz, Rancho Cordova, and White Rock elementary schools. The first of a two-year kindergarten program, students will focus on social and emotional development, physical and motor development, as well as academic skills needed to prepare for kindergarten.
- The foreign language magnet programs at Folsom Hills and Cordova Gardens elementary schools have been expanded into Sutter and Mills middle schools. Rounding out the Language Enrichment and Advanced Pathway (LEAP) program

at Sutter, Spanish and pre-AP courses will prepare students for the visual and performing arts, language, and Advanced Placement programs at Folsom High School.

- The new Global Program Studies (GPS) at Folsom High School will utilize a common thread of world perspectives across the subject areas. For example, GPS students will analyze the critical issues of global water supply.
- The new FOCUS Academy offered at Walnutwood High School combines online courses and enrichment seminars to provide an alternative education program for independent and/or accelerated learning or credit recovery.
- In 2012-13 we are planning to implement the International Baccalaureate program at Cordova High School to provide another international education experience.

We are fortunate to have dedicated teachers, administrators, and support personnel to develop and implement these new and expanded opportunities for our students. We may be suffering from a lack of financial resources, but our human resources are a treasure to the District.

All employees are commended for their willingness to take three furlough days this year. With the savings generated from the furlough days, we were able to restore 28 full-time equivalent (FTE) positions. For the first time in several years, the state actually adopted its budget on time, which meant we were able to start the year with a specific level of funding and staffing in place. Based on the state's current level of funding to school districts, we were able to restore an additional 48 FTE positions. Although we were not able to afford restoration of all laid off services, positions restored span across many areas of the District including: teaching, counseling, library, nursing, custodial, grounds upkeep, building maintenance, transportation, psychological services, special education instructional assistants, athletics, clerical, and administrative support.

As you may have heard, however, our funding level is directly tied to state revenues. If the actual state revenue receipts do not materialize as projected, school districts could be subject to mid-year cuts. July revenue didn't meet the projections, so we will be anxiously waiting for the August report. If the state misses its projections by \$2 billion, we will be cut about \$2.5 million during this school year. If the state misses its projections by \$4 billion, we will lose about \$5 million during this school year. If they decide to protect education from cuts this year, you can be sure they will reduce our funding next year. Already facing our own structural deficit of \$7 million in 2012-13, the state could make our financial situation even worse.

Thank you for being dedicated parents and staff members. We are blessed because of your daily efforts.

A handwritten signature in dark ink, reading "Debbie Bettencourt". The signature is fluid and cursive, with a large initial "D".

Debbie Bettencourt, 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, 2011, 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 1,400 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.

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. Beginning February 2012, the meetings will be held in the new Education Services Center. Parents and community members are invited to attend Board meetings.

Debbie 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 993 certificated employees and 935 classified for a total of 1,928 employees.

VISION

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

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

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

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

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

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

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

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

MISSION

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

Goals and Focus Points

Folsom Cordova Unified School District provides a wide variety of services to its constituents, and commits to maintaining high standards in areas such as instruction, safety, health and wellness, personnel, technology, leadership, fiscal responsibility, and environmentally appropriate facilities. The District continually provides the resources and energy required to maintain appropriate standards and build capacity in these crucial areas.

Additionally, the District annually focuses on specific goals in order to meet the challenges of a changing world and community. For the 2011-2012 school year, the District has identified the following Focus Points:

1. Enhance academic performance and opportunities for student learning

- **Focus on high quality standards-based instruction:**
 - Implement research-based First Instruction (initial) strategies and BEST (behavioral) practices (RtI)
 - Use student assessment data and data analytics to monitor and adjust instructional content and delivery methods
 - Prioritize resources to support Program Improvement (PI) schools and to implement site plans for academic success
 - Enhance existing career academies
- **Monitor and improve instruction to increase the number of students who meet and/or exceed local, state, and federal accountability standards:**
 - Increase community outreach for school readiness programs
 - Increase the percentage of students succeeding in core academic courses and recovery programs
 - Provide CTE internships and other opportunities through partnerships with colleges, businesses, foundations, and community-based organizations
 - Implement online learning at all high schools, independent study program, and charter school
 - Implement research-based software and web-based programs such as APEX, Pearson, Inform, Project K, and ALEKS with ongoing professional development for staff members
 - Develop the plan for implementation of International Baccalaureate and ROTC programs and develop financial sustainability
- **Build capacity in staff through professional development to address the diverse needs of all students and maintain a common vision to increase student achievement:**
 - Build capacity in staff to implement Common Core Standards over the next three years



- **Improve special education services to students:**
 - Provide comprehensive training to all stakeholders, including parents and employees regarding special education programs, services, and required procedures
 - Provide training to all administrators and staff in the areas of federal and state compliance
 - Undertake an outside review of the special education department and its organizational structure
 - Prepare a standardized procedures manual for use by staff members
 - Develop a reference handbook for special education parents
- **Monitor the success of newly implemented educational opportunities including Gateway, Springboard, Pre-Advance Placement, Junior Kindergarten, and the Global Studies Program**

2. Develop a long-range plan and strategies that reflect the District's core mission and services

- **Seek opportunities through grants and outside funding sources and business partnerships to restore, enhance, and/or maintain programs and services**
- **Implement a comprehensive approach to retain current and attract new students**
- **Monitor boundary study and impact of new programs for optimal use of facilities**
- **Continue to negotiate in good faith with our employee groups to develop a long-term plan for competitive and responsible employee compensation, benefits, and incentives to attract and retain quality staff:**
 - Provide staff training for interest-based bargaining model
- **Mindful of the impact of our current budgetary challenges, support all staff in their core work with appropriate and adequate staff development and training**
- **Maximize fiscal resources including categorical funds, donations, and foundation support**
- **Develop a standardized approach to improving student attendance**
- **Provide seminars in relevant administrative topics to enhance professional strengths and skills**



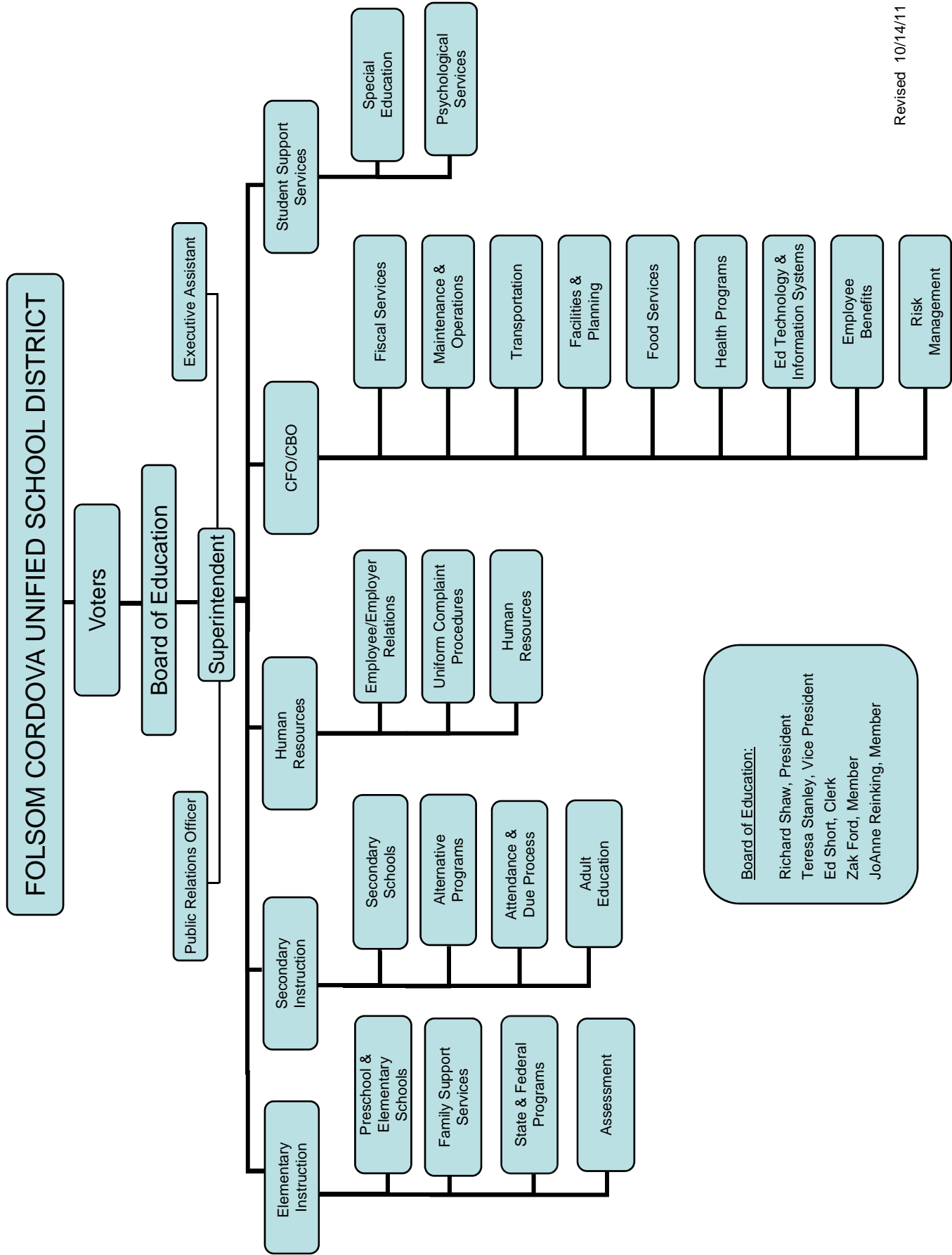
3. Improve communications with students, staff, parents, and our communities

- **Enhance the process of communication with all stakeholders including our students, parents, staff, and community partners:**
 - Enhance school to home communications through school and District newsletters
 - Increase marketing of District programs and services with parents and public
 - Implement community portal web-pages
 - Provide transparency in communicating the progress made on bond projects



Communications

- **Expand methods for improving parent access to information about the performance of their student(s) and how parents can support their student's learning:**
 - Continue to implement the new student information reporting system
 - Implement online parent webpage
 - Implement uniform use of online webpage by schools and teachers by providing training
- **Implement technology tools and training to support District operations and services:**
 - Increase use of digital document management systems
 - Improve centralized information and create online forms
- **Update the District website to provide greater public access to all District information, including updated Board Policies**
- **Launch community services initiative to increase District visibility in our communities**
- **Revise format of the Parent/District Advisory committee to provide relevant and current information and to provide an additional venue to participate in key District issues**
- **Continue transparency in communication to staff, our communities, and local legislators regarding the impact of the current budget crisis and the historic under-funding of public education in California**



Board of Education:
 Richard Shaw, President
 Teresa Stanley, Vice President
 Ed Short, Clerk
 Zak Ford, Member
 JoAnne Reinking, Member

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 1 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. Three 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 kindergarten through 5th grade. Two sites house the Gateway 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. The District also houses Folsom Community Charter School, a dependent charter school designed to provide independent-study/home-school support for students 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 schools 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 2010 Base API was 818 and its 2011 growth API was 825. This was a seven point gain and is one of the highest scores in the region.

College Entrance Tests

- ***American College Test (ACT) - Seniors***

- **2009-2010** - Composite scores, combining English, math, reading and science, range from a low of 1 to a high of 36.

<u>Average</u>	
<u>2009-10</u>	<u>Composite Score</u>
FCUSD	24.4
State	21.7
Nation	21.0

- ***Scholastic Aptitude Test (SAT) – 2009-2010 Seniors***

<u>2010-11</u>	<u>Critical Reading</u>	<u>Δ*</u>	<u>Math</u>	<u>Δ*</u>	<u>Writing</u>	<u>Δ*</u>
FCUSD	540	-4	554	-9	567	+2
State	499	-2	507	-9	515	-1
Nation	497	-3	515	0	514	0
*Change in average score over 2009-10						

- **Other Measures**

Advanced Placements Tests (Qualifying for College Credits)

73.3% of tests taken received a passing score during the 2009-2010 school year.

- **High Graduation Rate**

Folsom Cordova Unified School District's average graduation rate (class of 2009-2010), including alternative education schools, is 92.5% based on the latest data.



- **Low Dropout Rate**

Folsom Cordova Unified District's dropout rate (grades 9-12), including alternative education schools, is 1.4% for one year and 5.4% over four years based on the latest data.

- **Student Attendance**

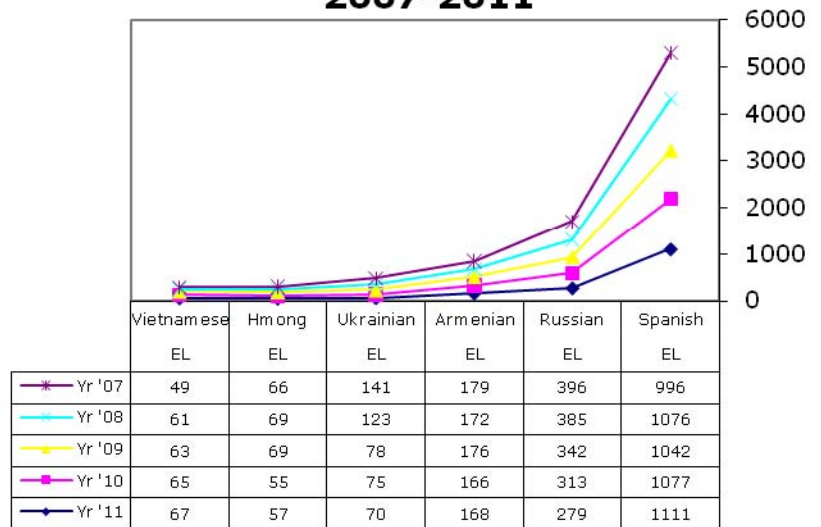
Folsom-Cordova Students had an Average attendance rate of 92.4% in the 2010-2011 school year.

Language Minority Students

According to the 2011 Annual Language Census Report, approximately 25.5% of the District's students speak one of 93 different languages. 64.7% of these language minority students live in Rancho Cordova/Mather, while 35.3% live in Folsom.

Of the 4,742 language minority students, 2,277, or 48%, have been assessed as limited English Learners (EL), a larger percentage of English Learners live in Rancho Cordova/Mather (79.5%) than Folsom (20.5%). These English learners speak 74 languages. (71.5%) speak one of four languages: Spanish (48.8%), Russian (12.2%), Armenian (7.4%), or Ukrainian (3.1%). Eight District schools enroll more than 100 English learners: Cordova High (246), White Rock Elementary (219), Mills Middle (186), Rancho Cordova Elementary (161) Williamson Elementary (222), Navigator Elementary (132), Cordova Villa Elementary (159) and Cordova Meadows Elementary (105). The number of EL students by major languages, 2007 through 2011 (50 or more), in the district are: Vietnamese, Hmong, Ukrainian, Armenian, Russian, and Spanish (see chart above).

**Folsom EL by Major Languages
2007-2011**



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, 2007, the District reported 689 such students, a decrease of 10% from 2006. Thirty-two percent of these students were born in the former Soviet Union, with the greatest numbers from Moldova (81) and Ukraine (56). Twenty-eight percent were born in Mexico.

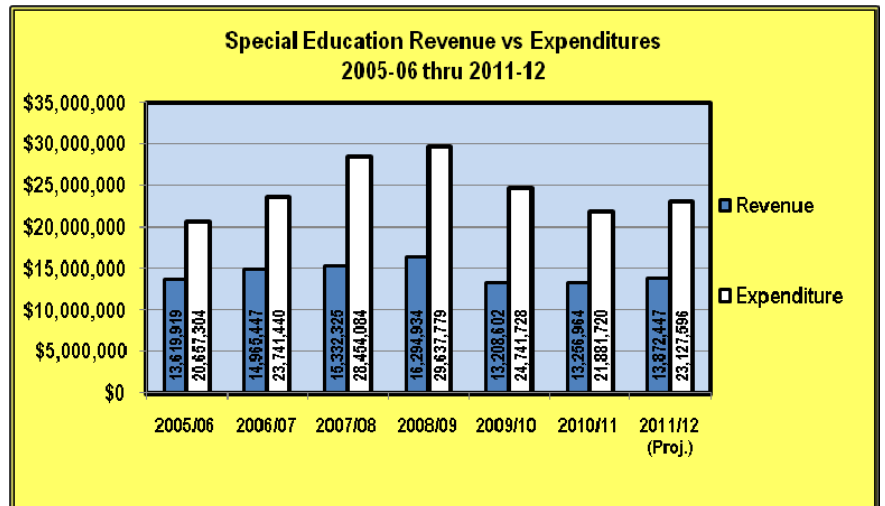


The District's programs for English learners are transitional, with teachers, books, and tests in English, and bilingual support for speakers of the major languages. Key to the program is careful placement and grouping, a high-intensity English language development program for those new to the language, 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.

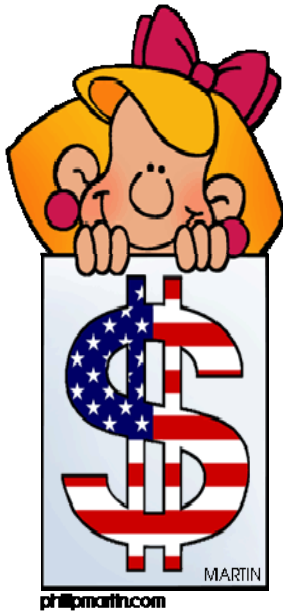
Special Education

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 to 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) are:



	2010/11	2011/12
	Actuals	Adopted Budget
Special Education Base	\$9,294,348	\$9,324,953
PY Adjustment	4,046	0
ARRA Funds	2,677,805	0
Preschool	263,567	263,567
Required Contribution	563,399	563,399
PL94-142	3,096,111	2,986,328
Revenue Limit Allocation	3,958,445	3,982,514
Total	19,881,790	17,120,761
Excess GF Contribution	9,137,554	9,256,730
Total Special Ed Funding	\$29,019,344	\$26,377,491

Special Education

Job Title	2010/11 FTE	2011/12 FTE
Instructional Assistant	219.78	204.81
Program Coordinator	2.00	2.00
Speech Pathologist	23.60	22.50
Special Ed. Supervisor	1.00	1.00
Transition Assistant	2.00	2.00
Clerical	6.00	6.00
Teachers – Mild/Moderate	59.20	52.10
Teachers-Preschool	11.00	11.00
Teachers – Moderate/Severe	45.00	49.50
Teachers - Visually Handicapped	2.00	2.00
Teachers – Deaf & Hard of Hearing	2.00	2.00
Behaviorist Specialist	4.00	3.00
Behavior Analyst	1.00	1.00
Psychologist	14.20	14.00
Nurses/LVN	5.00	6.60
Preschool Teachers	9.00	9.00
Behavior Support Aide	4.50	3.75
Director	1.00	1.00
Special Project	1.00	1.00
Program Specialist	4.00	4.00
Occupational Therapist	6.60	6.10
Total	414.88	395.36

The 2011-2012 Proposed Budget for Special Education is based on \$17,120,761 in revenue for all programs, \$9,256,730 in General Fund contributions to Special Education and \$26,377,491 in expenditures, including indirect costs. Special Education budget is also required to be presented in detail and be approved by the Governing Board



EXPENDITURES	2011/12
Certificated Salaries	\$11,159,497
Classified Salaries	7,774,021
Employee Benefits	5,004,530
Books & Supplies	870,314
Services & Other Operating	2,283,296
Other Outgo	395,833
Total Expenditures	\$26,377,491

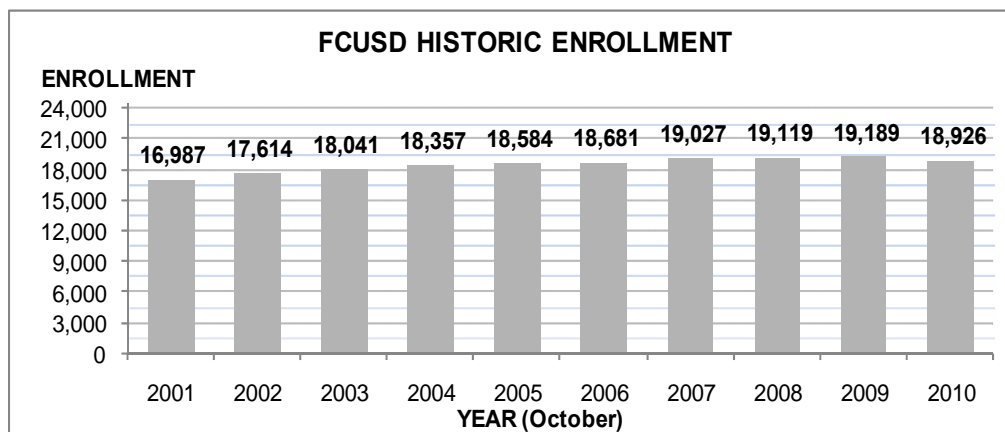
Student Enrollment Projections and Housing

Sacramento County Enrollment Trends

Sacramento County contains approximately 3.84% of the State's K-12 enrollment. Sacramento County's projected K-12 enrollment is expected to increase by 7.8% over the next decade.

FCUSD Enrollment Patterns

FCUSD has continued to serve an increasing number of students since its inception. Over the last 10 years, FCUSD has experienced an enrollment growth of **1,939 students, or 11.4 percent**, from 16,987 students in October 2001 to 18,189 students in October 2010.



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.

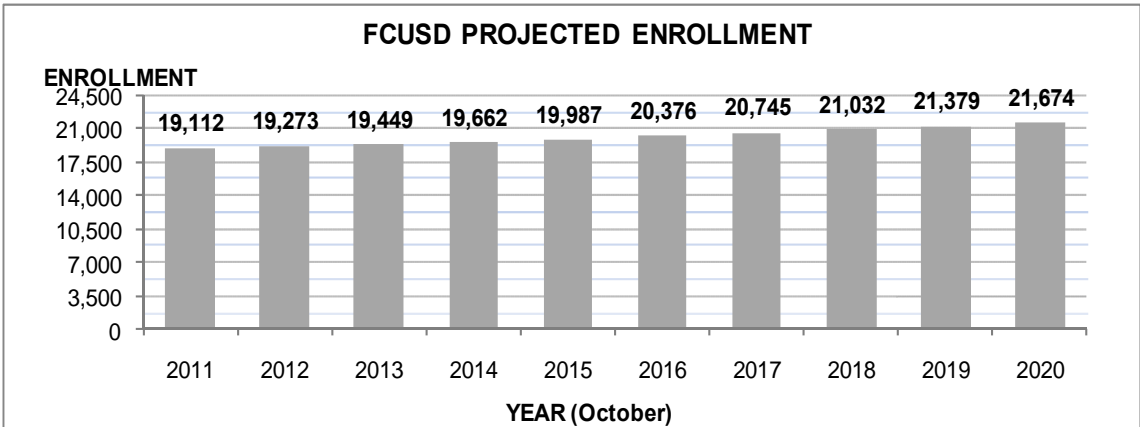
Enrollment Projections in FCUSD

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 recently received approval from the County of Sacramento and the neighboring Easton development is heading towards approval. If an agreement is reached on the annexation of the Folsom Sphere of Influence, additional significant development will occur south of Highway 50 just south of the current Folsom city boundaries.

Once development resumes, the enrollment in the District could exceed 21,600 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.

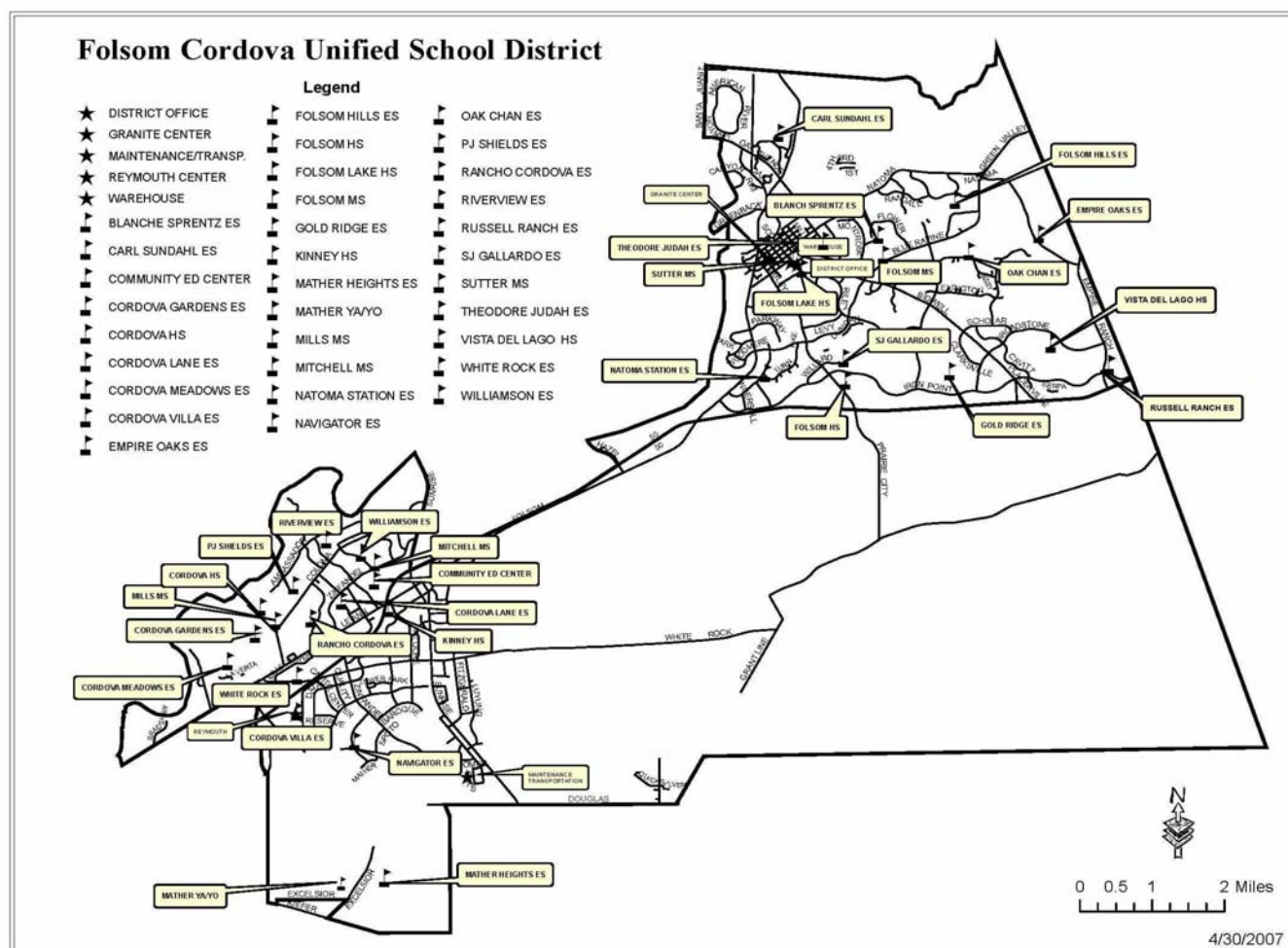
HIGH SCHOOLS AT 100% OF DESIGN CAPACITY: New boundary lines (*attendance areas*) are drawn redistributing students to high schools with space available; and/or, additional relocatable classrooms may be placed on the school campuses to accommodate student enrollment.

Master Plan for Facilities

The District has a current K-12 capacity of 20,602 pupils; 12,186 in Folsom and 10,416 in Rancho Cordova. 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 were approved by the Board on December 15, 2005, for Folsom. 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 decision, especially the need to match ongoing expenses with ongoing revenue.
- The District will allocate sufficient funds to maintain, upgrade, and protect the use and value of existing facilities and equipment.
- The District will prepare a budget document that clearly communicates the District's financial position and spending priorities and presents the plan to the District's stakeholders in a manner that makes public understanding and input an integral part of the budget development process.
- The District will work with the cities of Rancho Cordova and Folsom and the County of Sacramento in joint collaborative efforts to prepare for future growth and further enhance benefits to the community we all serve.

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

- The financial resources available to the District are limited. California ranks below the average in per pupil funding when compared with other states.
- The District must, by law, use a fund-accounting system that recognizes the restrictions placed on the various funds. The state and federal governments are placing more and more restrictions about how some funds (generally called categorical funds) can be expended. The District currently manages over 200 separate 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 at 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 will not make its contribution this year. A surcharge of .75% 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, Title III, SLIP, EIA and the Gifted and Talented program) 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 transfer from the General Fund an amount equal to the State allocation for Deferred Maintenance in order to meet the required match.
- 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 school, more than three miles from grades 6–8 schools and more than 1.5 miles from k-5 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. Revenue limit sources
2. Federal sources
3. Other state resources
4. Other local resources
5. Other sources

Revenue Limit Sources: Since fiscal year 1973/74, California school districts have operated under general purpose revenue limits established by the State Legislature. In general, revenue limits are 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 are adjusted annually on accordance with a number of factors including a cost of living increase and adjustments for intervention funding, unemployment and PERS, deficit factors, equalization, and property taxes.

Funding of the District's revenue limit is provided by a mixture of local property taxes and State apportionments of basic and equalization aid. Generally, the State apportionments will amount to the difference between the District's revenue limit and its local property tax revenues.

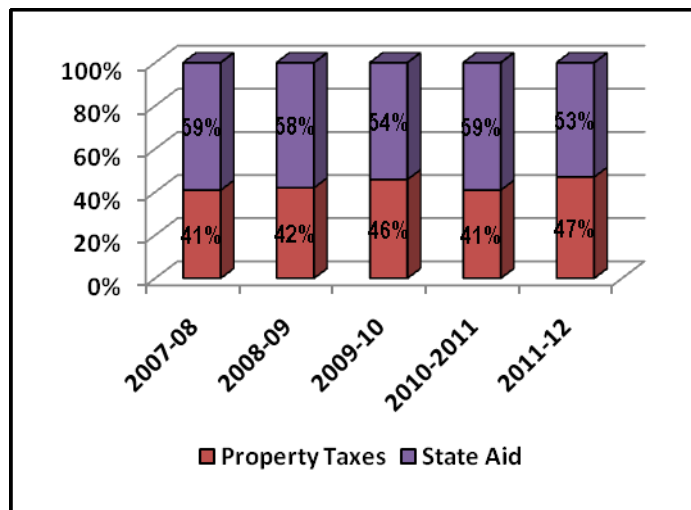
Beginning in 1978/79, Proposition 13 and its implementing legislation provided for each county to levy (except for levies to support prior voter-approved indebtedness) and collect all property taxes, and prescribed how levies on countywide property values are to be shared with local taxing entities within each county. Revenue Limit sources are projected to be 68% of general fund revenue for the year.

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. Federal revenues comprise approximately 8.1% of general fund revenues. In 2008/09 through 2011/12, the District will receive federal stimulus dollars to help offset the reduction in state funding.

Other State Revenues: Other State revenues, with a total of approximately 21.5%, 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 State Class Size Reduction Grade K-3 make up the largest portion of this category.

Other Local Revenues: In addition to property taxes, which are recorded as revenue under the Revenue Limit, the District receives additional local revenues from interest earnings, transportation fees, leases and rentals, and local donations and grants. Other local revenues comprise about 2% of general fund revenues. 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.

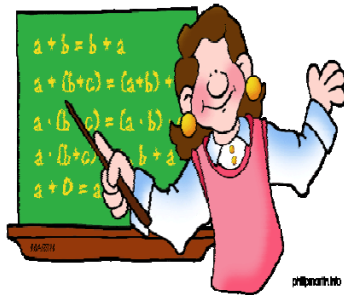


Effect of State Budget on District Revenues

Public school districts in California are dependent on revenues from the state for a major portion of their operating budgets. California school districts receive an average of about 85% of their operating revenues from various State sources. The primary source of funding for school districts is the revenue limit, which is a combination of state funds and local property taxes. State funding sources typically make up the majority of a district's revenue limit. School districts also receive substantial funding from the State for various categorical programs.

Facing a budget crisis of historic magnitude, the legislature both took away and gave to public schools.

School districts will receive less money to support students in 2011/12 than they did in 2007/08. There was simply no way to protect public schools from budget cuts when education accounts for 40% of the state budget and the state is \$40 billion short. For 2011/12 there will be no cost-of living adjustments; no new programs to improve student performance; no rewards for meeting state or federal goals; no further reductions in class size; no



additional dollars to pay for the increased cost of insurance, energy and supplies; and no arts, music or physical education grants.

To help address the reduction in funding, the legislature gave school officials something they had been requesting for years: flexibility in how to spend dollars targeted for special programs, commonly referred to as categorical. While the extreme fiscal woes that accompany this new flexibility diminish the opportunity, local school boards now have the ability to determine the priority and goals for dollars that had once been hamstrung by regulations. However, it would be a mistake to suggest that the added flexibility comes close to making up for the reduced fiscal resources.

While some of the categorical funds will be used to backfill the loss of state funding, educational leaders have an obligation to consider and discuss how to best use the substantial funds that are a part of the 39 flexible categorical programs. The dialogue about best uses of the funds will continue to be revisited regularly over the next two years in order to evaluate the results and readjust the goals to support local priorities and initiatives.

The American Recovery and Reinvestment Act of 2009 will also play a role in defining the future of Folsom Cordova Unified School District. While Districts were wrestling with the autonomy to shift funding around to backfill budget gaps created by the state's cuts, the federal government stepped in with new one-time dollars for education.

Impact on FCUSD Revenue

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 on 2001/02 or 2002/03. In 2003/04 the state's economy was not able to fund the statutory COA 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 \$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.

History has a way of repeating itself. Beginning in 2008/09, the District was again faced with a deficit factor. This year the reduction is almost 20% in the base revenue limit and for categorical programs. The reduction in revenue required the District to make \$13 million in budget cuts in 2008/09, \$21.4 million in budget cuts in 2009/10 and \$20.9 million in 2010/11. These cuts directly affect services provided to students.

The expectations from the federal government are clear, yet general enough to permit districts the authority on how to reform and restructure education to enhance student achievement. Yet, districts must invest these one-time ARRA funds thoughtfully to avoid unsustainable fiscal commitments after the funding expires. There are also transparency and accountability features on the use of the funds. Again, open dialogue with educational leaders and our community will be critical for developing student achievement plans.

While the budget for Folsom Cordova Unified School District is required to be adopted by June 30 for the new school year, the true budget development process will continue throughout the year with the local school Board leading the way to define the best ways to affect student learning through the allocation of fewer dollars, and one-time funding. Maintaining fiscal solvency over the next several years will require strong leadership from the Board, collaboration with employees, and support from the community.

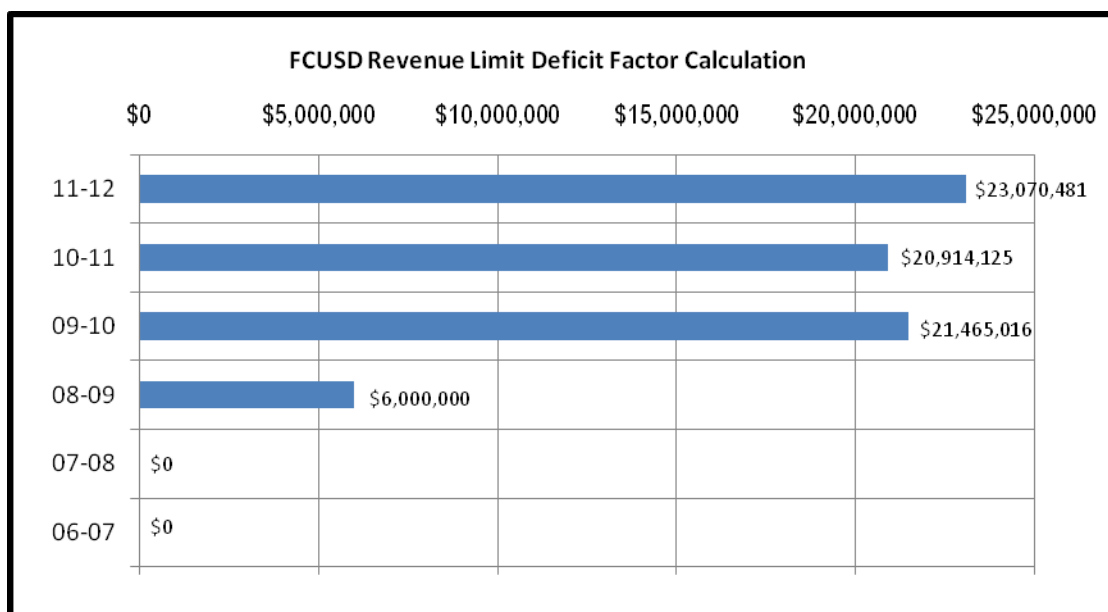


State Funding of Education and Actual Daily Attendance

California school districts receive a significant portion of their funding from State appropriations. As a result, changes in State revenues affect appropriations made by the Legislature to school Districts.

If Folsom Cordova Unified can improve its actual attendance rate, the District will receive additional funding.

Revenue limit calculations are adjusted annually in accordance with a number of factors designed primarily to provide cost of living increases and to equalize revenues among California school districts.



2011-2012 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 human resources	May 3 - 6, 2011	Prepare budget document for printing
January	Review tentative Revenue Limit calculations & other income sources for all funds	May 9, 2011	First Draft – Review preliminary budget; analyze reserves
January 8, 2011	Discussion of District goals	May 9, 2011	Final date to review projections for Revenues and Expenditures per May Revise
January 10, 2011	Governor released Proposed 2011-12 Budget	May 9 - 13, 2011	Begin preparation of SACS Budget Forms for submission to the County Office of Education
January 14, 2011	School Services of California "Governor's Proposed Budget" Conference	May 13, 2011	Public Notice regarding Board action for inspection of proposed budget and announcement of Public Hearing in June
January 20, 2011	Board review of Governor's Budget	May 19, 2011	Third Interim Financial Report & Standards and Criteria Review for the quarter ending April 30, are approved by the Board of Education
January 20, 2011	Board approves Budget Calendar	May 20, 2011	Document compiled
January 21, 2011	Enrollment Projections	May 27, 2011	Final Review
January 31, 2011	Financial Reporting Period ends for Second Interim Report	May 27, 2011	Revise long-range financial projections
January/February	Budget planning with input of board and staff related to budget priorities Community forums in January and February	June 13, 2011	Budget available for public inspection, Public Input on Proposed Budget
February	Initial Review of Budget Guidelines	June 23, 2011	Board of Education adopts Budget and Multi Year Projection
February	Prepare budget reduction options based on State's proposed reduction to Education	July or August	School Services of California State Budget Conference
February	Review program needs and District goals	July 1, 2011	Submit Adopted Budget to County Superintendent of Schools
February	Prepare employee/employer benefit projections	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
February 17, 2011	Board of Education discusses budget and adopts priorities/reductions	August	County Superintendent of Schools approves or disapproves the Adopted Budget
February 17, 2011	Board of Education approves staffing for budget year based on State revenue reduction	August 30, 2011	Close District books for prior fiscal year
February & March	Board of Education and public input on priorities/reductions	August 30, 2011	Prepare actual financial statements for prior fiscal year for Board approval by September 15
March	Review of department budgets with program managers including categoricals	September 9, 2011	Verify categorical salaries or submit form for changes
March	Determine site and grade-level staffing for next year	September 15, 2011	Board approval of prior year actuals
March	Budget Department notifies site administrators of proposed allocations and distributes site and department budget worksheets	September 15, 2011	The Board of Education adopts a resolution identifying the prior year actuals and budget year estimated GANN Appropriation Limits
March 1 – 11, 2011	Update position control for budget	September 15, 2011	Submit prior year actual revenues and expenditures to County Office

March 10, 2011	Second Interim Financial Report & Standards and Criteria Review for the quarter ending January 31, are approved by the Board of Education	October	Based on prior year Actuals, adjustments to carry-overs & deferred revenue
March 10, 2011	Board approves Budget Guidelines	October	Adjust beginning balances for all funds
March 15, 2011	Legal deadline for delivering notices of non re-employment or potential reassignment of certificated staff due to a reduction in District services	October	Re-calculate categorical allocations
March 15 - April 1	Input budget data into computer system, update position control site budgets, and benefit information	October	Request categorical budget updates from sites
March 18, 2011	Calculate cost of step and column, cost of 1% salary raise and cost of health benefit increases	October	Reconcile position control and payroll
March 28 - April 8, 2011	Update program and fund descriptions	October 7, 2011	Categorical salaries to sites for review
March 28 - April 15, 2011	Reconciliation of categoricals and other funds with proposed State revenue reduction	October 21, 2011	Return revised categorical budgets to Director of Fiscal Services
April	Prepare Second Principal Apportionment (P-2)	October 31, 2011	Financial reporting period ends for First Interim Financial Report of Budget year
April 25- 29, 2011	Revise next year's enrollment projections using P-2 information and projected growth	November	Review of current liabilities and accounts receivable
April 25- 29, 2011	Estimate deferred revenues and site carry-overs	November	Compare actual attendance to projections
April 25 - 29, 2011	Project ending balance	December	Prepare First Principal Apportionment (P-1)
April 29, 2011	Financial Reporting Period ends for Third Interim Report	December	Complete enrollment adjustment calculation for instructional supplies, capital outlay and custodial supplies based on December enrollment for current year
May 2, 2011	Final Human Resources notices to certificated staff	December 8, 2011	First Interim Financial Report & Standards and Criteria Review for the quarter ending October, are approved by the Board
May 3 - 6, 2011	Develop FTE list and summary sheets for budget document		

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

- i) The Beginning Balance for July 1 will be based on the estimated Ending Balance for the prior year.

b) Federal Income

- i) The current programs are anticipated to be on-going budgets. They are based on prior year funding levels.
- ii) Funds received from the ARRA (federal stimulus) will be accounted for separately.

c) State Income

- i) The Revenue Limit is comprised of local taxes and state aid and is calculated by a formula which includes the prior year Revenue Limit per ADA, current year inflation factors, and other add-ons and deductions. **This year a 19.754% deficit factor has been applied by the State.**
- ii) As the local tax revenues increase, the state aid portion decreases so that the revenues from both sources do not exceed the calculated revenue limit based on the formula.
- iii) Inflationary increases shall be calculated in accordance with the 2011/2012 State Budget and May/June Revise.
- iv) Lottery shall be budgeted per School Services recommendation.
- v) Special Education Local Planning Agency (SELPA) funds will be budgeted.

d) County/Local Income

- i) The transfer from the County Office of Education for the ROP Program is included at the previous year's level of funding.
- ii) Interest income and facility rental fees will be budgeted based on prior year's receipts.
- iii) Donations from PTA's and individuals will only be budgeted when they are received.

e) One-time Income

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

f) Categorical flexibility

- i) The District will use categorical funding as permitted under state budget for general fund purposes.

II) EXPENDITURES

a) On-going Expenditures

- i) On-going expenditures will be balanced to recurring revenue unless action is taken by the Board of Education.

b) One-time Expenditures

- c) The Board may designate the one-time expenditure of non-recurring revenues. Staffing Entitlements
 - i) School site staffing entitlements for certificated and classified personnel described in the following sections of these Budget Guidelines and adjusted annually.
 - ii) Staffing entitlements for administration are reviewed annually and adjusted based on available funds and need for District support functions.
 - iii) **Staffing reductions were imposed again this year in order to present a balanced budget and to insure fiscal solvency for the District.**
- d) Salaries & Benefits
 - i) Continuing salaries and negotiated settlements as of May 1, step and column increments, and doctoral/longevity bonuses shall be projected into the Budget year.
 - ii) All mandated employee benefits for retirement systems, workers' compensation, and unemployment shall be included at projected rates.
 - iii) Estimated medical, dental, vision, life, employee assistance, and long term disability rates will be planned for in the budget.
 - iv) New positions for enrollment growth will be budgeted. Any new positions beyond adopted budget numbers will be approved by the CFO.
- e) Entry Salaries
 - i) Entry salaries for new certificated personnel will be budgeted based on prior year average salary schedule placement for new hires.
- f) Employee Compensation
 - i) The budget will provide for competitive compensation levels balanced with the programmatic and financial needs of the District.
- g) Student Materials
 - i) The budget will be reviewed for (1) changes in enrollment and (2) allocation levels for books, supplies, and equipment.
 - ii) The District will use the state allocations for textbooks.
- h) Carryover Funds
 - i) The Budget will allow carryover of unexpended appropriations for regular unrestricted instructional program site allocations (excluding salaries and benefits).
 - ii) Site carryover will be limited to 15% unless site administrator has a long range spending plan approved by the CFO.
 - iii) Department balances will not be carried forward unless approved by the CFO.
- i) Categorical Programs
 - i) Categorical programs shall pay for all personnel costs (including fringe benefits) and non-personnel costs and shall operate within their income and authorized staffing.
 - ii) Categorical programs shall pay for actual personnel working in the program rather than the cost of replacement personnel.
 - iii) 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.
 - iv) 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
 - i) It is the goal for the District to contribute the maximum amount per current actuarial study.

- ii) The amount will be equal to .75% of salaries for 2011/12.
- k) New general Fund Program Requests
 - i) Administration shall identify specific funding source prior to recommending to the Board of Education a new general fund program or project.
- l) Priority List for Additional Funds
 - i) 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
 - i) Personnel expenditures shall not exceed the budget for authorized FTE within each program.
- n) Maintenance
 - i) The District may designate 3% of its budget for the maintenance and upkeep of facilities to protect the District's investments and assets.
- o) Deferred Maintenance
 - i) The District may contribute the maximum that is allowed to the Deferred Maintenance Fund to take full advantage of the State matching share to maintain existing facilities.
- p) Inflationary Increases
 - i) Inflationary and enrollment increases will be calculated for utilities, fuel, and insurance.
- q) Opening of New Schools
- III) 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.

IV) RESERVES

- a) Categorical Funded Programs
 - i) Specially funded and categorical program carryover amounts will be designated reserves unless action by the Board is taken pursuant to ACS 4X.
- b) Economic Uncertainties
 - i) The District will maintain a 3% reserve as required by the State of California.
- c) Appropriation for Contingencies
 - i) Unforeseen shortfalls of income and unexpected expenses shall be off-set with the Appropriation for Contingencies account.
- d) Designated Amounts
 - i) Specific amounts may be designated as needed in the components of the ending Fund Balance.

V) 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, printing and equipment costs) based upon a student enrollment adjusted in December to reflect actual enrollment for the year.

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

EDUCATION LEVEL	Instructional Supplies Allocation per ADA
Elementary (K-6)	\$21.24
Middle (7-8)	\$21.24
High School (9-12)	\$26.55
Continuation High School	\$23.60
Special Education:	
Severe Elementary	\$26.74
Severe Middle/HS	\$26.74
Non Severe Elementary	\$21.78
Non Severe Middle/HS	\$21.78

School Site	2011/12 Projected Regular Ed. Enrollment	Certificated FTE
ELEMENTARY		
Blanche Sprentz	274	11
Carl Sundahl	426	13
Cordova Gardens	402	13
Cordova Meadows	375	12
Cordova Villa	545	14
Empire Oaks	720	23
Folsom Hills	506	18
Gold Ridge	567	19
Mather Heights	328	16
Natoma Station	548	18
Navigator	389	13
Oak Chan	478	16
Peter J. Shields	403	13
Rancho Cordova	405	14
Russell Ranch	594	19
SJ Gallardo	726	23
Theodore Judah	314	14
White Rock	408	15
Williamson	568	19
SECONDARY		
Folsom Middle	1,196	38.4
Mills Middle	825	26.4
Mitchell Middle	713	22.2
Sutter Middle	1,161	38.4
Cordova High	1,795	54.4
Folsom High	1,873	62.6
Vista del Lago High	1,429	47.9
Folsom Lake Continuation	102	4.9
Kinney Continuation	161	8.0
Mather Youth Academy	72	5.0
Independent Study	152	5.5
Adolescent Parent Program.	27	1.9
Total	18,482	618.64

2011-2012 Budget Allocation

Allocation For:	Formula (per school)	Work Year	Comments
ELEMENTARY			
1. Principal	1 per school	Full Time	
2. Teachers			
a. Kindergarten	1 per 30 students one half instructional minutes @1:20 one half instructional minutes @ 1:30	Full Time	
b. Grades 1-2	1 per 27-30 students	Full Time	At the Board's discretion annually
c. Regular grades 3-6	1 per 30 students	Full Time	
d. Elementary Prep	1 per 24 classroom teacher FTE		Regular, Newcomer & SDC FTE
3. Sub for Staff Development	1 day per 3.00 FTE classroom teacher		
4. Other Certificated			
a. Division Leader			
5. Clerical			
0 – 240 students			December Enrollment
a. Administrative Assistant	1 per school	8 hrs/10.50 months	
241 + students			
b. Clerk I	1 hour for each additional 45 students	10 month	
6. Library Clerk			2011/12 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 every third day cleaning and cleaning minutes per specific facility.		
c. Custodial Supplies	(sq. ft. x \$.08) + (enrollment x \$4.00)		December Enrollment
11. Students			
a. Textbooks	\$55.67 per October CBEDS		See Instructional Materials Fund
b. Instructional Supplies Reg.	\$21.24 per student (reduced 50% since 2003/04 and an additional 10% in 2010/11)		December Enrollment
c. Library Services	\$950 per school		
d. Equipment-Regular	\$9.05 per student (eliminated in 2002/03)		December enrollment
e. Library Allocation	\$0.95 per student (eliminated in 2005/06)		School matches equal amount

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 28.5 students overall	Full time	
b. Subs for Staff Development	1 day per 3 FTE classroom teacher		
c. Opportunity Program	2 District wide classes (eliminated in 2002/03)		
d. Newcomer	.4 FTE at Mills Middle School		
3. Other Certificated			
a. Interdisciplinary Leaders	4 per site		
4. Counselors	1 per 500 students	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			2011/12 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 every third day cleaning and cleaning minutes per specific facility.		
c. Custodial Supplies	(sq. ft. x \$.08) + (enrollment x \$4.00)		
10. Students			
a. Textbooks	\$55.67 per October CBEDS		State Instructional Materials Fund
b. Instructional Supplies	\$23.60 per student (reduced 50% since 2003/04 and an additional 10% in 2010/11)		
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

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	.8 FTE at Cordova High School		
d. LA / Math/CSR	.8 FTE at Cordova High School		
3. Other Certificated over 1,000 students			
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	1 per 600 students	Full Time	Reduction in staffing
6. Clerical Over 1,000 students			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)
1200 + students			December Enrollment
a. Clerk Typist II	1 hour for each additional 100 students		
7. Health Assistant	2 hrs/day under 500 students 3 hrs/day over 500 students		
8. Library Assistant	1 per school		2011/12 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 months	
b. Custodian	Based on every third day cleaning and cleaning minutes per specific facility.		December Enrollment
c. Custodial Supplies	(sq. ft. x \$.08) + (enrollment x \$4.00)		
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	\$55.67 per October CBEDS		State Instructional Materials Fund
b. Instructional Supplies	\$26.55 per student (reduced 50% since 2003/04 and an additional 10% for 2010/11)		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	\$55.67 per October CBEDS		State Instructional Materials Fund
b. Instructional Supplies	\$23.60 per regular enrollment 50% reduction since 2003/04 plus an additional 10% for 2010/11)		December Enrollment
c. Equipment	\$9.05 per regular enrollment (eliminated in 2002/03)		December Enrollment

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. Coordinator/Program Manager	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 on every third day cleaning	
<u>Elementary Schools</u>		Standard classroom cleaning
Standard Classroom	13	Includes walkways, halls & windows
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	

2011-12 STAFFING PROJECTION (3 YR COHORT)

2011-12 STAFFING PROJECTION (3 YR COHORT)																									
SCHOOL SITE	K	1	2	3	4	5	6	6	7	8	9	10	11	12	TOTAL	SP ED ELEM	SP ED SEC	GRAND TOTAL	ACTUAL CRS	CBEDS 2010 ENROLLMENT				DIFF	
																				TOTAL	SP ED ELEM	SP ED SEC	GRAND TOTAL		
BLANCHE SPRENTZ	48	31	36	42	54	50									261	13		274	17	278	14		292	-18	
CARL SUNDHAL	61	69	76	72	57	59	32								426			426	20	415			415	11	
EMPIRE OAKS	102	121	115	135	125	115									713	7		720	25	703	9		712	8	
FOLSOM HILLS	87	79	102	92	83	83									506			506	22	516			516	-10	
GOLD RIDGE	81	92	96	93	101	77									540	27		567	24	546	31		577	-10	
NATOMA STATION	74	61	64	87	92	88	64								530	18		548	26	542	20		562	-14	
OAK CHAN	62	68	72	88	84	87									471	7		478	23	513	8		521	-43	
RUSSELL RANCH	91	90	97	109	101	91									579	15		594	21	555	17		572	22	
SJ GALLARDO	82	103	130	135	141	135									726			726	26	751			751	-25	
THEODORE JUDAH	33	42	50	49	48	59	32								1133	63		1196	45	1129	65	*	1194	2	
FOLSOM MIDDLE								418	374	341					1133	28		1161	41	1131	30		1161	0	
SUTTER MIDDLE								304	409	420								27	1873	83	1832		29	1861	12
FOLSOM HIGH											473	483	435	455	1846										
VDL HIGH											352	349	386	326	1413			19	1429	43	1407		17	1424	5
FOLSOM LAKE HIGH											25	32	45	102				102	6	110			110	-8	
FOLSOM TOTAL	701	756	838	902	896	844	128	722	783	761	825	857	853	826	10692	179	43	10914		10727	195	46	10968	-54	
K-5, 6-8, 9-12 TOTALS						Elem:	5065		Middle:	2266			High:	3361										-0.005	
C Gardens	38	37	28	25	25	28	32								213	20		233	17	218	21		239	-6	
C Gardens (FLES)	30	25	29	27	28	30									169			169	21	175			175	-6	
CORDOVA MEADOWS	65	65	54	59	63	64									370	5		375	17	364	6		370	5	
CORDOVA VILLA	90	97	91	77	81	74									510	35		545	18	467	37		504	41	
MATHER HEIGHTS	48	43	62	40	60	43	32								328			328	18	328			328	0	
NAVIGATOR	68	70	66	57	51	54									366	23		389	21	373	25		398	-9	
PJS	55	54	71	68	57	65	32								403			403	15	395			395	8	
RCE	63	62	66	55	48	65	32								391	14		405	19	428	17		445	-40	
WR	60	52	64	72	65	55	32								400	8		408	21	438	9		447	-39	
WIL	96	115	86	86	90	75									548	20		588	19	551	24		575	-7	
MILLS MIDDLE								245	294	240					779	46		825	38	764	48		812	13	
MITCHELL MIDDLE								195	220	241					656	57		713	33	727	59		786	-73	
CORDOVA HIGH											465	410	380	350	1605			190	1795	1730		106	1836	-41	
KINNEY HIGH											25	56	80	161				161	15	167			167	-6	
WALNUTWOOD								3	7	19	33	34	51	147			5	152	7	129		6	135	17	
KITTY HAWK (YO)																	18	18	3			20	20	-2	
MATHER YA								7	10	20	15	10	9	71			1	72	5	79		79	79	-7	
APP										1	2	5	9	10	27			27	1	26			26	1	
CORDOVA TOTAL	613	620	617	567	568	553	160	440	524	499	506	488	489	500	7144	228	214	7559		7359	246	132	7737	-151	
K-5, 6-8, 9-12 TOTALS						Elem:	3698		Middle:	1463			High:	1983										-0.020	
TOTAL DISTRICT	1314	1376	1455	1469	1464	1397	288	1162	1307	1260	1331	1345	1342	1326	17836	407	257	18473		18086	441	178	18705	-205	
K-5, 6-8, 9-12 TOTALS						Elem:	8763		Middle:	3729			High:	5344										-0.011	

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:

Revenue Limit Revenue represents the main source of General Fund revenue by generating approximately 68.3% of General Fund revenue. This source of revenue includes both unrestricted state aid and local property taxes.

It is currently anticipated that \$84,181,772 will be received from Revenue Limit Revenue sources in 2011/12. This represents a decrease of \$12,115,189 as compared to 2010/11 actuals.

Federal Revenue

Federal Revenue, which represents approximately 8.2% 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 \$10,049,430 will be received from Federal Revenue sources in 2011/12. This represents a decrease of \$1,265,706 compared to 2010/11 actuals.

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

<u>FEDERAL REVENUE</u>	
Medi-Cal	\$ 561,981
Education Jobs	\$ 2,497,450
Refugee Grant	\$ 194,261
Safe and Drug Free Schools	\$ 14,897
Special Ed. Basic Grant and Preschool	\$ 3,825,769
Title I	\$ 2,110,924
Title II	\$ 515,393
Title III	\$ 239,735
Vocational Ed.	\$ 893,020
Total Federal Revenues	\$ 10,049,430

<u>LOCAL REVENUE</u>	
BTSA	\$ 56,350
Carl Sundahl Foundation	\$ 17,653
Fees from Facility Rentals	\$ 298,313
Fees from Transportation	\$ 155,000
Interest Earnings	\$ 250,000
Other Miscellaneous Revenues	\$ 928,535
Reimbursement from FCEA	\$ 74,207
ROP from SCOE	\$ 270,882
Safety Credit Program	\$ 28,272
School Readiness	\$ 437,066
START Program	\$ 5,000
Total Local Revenues	\$ 2,521,278

Other Local Revenue

Revenue accounted for in the Other Local Income section of the budget, which represents approximately 2% 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 \$2,521,278 will be realized in 2011/12 from Other Local Income sources.

Other State Revenue

Other State Revenue represents approximately 21.5% of the total General Fund revenue. 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. Major sources of revenue include class size reduction, special education, transportation, school improvement program, instructional material funds and lottery revenues.

It is currently anticipated that approximately \$26,490,528 will be realized in 2011/12 from Other State Income sources. This represents a decrease of \$2,646,323 when compared to 2010/11 actuals.



STATE REVENUE

Academies	\$ 335,220
Adult Ed	\$ 1,035,902
Arts/Music Block Grant - Ongoing	\$ 266,523
CAHSEE	\$ 99,601
Ca. Peer Asst. & Review Program	\$ 74,920
Cal Safe	\$ 170,375
Class Size Reduction	\$ 3,157,803
Community Day School	\$ 188,231
Deferred Maintenance	\$ 654,449
Early Mental Health Initiative	\$ 329,135
Economic Impact Aid	\$ 1,538,697
Gifted and Talented Education	\$ 122,098
Healthy Start	\$ 741,712
Instructional Improvement Block Grant	\$ 749,597
Instructional Materials	\$ 1,042,758
Lottery	\$ 2,349,370
Other State Revenues	\$ 670,527
PE Teacher Incentive Grant	\$ 205,520
Professional Development Block Grant	\$ 469,022
Pupil Retention Block Grant	\$ 170,494
School & Lib. Improvement Block Grant	\$ 870,722
School Safety Consolidated Grant	\$ 231,103
Special Ed. State Apportionment	\$ 9,324,953
Special Ed. Pre-Referral Mental Health	\$ 95,720
Special Ed. Workability	\$ 104,816
STAR Testing & Student Assessment	\$ 37,036
Supplemental School Counseling	\$ 501,974
Transportation	\$ 952,250
Total State Revenues	\$ 26,490,528

Other Financing Sources

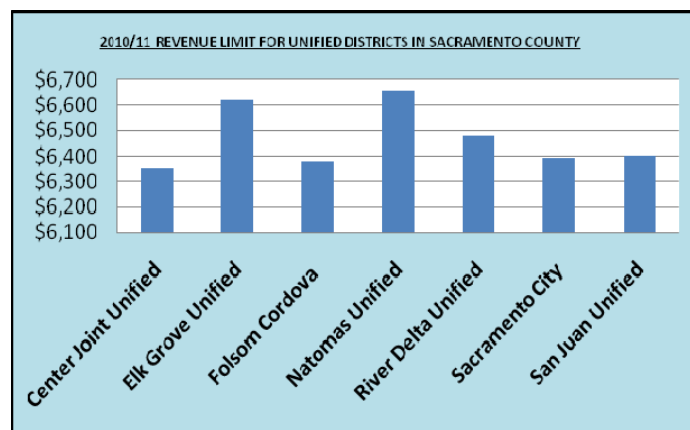
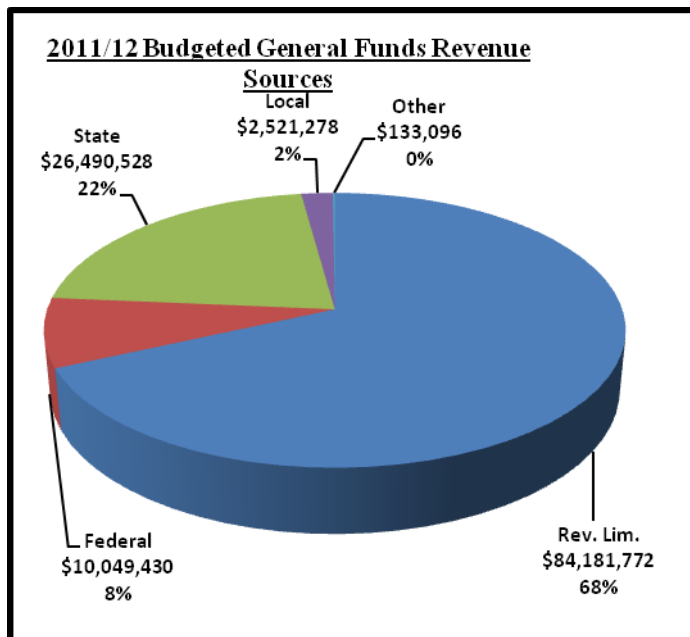
Other Financing Sources is related to transfers to the General Fund from other funds for services chargeable by the General fund. Transfers are made to the General Fund from the Adult Education Fund, Child Development fund, Food Service Fund and Student Care Fund.

It is currently anticipated that \$133,096 will be realized from Other Financing Sources.

Summary of Revenue Sources

The following summarizes the General Fund revenue source for 2010/11 and 2011/12:

	2010/11	2011/12	
	Projected	Adopted	Increase
<u>Source</u>	<u>Actuals</u>	<u>Budget</u>	<u>(Decrease)</u>
Rev Limit Sources	\$96,296,961.00	\$84,181,772.00	(\$12,115,189.00)
Federal Revenues	\$11,315,136.00	\$10,049,430.00	(\$1,265,706.00)
State Revenues	\$29,136,851.00	\$26,490,528.00	(\$2,646,323.00)
Local Revenues	\$5,097,021.00	\$2,521,278.00	(\$2,575,743.00)
Other Fin. Sources	\$766,528.00	\$133,096.00	(\$633,432.00)
Total	<u>\$142,612,497.00</u>	<u>\$123,376,104.00</u>	<u>(\$19,236,393.00)</u>



FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT - June, 2011

REVENUE LIMIT COMPARISON - 2010/11 and 2011/12

	2010/11	2011/12	Variance
1) Base Revenue Limit Prior Year	\$6,374.78	\$6,349.78	(\$25.00)
2) Plus: Inflation Increase	(25.00)	143.00	168.00
3) Plus: Add-On Adjustments	31.04	31.74	0.70
4) Base Revenue Limit	\$6,380.82	\$6,524.52	\$143.70
5) ADA	18,246.70	17,900.00	(346.70)
6) ADA x Line #4	\$116,428,908.29	\$116,788,908.00	\$359,999.71
7) Plus: Meals for Needy Pupils	0.00	0.00	0.00
8) Plus: Beginning Teacher Salary Program Adjustment	0.00	0.00	0.00
9) Revenue Limit Sub-Total <i>(Sum of lines 6-8)</i>	\$116,428,908.29	\$116,788,908.00	\$359,999.71
10) Deficited Revenue Limit (17.963%/19.754%)	(\$20,914,124.80)	(\$23,070,480.89)	(\$2,156,356.09)
11) Plus: Unemployment Insurance Increase	658,741.00	1,630,223.00	971,482.00
12) Plus: Continuation School	0.00	0.00	0.00
13) Less: PERS Reduction to the Revenue Limit	(364,429.00)	(374,887.00)	(10,458.00)
14) Plus: Charter School Adjustment	0.00	0.00	0.00
15) Sub-Total Revenue Limit	\$95,809,095.49	\$94,973,763.11	(\$835,332.38)
16) Less: Local Taxes <i>(Estimate)</i>	(39,145,729.09)	(39,319,535.00)	(173,805.91)
17) Plus: Payments to Charter Schools - In Lieu Property Taxes	318,615.00	296,508.00	(22,107.00)
18) Community Redevelopment Funds	(219,586.67)	(175,778.00)	43,808.67
19) State Aid Portion of Revenue Limit <i>(Line 15 minus 16 plus 17)</i>	56,762,394.73	55,774,958.11	(987,436.62)
20) Less: Transfer to County Office of Education			
Special Day Class Revenue Limit	(4,975.24)	(4,976.25)	(1.01)
21) All Other Adjustments (\$633/ADA)	0.00	(11,161,901.00)	(11,161,901.00)
22) Plus: Community Day Schools	0.00	0.00	0.00
23) Total State Aid Portion of Revenue Limit <i>(Sum of Lines 17 through 22)</i>	\$56,757,419.49	\$44,608,080.86	(\$12,149,338.63)
<u>Non-Revenue Limit Items:</u>			
Capped Hourly Programs	197,786.00	194,641.00	(3,145.00)
Uncapped Hourly Programs	593,050.00	529,704.00	(63,346.00)
Community Day Schools	232,870.00	188,231.00	(44,639.00)

AVERAGE DAILY ATTENDANCE – SECOND PRINCIPAL APPORTIONMENT

CBEDS	ADA ADULT	YEAR	K-12 ADA REVENUE LIMIT	COUNTY SPECIAL ED. ADA	COUNTY COMM'Y SCHOOL ADA	NPS ADA	DISTRICT ADA P-2	Students	
								Percent	Percent
14,769	355	1998/99	14,235	29	10	84	14,112	169	1.21%*
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	18,248	2	0	30	17,933	(221)	(1.2%)

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 2011/12 compared to the 2010/11 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 51.3% of total expenditures.

It is projected that \$65,638,414 will be expended on certificated salaries in 2011/12. This represents a decrease of \$2,579,283 or 3.81% less than 2010/11 actuals.

Significant changes in Certificated Salaries from the prior year include the following:

Step and Column Movement(net of retirees)	\$1,597,686
Reductions 78.89 FTE	(\$5,916,750)

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 18.2% of total expenditures.

It is projected that \$23,250,363 will be expended on classified salaries in 2011/12. This represents a decrease of \$1,338,145 or 5.4% from 2010/11 actuals.

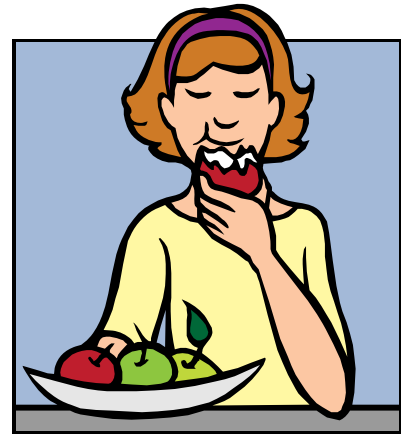
Following is a summation of the major changes affecting the 2011/12 classified salaries budget:

Step and Column Movement (net of retirees)	\$249,900
Reductions 70.81 FTE	(\$2,908,900)

Employee Benefits

Employee benefits include statutory benefits, all employer contributions to retirement plans (State Teachers Retirement, Public Employees Retirement, and social Security) and health & welfare benefits provided to all eligible employees. These expenses represent approximately 18.2% of total expenditures.

It is currently anticipated that approximately \$23,235,895 will be expended on employee benefits in 2011/12. This represents an increase of \$236,186 over 2010/11 actuals mainly due to a substantial increase in unemployment costs.



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%	-
PERS/PERS Reduction	13.02%	13.02%
Unemployment	1.77%	1.77%
Workers Comp	1.46%	1.46%
OASDI	6.20%	6.20%
Medicare *	1.45%	1.45%
Retiree Benefit Fund	.75%	.75%
* For all classified and certificated employees hired after April, 1986		
<u>Health Benefits</u>	<u>Per year</u>	
Certificated	\$8,482	
Classified	\$8,432	
Management	\$9,397	

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 3.6% of total expenditures.

It is anticipated that approximately \$4,581,138 will be expended on books, supplies and other materials during 2011/12. This represents an increase of \$129,430 from the 2010/11 actuals based on school and department spending freezes imposed in 2010/11.

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.

2011-2012 EMPLOYEE BENEFIT TABLE BY BARGAINING UNIT

OBJECT DESCRIPTION	OBJECT CODE	(1) CERTIFICATED EMPLOYEE	(2) CLASSIFIED EMPLOYEE	(3) CERTIFICATED MANAGEMENT	(4) CLASSIFIED MANAGEMENT	(5) CONFIDENTIAL EMPLOYEE	(6) BOARD MEMBER
S.T.R.S. - Certificated	3101	0.0825		0.0825			
S.T.R.S. - Classified - if applicable	3102				0.0825		
P.E.R.S. - Certificated - if applicable	3201	0.10923		0.10923			
P.E.R.S. - Classified	3202		0.10923		0.10923	0.10923	
P.E.R.S. REDUCTION-Cert. - if applicable	3801	0.02097		0.02097			
P.E.R.S. REDUCTION-Classified	3802		0.02097		0.02097	0.02097	
OASDI -- Certificated	* 3301	0.0620		0.0620			
OASDI --Classified	* 3302		0.0620		0.0620	0.0620	0.0620
Medicare - Certificated	* 3311	0.0145		0.0145			
Medicare - Classified	* 3312		0.0145		0.0145	0.0145	0.0145
Health & Welfare - Certificated	3401	\$8,323.00		\$9,188.00			
Health & Welfare - Classified	3402		\$8,323.00		\$9,188.00	\$9,188.00	\$9,188.00
Unemployment Ins. - Certificated	* 3501	0.0177		0.0177			
Unemployment Ins. Classified	* 3502		0.0177		0.0177	0.0177	0.0177
Workers Comp. Ins. - Certificated	* 3601	0.0146		0.0146			
Workers Comp. Ins. - Classified	* 3602		0.0146		0.0146	0.0146	0.0146
Income Protection - Certificated	3401	0.0000		0.0103			
Income Protection - Classified	3402		0.0175		0.0273	0.0273	0.0000
Life Insurance-Certificated	3401	\$122.40		\$171.96			
Life Insurance-Classified	3402		\$72.96		\$122.40	\$122.40	\$171.96
Employee Assistance Program-Cert.	3401	\$36.84		\$36.84			
Employee Assistance Program-Class.	3402		\$36.84		\$36.84	\$36.84	\$36.84
Retiree Benefits - Certificated	3401	0.0075		0.0075			
Retiree Benefits - Classified	3402		0.0075		0.0075	0.0075	0.0075
TOTAL FIXED BENEFITS		\$8,482.24	\$8,432.80	\$9,396.80	\$9,347.24	\$9,347.24	\$9,396.80
TOTAL VARIABLE BENEFITS		0.13680	0.26400	0.14710	0.27380	0.27380	0.11630
<div> <div> * Minimum Benefits, compute on time sheet pay & stipends. * Certificated time sheet will be subject to OASDI if STRS non-member. @ The variable benefit total for Certificated does not include OASDI. Certificated staff on contract are subject to STRS, therefore are not subject to OASDI. </div> <div> 1. Total variable rate is a percentage multiplied times the total salary amount. 2. Total Fixed Benefits are the annual amount per FTE for Health/Welfare/Life/EAP. 3. Both fixed and variable benefits are then added to the salary. </div> </div>							
Cert & Class		Annual	Mgt, conf & Board	Annual			
Medical	600	7200	600	7200			
Vision	24.14	290	24.14	290			
Dental	69.44	833	141	1692			
Monthly total	693.58	8323	765.14	9182			

Revised 6/29/11

Contracted Services/Other Operating Expenses

Contracted Services and Other Operating expenditures include items such as utilities, repairs, consultants, travel, leases, postage, legal fees, liability insurance and other service contracts. These expenses represent approximately 8.3% of total expenditures.

It is anticipated that approximately \$10,596,517 will be expended in this classification in 2011/12. This represents a decrease of \$751,401 from 2010/11 projected actuals. 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 \$189,962 will be expended on capital outlay in 2011/12. This represents a decrease of \$2,516,271 from 2010/11 actuals. The decrease is due to the purchase of buses made in 2010/11.



Other Outgo

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

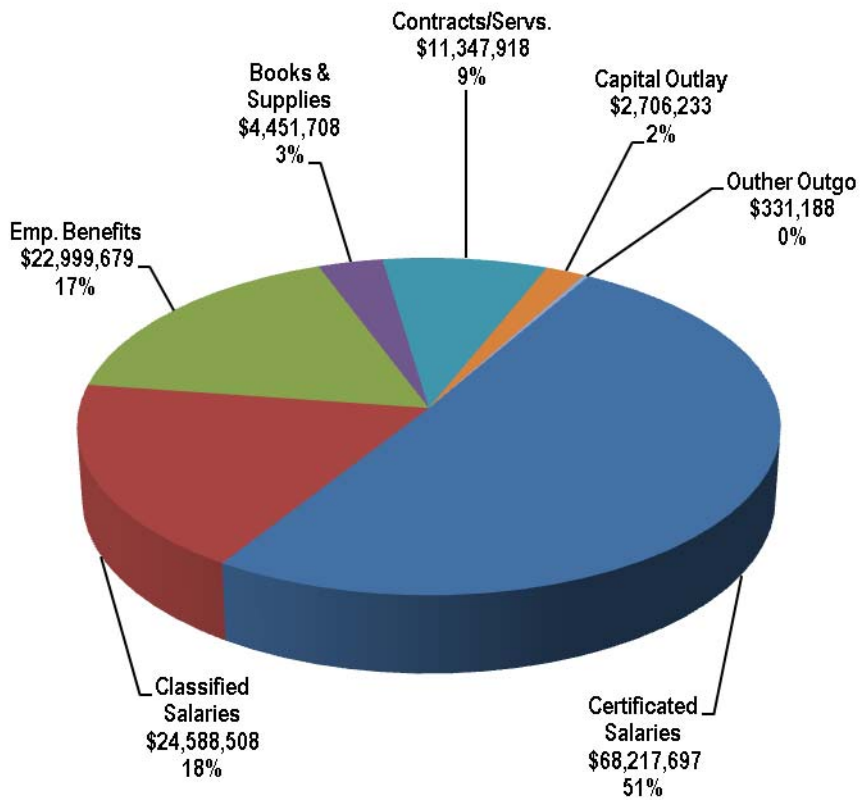
It is projected that in 2011/12, the District will expend \$400,057 in the other outgo classification.

Summary of Expenditures

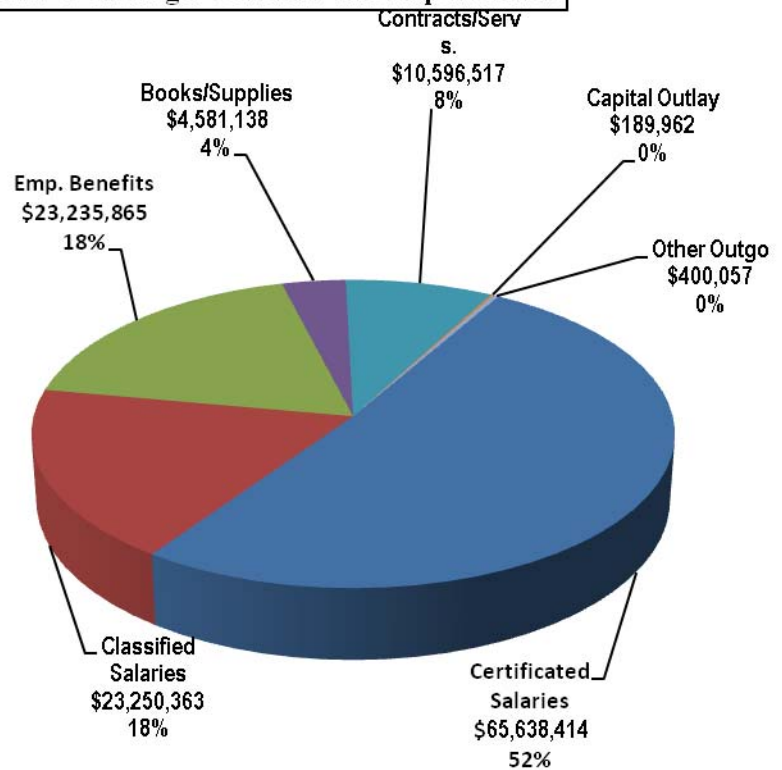
Following is a summary of General Fund expenditures for both 2010/11 and 2011/12:

<u>Summary of General Fund Expenditures 10/11 and 12/12</u>			
<u>EXPENDITURES</u>	<u>2010/11 Actuals</u>	<u>2011/12 Adopted Budget</u>	<u>Difference</u>
Certificated Salary	\$68,217,697	\$65,638,414	(\$2,579,283)
Classified Salary	24,588,508	23,250,363	(\$1,338,145)
Employee Benefits	22,999,679	23,235,865	\$236,186
Books & Supplies	4,451,708	4,581,138	\$129,430
Contracts & Services	11,347,918	10,596,517	(\$751,401)
Capital Outlay	2,706,233	189,962	(\$2,516,271)
Other Outgo	331,188	400,057	\$68,869
Total Expend.	<u>\$134,642,931</u>	<u>\$127,892,316</u>	<u>(\$6,750,615)</u>

2010/2011 General Fund Expenditures



2011/2012 Budget General Fund 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 unappropriated balance. For the 2010/11 fiscal year, the unaudited ending fund balance was \$26,838,226. The reserve for 2010/11 was \$4,365,000 which meets the 3% required by the State.

<u>2010/11 ACTIVITIES</u>		
Beginning Fund Balance July 1, 2010		\$ 18,553,587
2010/11 Revenues	\$ 145,017,690	
2010/11 Expenses	136,733,051	
Surplus/(Deficit)		<u>(8,284,639)</u>
2010/11 Unaudited Ending Fund Balance as of June 30, 2011		26,838,226
Components of Fund Balance:		
Revolving Cash Reserve	75,000	
Pre-paid Expenditures	1,568	
Legally Restricted Balance	5,614,397	
Designated Site/Dept Carryover	4,167,376	
Other Designations	12,107,049	
Undesignated Fund Balance	507,836	
Sub-Total of Components		<u>22,473,226</u>
Reserve	minimum 3%	<u>\$ 4,365,000</u>



For the 2011/12 fiscal year, the projected unaudited ending fund balance is \$21,007,940. The reserve for 2011/12 is \$4,365,000 which meets the 3% required by the State.

<u>2011/12 PROJECTED</u>		
Beginning Fund Balance July 1, 2011		\$ 26,838,226
2011/12 Projected Revenues	\$ 123,376,104	
2011/12 Projected Expenses	129,206,390	
Surplus/(Deficit)		<u>(5,830,286)</u>
2011/12 Unaudited Ending Fund Balance as of June 30, 2012		21,007,940
Components of Fund Balance:		
Revolving Cash Reserve	75,000	
Restricted Balance	6,306,474	
Assigned site/dept Carryover	4,167,376	
Other Assigned	5,882,595	
Undesignated Fund Balance	211,495	
Sub-Total of Components		<u>16,642,940</u>
Reserve	minimum 3%	<u>\$ 4,365,000</u>

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 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	91,099,341.91	5,197,619.00	96,296,960.91	78,851,802.30	5,329,970.00	84,181,772.30	-12.6%
2) Federal Revenue		8100-8299	449,836.04	10,865,300.03	11,315,136.07	391,981.00	9,657,449.00	10,049,430.00	-11.2%
3) Other State Revenue		8300-8599	15,054,064.15	14,082,786.83	29,136,850.98	12,667,641.00	13,822,887.00	26,490,528.00	-9.1%
4) Other Local Revenue		8600-8799	4,127,833.05	969,187.70	5,097,020.75	1,821,103.00	700,175.00	2,521,278.00	-50.5%
5) TOTAL REVENUES			110,731,075.15	31,114,893.56	141,845,968.71	93,732,527.30	29,510,481.00	123,243,008.30	-13.1%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	52,554,367.85	15,663,328.81	68,217,696.66	50,134,495.00	15,503,919.00	65,638,414.00	-3.8%
2) Classified Salaries		2000-2999	11,306,588.70	13,281,919.68	24,588,508.38	10,534,954.00	12,715,409.00	23,250,363.00	-5.4%
3) Employee Benefits		3000-3999	14,995,750.92	8,003,927.83	22,999,678.75	15,079,823.06	8,156,042.00	23,235,865.06	1.0%
4) Books and Supplies		4000-4999	2,446,848.33	2,004,859.31	4,451,707.64	2,167,266.00	2,413,871.93	4,581,137.93	2.9%
5) Services and Other Operating Expenditures		5000-5999	6,927,409.96	4,420,508.04	11,347,918.00	6,607,726.00	3,988,790.57	10,596,516.57	-6.6%
6) Capital Outlay		6000-6999	141,493.50	2,564,739.30	2,706,232.80	163,030.00	26,932.00	189,962.00	-93.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	(201.00)	607,006.59	606,805.59	8,500.00	643,578.00	652,078.00	7.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,397,911.94)	2,172,294.84	(225,617.10)	(2,216,564.00)	1,964,543.00	(252,021.00)	11.7%
9) TOTAL EXPENDITURES			85,974,346.32	48,718,584.40	134,692,930.72	82,479,230.06	45,413,085.50	127,892,315.56	-5.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			24,756,728.83	(17,603,690.84)	7,153,037.99	11,253,297.24	(15,902,604.50)	(4,649,307.26)	-165.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	766,527.93	0.00	766,527.93	133,096.00	0.00	133,096.00	-82.6%
b) Transfers Out		7600-7629	1,874,383.01	165,736.85	2,040,119.86	1,164,075.00	150,000.00	1,314,075.00	-35.6%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	2,405,193.00	2,405,193.00	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(17,100,676.02)	17,100,676.02	0.00	(16,744,680.00)	16,744,680.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(18,208,531.10)	19,340,132.17	1,131,601.07	(17,775,659.00)	16,594,680.00	(1,180,979.00)	-204.4%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,548,197.73	1,736,441.33	8,284,639.06	(6,522,361.76)	692,075.50	(5,830,286.26)	-170.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		9791	14,675,631.12	3,877,956.05	18,553,587.17	21,223,828.85	5,614,397.38	26,838,226.23	44.7%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Audit Adjustments									
c) As of July 1 - Audited (F1a + F1b)			14,675,631.12	3,877,956.05	18,553,587.17	21,223,828.85	5,614,397.38	26,838,226.23	44.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,675,631.12	3,877,956.05	18,553,587.17	21,223,828.85	5,614,397.38	26,838,226.23	44.7%
2) Ending Balance, June 30 (E + F1e)			21,223,828.85	5,614,397.38	26,838,226.23	14,701,467.09	6,306,472.88	21,007,939.97	-21.7%
Components of Ending Fund Balance (Actuals)									
a) Reserve for									
Revolving Cash		9711	75,000.00	0.00	75,000.00				
Stores		9712	0.00	0.00	0.00				
Prepaid Expenditures		9713	1,568.00	0.00	1,568.00				
All Others		9719	0.00	0.00	0.00				
General Reserve		9730	0.00	0.00	0.00				
Legally Restricted Balance		9740	0.00	5,614,397.38	5,614,397.38				
b) Designated Amounts									
Designated for Economic Uncertainties		9770	4,365,000.00	0.00	4,365,000.00				
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.00				
Other Designations									
Previously Restricted Original Purpose	0000	9780	16,274,425.23	0.00	16,274,425.23				
Categorical sweep for 2011/12 & 12/13	0000	9780	1,809,745.00		1,809,745.00				
Additional sweep for 2011/12 & 12/13	0000	9780	1,714,000.00		1,714,000.00				
Projected school site carryover	0000	9780	1,474,199.00		1,474,199.00				
Projected local grant/dept carryover	0000	9780	1,440,898.49		1,440,898.49				
State Cash deferred to 11/12	0000	9780	2,726,477.74		2,726,477.74				
Mandated Cost Reimbursement	0000	9780	4,987,950.00		4,987,950.00				
Spending freeze for 11/12	0000	9780	884,651.00		884,651.00				
c) Undesignated Amount		9790	1,236,504.00		1,236,504.00				
d) Unappropriated Amount		9790	507,835.62	0.00	507,835.62				
Components of Ending Fund Balance (Budget)									
a) Nonspendable									

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 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)	
Revolving Cash		9711				75,000.00	0.00	75,000.00	
Stores		9712				0.00	0.00	0.00	
Prepaid Expenditures		9713				0.00	0.00	0.00	
All Others		9719				0.00	0.00	0.00	
b) Restricted		9740				0.00	6,306,473.38	6,306,473.38	
c) Committed		9750				0.00	0.00	0.00	
Stabilization Arrangements		9760				0.00	0.00	0.00	
d) Assigned									
Other Assignments		9780				10,049,971.23	0.00	10,049,971.23	
Previously Restricted Original Purpose	0000	9780	1,809,745.00			1,809,745.00		1,809,745.00	
Categorical sweep for 2011/12 & 12/13	0000	9780	1,714,000.00			1,714,000.00		1,714,000.00	
Additional sweep for 2011/12 & 12/13	0000	9780	1,474,199.00			1,474,199.00		1,474,199.00	
Projected School Site Carryover	0000	9780	1,440,898.49			1,440,898.49		1,440,898.49	
Projected local grant/dept carryover	0000	9780	2,726,477.74			2,726,477.74		2,726,477.74	
Mandated Cost Reimbursement	0000	9780	884,651.00			884,651.00		884,651.00	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	4,365,000.00			4,365,000.00	0.00	4,365,000.00	
Unassigned/Unappropriated Amount		9790	211,495.86			211,495.86	(0.50)	211,495.36	

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; 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 State, Federal, and fee-based funding. In addition to State Block Grant, Adult Basic Ed-231 Federal Grant monies are expected which will provide for instructional aides and materials for ESL, GED and High School Diploma classes (Funding 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. The Community Based English Tutoring grant is a State program which prepares adult students to tutor children in English acquisition. Funding based for this grant is based on the Language Census, R-30.

Cafeteria Fund



In order to comply 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 continues to participate in the National School Lunch Program, which assists in funding for the meals served. In order to receive this funding, the food service program must be in compliance with the strict nutritional standards and regulations.

The Food Service Department provides nutritious meals to all students in our District. The department serves an average of 8,000 lunches per day at 39 sites and 1,700 breakfasts per day at 16 sites.

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

FCUSD's Food Service Department is a model program for other school Districts nationwide and is renowned for its commitment to nutrition in support of education. It is a self-supporting program and contributes support to the 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, and Lottery Revenues.

CHILD DEVELOPMENT FUND

The District's Child development Fund is authorized by the California Department of Education (CDE) to account for the operations of the State Preschool Programs. These programs are accounted for in a separate fund to comply with statewide accounting procedures.

The State Preschool Program provides school readiness to approximately 298 three and four year old children of income-eligible parents, English language learners, abused or neglected children foster children, and children with special needs. An additional 24 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 requires 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 will be based on a baseline established by the State Allocation Board. Both the District and state contributions are placed in the Deferred Maintenance Fund in which projects from the Five Year Plan are accounted.

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 will operate two building funds: Rancho Cordova Measure N (improvement) Bond Fund and Measure M (new school) Bond Fund.

- The Rancho Cordova Measure N (\$125 million) bond Fund was passed in 2006. All schools in the “riverside” area of Rancho Cordova and in Mather will receive improvements over the next 10 years. The areas of emphasis are: safety, educational improvements, communications, landscape & building systems, student health and recreation, and furniture/equipment.



The project for 2011/12 is for Cordova High School and technology upgrades at all Rancho Cordova Schools.

- The Measure M (\$750 million) (new schools) Bond was passed in March, 2007 by 60 voters. 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. Support services facilities such as a District office and maintenance facility will be funded from Measure M with the completion of the District office slated for January 2012.

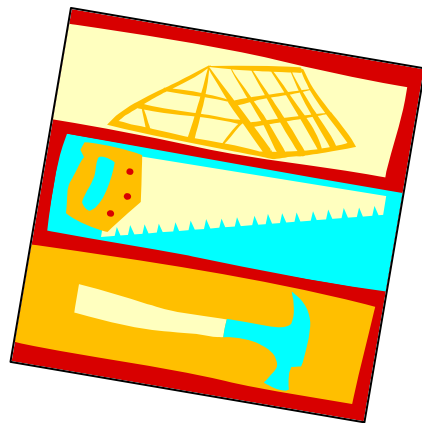
Capital Facilities Funds (Developer Fees)

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 and from bond funds. Each project is tracked separately.

Special Reserve Fund for Capital Projects

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

Major Fund Classifications

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

Student Care Fund

The Folsom Cordova Student Care Program continues to expand, offering before and after school care for approximately 897 students at 17 sites.

The Student Care Program is a self-supporting program based on sliding scale 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 \$650,000 annually. This Trust fund was established to fund and track medical premiums for retired classified, certificated, and management employees under negotiated employee agreements.

Criteria and Standards for School District Budgets

Criterion

Standard

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

- | | | |
|---|---------------------------------|---|
| 1 | Average Daily Attendance | <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 and expenditures by major object category for any of the budget year or two subsequent fiscal years have not changed by more than five percent from the prior year amount.</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>Deficit spending (revenues plus transfers in and other financing sources, less expenditures, transfers out and their financing uses) resulting in a negative amount, as a percentage of total expenditures, transfers out and their financing uses, has not exceeded the following absolute percentage levels¹ in two out of three prior fiscal years:</p> <p>1.7% for districts with 01 – 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> |

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>
<p>Supplemental Information: Provide supplemental information as follows:</p>		
		<p>Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).</p> <p>Provide information on additional indicators as requested.</p>
S1.	Contingent Liabilities	Identify any known or contingent liabilities from financial or program audits, state compliance reviews, litigation, etc., that may impact the budget.
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.
S3.	Use of Ongoing Revenues for One-time Expenditures	Identify any large non-recurring general fund expenditures that are funded with ongoing general fund revenues
S4.	Contingent Revenues	Identify projected revenues for any of the budget year or two subsequent fiscal years that are contingent on reauthorization by the local government, special legislation, or other definitive act, e.g. parcel taxes. If any of these revenues are dedicated for ongoing expenses, explain how the revenues will be replaced or the expenditures reduced.
S5.	Contributions	<p>Identify projected contributions from 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> <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>
S7.	Unfunded Liabilities	<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> <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>
S8.	Status of Labor	<p>Compare the increase in new commitments to the projected increase in ongoing revenues and explain how these commitments will be funded in future years.</p> <p>If salary and benefit negotiations are not finalized at budget adoption, upon settlement with certificated or classified staff:</p> <p>The school district must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education with an analysis of the cost of the settlement and its impact on the operating budget.</p> <p>The county superintendent shall review the analysis relative to the criteria and standards and may provide written comments to the president of the district governing board and superintendent.</p>



General Fund by Object

Fund :01 GENERAL FUND		2008-2009	2009-2010	2010-2011	2011-2012
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
8011	REV LIMIT STATE AID-CURR YEAR	59,640,798	49,215,637	56,757,419	44,608,080
8019	REV LIMIT STATE AID-PRIOR YEAR		63,466-	128,411	
8021	HOMEOWNERS' EXEMPTION	516,472	621,473	534,985	536,800
8022	TIMBER YIELD TAX	12	4	9	
8041	SECURED TAX ROLLS	36,883,488	33,001,522	34,325,300	34,272,100
8042	UNSECURED ROLL TAXES	1,579,002	1,692,377	1,508,502	1,577,450
8043	PRIOR YEARS' TAXES	2,706,767	1,861,840	1,118,161	1,630,200
8044	SUPPLEMENTAL TAXES	267,524	144,133	45,510	77,800
8045	EDUC REV AUGMENTATION FUND	969,365	1,037,297	992,202	1,219,200
8046	SUPPLMTL EDUC REV AUGMT FUNDS		2,942,175	605,212	
8047	COMMUNITY REDEVELOPMENT FUNDS	258,034	254,591	219,587	175,778
8082	OTHER IN-LIEU TAXES	6,297	11,970	31,696	11,970
8089	LESS: NON-REV LMT (50%) ADJUST	3,148-	5,985-	15,848-	5,985-
8091	REVENUE LIMIT TRANSFERS			108,282	
8092	PERS REDUCTION TRANSFER	666,754	589,824	364,429	374,887
8095	CONTINUATION ED ADA TRANSFER			108,282-	
8096	TRF CHRTR SCH IN-LIEU PRP TAX	292,507-	254,422-	318,614-	296,508-
8181	SPECIAL EDUCATION-ENTITLEMENTS	3,093,511	3,517,352	4,585,317	3,469,089
8182	SPEC ED-DISCRETIONARY GRANTS	503,831	465,172	393,387	356,680
8285	INTERAGENCY CONTRACTS	401,026	102,270		
8290	ALL OTHER FEDERAL REVENUES	9,091,959	7,115,583	6,336,432	6,223,661
8311	OTHER STATE APPORT-CURR YEAR	14,177,400	11,747,611	11,787,930	11,815,900
8319	OTHER STATE APPORT-PRIOR YEAR	226,556	11,676	24,467	
8434	CLASS SIZE REDUCTION, K-3	4,002,684	3,027,665	3,134,817	3,122,817
8435	CLASS SIZE REDUCTION, 9-12	32,904			
8550	MANDATED COST REIMBURSEMENTS			884,651	
8560	STATE LOTTERY REVENUE	2,461,229	2,475,834	2,583,622	2,349,370
8590	ALL OTHER STATE REVENUES	7,250,483	9,745,275	10,721,364	9,202,441
8631	SALE OF EQUIPMENT/SUPPLIES	1,854	726		
8650	LEASES & RENTALS	399,023	493,091	490,298	318,600
8660	INTEREST	772,733	240,835	35,574	251,846
8675	TRANSPORTATION FEES FR INDIV	257,062	255,788	242,082	50,000
8677	INTERAGENCY SERV BETWN LEA'S	133,162	79,209	88,710	56,350
8689	ALL OTHER FEES AND CONTRACTS		218	73	73
8691	MISC FUNDS-NON-REV LIM ADJUST	3,148	5,985	15,848	
8699	ALL OTHER LOCAL REVENUES	3,241,511	3,648,462	3,917,577	1,561,786
8710	TUITION	17,272	3,656		
8782	TRANSFERS FROM COUNTY OFFICE	10,034	299,856	306,859	282,623
8792	OTHER TRANSFERS FOR COUNTY	339,256			
8794	OTHER TRFS FOR COUNTY - PY	4-			
8919	OTHER AUTH INTERFUND TF IN	86,634	152,865	766,528	133,096
8972	PROCEEDS FROM CAPITAL LEASES		992,662	2,405,193	
8998	CATEGORICAL FLEXIBILITY TRF				
TOTAL: 8xxx		149,702,124	135,430,761	145,017,690	123,376,104
*TOTAL:1000-7999					
**TOTAL:1000-5999					
**TOTAL:1000-6999					
**TOTAL:1000-7999					
**TOTAL:8000-8999					
		149,702,124	135,430,761	145,017,690	123,376,104

Fund :01 GENERAL FUND		2008-2009	2009-2010	2010-2011	2011-2012	2011-2012
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET	F.T.E. IN ADOPTED
1109	REIMBURSEMENTS-SALARIES			115-		
1110	TEACHER SALARIES-REGULAR	59,154,039	57,038,297	55,744,116	54,615,962	781.0007
1120	TEACHER SALARIES-SUBSTITUTES	330,197	298,140	241,868	233,414	
1125	TEACHERS SALARY-SUB,SICK LEAVE	662,116	826,402	774,243	787,673	
1129	TEACHERS SALARY-SUB, LONG TERM	156,659	154,692	23,128	9,100	
1130	TEACHERS SALARY-TEMP/HOURLY	918,472	822,629	776,621	590,326	
1150	TEACHER SALARIES-OPEN POSITION	40,418	7,820	31,312		
1180	TEACHER SALARIES - STIPEND PAY	1,029,951	609,673	593,842	446,346	
1210	CERT PUPIL SUPPORT SALARIES	3,872,956	3,713,677	3,168,297	2,495,978	31.5720
1220	CERT PUPIL SUPP.- SUBSTITUTES			4,420		
1225	CERT PUPIL SUPP.-SUB, SICK LV	21,839	98,622			
1229	CERT PUPIL SUPP, LONG TERM SUB			8,257		
1230	CERT PUPIL SUPPORT-TEMP/HOURLY	125,963	107,471	129,057	116,146	
1250	CERT PUPIL SUPP.-OPEN POSITION	1,994	4,555	12,643		
1280	CERT PUPIL SUPPORT STIPEND	1,320	4,824	4,201	500	
1310	CERT SUPRVRS/ADMIN SALARY	6,874,129	6,617,727	6,080,413	5,735,474	55.5100
1320	CERT SUPRVRS/ADMIN-SUBSTITUTES		398	29,844		
1330	CERT SUPRVRS/ADMIN-TEMP/HOURLY	81,561	66,631	68,418	66,000	
1380	CERT SUPERV & ADMIN STIPEND	14,973	19,001			
1910	OTHER CERT SALARIES	667,215	613,956	445,065	500,995	7.3000
1920	OTHER CERT SALARY, SUBSTITUTES	4,719	2,683			
1930	OTHER CERT SALARY-TEMP/HOURLY	3,519				
1980	OTHER CERTIFICATED STIPEND	94,527	85,556	70,575	40,500	
TOTAL: 1xxx		74,056,964	71,092,354	68,206,204	65,638,414	875.3827
2110	INSTRUCTIONAL AIDE SALARIES	5,673,502	6,074,908	6,053,163	6,387,583	244.0449
2116	INSTR AIDES VACATION PAY	18,475	21,129	25,226	27,275	
2120	INSTRUCTIONAL AIDE SUBSTITUTE	11,484	13,295	23,224	8,319	
2125	INSTR AIDES SALARY,SUB-SICK LV	88,852	117,367	123,452	117,894	
2129	INSTR AIDE SAL.- LONG TERM SUB	6,805	17,584	3,192		
2130	INSTR AIDES - TEMPORARY/HOURLY	504,024	564,644	502,668	261,320	
2140	INSTR AIDES SALARY OVERTIME	26,187	21,478	24,619	9,746	
2150	INSTR AIDES - OPEN POSITION	49,990	76,726	104,153	46,810	
2180	INSTRUCTIONAL AIDE STIPEND	424,321	368,666	286,624	31,640	
2210	CLASSIFIED SUPPORT SALARY	9,093,726	8,986,706	8,243,860	7,567,834	186.9830
2216	CLASS. SUPPORT VACATION PAY	38,366	59,179	39,237		
2220	CLASSIFIED SUPPORT SUBSTITUTE	156,310	172,322	216,161	207,302	
2225	CLASS. SUPPORT SUB, SICK LEAVE	19,201	22,968	24,557	33,000	
2229	CLASS. SUPPORT SUB, LONG TERM		748			
2230	CLASSIFIED SUPPORT PART TIME	788,706	739,064	752,483	648,853	
2236	CLASSIFIED SUPPORT PART-TIME	684				
2240	CLASSIFIED SUPPORT OVER TIME	371,913	327,100	312,227	212,853	
2250	CLASSIFIED SUPPORT - OPEN POS.	109,932	25,477	22,276	520	
2280	CLASSIFIED SUPPORT STIPEND	50,246	21,151	20,325	14,900	
2310	CLASSIFIED SUPV & ADMIN SALARY	1,087,179	1,184,504	1,033,188	1,114,342	9.9300
2316	CLASS. ADMIN VACATION PAY	4,137	47,824	10,557		
2330	CLASSIFIED SUPV & ADMIN HOURLY	38,921	27,980	26,283	24,000	
2410	CLERICAL & TECHNICAL SALARIES	6,105,145	5,958,542	6,053,113	6,004,576	142.7125
2416	CLERICAL/TECH/OFFICE VAC PAY	19,867	42,061	22,383	20,058	
2420	CLERICAL & TECH SUBSTITUTES	19,863	35,152	25,634	8,600	
2425	CLERICAL/TECH SUBS, SICK LEAVE	19,700	32,126	20,062	22,000	
2429	CLERICAL & TECH LONG TERM SUBS	11,331	1,239	35,576	37,998	1.0000
2430	CLERICAL & TECHNICAL HOURLY	83,415	55,904	79,764	76,660	
2440	CLERICAL & TECHNICAL OVERTIME	31,047	26,690	52,103	43,843	

Fund :01 GENERAL FUND		2008-2009	2009-2010	2010-2011	2011-2012	2011-2012
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET	F.T.E. IN ADOPTED
2450	CLERICAL & TECH OPEN POSITION	4,461	6,448	11,451		
2480	CLERICAL & TECHNICAL STIPEND	10,932	6,520	9,080	22,300	
2910	OTHER CLASSIFIED SALARIES	166,004	183,663	75,775	31,601	1.0976
2916	OTHER CLASS.VACATION PAY		71			
2920	OTHER CLASSIFIED SUBSTITUTE	7,915	12,116	5,805	6,500	
2930	OTHER CLASSIFIED TEMP/HOURLY	337,313	316,205	282,052	259,159	
2940	OTHER CLASSIFIED OVER TIME	6,653	7,138	6,072	1,745	
2980	OTHER CLASSIFIED STIPEND	10,952	5,162	1,807	1,132	
TOTAL: 2xxx		25,405,766	25,579,856	24,528,155	23,250,363	585.7680
3101	STRS CERTIFICATED	6,137,299	5,828,964	5,596,732	5,350,050	
3102	STRS CLASSIFIED	47,218	58,982	64,795	57,228	
3201	PERS CERTIFICATED	16,565	37,218	29,536	26,542	
3202	PERS CLASSIFIED	1,937,908	2,031,138	2,223,862	2,387,309	
3301	SOCIAL SECURITY CERTIFICATED	34,259	41,844	29,355	68,135-	
3302	SOCIAL SECURITY CLASSIFIED	1,483,479	1,483,914	1,409,303	1,401,649	
3311	MEDICARE - CERTIFICATED	981,648	930,542	907,282	920,087	
3312	MEDICARE - CLASSIFIED	355,471	357,898	340,806	340,680	
3401	HEALTH & WELFARE CERTIFICATED	6,615,302	6,139,952	5,852,782	5,752,526	
3402	HEALTH & WELFARE CLASSIFIED	3,324,935	3,374,359	3,279,107	2,940,456	
3501	UNEMPLOYMENT - CERTIFICATED	214,433	202,789	472,702	1,161,706	
3502	UNEMPLOYMENT - CLASSIFIED	73,405	74,092	169,477	399,244	
3601	WORKERS COMP - CERTIFICATED	1,416,792	1,051,350	1,053,286	983,249	
3602	WORKERS COMP - CLASSIFIED	485,855	385,895	378,452	332,825	
3801	PERS REDUCTION CERTIFICATED	4,865	12,692	9,957	5,447	
3802	PERS REDUCTION CLASSIFIED	544,656	473,081	252,430	326,001	
3941	WAIVED MEDICAL-CERTIFICATED	503,790	504,776	498,122	503,669	
3942	WAIVED MEDICAL-CLASSIFIED	376,293	399,897	390,415	396,132	
3961	BOARD APPROVED MILEAGE-CERT	22,200	20,400	18,700	10,200	
3962	BOARD APPROVED MILEAGE-CLASS.	5,100	5,100		9,000	
TOTAL: 3xxx		24,581,472	23,414,883	22,977,102	23,235,865	
4100	TEXTBOOKS	1,551,250	988,360	573,807	520,691	
4200	BOOKS OTHER THAN TEXTBOOKS	121,550	242,815	186,814	143,880	
4300	SUPPLIES	2,561,433	2,607,954	2,298,366	2,528,147	
4309	REIMBURSEMENT-SUPPLIES			66-		
4315	COMPUTER SOFTWARE/SUPPLIES	105,034	74,207	64,315	66,824	
4320	FOOD-INSTRUCTIONAL PURPOSES				150	
4325	IN-DISTRICT MEETING SUPPLIES	26,250	19,539	15,852	10,226	
4335	PROTOCOL MATERIALS-SPEC. EDUC.	26,424	20,406	23,140	26,068	
4340	PUPIL TRANSPORTATION SUPPLIES	3,490	3,663	3,637	6,800	
4341	FUEL	350,111	457,175	510,938	536,948	
4342	OIL/LUBE	131,653	33,975	13,099	27,000	
4343	PARTS	242,668	215,161	231,174	263,808	
4344	TIRES & ACCESSORIES	40,876	38,773	39,851	50,000	
4365	CONTINGENCY (FSSA)				5,442	
4400	INVENTORIED EQUIPMENT	319,488	200,528	207,872	198,524	
4415	TECHNOLOGY EQUIPMENT	483,009	429,691	282,797	196,630	
4500	REPLACEMENT: EQUIP UNDER 5,000	1,212	4,904			
4700	FOOD SERVICES-FOOD	3,187		113		
TOTAL: 4xxx		5,967,634	5,337,151	4,451,708	4,581,138	
5100	SUB-AGREEMENTS>25,000 (NPS 0%)	1,421,700	428,457	240,479	215,000	
5101	SUB-AGREEMENTS>25,000 NPS 100%	471,973	26,664	17,170	10,000	

Fund :01 GENERAL FUND		2008-2009	2009-2010	2010-2011	2011-2012	2011-2012
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET	F.T.E. IN ADOPTED
5102	SUB-AGREEMENTS>25,000 NPA 0%	1,374,689	510,011	139,088	120,000	
5200	TRAVEL & CONFERENCE	290,796	202,785	173,973	160,125	
5210	EMPLOYEE MILEAGE	119,569	113,721	102,537	97,694	
5300	DUES & MEMBERSHIPS	46,525	54,237	56,164	52,455	
5400	INSURANCE	1,002,097	982,893	958,286	989,303	
5510	ELECTRICITY	2,067,698	2,085,325	2,083,093	2,208,227	
5515	GAS	324,694	320,734	254,871	284,265	
5520	WATER	530,376	458,892	370,126	375,611	
5525	WASTE DISPOSAL	154,444	138,864	148,526	156,554	
5535	PEST CONTROL	26,446	30,494	42,356	45,000	
5550	SEWER	142,560	138,636	138,885	144,349	
5600	RENTALS, LEASES & REPAIRS	255	653	14,550	13,528	
5610	REPAIR/LABOR	268,466	438,394	411,276	442,552	
5630	RENT OR LEASE-BLDGS/CLASSROOMS	10,835	4,020		3,500	
5640	RENTAL & LEASES-EQUIPMENT	33,434	62,895	77,820	73,687	
5660	MAINTENANCE AGREEMENTS	321,306	336,376	290,691	305,838	
5710	INTERPROGRAM SVC-PRINT SHOP	84-				
5750	INTERFUND SVC-PRINT SHOP	9,982-	5,768-	6,873-	8,263-	
5755	INTERFUND SVC - COMPUTER SUPP	50,000-	65,200-	20,000-	300-	
5757	FOUNDATION INDIRECT	6,635-				
5758	FOUNDATION SALARY TRANSFER	16,455-				
5760	INTERFUND SVC-TRANSPORTATON	5,359-	8,801-	5,467-	1,851-	
5762	INTERFUND SVC-FUEL & REPAIRS	21,131-	23,594-	17,302-	13,350-	
5767	TRFS OF DIRECT COSTS-INTERFUND	402,416-	291,737-	437,258-	431,899-	
5773	*** NOT ON FILE ***		110-			
5775	INTERFUND SVC-FID CHARGES	400-	150-	50-	550-	
5780	INTERFUND SVC-FOOD SERVICE	4,372	5,705	5,359	3,000	
5785	INTERFUND SVC - UTILITIES/UTIL	57,000-	54,000-	57,000-	57,000-	
5795	INTERFUND SVC-MISC	30,745-	51,705-	15,813-	16,013-	
5796	INTERFUND SVC-ADULT EDUC CLASS	3,535	4,620	760	1,999	
5800	OTHER SERVICES & OPERATING EXP	1,686,927	1,412,720	2,227,474	1,617,577	
5805	COST OF INSURANCE EXPENSE			370	370	
5809	REIMBURSEMENT-OTHER OPERATING			40-		
5810	ADMINISTRATIVE CONSULTANTS	70,064	73,284	81,447	75,000	
5815	SOFTWARE-LIC & ONLINE SVCS	701,297	665,306	852,004	581,152	
5820	LEGAL FEES	332,131	489,240	426,010	474,641	
5825	ELECTION EXPENSES	52,211		42,292		
5830	FINGER PRINTING	27,476	24,812	40,562	43,119	
5835	LAUNDRY OF UNIFORMS	15,140	15,257	21,901	17,800	
5840	DRUG & ALCOHOL TESTING	4,211	4,064	4,053	5,000	
5845	CHARTER BUS SERVICES	45,940	78,071	130,352	75,775	
5850	ADVERTISING	1,694	708	10,493	12,568	
5855	OTHER EMP REIMB THIRD PARTY		208			
5860	STUDENT ACTIVITY FEES	97,741	288,689	426,530	13,701	
5865	CONTINGENCY (CATEGORICAL)				91,043	
5870	NON PUBLIC SCH TUITION-0%	214,897	1,073,481	881,209	1,000,000	
5871	NON PUBLIC SCH TUITION-100%	58,288	54,502	50,000	96,000	
5872	NON PUBLIC AGENCY REL SVC-0%	484,927	958,665	523,819	535,000	
5875	LEGAL SETTLEMENTS	24,035	107,005	115,367	161,964	
5879	NSF CHARGES	1,199	2,835	20		
5890	SECURITY-OUTSIDE CONTRACT SVC	115,637	111,872	122,896	124,727	
5909	REIMBURSEMENTS -COMMUNICATION			500-		
5910	COMMUNICATIONS-TELEPHONE	294,519	341,736	610,895	342,496	
5911	COMMUNICATIONS-CONTRA ACCOUNT	141,146-	154,213-	307,094-	30,888-	

Fund :01 GENERAL FUND		2008-2009	2009-2010	2010-2011	2011-2012	2011-2012
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET	F.T.E. IN ADOPTED

5920	POSTAGE	130,010	79,465	79,597	109,663	
5930	COMMUNICATIONS-PAGERS/CELLULAR	69,013	56,866	42,012	76,348	
	TOTAL: 5xxx	12,301,774	11,527,880	11,347,918	10,596,517	
*TOTAL:1000-5999		142,313,610	136,952,123	131,511,087	127,302,297	1,461.1507
6150	SITE SUPPORT COSTS	27,810				
6160	SITE - OTHER COSTS	18,121	15,939	1,716		
6170	LAND IMPROVEMENTS/DEVELOPMENTS	138,576	20,258	146,340		
6200	BUILDINGS & IMPROVEMNT OF BLDG			22,014		
6210	BUILDINGS - ARCHITECT	32,618				
6250	BUILDINGS - OTHER COSTS	151,806	125,933		77,060	
6278	OTHER CONSTRUCTION			15,153	14,970	
6400	FURNITURE AND EQUIPMENT	92,603	67,185	69,132	41,932	
6415	TECHNOLOGY EQUIPMENT	55,271	182,924	32,044	56,000	
6500	EQUIP REPLACEMENT OVER \$5,000	52,483	47,701			
6520	REPLACEMENT OF EQUIP-THEFT			14,640		
6540	BUS REPLACEMENT		992,412	2,405,193		
	TOTAL: 6xxx	569,288	1,452,352	2,706,233	189,962	
*TOTAL:1000-6999		142,882,898	138,404,475	134,217,319	127,492,259	1,461.1507
7130	TUITION-STATE SPECIAL SCHOOLS	5,538	10,250	201-	13,000	
7141	OTH TUIT,EXC CST PMT TO DIST	64,640	89,268	66,506	67,000	
7142	OTH TUIT,EXC CST PMT TO COE	182,254	154,279	41,923	73,500	
7282	ALL OTHER TRFS TO COUNTY OFFC	791,745	91,745	91,745	91,745	
7310	TRANSFERS OF INDIRECT COSTS		721-	57-		
7350	TRFS OF INDIRECT COSTS/INTERFD	324,971-	205,960-	225,617-	252,021-	
7438	DEBT SERVICE - INTEREST		2,794	126,610	114,758	
7439	OTHER DEBT SERVICE - PRINCIPAL		404,039	280,223	292,075	
7613	TF TO STATE SCHOOL BLDG FUND		3,177	2,855		
7615	TF FR GEN FUND TO DEF. MAINT.	800,000				
7619	OTHER AUTH INTERFUND TF OUT	200,000	2,022,435	2,037,265	1,314,075	
	TOTAL: 7xxx	1,719,206	2,571,307	2,421,252	1,714,132	
*TOTAL:1000-7999		144,602,104	140,975,782	136,638,571	129,206,391	1,461.1507
**TOTAL:1000-5999		142,313,610	136,952,123	131,511,087	127,302,297	1,461.1507
**TOTAL:1000-6999		142,882,898	138,404,475	134,217,319	127,492,259	1,461.1507
**TOTAL:1000-7999		144,602,104	140,975,782	136,638,571	129,206,391	1,461.1507
**TOTAL:8000-8999						



General Fund by Resource

Resource:0000 UNRESTRICTED/UNDESIGNATED

		2008-2009	2009-2010	2010-2011	2011-2012
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
11xx	TEACHER SALARIES-REGULAR	44,429,417	42,529,669	44,782,626	42,985,100
12xx	CERT PUPIL SUPPORT SALARIES	1,880,792	1,728,425	1,542,870	1,210,659
13xx	CERT SUPRVRS/ADMIN SALARY	5,978,593	5,642,225	5,050,311	4,777,030
19xx	OTHER CERT SALARIES	22,923	32,643	29,912	
21xx	INSTRUCTIONAL AIDE SALARIES	520,019	403,367	348,585	97,851
22xx	CLASSIFIED SUPPORT SALARY	5,399,163	4,457,548	4,179,277	3,922,439
23xx	CLASSIFIED SUPV & ADMIN SALARY	670,285	780,469	710,230	767,837
24xx	CLERICAL & TECHNICAL SALARIES	5,279,387	5,145,191	5,167,441	5,212,728
29xx	OTHER CLASSIFIED SALARIES	461,990	485,190	332,838	276,237
31xx	STRS CERTIFICATED	4,358,060	4,143,831	4,268,993	4,039,286
32xx	PERS CERTIFICATED	942,226	898,133	1,111,014	1,026,317
33xx	SOCIAL SECURITY CERTIFICATED	1,593,240	1,472,371	1,464,507	1,381,958
34xx	HEALTH & WELFARE CERTIFICATED	6,394,528	5,754,024	5,910,890	5,665,651
35xx	UNEMPLOYMENT - CERTIFICATED	186,461	173,751	429,546	1,040,664
36xx	WORKERS COMP - CERTIFICATED	1,232,965	901,629	958,484	867,563
38xx	PERS REDUCTION CERTIFICATED	248,604	175,528	43,747-	162,365
39xx	OTHER BENEFITS CLASSIFIED	508,554	489,476	509,173	556,273
41xx	TEXTBOOKS	7,959	2,107	1,482	970
42xx	BOOKS OTHER THAN TEXTBOOKS	30,112	53,940	32,103	42,492
43xx	SUPPLIES	1,304,338	1,373,677	1,255,575	1,213,612
44xx	INVENTORIED EQUIPMENT	384,363	236,185	220,530	195,923
45xx	REPLACEMENT: EQUIP UNDER 5,000	1,212	2,416		
47xx	FOOD SERVICES-FOOD			113	
52xx	TRAVEL & CONFERENCE	100,993	107,683	117,256	102,787
53xx	DUES & MEMBERSHIPS	31,721	41,919	43,096	39,532
54xx	INSURANCE	1,002,097	982,893	958,286	989,303
55xx	ELECTRICITY	3,150,206	3,078,976	2,945,525	3,123,703
56xx	RENTALS, LEASES & REPAIRS	349,850	621,884	445,295	482,636
57xx	INTERPROGRAM SVC-PRINT SHOP	1,155,768-	959,206-	742,459-	667,855-
58xx	OTHER SERVICES & OPERATING EXP	1,713,900	1,884,288	2,197,906	1,634,208
59xx	COMMUNICATIONS	260,772	256,813	383,885	421,321
61xx	LAND	73,268	4,115	46,381	
62xx	BUILDINGS - ARCHITECT	110,971	83,179	14,970	92,030
64xx	FURNITURE AND EQUIPMENT	100,944	204,349	61,758	71,000
65xx	EQUIP REPLACEMENT OVER \$5,000			14,640	
71xx	TUITION-STATE SPECIAL SCHOOLS			201-	
73xx	TRANSFERS OF INDIRECT COSTS	2,841,474-	3,053,256-	2,518,731-	2,323,612-
74xx	DEBT SERVICE - INTEREST		406,833		
76xx	OTHER AUTH INTERFUND TF OUT	200,000	369,904	553,500	200,000
80xx	REV LIMIT STATE AID-CURR YEAR	96,597,934	85,779,543	90,774,550	78,576,810
82xx	ALL OTHER FEDERAL REVENUES		401	1,794	
83xx	OTHER STATE APPORT-CURR YEAR	1,906,092		17,514	
85xx	MANDATED COST REIMBURSEMENTS	88,642	1,055,352	1,969,082	318,955
86xx	SALE OF EQUIPMENT/SUPPLIES	3,018,039	3,009,708	3,003,674	1,062,595
89xx	OTHER AUTH INTERFUND TF IN	13,924,082-	11,252,353-	6,385,125-	7,633,669-
*TOTAL:		172,619,295	159,504,816	172,165,351	151,932,699

Resource:0020 MORGAN HART CLASS SIZE REDUCTN

85xx	ALL OTHER STATE REVENUES	21,552	34,986	34,986
89xx	CONTRIB FR UNREST REVENUE	21,552-	34,986-	34,986-
*TOTAL:				

		2008-2009	2009-2010	2010-2011	2011-2012
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET

Resource:0021 COMMUNITY DAY SCHOOLS					
11xx	TEACHER SALARIES-REGULAR		193,938	239,752	252,858
12xx	CERT PUPIL SUPPORT SALARIES		58,654	15,528	10,092
13xx	CERT SUPRVRS/ADMIN SALARY		100,544	104,739	107,030
19xx	OTHER CERT SALARIES				83,584
21xx	INSTRUCTIONAL AIDE SALARIES		100,607	84,377	90
22xx	CLASSIFIED SUPPORT SALARY		8,096	668	700
24xx	CLERICAL & TECHNICAL SALARIES		61,417	67,333	81,506
31xx	STRS CERTIFICATED		28,454	28,956	28,850
32xx	PERS CERTIFICATED		17,513	15,375	17,869
33xx	SOCIAL SECURITY CERTIFICATED		17,973	16,983	12,801
34xx	HEALTH & WELFARE CERTIFICATED		54,640	38,099	41,612
35xx	UNEMPLOYMENT - CERTIFICATED		1,518	3,701	8,914
36xx	WORKERS COMP - CERTIFICATED		7,842	7,960	7,663
38xx	PERS REDUCTION CERTIFICATED		5,972	5,145	1,407
39xx	WAIVED MEDICAL-CERTIFICATED		6,832	6,197	5,045
43xx	SUPPLIES		5,946	4,290	3,173
55xx	ELECTRICITY		28,287	29,879	32,422
56xx	MAINTENANCE AGREEMENTS		1,159	1,088	
57xx	INTERPROGRAM SVC-FID CHARGES			100	
58xx	OTHER SERVICES & OPERATING EXP			1,672	
71xx	OTH TUIT,EXC CST PMT TO COE				8,500
80xx	REV LIMIT STATE AID-PRIOR YEAR		207,280	324,792	274,992
83xx	OTHER STATE APPORT-CURR YEAR			1,489	
85xx	ALL OTHER STATE REVENUES		212,166	212,247	188,231
87xx	TUITION		3,656		
89xx	CONTRIB FR UNREST REVENUE		276,291	134,914	240,893
*TOTAL:			1,398,787	1,345,284	1,408,232
Resource:0022 CALSAFE SUPPORTIVE SERVICES					
11xx	TEACHER SALARIES-REGULAR		19,818	19,818	20,147
12xx	CERT PUPIL SUPPORT SALARIES		17,222	12,818	13,031
21xx	INSTR AIDES - TEMPORARY/HOURLY			5,101	
24xx	CLERICAL & TECHNICAL SALARIES		4,261	4,486	4,784
31xx	STRS CERTIFICATED		3,056	2,693	2,737
32xx	PERS CLASSIFIED		414	703	545
33xx	SOCIAL SECURITY CLASSIFIED		883	1,225	847
34xx	HEALTH & WELFARE CERTIFICATED		3,543	3,042	3,062
35xx	UNEMPLOYMENT - CERTIFICATED		124	304	673
36xx	WORKERS COMP - CERTIFICATED		647	680	554
38xx	PERS REDUCTION CLASSIFIED		141	240	77
39xx	WAIVED MEDICAL-CLASSIFIED		289	295	
41xx	TEXTBOOKS			3,409	
43xx	SUPPLIES		1,024	1,785	6,291
56xx	REPAIR/LABOR		1,957	1,925	1,800
57xx	INTERPROGRAM SVC-PRINT SHOP		84	300	500
73xx	TRANSFERS OF INDIRECT COSTS		2,208	2,535	2,444
85xx	ALL OTHER STATE REVENUES		61,742	57,492	57,492
89xx	CATEGORICAL FLEXIBILITY TRF	3,581			
*TOTAL:		3,581	117,413	118,851	114,984

		2008-2009	2009-2010	2010-2011	2011-2012
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET

Resource:0023 CALSAFE CHILD CARE & DEV SVCS					
12xx	CERT PUPIL SUPPORT SALARIES		17,222	12,818	13,031
21xx	INSTRUCTIONAL AIDE SALARIES		70,726	65,530	64,318
31xx	STRS CERTIFICATED		1,421	1,058	1,075
32xx	PERS CLASSIFIED		2,222	2,213	7,332
33xx	SOCIAL SECURITY CLASSIFIED		5,031	4,496	5,110
34xx	HEALTH & WELFARE CERTIFICATED		10,950	10,183	13,881
35xx	UNEMPLOYMENT - CERTIFICATED		239	497	1,369
36xx	WORKERS COMP - CERTIFICATED		1,243	1,112	1,129
38xx	PERS REDUCTION CLASSIFIED		758	755	839
42xx	BOOKS OTHER THAN TEXTBOOKS			144	
43xx	SUPPLIES		9,250	6,537	
56xx	RENTALS, LEASES & REPAIRS			250	
57xx	INTERPROGRAM SVC-PRINT SHOP		385	185	
58xx	OTHER SERVICES & OPERATING EXP		248	369	
73xx	TRANSFERS OF INDIRECT COSTS		4,943	4,575	4,799
85xx	ALL OTHER STATE REVENUES		115,284	107,324	112,883
89xx	CATEGORICAL FLEXIBILITY TRF	22,799			
*TOTAL:		22,799	239,922	218,046	225,766
Resource:0024 DEFERRED MAINTENANCE					
76xx	OTHER AUTH INTERFUND TF OUT		652,905	654,449	654,449
85xx	DEFERRED MAINTENANCE ALLOWANCE		652,905	654,449	654,449
*TOTAL:			1,305,810	1,308,898	1,308,898
Resource:0025 PE TEACHER RECRUITMENT GRANTS					
11xx	TEACHER SALARIES-REGULAR		61,889	64,118	67,526
31xx	STRS CERTIFICATED		5,279	5,463	5,571
33xx	MEDICARE - CERTIFICATED		928	960	979
34xx	HEALTH & WELFARE CERTIFICATED		1,784	1,538	1,544
35xx	UNEMPLOYMENT - CERTIFICATED		192	477	1,195
36xx	WORKERS COMP - CERTIFICATED		998	1,066	986
39xx	WAIVED MEDICAL-CERTIFICATED		2,102	2,102	2,102
52xx	EMPLOYEE MILEAGE		1,360	1,793	
73xx	TRANSFERS OF INDIRECT COSTS		3,078	3,341	3,685
85xx	ALL OTHER STATE REVENUES		205,440	205,520	205,520
89xx	CONTRIB FR UNREST REVENUE	232,369	110,000-	110,000-	110,000-
*TOTAL:		232,369	173,050	176,377	179,108
Resource:0027 NATIONAL BOARD CERTIFICATION					
11xx	TEACHER SALARIES-SUBSTITUTES		18,885	11,168	5,000
13xx	CERT SUPRVRS/ADMIN SALARY		17,440		
31xx	STRS CERTIFICATED		2,997	921	413
33xx	MEDICARE - CERTIFICATED		527	162	73
34xx	HEALTH & WELFARE CERTIFICATED		1,792	56	25

Resource:0027 NATIONAL BOARD CERTIFICATION

	2008-2009	2009-2010	2010-2011	2011-2012
	ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
35xx UNEMPLOYMENT - CERTIFICATED		109	80	89
36xx WORKERS COMP - CERTIFICATED		566	180	73
43xx SUPPLIES			157	157
52xx TRAVEL & CONFERENCE		63		
57xx INTERPROGRAM SVC-PRINT SHOP		12		
58xx OTHER SERVICES & OPERATING EXP		23,350	3,035	11,250
85xx ALL OTHER STATE REVENUES		32,243	13,422	13,422
86xx ALL OTHER LOCAL REVENUES		710		
89xx CONTRIB FR UNREST REVENUE		32,788	2,337	3,658
*TOTAL:		131,480	31,518	34,160

Resource:0028 COMMUNITY BASED TUTORING GRANT

85xx ALL OTHER STATE REVENUES		129,213	66,381	66,381
89xx CONTRIB FR UNREST REVENUE		129,213-	66,381-	66,381-
*TOTAL:				

Resource:0029 ROC/P APPORTIONMENT

11xx TEACHER SALARIES-REGULAR		195,409	176,146	181,875
12xx CERT PUPIL SUPPORT SALARIES		16,704	13,385	8,279
31xx STRS CERTIFICATED		17,553	15,681	15,687
33xx SOCIAL SECURITY CERTIFICATED		2,997	2,676	2,756
34xx HEALTH & WELFARE CERTIFICATED		19,639	17,421	19,373
35xx UNEMPLOYMENT - CERTIFICATED		619	1,326	3,367
36xx WORKERS COMP - CERTIFICATED		3,213	2,966	2,777
39xx WAIVED MEDICAL-CERTIFICATED		927	854	210
42xx BOOKS OTHER THAN TEXTBOOKS		1,226	3,135	4,953
43xx SUPPLIES		9,867	9,261	6,491
44xx INVENTORIED EQUIPMENT		3,154		
52xx TRAVEL & CONFERENCE		513	1,180	556
57xx INTERPROGRAM SVC-PRINT SHOP			720	100
58xx OTHER SERVICES & OPERATING EXP		1,082	297	13,512
73xx TRANSFERS OF INDIRECT COSTS		11,271	10,562	10,946
86xx LEASES & RENTALS		240	200	
87xx TRANSFERS FROM COUNTY OFFICE		286,781	293,070	270,882
89xx CATEGORICAL FLEXIBILITY TRF	21,193			
*TOTAL:	21,193	571,195	548,880	541,764

Resource:0030 ADULT EDUCATION

76xx OTHER AUTH INTERFUND TF OUT		599,626	666,434	309,626
83xx OTHER STATE APPORT-CURR YEAR			198-	
85xx ALL OTHER STATE REVENUES		1,116,180	1,473,614	1,035,902
89xx CONTRIB FR UNREST REVENUE		516,554-	806,982-	726,276-
*TOTAL:		1,199,252	1,332,868	619,252

Resource:0031 SCHOOL SAFETY & VIOL PREVENTN

		2008-2009	2009-2010	2010-2011	2011-2012
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
12xx	CERT PUPIL SUPPORT-TEMP/HOURLY			888	
22xx	CLASSIFIED SUPPORT PART TIME		5,237	4,147	5,000
31xx	STRS CERTIFICATED			73	
32xx	PERS CLASSIFIED		138		546
33xx	SOCIAL SECURITY CLASSIFIED		401	330	383
34xx	HEALTH & WELFARE CERTIFICATED		52	25	113
35xx	UNEMPLOYMENT - CERTIFICATED		16	36	89
36xx	WORKERS COMP - CERTIFICATED		82	81	73
38xx	PERS REDUCTION CLASSIFIED		47		105
43xx	SUPPLIES		382		400
57xx	TRF DIRECT COSTS-CMPUS MONITRS		60,000		
58xx	OTHER SERVICES & OPERATING EXP		45,899	121,060	121,127
73xx	TRANSFERS OF INDIRECT COSTS		4,636	5,458	5,676
85xx	ALL OTHER STATE REVENUES		166,050	231,103	231,103
86xx	ALL OTHER LOCAL REVENUES		9		
89xx	CATEGORICAL FLEXIBILITY TRF	75,680			
*TOTAL:		75,680	282,948	363,202	364,615

Resource:0032 ARTS & MUSIC BLOCK GRANT

11xx	TEACHER SALARIES-REGULAR		598		
13xx	CERT SUPRVRS/ADMIN SALARY		58,027	3,980	49,147
31xx	STRS CERTIFICATED		4,812	328	4,055
32xx	PERS CERTIFICATED		9		
33xx	SOCIAL SECURITY CERTIFICATED		867	57	713
34xx	HEALTH & WELFARE CERTIFICATED		4,994	383	4,577
35xx	UNEMPLOYMENT - CERTIFICATED		176	28	870
36xx	WORKERS COMP - CERTIFICATED		913	63	718
38xx	PERS REDUCTION CERTIFICATED		3		
43xx	SUPPLIES		8,153		
44xx	INVENTORIED EQUIPMENT		3,833		
73xx	TRANSFERS OF INDIRECT COSTS		3,402	209	2,668
85xx	ALL OTHER STATE REVENUES		149,749	266,523	266,523
89xx	CONTRIB FR UNREST REVENUE	157,073	150,000-	200,000-	200,000-
*TOTAL:		157,073	85,535	71,571	129,271

Resource:0033 CAHSEE ASSISTANCE

11xx	TEACHER SALARIES-REGULAR		94,431	41,407	43,048
21xx	INSTR AIDES - TEMPORARY/HOURLY		101		
31xx	STRS CERTIFICATED		7,208	3,427	3,551
33xx	SOCIAL SECURITY CERTIFICATED		1,245	557	625
34xx	HEALTH & WELFARE CERTIFICATED		7,683	4,585	4,881
35xx	UNEMPLOYMENT - CERTIFICATED		255	277	761
36xx	WORKERS COMP - CERTIFICATED		1,317	619	628
39xx	WAIVED MEDICAL-CERTIFICATED		420	126	504
57xx	INTERPROGRAM SVC-PRINT SHOP		11		
58xx	OTHER SERVICES & OPERATING EXP		6,127		
59xx	POSTAGE		164		
73xx	TRANSFERS OF INDIRECT COSTS		4,913	2,198	2,398
85xx	ALL OTHER STATE REVENUES		99,563	99,601	99,601

Resource:0033 CAHSEE ASSISTANCE		2008-2009	2009-2010	2010-2011	2011-2012
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
89xx	CONTRIB FR UNREST REVENUE	68,431		39,000-	39,000-
*TOTAL:		68,431	223,438	113,796	116,997

Resource:0034 COUNSELORS, GRADES 7-12					
85xx	ALL OTHER STATE REVENUES		18,014	501,974	501,974
89xx	CONTRIB FR UNREST REVENUE		18,014-	501,974-	501,974-
*TOTAL:					
Resource:0036 GIFTED & TALENTED ED (GATE)					
11xx	TEACHER SALARIES-SUBSTITUTES		5,291	14,371	4,000
13xx	CERT SUPRVRS/ADMIN SALARY		25,891	50,128	47,834
24xx	CLERICAL & TECHNICAL SALARIES		40,990	41,412	4,380-
31xx	STRS CERTIFICATED		2,636	4,991	4,276
32xx	PERS CERTIFICATED		3,980	3,980	332-
33xx	SOCIAL SECURITY CERTIFICATED		3,645	4,149	418
34xx	HEALTH & WELFARE CERTIFICATED		10,653	10,179	961
35xx	UNEMPLOYMENT - CERTIFICATED		222	767	918
36xx	WORKERS COMP - CERTIFICATED		1,153	1,715	692
38xx	PERS REDUCTION CERTIFICATED		1,357	1,357	
39xx	WAIVED MEDICAL-CERTIFICATED			738	
42xx	BOOKS OTHER THAN TEXTBOOKS		618	385	400
43xx	SUPPLIES		1,725	1,925	2,153
52xx	TRAVEL & CONFERENCE		4,480	486	500
53xx	DUES & MEMBERSHIPS		100		
56xx	RENTAL & LEASES-EQUIPMENT		151	67	100
57xx	INTERPROGRAM SVC-PRINT SHOP		347	866	800
58xx	OTHER SERVICES & OPERATING EXP		1,067	2,064	14,736
59xx	COMMUNICATIONS-TELEPHONE		587	476	400
73xx	TRANSFERS OF INDIRECT COSTS		3,380	4,202	3,490
83xx	OTHER STATE APPORT-CURR YEAR		15	30-	
85xx	ALL OTHER STATE REVENUES		135,175	135,223	122,098
86xx	ALL OTHER LOCAL REVENUES			6,275	
89xx	CONTRIB FR UNREST REVENUE	50,525		40,000-	40,000-
*TOTAL:		50,525	243,464	245,724	159,064
Resource:0037 INSTRUCTIONAL MATERIALS					
41xx	TEXTBOOKS		972,620	562,397	515,584
42xx	BOOKS OTHER THAN TEXTBOOKS		27,534	27,232	20,800
43xx	SUPPLIES		33,745	54,899	46,200
85xx	ALL OTHER STATE REVENUES		1,172,818	1,042,762	1,042,758
86xx	ALL OTHER LOCAL REVENUES		2,535		
89xx	CONTRIB FR UNREST REVENUE	450,908		540,000-	460,174-
*TOTAL:		450,908	2,209,252	1,147,290	1,165,168

Resource:0040 CALIF PEER ASSIST & REVIEW

	2008-2009	2009-2010	2010-2011	2011-2012
	ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
11xx TEACHER SALARIES-SUBSTITUTES		345		
19xx OTHER CERTIFICATED STIPEND		8,710		
31xx STRS CERTIFICATED		656		
33xx SOCIAL SECURITY CERTIFICATED		129		
34xx HEALTH & WELFARE CERTIFICATED		91		
35xx UNEMPLOYMENT - CERTIFICATED		26		
36xx WORKERS COMP - CERTIFICATED		136		
43xx SUPPLIES		223		
73xx TRANSFERS OF INDIRECT COSTS		426		
85xx ALL OTHER STATE REVENUES		87,091	74,920	74,920
89xx CONTRIB FR UNREST REVENUE	18,793	45,000-	65,000-	65,000-
*TOTAL:	18,793	52,833	9,920	9,920

Resource:0044 MATHEMATICS & READING (SB 472)

11xx TEACHER SALARIES - STIPEND PAY		5,400		
31xx STRS CERTIFICATED		446		
33xx MEDICARE - CERTIFICATED		71		
34xx HEALTH & WELFARE CERTIFICATED		54		
35xx UNEMPLOYMENT - CERTIFICATED		16		
36xx WORKERS COMP - CERTIFICATED		84		
58xx OTHER SERVICES & OPERATING EXP		8,250		
73xx TRANSFERS OF INDIRECT COSTS		591		
85xx ALL OTHER STATE REVENUES		87,319	70,168	70,168
89xx CONTRIB FR UNREST REVENUE			142,575-	
*TOTAL:		102,231	72,407-	70,168

Resource:0046 ADMIN TRAINING (AB430)

52xx TRAVEL & CONFERENCE			785	800
73xx TRANSFERS OF INDIRECT COSTS			34	282
85xx ALL OTHER STATE REVENUES		11,562	6,635	6,635
89xx CATEGORICAL FLEXIBILITY TRF	4,228			
*TOTAL:	4,228	11,562	7,454	7,717

Resource:0047 SPECIALIZED SECONDARY PROGRAM

11xx TEACHER SALARIES-SUBSTITUTES		2,904	4,113	
31xx STRS CERTIFICATED		194	269	
33xx SOCIAL SECURITY CERTIFICATED		54	72	
34xx HEALTH & WELFARE CERTIFICATED		29	21	
35xx UNEMPLOYMENT - CERTIFICATED		9	30	
36xx WORKERS COMP - CERTIFICATED		45	66	
41xx TEXTBOOKS		3,131		
42xx BOOKS OTHER THAN TEXTBOOKS		58		
43xx SUPPLIES		59,025	44,123	28,703
44xx INVENTORIED EQUIPMENT		24,408	17,220	17,184
52xx TRAVEL & CONFERENCE			1,678	1,600
56xx REPAIR/LABOR		385	5,820	5,820

Resource:0047 SPECIALIZED SECONDARY PROGRAM

		2008-2009	2009-2010	2010-2011	2011-2012
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
57xx	INTERPROGRAM SVC-PRINT SHOP		187		
58xx	OTHER SERVICES & OPERATING EXP		890	1,415	1,418
73xx	TRANSFERS OF INDIRECT COSTS		3,771	3,225	2,430
85xx	ALL OTHER STATE REVENUES		95,091	78,052	57,155
*TOTAL:			190,181	156,103	114,310

Resource:0049 PUPIL RETENTION BLOCK GRANT

24xx	CLERICAL & TECHNICAL SALARIES		11,929		
32xx	PERS CLASSIFIED		1,158		
33xx	SOCIAL SECURITY CLASSIFIED		972		
34xx	HEALTH & WELFARE CERTIFICATED		729		
35xx	UNEMPLOYMENT - CERTIFICATED		38		
36xx	WORKERS COMP - CERTIFICATED		198		
38xx	PERS REDUCTION CLASSIFIED		395		
39xx	WAIVED MEDICAL-CLASSIFIED		778		
73xx	TRANSFERS OF INDIRECT COSTS		669		
85xx	ALL OTHER STATE REVENUES		170,430	170,494	170,494
89xx	CONTRIB FR UNREST REVENUE		153,564-	170,494-	170,494-
*TOTAL:			33,731		

Resource:0052 PROF DEVELOP BLOCK GRANT

85xx	ALL OTHER STATE REVENUES		468,844	469,022	469,022
86xx	ALL OTHER LOCAL REVENUES			9-	
89xx	CONTRIB FR UNREST REVENUE	49,600	386,000-	430,098-	430,098-
*TOTAL:		49,600	82,844	38,915	38,924

Resource:0053 TARGETED INSTR IMPR BLOCK GRNT

11xx	TEACHER SALARIES-SUBSTITUTES		21,787	15,000	25,500
21xx	INSTRUCTIONAL AIDE SUBSTITUTE		5,424		
24xx	CLERICAL & TECHNICAL STIPEND		4,520		
31xx	STRS CERTIFICATED		1,686	1,238	2,104
32xx	PERS CLASSIFIED		88		
33xx	SOCIAL SECURITY CERTIFICATED		1,105	218	370
34xx	HEALTH & WELFARE CERTIFICATED		317	75	128
35xx	UNEMPLOYMENT - CERTIFICATED		95	108	451
36xx	WORKERS COMP - CERTIFICATED		495	242	372
38xx	PERS REDUCTION CLASSIFIED		30		
43xx	SUPPLIES		718	81	
44xx	TECHNOLOGY EQUIPMENT			4,261	4,500
53xx	DUES & MEMBERSHIPS	9,512		9,560	9,560
57xx	INTERPROGRAM SVC-PRINT SHOP	114		33	200
58xx	OTHER SERVICES & OPERATING EXP	56,805		71,725	65,525
59xx	POSTAGE			18	50
73xx	TRANSFERS OF INDIRECT COSTS	4,241		4,420	4,829
85xx	ALL OTHER STATE REVENUES	749,310		749,597	749,597
89xx	RESTRICTD CONTRIB TO RESTRICTD	642,374-		642,620-	462,869-

		2008-2009	2009-2010	2010-2011	2011-2012
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET

Resource:0053 TARGETED INSTR IMPR BLOCK GRNT					
TOTAL			213,872	213,954	400,317
Resource:0054 SCHOOL & LIBR IMPROVEMNT BLOCK					
11xx	TEACHER SALARIES-SUBSTITUTES		29,986	23,039	
12xx	CERT PUPIL SUPPORT SALARIES		2,181	60	
21xx	INSTRUCTIONAL AIDE SALARIES		95,024	24,359	
22xx	CLASSIFIED SUPPORT SALARY		188,850	64,879	
24xx	CLERICAL & TECHNICAL SALARIES		2,765	4,210	
31xx	STRS CERTIFICATED		2,845	1,858	
32xx	PERS CERTIFICATED		6,117	2,824	
33xx	SOCIAL SECURITY CERTIFICATED		22,671	7,402	
34xx	HEALTH & WELFARE CERTIFICATED		7,869	3,179	
35xx	UNEMPLOYMENT - CERTIFICATED		978	828	1,086
36xx	WORKERS COMP - CERTIFICATED		5,066	1,852	
38xx	PERS REDUCTION CERTIFICATED		2,086	963	994
39xx	WAIVED MEDICAL-CLASSIFIED		2,446	1,186	
41xx	TEXTBOOKS		1,660	473	
42xx	BOOKS OTHER THAN TEXTBOOKS		18,776	10,641	
43xx	SUPPLIES		95,382	30,547	
44xx	INVENTORIED EQUIPMENT		34,948	2,589	
52xx	TRAVEL & CONFERENCE		3,653	3,634	
53xx	DUES & MEMBERSHIPS			150	
56xx	REPAIR/LABOR		3,682	1,424	
57xx	INTERPROGRAM SVC-PRINT SHOP		38,813	19,411	23,600
58xx	OTHER SERVICES & OPERATING EXP		21,942	6,631	
59xx	POSTAGE		1,183	300	
64xx	TECHNOLOGY EQUIPMENT		8,251		
73xx	TRANSFERS OF INDIRECT COSTS		112,711	31,866	58,776
85xx	ALL OTHER STATE REVENUES		874,043	874,376	870,722
89xx	CONTRIB FR UNREST REVENUE	349,734	513,890-	628,602-	709,273-
*TOTAL:		349,734	1,070,040	490,078	245,905
Resource:0056 STAFF DEV:ENG LANG. LEARNERS					
11xx	TEACHER SALARIES-SUBSTITUTES			195	
31xx	STRS CERTIFICATED			16	
33xx	MEDICARE - CERTIFICATED			3	
34xx	HEALTH & WELFARE CERTIFICATED			1	
35xx	UNEMPLOYMENT - CERTIFICATED			1	
36xx	WORKERS COMP - CERTIFICATED			3	
52xx	TRAVEL & CONFERENCE			1,311	
73xx	TRANSFERS OF INDIRECT COSTS			42,574	
85xx	ALL OTHER STATE REVENUES	46,541	44,104	46,541	
89xx	CONTRIB FR UNREST REVENUE		46,541-	46,541-	
*TOTAL:		46,541	41,667		

Resource:0059 CALIF INSTR SCHOOL GARDEN

	2008-2009	2009-2010	2010-2011	2011-2012
	ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
85xx ALL OTHER STATE REVENUES		2,581		
89xx CONTRIB FR UNREST REVENUE		2,581-		
*TOTAL:				

Resource:0103 API SCHOOL SITE EMPLOYEE BONUS

11xx TEACHER SALARIES-SUBSTITUTES		1		
44xx INVENTORIED EQUIPMENT		6,739		
89xx CONTRIB FR UNREST REVENUE	51,740-			
*TOTAL:	51,740-	6,740		

Resource:0106 HIGH ACHIEVING/ISP - CARRYOVER

11xx TEACHER SALARIES-SUBSTITUTES	1,499			
31xx STRS CERTIFICATED	80			
33xx SOCIAL SECURITY CERTIFICATED	39			
34xx HEALTH & WELFARE CERTIFICATED	15			
35xx UNEMPLOYMENT - CERTIFICATED	5			
36xx WORKERS COMP - CERTIFICATED	29			
44xx INVENTORIED EQUIPMENT		14,133		
89xx CONTRIB FR UNREST REVENUE	29,918-			
*TOTAL:	28,251-	14,133		

Resource:0160 BULL DOG EXPRESS CAFE - FHS

43xx SUPPLIES	81	914	739	
56xx REPAIR/LABOR			1,340	
57xx INTERPROGRAM SVC-FIELD TRIP			227	
86xx ALL OTHER LOCAL REVENUES	1,746	487	1,600	
*TOTAL:	1,827	1,401	3,906	

Resource:0228 SAFE ROUTES TO SCHOOL

11xx TEACHER SALARIES-SUBSTITUTES	7,210	2,000		
21xx INSTRUCTIONAL AIDE STIPEND	14,200	9,950		
22xx CLASSIFIED SUPPORT STIPEND	2,000	4,000		
31xx STRS CERTIFICATED	595	165		
33xx SOCIAL SECURITY CLASSIFIED	1,344	1,096		
34xx HEALTH & WELFARE CERTIFICATED	234	160		
35xx UNEMPLOYMENT - CERTIFICATED	70	48		
36xx WORKERS COMP - CERTIFICATED	459	249		
42xx BOOKS OTHER THAN TEXTBOOKS	700			
43xx SUPPLIES	1,114	2,809	16,126	
44xx INVENTORIED EQUIPMENT	2,317		5,183	
57xx INTERPROG SVC - COMPUTER SUPP	698		200	
58xx OTHER SERVICES & OPERATING EXP	432	3,500	555	
64xx FURNITURE AND EQUIPMENT	10,325			

Resource:0228 SAFE ROUTES TO SCHOOL

	2008-2009	2009-2010	2010-2011	2011-2012
	ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
73xx TRANSFERS OF INDIRECT COSTS	1,255	959	951	
85xx ALL OTHER STATE REVENUES	42,952	24,935	23,015	
*TOTAL:	85,905	49,871	46,031	

Resource:0230 TEACHER ON LOAN

11xx TEACHER SALARIES-REGULAR	86,832	90,594	90,174	90,594
31xx STRS CERTIFICATED	9,810	7,474	7,439	7,474
33xx SOCIAL SECURITY CERTIFICATED	1,713	1,308	1,296	1,314
34xx HEALTH & WELFARE CERTIFICATED	11,057	7,665	7,359	6,906
35xx UNEMPLOYMENT - CERTIFICATED	354	271	644	1,604
36xx WORKERS COMP - CERTIFICATED	2,326	1,407	1,439	1,323
73xx TRANSFERS OF INDIRECT COSTS	5,370	4,486	4,670	4,625
86xx ALL OTHER LOCAL REVENUES	101,150	113,067	111,358	111,358
89xx CONTRIB FR UNREST REVENUE	16,311	138	1,664	2,482
*TOTAL:	234,922	226,409	226,044	227,680

Resource:0250 COMPUTER SURPLUS

11xx TEACHER SALARIES-SUBSTITUTES		300		
31xx STRS CERTIFICATED		25		
33xx MEDICARE - CERTIFICATED		4		
34xx HEALTH & WELFARE CERTIFICATED		3		
35xx UNEMPLOYMENT - CERTIFICATED		1		
36xx WORKERS COMP - CERTIFICATED		5		
43xx SUPPLIES	142	469	166	
57xx INTERPROGRAM SVC-PRINT SHOP		1,094	333	
58xx OTHER SERVICES & OPERATING EXP	5,216	1,441		
59xx POSTAGE	20			
86xx ALL OTHER LOCAL REVENUES	5,344	4,258	1,918	
*TOTAL:	10,722	7,599	2,417	

Resource:0285 CO. OF SAC GRANTS-CHS WATERSHD

43xx SUPPLIES	975			
*TOTAL:	975			

Resource:0286 DISCRETIONARY BLOCK GRANT

11xx TEACHER SALARIES-SUBSTITUTES		6,188	155	
31xx STRS CERTIFICATED		283	9	
32xx PERS CERTIFICATED		8	5	
33xx SOCIAL SECURITY CERTIFICATED		240	5	
34xx HEALTH & WELFARE CERTIFICATED		62	1	
35xx UNEMPLOYMENT - CERTIFICATED		19	1	
36xx WORKERS COMP - CERTIFICATED		97	3	
38xx PERS REDUCTION CERTIFICATED		3	2	

Resource:0286 DISCRETIONARY BLOCK GRANT

	2008-2009	2009-2010	2010-2011	2011-2012
	ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
41xx TEXTBOOKS		410		
42xx BOOKS OTHER THAN TEXTBOOKS		2,153	435	
43xx SUPPLIES		24,189	4,305	
44xx INVENTORIED EQUIPMENT		36,058	7,585	
45xx REPLACEMENT: EQUIP UNDER 5,000		2,488		
52xx TRAVEL & CONFERENCE		298		
57xx INTERPROGRAM SVC-PRINT SHOP		10,825	5,060	
58xx OTHER SERVICES & OPERATING EXP		10,481		
61xx LAND IMPROVEMENTS/DEVELOPMENTS		3,734		
89xx CONTRIB FR UNREST REVENUE	218,356		6,907-	
*TOTAL:	218,356	97,534	10,657	

Resource:0287 DISCR BLOCK GRANT - DISTRICT

58xx OTHER SERVICES & OPERATING EXP		750	96,030	
73xx TRANSFERS OF INDIRECT COSTS		31		
89xx TRANSFERS-RESTRICTED BALANCES	316,652			
*TOTAL:	316,652	781	96,030	

Resource:0288 INSTR MATL/LIBRARY/ED TECH

89xx TRANSFERS-RESTRICTED BALANCES	156,799			
*TOTAL:	156,799			

Resource:0300 DONATIONS/FUND RAISERS

11xx TEACHER SALARIES-REGULAR	265	500	19,173	
21xx INSTRUCTIONAL AIDE SALARIES	19,179	20,575	30,957	6,143
22xx CLASSIFIED SUPPORT SALARY	1,342	3,793	4,131	
24xx CLERICAL/TECH/OFFICE VAC PAY	438	379	368	
29xx OTHER CLASS.VACATION PAY	1,851	166		
31xx STRS CERTIFICATED	13	324	1,756	
32xx PERS CERTIFICATED	323	174	300	700
33xx SOCIAL SECURITY CERTIFICATED	1,763	1,701	2,925	470
34xx HEALTH & WELFARE CERTIFICATED	213	254	311	31
35xx UNEMPLOYMENT - CERTIFICATED	71	76	402	109
36xx WORKERS COMP - CERTIFICATED	457	396	899	90
38xx PERS REDUCTION CERTIFICATED	124	59	102	100
42xx BOOKS OTHER THAN TEXTBOOKS	70	850	2,034	
43xx SUPPLIES	11,945	8,302	23,219	
44xx INVENTORIED EQUIPMENT		2,113	33,867	
52xx TRAVEL & CONFERENCE			4,245	
55xx PEST CONTROL		2,369	2,369	
56xx RENTALS, LEASES & REPAIRS	2,013	2,149	1,271	
57xx INTERPROGRAM SVC-PRINT SHOP	530	2,477	1,879	
58xx OTHER SERVICES & OPERATING EXP	14,907	3,403	24,309	
59xx POSTAGE	5	87	520	
61xx LAND IMPROVEMENTS/DEVELOPMENTS	24,106			
64xx FURNITURE AND EQUIPMENT			3,744	

Resource:0300 DONATIONS/FUND RAISERS

		2008-2009	2009-2010	2010-2011	2011-2012
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
86xx	ALL OTHER LOCAL REVENUES	69,336	123,229	227,071	7,643
89xx	OTHER AUTH INTERFUND TF IN			2,411	
	*TOTAL:	148,952	173,376	388,264	15,286

Resource:0360 ELECTRONIC DATA SERV (EDS)

43xx	SUPPLIES	321			
44xx	INVENTORIED EQUIPMENT	714			
57xx	FAMILY CENTER SUPPORT SVC		3,590	183	
58xx	OTHER SERVICES & OPERATING EXP		500		
86xx	ALL OTHER LOCAL REVENUES	160	550	183	
	*TOTAL:	1,194	4,640	367	

Resource:0365 GARDEN GRANT

43xx	SUPPLIES	1,205			
	*TOTAL:	1,205			

Resource:0370 GENCORP PARTNERS IN EDUC

42xx	BOOKS OTHER THAN TEXTBOOKS	201			
43xx	SUPPLIES	11,947	32,454	3,995-	500
44xx	INVENTORIED EQUIPMENT			16,484	20,000
57xx	INTERPROG SVC - COMPUTER SUPP	157			
58xx	OTHER SERVICES & OPERATING EXP	250			14,500
86xx	ALL OTHER LOCAL REVENUES	50,000	37,200	35,000	35,000
	*TOTAL:	62,555	69,654	47,488	70,000

Resource:0371 GENCORP SCIENCE FAIR

11xx	TEACHER SALARIES-SUBSTITUTES	900	2,120	2,169	2,000
31xx	STRS CERTIFICATED	74	165	179	165
33xx	MEDICARE - CERTIFICATED	13	31	31	29
34xx	HEALTH & WELFARE CERTIFICATED	9	21	11	10
35xx	UNEMPLOYMENT - CERTIFICATED	3	6	16	35
36xx	WORKERS COMP - CERTIFICATED	18	33	35	29
43xx	SUPPLIES	3,259	1,395	374	370
52xx	TRAVEL & CONFERENCE		2,457		
53xx	DUES & MEMBERSHIPS		159		
56xx	RENTAL & LEASES-EQUIPMENT		446	493	500
57xx	INTERPROGRAM SVC-PRINT SHOP	1,488	1,316	1,047	700
58xx	OTHER SERVICES & OPERATING EXP		555	2,974	962
86xx	ALL OTHER LOCAL REVENUES	5,000	4,700	4,800	4,800
	*TOTAL:	10,764	13,404	12,129	9,600

Resource:0380 FOLSOM CORDOVA EDUCATION ASSOC

		2008-2009	2009-2010	2010-2011	2011-2012
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
19xx	OTHER CERT SALARIES	78,472	79,422	80,254	81,584
31xx	STRS CERTIFICATED	6,474	6,552	6,794	6,731
33xx	MEDICARE - CERTIFICATED	992	1,027	1,171	1,183
34xx	HEALTH & WELFARE CERTIFICATED	10,755	10,807	2,252	2,248
35xx	UNEMPLOYMENT - CERTIFICATED	205	212	581	1,444
36xx	WORKERS COMP - CERTIFICATED	1,354	1,105	1,300	1,191
39xx	WAIVED MEDICAL-CERTIFICATED			2,102	2,102
86xx	ALL OTHER LOCAL REVENUES	73,717	73,791	74,207	74,207
89xx	CONTRIB FR UNREST REVENUE	157,711	25,334	20,248	22,276
	*TOTAL:	329,681	198,251	188,910	192,966

Resource:0400 INTEL DONATIONS

11xx	TEACHER SALARIES - STIPEND PAY	550			
31xx	STRS CERTIFICATED	45			
33xx	MEDICARE - CERTIFICATED	8			
34xx	HEALTH & WELFARE CERTIFICATED	6			
35xx	UNEMPLOYMENT - CERTIFICATED	2			
36xx	WORKERS COMP - CERTIFICATED	11			
	*TOTAL:	621			

Resource:0410 START! PROGRAM

86xx	ALL OTHER LOCAL REVENUES	35,950	7,223	5,817	5,000
89xx	CONTRIB FR UNREST REVENUE			273,453-	
	*TOTAL:	35,950	7,223	267,636-	5,000

Resource:0414 INTEL - SCIENCE CLUB

11xx	TEACHER SALARIES-SUBSTITUTES	4,273			
31xx	STRS CERTIFICATED	282			
33xx	SOCIAL SECURITY CERTIFICATED	100			
34xx	HEALTH & WELFARE CERTIFICATED	43			
35xx	UNEMPLOYMENT - CERTIFICATED	13			
36xx	WORKERS COMP - CERTIFICATED	84			
43xx	SUPPLIES		864		
52xx	TRAVEL & CONFERENCE	9,988			
	*TOTAL:	14,782	864		

Resource:0419 INTEL - PROJECT ASSIST

11xx	TEACHER SALARIES-SUBSTITUTES	640			
31xx	STRS CERTIFICATED	43			
33xx	MEDICARE - CERTIFICATED	9			
34xx	HEALTH & WELFARE CERTIFICATED	6			
35xx	UNEMPLOYMENT - CERTIFICATED	2			
36xx	WORKERS COMP - CERTIFICATED	13			

Resource:0419 INTEL - PROJECT ASSIST

	2008-2009	2009-2010	2010-2011	2011-2012
	ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
52xx TRAVEL & CONFERENCE	4,101			
86xx ALL OTHER LOCAL REVENUES		428		
*TOTAL:	4,814	428		

Resource:0422 INTEL - PROJECT LEAD THE WAY

11xx TEACHER SALARIES-SUBSTITUTES	12,160	5,310	7,425	7,500
22xx CLASSIFIED SUPPORT OVER TIME			752	800
24xx CLERICAL & TECHNICAL OVERTIME			525	
31xx STRS CERTIFICATED	964	304	555	619
33xx SOCIAL SECURITY CERTIFICATED	176	103	234	171
34xx HEALTH & WELFARE CERTIFICATED	122	53	44	56
35xx UNEMPLOYMENT - CERTIFICATED	36	16	63	147
36xx WORKERS COMP - CERTIFICATED	244	83	140	123
43xx SUPPLIES	1,258	450-	1,730	3,900
44xx INVENTORIED EQUIPMENT		51,561	5,806-	
52xx TRAVEL & CONFERENCE	15,414	29,118	14,157	18,295
57xx INTERPROG SVC - COMPUTER SUPP			7,200	8,000
58xx OTHER SERVICES & OPERATING EXP			1,170	27,389
86xx ALL OTHER LOCAL REVENUES	35,000	70,000	102,000	67,000
*TOTAL:	65,373	156,098	130,188	134,000

Resource:0423 LEED (#720)

43xx SUPPLIES			1,083	
58xx OTHER SERVICES & OPERATING EXP			150	
59xx POSTAGE			15	
86xx ALL OTHER LOCAL REVENUES		2,885		
*TOTAL:		2,885	1,248	

Resource:0450 KAISER - SMOKING CESSATION

43xx SUPPLIES	18			
*TOTAL:	18			

Resource:0455 LANGUAGE SATURDAY SCHOOL

43xx SUPPLIES				25,000
86xx ALL OTHER LOCAL REVENUES	28,000	20,000	25,000	25,000
*TOTAL:	28,000	20,000	25,000	50,000

Resource:0485 MEDI-CAL BILLING MEDICAL ADMIN

12xx CERT PUPIL SUPPORT SALARIES	65,101	38,659	92,167	44,046
22xx CLASSIFIED SUPPORT SALARY	11,654	10,780	12,752	10,127

Resource:0485 MEDI-CAL BILLING MEDICAL ADMIN

		2008-2009	2009-2010	2010-2011	2011-2012
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
23xx	CLASSIFIED SUPV & ADMIN SALARY	34,465	61,488	321	
31xx	STRS CERTIFICATED	5,942	3,189	7,604	3,634
32xx	PERS CLASSIFIED	3,292	5,651	1,064	1,154
33xx	SOCIAL SECURITY CLASSIFIED	4,559	6,020	2,299	1,414
34xx	HEALTH & WELFARE CERTIFICATED	12,197	10,649	12,001	5,123
35xx	UNEMPLOYMENT - CERTIFICATED	342	322	662	959
36xx	WORKERS COMP - CERTIFICATED	2,244	1,672	1,597	791
38xx	PERS REDUCTION CLASSIFIED	1,254	1,927	363	164
39xx	WAIVED MEDICAL-CERTIFICATED			709	946
52xx	TRAVEL & CONFERENCE		107		
57xx	FAMILY CENTER SUPPORT SVC	19,612	17,567	30,975	22,000
58xx	OTHER SERVICES & OPERATING EXP	17,875	30,125	58,750	43,000
59xx	POSTAGE	10			
73xx	TRANSFERS OF INDIRECT COSTS		7,771		
82xx	ALL OTHER FEDERAL REVENUES	66,402	472,425	448,042	391,981
86xx	ALL OTHER LOCAL REVENUES	24			
*TOTAL:		244,973	668,353	669,306	525,339

Resource:0487 NATIONAL UNIVERSITY

11xx	TEACHER SALARIES - STIPEND PAY	6,287	5,247	4,350	4,000
31xx	STRS CERTIFICATED	519	433	334	330
33xx	MEDICARE - CERTIFICATED	91	76	63	58
34xx	HEALTH & WELFARE CERTIFICATED	63	52	22	20
35xx	UNEMPLOYMENT - CERTIFICATED	19	16	31	71
36xx	WORKERS COMP - CERTIFICATED	124	82	70	58
86xx	ALL OTHER LOCAL REVENUES	5,538	4,983	4,763	4,537
89xx	CONTRIB FR UNREST REVENUE		2,592	108	
*TOTAL:		12,640	13,481	9,741	9,074

Resource:0491 ORAL HEALTH ASSESSMENT PROGRAM

43xx	SUPPLIES			170	500
44xx	INVENTORIED EQUIPMENT			3,177	4,843
57xx	INTERPROG SVC - COMPUTER SUPP			400	500
58xx	OTHER SERVICES & OPERATING EXP				5,000
85xx	ALL OTHER STATE REVENUES	6,435	15,710	10,843	10,843
*TOTAL:		6,435	15,710	14,590	21,686

Resource:0496 REGIONAL LEADERSHIP INSTITUTE

11xx	TEACHER SALARIES-SUBSTITUTES		6,701	1,596	
21xx	INSTRUCTIONAL AIDE SUBSTITUTE		4,259	66	
24xx	CLERICAL & TECHNICAL HOURLY			702	
31xx	STRS CERTIFICATED		554	106	
33xx	SOCIAL SECURITY CERTIFICATED		423	94	
34xx	HEALTH & WELFARE CERTIFICATED		65	12	
35xx	UNEMPLOYMENT - CERTIFICATED		32	17	
36xx	WORKERS COMP - CERTIFICATED		172	38	

Resource:0496 REGIONAL LEADERSHIP INSTITUTE

		2008-2009	2009-2010	2010-2011	2011-2012
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
42xx	BOOKS OTHER THAN TEXTBOOKS	305			
43xx	SUPPLIES	6,116	6,461	194	
52xx	TRAVEL & CONFERENCE	2,256	1,199	1,843	
58xx	OTHER SERVICES & OPERATING EXP	11,003	6,334		
86xx	ALL OTHER LOCAL REVENUES	35,715	25,000		
	*TOTAL:	55,395	51,200	4,669	

Resource:0502 PROJECT LEAD THE WAY

89xx	OTHER AUTH INTERFUND TF IN			144,528	
	*TOTAL:			144,528	

Resource:0505 PTA/PTC SPONSORED PROGRAMS

11xx	TEACHER SALARIES-SUBSTITUTES	15,698	17,582	14,953	
21xx	INSTR AIDES - TEMPORARY/HOURLY	6,390	2,760	4,871	
22xx	CLASSIFIED SUPPORT SALARY		29,016	35,761	41,121
24xx	CLERICAL & TECHNICAL STIPEND			350	
29xx	OTHER CLASSIFIED TEMP/HOURLY	2,739	1,680	2,224	
31xx	STRS CERTIFICATED	1,263	1,414	1,283	
32xx	PERS CLASSIFIED	94	1,546	1,415	4,688
33xx	SOCIAL SECURITY CERTIFICATED	878	2,202	3,416	3,146
34xx	HEALTH & WELFARE CERTIFICATED	245	3,375	3,006	3,106
35xx	UNEMPLOYMENT - CERTIFICATED	74	129	413	727
36xx	WORKERS COMP - CERTIFICATED	480	668	923	601
38xx	PERS REDUCTION CLASSIFIED	36	527	483	667
43xx	SUPPLIES	88	3,697	2,596	
44xx	INVENTORIED EQUIPMENT		4,626	6,331	
57xx	INTERPROGRAM SVC-PRINT SHOP	856	6,499	11,237	
58xx	SOFTWARE-LIC & ONLINE SVCS			8,077	
86xx	ALL OTHER LOCAL REVENUES	28,839	75,721	97,338	54,056
	*TOTAL:	57,678	151,443	194,675	108,112

Resource:0510 PUPIL TESTING PROGRAM (STAR)

11xx	TEACHER SALARIES-SUBSTITUTES	90			
12xx	CERT PUPIL SUPP.- SUBSTITUTES			1,269	
21xx	INSTR AIDES - TEMPORARY/HOURLY	9,498	3,428		
24xx	CLERICAL/TECH/OFFICE VAC PAY	5,463	589	1,156	
31xx	STRS CERTIFICATED			70	
32xx	PERS CERTIFICATED	258	56	43	
33xx	SOCIAL SECURITY CERTIFICATED	1,073	307	125	
34xx	HEALTH & WELFARE CERTIFICATED	204	40	12	
35xx	UNEMPLOYMENT - CERTIFICATED	42	12	17	
36xx	WORKERS COMP - CERTIFICATED	275	63	39	
38xx	PERS REDUCTION CERTIFICATED	317	19	15	
43xx	SUPPLIES		48	46	2,167
57xx	INTERPROGRAM SVC-PRINT SHOP		525	176	525
58xx	OTHER SERVICES & OPERATING EXP	8,874	9,556	9,534	27,937

Resource:0510 PUPIL TESTING PROGRAM (STAR)		2008-2009	2009-2010	2010-2011	2011-2012
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
59xx	POSTAGE	8,471	7,324	195	6,407
85xx	ALL OTHER STATE REVENUES	36,911	36,830	37,036	37,036
86xx	ALL OTHER LOCAL REVENUES	180			
89xx	CONTRIB FR UNREST REVENUE			22,253-	
*TOTAL:		71,655	58,798	27,481	74,072
Resource:0620 S.M.U.D. SOLAR DESIGN					
43xx	SUPPLIES	4,217			
*TOTAL:		4,217			
Resource:0640 SCHOLARSHIPS					
86xx	ALL OTHER LOCAL REVENUES			1,000	
*TOTAL:				1,000	
Resource:0650 SIA - PROPERTY DAMAGE					
89xx	CONTRIB FR UNREST REVENUE		10,595-		
*TOTAL:			10,595-		
Resource:0655 SETA HEADSTART PRSCHL LAND USE					
22xx	CLASSIFIED SUPPORT SALARY	11,461	7,475		
32xx	PERS CLASSIFIED	1,078	726		
33xx	SOCIAL SECURITY CLASSIFIED	765	488		
34xx	HEALTH & WELFARE CLASSIFIED	2,861	1,889		
35xx	UNEMPLOYMENT - CLASSIFIED	30	19		
36xx	WORKERS COMP - CLASSIFIED	199	100		
38xx	PERS REDUCTION CLASSIFIED	414	248		
86xx	LEASES & RENTALS	21,328	18,045	20,287	20,287
89xx	CONTRIB FR UNREST REVENUE		18,101-	20,287-	20,287-
*TOTAL:		38,136	10,889		
Resource:0660 SITE BLOCK GRANTS					
89xx	CONTRIB FR UNREST REVENUE	38,027-			
*TOTAL:		38,027-			
Resource:0670 SNACK BAR, STUDENT ACCOUNTS					
22xx	CLASSIFIED SUPPORT SALARY	40,579	44,946	46,424	47,653
32xx	PERS CLASSIFIED	3,351	4,317	4,193	4,479

Resource:0670 SNACK BAR, STUDENT ACCOUNTS

		2008-2009	2009-2010	2010-2011	2011-2012
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
33xx	SOCIAL SECURITY CLASSIFIED	2,643	2,949	2,997	3,647
34xx	HEALTH & WELFARE CLASSIFIED	7,087	7,230	7,081	7,145
35xx	UNEMPLOYMENT - CLASSIFIED	104	116	282	844
36xx	WORKERS COMP - CLASSIFIED	683	601	620	696
38xx	PERS REDUCTION CLASSIFIED	1,281	1,472	1,430	636
39xx	WAIVED MEDICAL-CLASSIFIED	1,934	2,312	1,788	1,997
43xx	SUPPLIES		36,601	35,517	
86xx	ALL OTHER LOCAL REVENUES	57,662	100,543	100,333	67,097
	*TOTAL:	115,325	201,087	200,667	134,194

Resource:0740 STARBASE

11xx	TEACHER SALARIES-REGULAR	54,612	55,658		
31xx	STRS CERTIFICATED	4,679	4,765		
33xx	MEDICARE - CERTIFICATED	822	838		
34xx	HEALTH & WELFARE CERTIFICATED	1,675	1,722		
35xx	UNEMPLOYMENT - CERTIFICATED	170	173		
36xx	WORKERS COMP - CERTIFICATED	1,122	901		
39xx	WAIVED MEDICAL-CERTIFICATED	2,102	2,102		
86xx	ALL OTHER LOCAL REVENUES	35,000	35,000		
89xx	CONTRIB FR UNREST REVENUE	30,183	31,159		
	*TOTAL:	130,366	132,318		

Resource:0790 TOSHIBA SETTLEMENT

89xx	CONTRIB FR UNREST REVENUE			99,807-	
	*TOTAL:			99,807-	

Resource:0820 IN-DIST.PREMIUMS/CONTRIBUTIONS

89xx	CONTRIB FR UNREST REVENUE	353,699			
	*TOTAL:	353,699			

Resource:0850 MANAGEMENT/CONFIDENTIAL +3YRS

89xx	CONTRIB FR UNREST REVENUE	52,608			
	*TOTAL:	52,608			

Resource:0903 TRANS - NOVEMBER 2009

58xx	OTHER SERVICES & OPERATING EXP		8,727		
89xx	CONTRIB FR UNREST REVENUE		8,727		
	*TOTAL:		17,454		

Resource:0905 RETIREE INCENTIVES

	2008-2009	2009-2010	2010-2011	2011-2012
	ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
89xx CONTRIB FR UNREST REVENUE	309,228			
*TOTAL:	309,228			

Resource:1100 STATE LOTTERY

11xx TEACHER SALARIES-REGULAR	1,835,456			
31xx STRS CERTIFICATED	154,982			
33xx MEDICARE - CERTIFICATED	23,389			
34xx HEALTH & WELFARE CERTIFICATED	176,683			
35xx UNEMPLOYMENT - CERTIFICATED	5,217			
36xx WORKERS COMP - CERTIFICATED	34,367			
39xx WAIVED MEDICAL-CERTIFICATED	5,255			
85xx STATE LOTTERY REVENUE	2,174,479	2,148,274	2,220,507	2,029,413
87xx TRANSFERS FROM COUNTY OFFICE	8,286	11,641	11,949	11,641
89xx CONTRIB FR UNREST REVENUE		2,159,915-	2,232,456-	2,041,054-
*TOTAL:	4,418,113			

Resource:1200 CLASS SIZE REDUCTION 9-12

84xx CLASS SIZE REDUCTION, 9-12	32,904
89xx CONTRIB FR UNREST REVENUE	32,904-
*TOTAL:	

Resource:1300 CLASS SIZE REDUCTION K-3

11xx TEACHER SALARIES-REGULAR	3,302,083			
31xx STRS CERTIFICATED	279,348			
33xx MEDICARE - CERTIFICATED	44,028			
34xx HEALTH & WELFARE CERTIFICATED	266,386			
35xx UNEMPLOYMENT - CERTIFICATED	9,587			
36xx WORKERS COMP - CERTIFICATED	63,205			
39xx WAIVED MEDICAL-CERTIFICATED	38,046			
84xx CLASS SIZE REDUCTION, K-3	4,002,684	3,027,665	3,134,817	3,122,817
89xx CONTRIB FR UNREST REVENUE		3,027,665-	3,134,817-	3,122,817-
*TOTAL:	8,005,368			

Resource:2200 CONTINUATION EDUCATION

11xx TEACHER SALARIES-REGULAR	911,995	855,745	884,982	886,590
12xx CERT PUPIL SUPPORT SALARIES	46,173	96,851	58,703	20,185
13xx CERT SUPRVRS/ADMIN SALARY	297,769	274,910	264,188	271,971
21xx INSTRUCTIONAL AIDE STIPEND			500	
22xx CLASSIFIED SUPPORT SALARY	94,454	82,076	70,699	68,222
24xx CLERICAL & TECHNICAL SALARIES	138,057	124,534	128,927	82,515
29xx OTHER CLASSIFIED TEMP/HOURLY	19,540	18,572	18,733	23,900
31xx STRS CERTIFICATED	105,201	101,891	100,428	97,205
32xx PERS CERTIFICATED	20,848	18,139	18,208	17,772

Resource:2200 CONTINUATION EDUCATION

		2008-2009	2009-2010	2010-2011	2011-2012
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
33xx	SOCIAL SECURITY CERTIFICATED	35,403	33,225	32,503	29,455
34xx	HEALTH & WELFARE CERTIFICATED	149,867	128,048	114,583	103,749
35xx	UNEMPLOYMENT - CERTIFICATED	4,365	4,193	9,888	23,960
36xx	WORKERS COMP - CERTIFICATED	29,194	22,032	22,390	19,763
38xx	PERS REDUCTION CERTIFICATED	7,985	6,186	6,177	2,526
39xx	WAIVED MEDICAL-CERTIFICATED	18,165	15,607	16,810	8,022
43xx	SUPPLIES	11,775	8,834	9,683	7,438
44xx	INVENTORIED EQUIPMENT	1,000			
52xx	TRAVEL & CONFERENCE		230		
55xx	ELECTRICITY	64,026	56,790	53,024	49,886
56xx	REPAIR/LABOR	1,334	1,828	1,426	
57xx	INTERPROGRAM SVC-PRINT SHOP	1,362	705	680	
58xx	OTHER SERVICES & OPERATING EXP	1,410	2,458	2,353	
59xx	POSTAGE	767	1,229	1,225	
64xx	FURNITURE AND EQUIPMENT			2,173	
80xx	PERS REDUCTION TRANSFER	1,627,232	1,309,253	1,239,174	1,347,456
86xx	ALL OTHER LOCAL REVENUES	790	1,378	1,397	
89xx	CONTRIB FR UNREST REVENUE	332,667	543,452	590,444	365,703
*TOTAL:		3,921,379	3,708,166	3,649,296	3,426,318

Resource:2430 COMMUNITY DAY SCHOOL

11xx	TEACHER SALARIES-REGULAR	224,668		1,320	
12xx	CERT PUPIL SUPPORT SALARIES	70,916			
13xx	CERT SUPRVRS/ADMIN SALARY	101,933			
21xx	INSTRUCTIONAL AIDE SALARIES	132,836			
22xx	CLASSIFIED SUPPORT SALARY	22,850			
24xx	CLERICAL & TECHNICAL SALARIES	64,566			
31xx	STRS CERTIFICATED	34,910		110	
32xx	PERS CERTIFICATED	18,281			
33xx	SOCIAL SECURITY CERTIFICATED	19,554		19	
34xx	HEALTH & WELFARE CERTIFICATED	66,420		168	
35xx	UNEMPLOYMENT - CERTIFICATED	1,783		9	
36xx	WORKERS COMP - CERTIFICATED	11,721		21	
38xx	PERS REDUCTION CERTIFICATED	6,980			
39xx	WAIVED MEDICAL-CLASSIFIED	6,516			
43xx	SUPPLIES	9,181			
44xx	INVENTORIED EQUIPMENT	1,564			
55xx	ELECTRICITY	27,498			
56xx	MAINTENANCE AGREEMENTS	1,386			
57xx	INTERPROGRAM SVC-PRINT SHOP	150			
59xx	POSTAGE	15			
80xx	REVENUE LIMIT TRANSFERS	306,000			
83xx	OTHER STATE APPORT-CURR YEAR	261,489		1,646	
87xx	TUITION	17,272			
89xx	CONTRIB FR UNREST REVENUE	238,967			
*TOTAL:		1,647,456		3,292	

Resource:3010 IASA-TL I BSC GR LOW INC/NEGLE		2008-2009	2009-2010	2010-2011	2011-2012
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
11xx	CERTIFICATED TEACHERS SALARIES	785,740	588,931	726,527	787,503
12xx	CERT PUPIL SUPPORT SALARIES	22,389			
13xx	CERT SUPRVRS/ADMIN SALARY	52,424	83,208	68,058	72,156
21xx	INSTRUCTIONAL AIDE SALARIES	294,543	308,937	295,719	303,364
22xx	CLASSIFIED SUPPORT SALARY	62,352	48,321	10,755	16,822
23xx	CLASSIFIED SUPV & ADMIN SALARY	58,187	63,266	62,536	66,499
24xx	CLERICAL & TECHNICAL SALARIES	13,756	26,326	24,593	16,125
29xx	OTHER CLASSIFIED STIPEND	500			
31xx	STRS CERTIFICATED	78,764	54,129	64,849	59,092
32xx	PERS CERTIFICATED	23,173	23,039	22,072	35,417
33xx	SOCIAL SECURITY CERTIFICATED	52,272	41,656	38,614	39,914
34xx	HEALTH & WELFARE CERTIFICATED	106,615	70,729	88,200	77,867
35xx	UNEMPLOYMENT - CERTIFICATED	4,374	3,287	8,206	22,563
36xx	WORKERS COMP - CERTIFICATED	28,846	17,089	18,349	18,610
39xx	WAIVED MEDICAL-CERTIFICATED	16,815	13,843	14,481	8,112
41xx	TEXTBOOKS			481	482
42xx	BOOKS OTHER THAN TEXTBOOKS	2,654	1,350	6,838	8,756
43xx	SUPPLIES	58,732	72,248	34,531	95,533
44xx	INVENTORIED EQUIPMENT	10,349	6,773	22,568	4,810
47xx	FOOD SERVICES-FOOD	3,187			
52xx	TRAVEL & CONFERENCE	22,935	4,990	5,184	2,793
53xx	DUES & MEMBERSHIPS	264	38		
56xx	REPAIR/LABOR	7,724	370	3,289	372
57xx	INTERPROGRAM SVC-PRINT SHOP	170,822	151,831	140,797	81,029
58xx	OTHER SERVICES & OPERATING EXP	171,987	41,044	355,440	70,394
59xx	POSTAGE	9,395	5,209	6,580	6,072
64xx	FURNITURE AND EQUIPMENT		1,862		
73xx	TRANSFERS OF INDIRECT COSTS	396,692	320,421	302,800	316,639
76xx	OTHER AUTH INTERFUND TF OUT			7,007	
82xx	ALL OTHER FEDERAL REVENUES	2,700,760	1,948,897	2,328,474	2,110,924
86xx	ALL OTHER LOCAL REVENUES	2,113			
*TOTAL:		5,158,363	3,897,795	4,656,947	4,221,848

Resource:3011 ARRA NCLB T-I BSC GRNT LOW INC		2008-2009	2009-2010	2010-2011	2011-2012
11xx	TEACHER SALARIES-REGULAR		329,142	147,009	
12xx	CERT PUPIL SUPPORT SALARIES		28,521	27,072	
13xx	CERT SUPRVRS/ADMIN SALARY			63,657	
21xx	INSTRUCTIONAL AIDE SALARIES		55,511	43,671	
24xx	CLERICAL & TECHNICAL SALARIES			3,049	
31xx	STRS CERTIFICATED		29,612	18,384	
32xx	PERS CLASSIFIED		2,536	4,302	
33xx	SOCIAL SECURITY CLASSIFIED		9,180	7,081	
34xx	HEALTH & WELFARE CERTIFICATED		36,695	17,625	
35xx	UNEMPLOYMENT - CERTIFICATED		1,183	2,038	
36xx	WORKERS COMP - CERTIFICATED		6,153	4,556	
38xx	PERS REDUCTION CLASSIFIED			508	
39xx	WAIVED MEDICAL-CERTIFICATED		2,276	3,184	
43xx	SUPPLIES		2,144		
57xx	PROFESSIONAL DEVELOP ACADEMY		62,061		
58xx	OTHER SERVICES & OPERATING EXP		145,311	4,000	
73xx	TRANSFERS OF INDIRECT COSTS		169,830	14,928	
82xx	ALL OTHER FEDERAL REVENUES		880,156	361,066	
*TOTAL:			1,760,313	722,131	

		2008-2009	2009-2010	2010-2011	2011-2012
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET

Resource:3200 STATE FISCAL STABILIZATION FND					
11xx	TEACHER SALARIES-REGULAR		4,446,611	928,956	
12xx	CERT PUPIL SUPPORT SALARIES		433,329		
13xx	CERT SUPRVRS/ADMIN SALARY			43,782	
31xx	STRS CERTIFICATED		407,403	81,233	
33xx	SOCIAL SECURITY CERTIFICATED		69,226	13,592	
34xx	HEALTH & WELFARE CERTIFICATED		478,231	98,058	
35xx	UNEMPLOYMENT - CERTIFICATED		14,322	6,749	
36xx	WORKERS COMP - CERTIFICATED		74,425	15,091	
39xx	WAIVED MEDICAL-CERTIFICATED		58,639	11,911	
58xx	CONTINGENCY (CATEGORICAL)		64,965		
73xx	TRANSFERS OF INDIRECT COSTS		249,744	51,693	
82xx	ALL OTHER FEDERAL REVENUES	4,935,677	2,438,057	1,069,279	
*TOTAL:		4,935,677	8,734,952	2,320,343	
Resource:3205 EDUC JOBS & MEDICAID ASSIST					
11xx	TEACHER SALARIES-REGULAR				2,096,078
12xx	CERT PUPIL SUPPORT SALARIES			197,333	
21xx	INSTRUCTIONAL AIDE SALARIES			333,655	
31xx	STRS CERTIFICATED			19,537	172,926
32xx	PERS CLASSIFIED			27,708	
33xx	SOCIAL SECURITY CLASSIFIED			25,531	30,394
34xx	HEALTH & WELFARE CERTIFICATED			49,605	126,314
35xx	UNEMPLOYMENT - CERTIFICATED			3,786	37,101
36xx	WORKERS COMP - CERTIFICATED			8,465	30,602
38xx	PERS REDUCTION CLASSIFIED			7,202	
39xx	WAIVED MEDICAL-CERTIFICATED			14,599	4,035
82xx	ALL OTHER FEDERAL REVENUES			687,421	2,497,450
*TOTAL:				1,374,841	4,994,900
Resource:3310 SP ED-BASIC GRT ENT PL94-142					
21xx	INSTRUCTIONAL AIDE SALARIES	2,020,132	2,108,385	2,142,787	2,057,283
31xx	STRS CLASSIFIED	1,456	2,392	3,888	
32xx	PERS CLASSIFIED	184,004	198,968	200,016	231,052
33xx	SOCIAL SECURITY CLASSIFIED	141,583	149,722	151,644	157,380
34xx	HEALTH & WELFARE CLASSIFIED	361,064	355,260	339,465	304,612
35xx	UNEMPLOYMENT - CLASSIFIED	5,070	5,935	14,535	36,413
36xx	WORKERS COMP - CLASSIFIED	36,289	30,862	32,500	30,036
38xx	PERS REDUCTION CLASSIFIED			96	
39xx	WAIVED MEDICAL-CERTIFICATED	69,706	85,443	83,254	42,595
73xx	SPEC ED/TRANSP INDIRECT COSTS	126,488	121,297	127,928	126,957
81xx	SPECIAL EDUCATION-ENTITLEMENTS	2,943,589	3,056,616	3,096,111	2,986,328
86xx	ALL OTHER LOCAL REVENUES	2,203	1,649		
*TOTAL:		5,891,583	6,116,530	6,192,222	5,972,656

Resource:3313 ARRA SPEC ED BASIC LOCAL ASSTC

		2008-2009	2009-2010	2010-2011	2011-2012
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
11xx	TEACHER SALARIES-REGULAR	64,480	106,354	553,829	7,228
12xx	CERT PUPIL SUPPORT SALARIES		64,334	112,590	11,374
21xx	INSTRUCTIONAL AIDE SALARIES	52,704	91,035	60,193	14,294
22xx	CLASSIFIED SUPPORT SALARY		83,566	95,749	23,217
31xx	STRS CERTIFICATED	5,443	14,255	53,821	1,535
32xx	PERS CERTIFICATED	4,969	16,493	15,077	4,276
33xx	SOCIAL SECURITY CERTIFICATED	4,729	15,531	20,052	3,138
34xx	HEALTH & WELFARE CERTIFICATED	11,561	40,922	100,638	4,887
35xx	UNEMPLOYMENT - CERTIFICATED	335	1,026	5,577	993
36xx	WORKERS COMP - CERTIFICATED	2,244	5,333	12,553	820
39xx	WAIVED MEDICAL-CERTIFICATED	3,457	3,244	7,383	738
52xx	TRAVEL & CONFERENCE		369	188	200
73xx	TRANSFERS OF INDIRECT COSTS		18,274	44,723	3,228
74xx	DEBT SERVICE - INTEREST			406,833	406,833
81xx	SPECIAL EDUCATION-ENTITLEMENTS	149,922	460,736	1,489,206	482,761
*TOTAL:		299,844	921,473	2,978,411	965,522

Resource:3315 SP ED-PRSCH ENT NON RIS

11xx	TEACHER SALARIES-REGULAR	76,772	62,406	70,303	72,551
31xx	STRS CERTIFICATED	6,517	5,322	5,973	5,985
33xx	MEDICARE - CERTIFICATED	1,111	892	985	1,052
34xx	HEALTH & WELFARE CERTIFICATED	3,941	2,812	3,848	6,095
35xx	UNEMPLOYMENT - CERTIFICATED	230	184	489	1,285
36xx	WORKERS COMP - CERTIFICATED	1,512	959	1,094	1,059
39xx	WAIVED MEDICAL-CERTIFICATED	2,102	2,102	2,102	
73xx	SPEC ED/TRANSP INDIRECT COSTS	4,139	3,085	3,655	3,799
81xx	SPEC ED-DISCRETIONARY GRANTS	96,324	77,762	88,450	91,826
*TOTAL:		192,648	155,523	176,901	183,652

Resource:3319 ARRA SPEC ED PRE-K GRANTS

11xx	TEACHER SALARIES-REGULAR	34,417			
21xx	INSTRUCTIONAL AIDE SALARIES	10,653	29,380	16,596	
31xx	STRS CERTIFICATED	2,909			
32xx	PERS CLASSIFIED	1,070	2,821	1,679	
33xx	SOCIAL SECURITY CLASSIFIED	1,388	2,265	1,260	
34xx	HEALTH & WELFARE CERTIFICATED	4,763	294	82	
35xx	UNEMPLOYMENT - CERTIFICATED	139	89	119	
36xx	WORKERS COMP - CERTIFICATED	911	458	265	
39xx	WAIVED MEDICAL-CERTIFICATED	1,471			
73xx	TRANSFERS OF INDIRECT COSTS		1,458	862	
81xx	SPEC ED-DISCRETIONARY GRANTS	57,720	36,766	20,863	
*TOTAL:		115,441	73,531	41,726	

Resource:3320 SP ED-PRSCH LOCAL ENT RIS

11xx	TEACHER SALARIES-REGULAR	106,769	115,003	119,637	114,821
13xx	CERT SUPRVRS/ADMIN SALARY	20,331	20,038	17,045	21,348

Resource:3320 SP ED-PRSCH LOCAL ENT RIS

		2008-2009	2009-2010	2010-2011	2011-2012
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
31xx	STRS CERTIFICATED	11,061	11,314	11,244	11,233
33xx	SOCIAL SECURITY CLASSIFIED	1,751	1,787	1,820	1,975
34xx	HEALTH & WELFARE CERTIFICATED	12,817	10,288	11,974	10,668
35xx	UNEMPLOYMENT - CERTIFICATED	362	370	905	2,410
36xx	WORKERS COMP - CERTIFICATED	2,394	1,923	2,020	1,988
39xx	WAIVED MEDICAL-CERTIFICATED	1,261	2,102		
73xx	SPEC ED/TRANSP INDIRECT COSTS	7,205	6,725	7,096	7,298
81xx	SPEC ED-DISCRETIONARY GRANTS	167,663	169,550	171,741	171,741
*TOTAL:		331,614	339,100	343,482	343,482

Resource:3324 ARRA SPEC ED PRE-K ENTITLEMENT

11xx	TEACHER SALARIES-REGULAR	35,890	52,120		
21xx	INSTRUCTIONAL AIDE SALARIES	34,475	15,547		
31xx	STRS CERTIFICATED	2,911	4,300		
32xx	PERS CLASSIFIED	3,185	1,472		
33xx	SOCIAL SECURITY CLASSIFIED	2,855	1,848		
34xx	HEALTH & WELFARE CERTIFICATED	7,963	9,021		
35xx	UNEMPLOYMENT - CERTIFICATED	192	183		
36xx	WORKERS COMP - CERTIFICATED	1,252	952		
39xx	WAIVED MEDICAL-CLASSIFIED	1,656			
43xx	SUPPLIES		55		
52xx	EMPLOYEE MILEAGE		308		
73xx	SPEC ED/TRANSP INDIRECT COSTS		3,544		
81xx	SPEC ED-DISCRETIONARY GRANTS	90,378	89,350	0	
89xx	CONTRIB FR UNREST REVENUE			0	
*TOTAL:		180,756	178,700		

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

11xx	TEACHERS SALARY-TEMP/HOURLY		1,165		
31xx	STRS CERTIFICATED		96		
33xx	MEDICARE - CERTIFICATED		17		
34xx	HEALTH & WELFARE CERTIFICATED		6		
35xx	UNEMPLOYMENT - CERTIFICATED		8		
36xx	WORKERS COMP - CERTIFICATED		19		
58xx	OTHER SERVICES & OPERATING EXP			1,368	
81xx	SPEC ED-DISCRETIONARY GRANTS		1,368	1,368	
*TOTAL:			2,679	2,736	

Resource:3372 STATE PERSONNEL DEV GRANT

11xx	TEACHER SALARIES-SUBSTITUTES		3,912		
29xx	OTHER CLASSIFIED SUBSTITUTE		76		
31xx	STRS CERTIFICATED		253		
32xx	PERS CERTIFICATED		23		
33xx	SOCIAL SECURITY CERTIFICATED		96		
34xx	HEALTH & WELFARE CERTIFICATED		20		
35xx	UNEMPLOYMENT - CERTIFICATED		29		

Resource:3372 STATE PERSONNEL DEV GRANT

	2008-2009	2009-2010	2010-2011	2011-2012
	ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
36xx WORKERS COMP - CERTIFICATED			64	
43xx SUPPLIES			3,152	
52xx TRAVEL & CONFERENCE			7,243	
53xx DUES & MEMBERSHIPS			199	
57xx INTERPROGRAM SVC-PRINT SHOP			165	
58xx OTHER SERVICES & OPERATING EXP			3,336	
73xx SPEC ED/TRANSP INDIRECT COSTS			801	
81xx SPEC ED-DISCRETIONARY GRANTS			19,220	
86xx ALL OTHER LOCAL REVENUES			150	
*TOTAL:			38,740	

Resource:3385 SP ED:EARLY INTERVENTION GRANT

72xx ALL OTHER TRFS TO COUNTY OFFC	91,745	91,745	91,745	91,745
81xx SPEC ED-DISCRETIONARY GRANTS	91,745	91,745	91,745	91,745
*TOTAL:	183,490	183,490	183,490	183,490

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

11xx TEACHER SALARIES-SUBSTITUTES	1,500	1,370	1,928	1,500
24xx CLERICAL & TECHNICAL HOURLY	75			
31xx STRS CERTIFICATED	64	144	120	124
32xx PERS CERTIFICATED	7		3	
33xx SOCIAL SECURITY CERTIFICATED	27	30	43	22
34xx HEALTH & WELFARE CERTIFICATED	16	20	10	8
35xx UNEMPLOYMENT - CERTIFICATED	5	6	14	27
36xx WORKERS COMP - CERTIFICATED	31	32	31	22
41xx TEXTBOOKS	6,704	3,428	5,566	3,655
42xx BOOKS OTHER THAN TEXTBOOKS	538			
43xx SUPPLIES	53,428	25,917	22,605	25,640
44xx INVENTORIED EQUIPMENT	26,163	35,161	16,498	16,524
52xx TRAVEL & CONFERENCE	5,792	6,776	11,872	12,194
56xx REPAIR/LABOR	3,964	2,158		
57xx INTERPROG SVC - COMPUTER SUPP	1,098	1,400	2,431	2,520
58xx OTHER SERVICES & OPERATING EXP	5,262	6,160	15,811	15,500
64xx FURNITURE AND EQUIPMENT		7,069	7,500	7,500
73xx TRANSFERS OF INDIRECT COSTS	4,700	3,411	3,368	3,784
82xx ALL OTHER FEDERAL REVENUES	109,375	93,081	87,801	89,020
*TOTAL:	218,750	186,162	175,602	178,040

Resource:3710 IASA-DRUG FREE SCH-ENTITLEMENT

11xx TEACHER SALARIES-SUBSTITUTES	11,048	13,293	5,439	
12xx CERT PUPIL SUPPORT SALARIES		25,466	11,355	11,959
21xx INSTRUCTIONAL AIDE STIPEND		1,051		
22xx CLASSIFIED SUPPORT STIPEND	900	3,615	900	
24xx CLERICAL & TECH SUBSTITUTES		153		
31xx STRS CERTIFICATED	783	2,571	1,343	987
32xx PERS CERTIFICATED		264		

Resource:3710 IASA-DRUG FREE SCH-ENTITLEMENT

		2008-2009	2009-2010	2010-2011	2011-2012
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
33xx	SOCIAL SECURITY CERTIFICATED	312	889	322	173
34xx	HEALTH & WELFARE CERTIFICATED	119	2,405	1,128	1,099
35xx	UNEMPLOYMENT - CERTIFICATED	36	108	117	212
36xx	WORKERS COMP - CERTIFICATED	234	563	261	175
43xx	SUPPLIES	6,391	2,736	19,339	
52xx	TRAVEL & CONFERENCE	1,408	2,403	900	
57xx	INTERPROGRAM SVC-PRINT SHOP	148	879	57	
58xx	OTHER SERVICES & OPERATING EXP	3,550	5,123	6,928	
59xx	POSTAGE		37		
73xx	TRANSFERS OF INDIRECT COSTS	1,119	615	962	292
82xx	ALL OTHER FEDERAL REVENUES	26,048	49,799	49,051	14,897
	*TOTAL:	52,097	111,969	98,102	29,794

Resource:4035 TITLE II TEACHER QUALITY

11xx	TEACHER SALARIES-REGULAR	72,657	15,609		
24xx	CLERICAL & TECHNICAL SALARIES	12,417	12,273	12,273	12,418
31xx	STRS CERTIFICATED	5,994			
32xx	PERS CLASSIFIED	1,168	1,192	1,192	1,416
33xx	SOCIAL SECURITY CERTIFICATED	2,043	1,918	939	950
34xx	HEALTH & WELFARE CERTIFICATED	526	811	1,930	1,930
35xx	UNEMPLOYMENT - CERTIFICATED	257	85	88	220
36xx	WORKERS COMP - CERTIFICATED	1,682	443	198	181
39xx	WAIVED MEDICAL-CLASSIFIED	525	525		
43xx	SUPPLIES		359		128,732
52xx	TRAVEL & CONFERENCE	14,217	19,912	14,710	11,253
57xx	PROFESSIONAL DEVELOP ACADEMY	442,930	419,981	417,580	270,130
58xx	OTHER SERVICES & OPERATING EXP		430	6,630	7,491
73xx	TRANSFERS OF INDIRECT COSTS	88,694	80,732	68,331	76,715
82xx	ALL OTHER FEDERAL REVENUES	643,111	554,271	524,118	511,436
86xx	ALL OTHER LOCAL REVENUES			247-	
	*TOTAL:	1,286,222	1,108,542	1,047,741	1,022,872

Resource:4036 TITLE II - ADMINISTRATOR TRNG

52xx	TRAVEL & CONFERENCE	5,446	6,250	4,215	3,789
73xx	TRANSFERS OF INDIRECT COSTS	245	258	182	168
82xx	ALL OTHER FEDERAL REVENUES	5,691	6,508	4,397	3,957
	*TOTAL:	11,382	13,016	8,794	7,914

Resource:4045 TITLE II ENHANCING TECHNOLOGY

44xx	TECHNOLOGY EQUIPMENT			2,314	
58xx	OTHER SERVICES & OPERATING EXP	25,667	22,200	127	
73xx	TRANSFERS OF INDIRECT COSTS	1,152	917	105	
82xx	ALL OTHER FEDERAL REVENUES	26,819	23,117	2,546	
	*TOTAL:	53,638	46,234	5,093	

Resource:4047 TITLE II EETT FUNDED BY ARRA

	2008-2009	2009-2010	2010-2011	2011-2012
	ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
58xx SOFTWARE-LIC & ONLINE SVCS			43,415	
73xx TRANSFERS OF INDIRECT COSTS			1,871	
82xx ALL OTHER FEDERAL REVENUES			45,286	
*TOTAL:			90,572	

Resource:4048 TITLE II EETT COMPETITIVE

11xx TEACHER SALARIES-SUBSTITUTES			7,340	
13xx CERT SUPRVRS/ADMIN SALARY			17,955	
31xx STRS CERTIFICATED			2,025	
33xx SOCIAL SECURITY CERTIFICATED			428	
34xx HEALTH & WELFARE CERTIFICATED			436	
35xx UNEMPLOYMENT - CERTIFICATED			186	
36xx WORKERS COMP - CERTIFICATED			416	
39xx WAIVED MEDICAL-CERTIFICATED			561	
44xx TECHNOLOGY EQUIPMENT			5,954	
58xx OTHER SERVICES & OPERATING EXP			81,379	
73xx TRANSFERS OF INDIRECT COSTS			5,029	
82xx ALL OTHER FEDERAL REVENUES			121,710	
*TOTAL:			243,420	

Resource:4110 TITLE V/VI INNOV ED STRAT FORM

11xx TEACHERS SALARY-SUB,SICK LEAVE	4,427		
31xx STRS CERTIFICATED	366		
33xx MEDICARE - CERTIFICATED	64		
35xx UNEMPLOYMENT - CERTIFICATED	13		
36xx WORKERS COMP - CERTIFICATED	87		
43xx SUPPLIES	20		
58xx SOFTWARE-LIC & ONLINE SVCS		713	
73xx TRANSFERS OF INDIRECT COSTS	852		
82xx ALL OTHER FEDERAL REVENUES	5,830	713	
*TOTAL:	11,660	1,426	

Resource:4201 TITLE III, IMMIGRANT EDUC PROG

11xx TEACHERS SALARY-SUB,SICK LEAVE	60		
21xx INSTRUCTIONAL AIDE SALARIES	63,738	50,394	27,403
22xx CLASSIFIED SUPPORT OVER TIME		2,647	
31xx STRS CERTIFICATED	5		
32xx PERS CLASSIFIED	3,875	1,143	2
33xx SOCIAL SECURITY CLASSIFIED	4,701	3,945	2,096
34xx HEALTH & WELFARE CLASSIFIED	13,234	3,383	137
35xx UNEMPLOYMENT - CLASSIFIED	185	155	197
36xx WORKERS COMP - CLASSIFIED	1,216	804	441
42xx BOOKS OTHER THAN TEXTBOOKS	49		
43xx SUPPLIES	100-	413	
57xx INTERPROGRAM SVC-PRINT SHOP	516	481	57
73xx TRANSFERS OF INDIRECT COSTS	1,731	3,884	4,550

Resource:4201		TITLE III, IMMIGRANT EDUC PROG			
		2008-2009	2009-2010	2010-2011	2011-2012
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
-----		-----			
82xx	ALL OTHER FEDERAL REVENUES	89,210	67,249	34,884	
*TOTAL:		178,421	134,498	69,768	
Resource:4203		TITLE III, LIMITED ENGL PROF			
11xx	TEACHER SALARIES-REGULAR	37,588	47,911	63,438	65,940
21xx	INSTRUCTIONAL AIDE SALARIES	78,885	127,863	61,521	44,110
22xx	CLASSIFIED SUPPORT SALARIES	15,942	11,547	14,550	
24xx	CLERICAL & TECHNICAL SALARIES			48,684	53,830
31xx	STRS CERTIFICATED	3,300	3,943	5,388	4,729
32xx	PERS CLASSIFIED	3,375	3,424	6,057	7,636
33xx	SOCIAL SECURITY CERTIFICATED	7,949	11,217	10,167	5,955
34xx	HEALTH & WELFARE CERTIFICATED	14,786	15,394	15,701	17,558
35xx	UNEMPLOYMENT - CERTIFICATED	412	553	1,319	2,201
36xx	WORKERS COMP - CERTIFICATED	2,573	2,881	2,950	1,815
43xx	SUPPLIES	6,167	7,378	6,867	
52xx	TRAVEL & CONFERENCE		280		
57xx	INTERPROGRAM SVC-PRINT SHOP		393		
73xx	TRANSFERS OF INDIRECT COSTS	3,948	4,193	35,497	35,961
82xx	ALL OTHER FEDERAL REVENUES	174,924	236,979	272,140	239,735
*TOTAL:		349,848	473,957	544,280	479,470
Resource:4216		REFUGEE CHILDREN SUPPL ASST.			
11xx	TEACHER SALARIES-REGULAR	5,909	8,312	44,395	60,984
21xx	INSTRUCTIONAL AIDE SALARIES	57,167	49,932	7,409	13,442
24xx	CLERICAL & TECHNICAL SALARIES	49,740	48,719	4,464	6,711
31xx	STRS CERTIFICATED	405	846	3,745	3,723
32xx	PERS CLASSIFIED	6,821	6,987	819	1,071
33xx	SOCIAL SECURITY CLASSIFIED	7,778	7,336	1,606	1,756
34xx	HEALTH & WELFARE CERTIFICATED	3,151	9,386	1,111	1,404
35xx	UNEMPLOYMENT - CERTIFICATED	315	311	296	302
36xx	WORKERS COMP - CERTIFICATED	2,262	1,682	916	929
38xx	PERS REDUCTION CLASSIFIED			118	118
39xx	WAIVED MEDICAL-CLASSIFIED	1,577	1,577	1,577	1,577
42xx	BOOKS OTHER THAN TEXTBOOKS		4,410		
43xx	SUPPLIES	1,025	3,786	558	83,968
44xx	TECHNOLOGY EQUIPMENT	11,572	2,677		
52xx	TRAVEL & CONFERENCE	1,679	394	266	156
57xx	INTERPROGRAM SVC-PRINT SHOP	392	4,801	5,209	5,916
58xx	OTHER SERVICES & OPERATING EXP	4,890	9,870	6,307	8,908
59xx	POSTAGE	339	43	164	
73xx	TRANSFERS OF INDIRECT COSTS	6,960	6,590	3,403	3,296
82xx	ALL OTHER FEDERAL REVENUES	161,983	167,657	82,362	194,261
*TOTAL:		323,966	335,315	164,724	388,522

Resource:5640 MEDI-CAL BILLING OPTION

	2008-2009	2009-2010	2010-2011	2011-2012
	ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
12xx CERT PUPIL SUPPORT-TEMP/HOURLY	4,849			
22xx CLASSIFIED SUPPORT SUBSTITUTE	2,378	708		
31xx STRS CERTIFICATED	400			
32xx PERS CLASSIFIED		14		
33xx SOCIAL SECURITY CLASSIFIED	252	54		
34xx HEALTH & WELFARE CERTIFICATED	72	7		
35xx UNEMPLOYMENT - CERTIFICATED	22	2		
36xx WORKERS COMP - CERTIFICATED	142	11		
42xx BOOKS OTHER THAN TEXTBOOKS			1,232	1,500
43xx SUPPLIES	13,185	7,901	5,396	9,655
44xx INVENTORIED EQUIPMENT	5,294	1,429		4,800
52xx TRAVEL & CONFERENCE	7,521	410	1,240	1,500
56xx REPAIR/LABOR		54		100
58xx OTHER SERVICES & OPERATING EXP	16,530	30,285	40,883	43,000
59xx COMMUNICATIONS-TELEPHONE	635	637	125	200
73xx TRANSFERS OF INDIRECT COSTS	2,302	1,715	2,107	2,698
82xx ALL OTHER FEDERAL REVENUES	85,201	176,272	216,063	170,000
86xx ALL OTHER LOCAL REVENUES			200-	
*TOTAL:	138,783	219,500	266,846	233,453

Resource:5813 COMMUNITY EMRGNCY PREPAREDNESS

23xx CLASSIFIED SUPV & ADMIN SALARY	23,026	
24xx CLERICAL & TECH SUBSTITUTES	6,683	
29xx OTHER CLASSIFIED TEMP/HOURLY	6,528	
32xx PERS CLASSIFIED	600	
33xx SOCIAL SECURITY CLASSIFIED	560	
34xx HEALTH & WELFARE CLASSIFIED	45	
35xx UNEMPLOYMENT - CLASSIFIED	34	
36xx WORKERS COMP - CLASSIFIED	84	
39xx WAIVED MEDICAL-CLASSIFIED	0	
43xx SUPPLIES	5,481	
58xx OTHER SERVICES & OPERATING EXP	7,000	
64xx FURNITURE AND EQUIPMENT	10,888	
82xx ALL OTHER FEDERAL REVENUES	60,928	
*TOTAL:	121,856	

Resource:5840 TEACHING AMERICAN HISTORY GRNT

11xx TEACHER SALARIES-REGULAR	33,536	26,898
31xx STRS CERTIFICATED	2,717	2,037
33xx SOCIAL SECURITY CERTIFICATED	442	358
34xx HEALTH & WELFARE CERTIFICATED	2,376	2,231
35xx UNEMPLOYMENT - CERTIFICATED	97	74
36xx WORKERS COMP - CERTIFICATED	635	385
52xx TRAVEL & CONFERENCE	35,679	13,421
53xx DUES & MEMBERSHIPS	120	120-
58xx OTHER SERVICES & OPERATING EXP	338,827	49,387
73xx TRANSFERS OF INDIRECT COSTS	1,872	
82xx INTERAGENCY CONTRACTS	401,026	102,270
86xx ALL OTHER LOCAL REVENUES	7,574	
89xx RESTRICTD CONTRIB TO RESTRICTD	7,500-	
*TOTAL:	817,399	196,940

		2008-2009	2009-2010	2010-2011	2011-2012
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET

Resource:6010 HEALTHY START: AFTER SCHL PROG					
11xx	TEACHER SALARIES - STIPEND PAY	12,090	4,560		
13xx	CERT SUPRVRS/ADMIN SALARY				1,204
21xx	INSTRUCTIONAL AIDE SALARIES	399,510	411,879	392,007	392,470
22xx	CLASSIFIED SUPPORT SALARY		1,541	379	
23xx	CLASSIFIED SUPV & ADMIN SALARY	40,348	40,751		
24xx	CLERICAL & TECHNICAL SALARIES			82,471	75,339
29xx	OTHER CLASSIFIED TEMP/HOURLY	14,892	973		
31xx	STRS CERTIFICATED	960	265		99
32xx	PERS CERTIFICATED	21,135	20,092	26,173	47,570
33xx	SOCIAL SECURITY CERTIFICATED	34,737	34,276	35,273	32,244
34xx	HEALTH & WELFARE CERTIFICATED	34,994	41,456	49,608	50,764
35xx	UNEMPLOYMENT - CERTIFICATED	1,349	1,334	3,320	7,477
36xx	WORKERS COMP - CERTIFICATED	9,149	7,031	7,423	7,332
38xx	PERS REDUCTION CLASSIFIED	8,113	6,852	8,925	12,739
39xx	OTHER BENEFITS CLASSIFIED	6,043	3,994	5,500	6,311
42xx	BOOKS OTHER THAN TEXTBOOKS	1,063			
43xx	SUPPLIES	52,191	83,685	53,233	61,214
44xx	INVENTORIED EQUIPMENT	1,923			
52xx	TRAVEL & CONFERENCE	2,119	1,857	179	1,179
55xx	ELECTRICITY				3,000
56xx	REPAIR/LABOR	3,960	3,845	4,170	701
57xx	INTERPROGRAM SVC-PRINT SHOP	172,235	80,738	21,437	8,416
58xx	OTHER SERVICES & OPERATING EXP	40,195	1,464	146	
59xx	POSTAGE	1,067	630	930	810
62xx	OTHER CONSTRUCTION			92	
64xx	FURNITURE AND EQUIPMENT			4,428	
73xx	TRANSFERS OF INDIRECT COSTS	38,765	30,861	29,789	32,843
85xx	ALL OTHER STATE REVENUES	896,837	723,784	725,482	741,712
89xx	OTHER AUTH INTERFUND TF IN		54,300		
*TOTAL:		1,793,675	1,556,168	1,450,965	1,483,424

Resource:6091 CAL SAFE ACADEMIC/SUPPORT SRVC					
11xx	TEACHER SALARIES-REGULAR	20,147			
12xx	CERT PUPIL SUPPORT SALARIES	17,020			
31xx	STRS CERTIFICATED	3,066			
33xx	SOCIAL SECURITY CLASSIFIED	537			
34xx	HEALTH & WELFARE CERTIFICATED	3,381			
35xx	UNEMPLOYMENT - CERTIFICATED	111			
36xx	WORKERS COMP - CERTIFICATED	734			
41xx	TEXTBOOKS	1,178			
42xx	BOOKS OTHER THAN TEXTBOOKS	3,153			
43xx	SUPPLIES	258			
52xx	TRAVEL & CONFERENCE	509			
56xx	MAINTENANCE AGREEMENTS	1,319			
57xx	INTERPROGRAM SVC-PRINT SHOP	254			

Resource:6091 CAL SAFE ACADEMIC/SUPPORT SRVC

	2008-2009	2009-2010	2010-2011	2011-2012
	ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
73xx TRANSFERS OF INDIRECT COSTS	2,320			
85xx ALL OTHER STATE REVENUES	56,577			
89xx CATEGORICAL FLEXIBILITY TRF	3,581-			
*TOTAL:	106,983			

Resource:6092 CAL-SAFE CHILD CARE & DEVEL

12xx CERT PUPIL SUPPORT SALARIES	9,574			
21xx INSTRUCTIONAL AIDE SALARIES	67,897			
31xx STRS CERTIFICATED	790			
32xx PERS CLASSIFIED	2,149			
33xx SOCIAL SECURITY CLASSIFIED	4,707			
34xx HEALTH & WELFARE CERTIFICATED	10,193			
35xx UNEMPLOYMENT - CERTIFICATED	208			
36xx WORKERS COMP - CERTIFICATED	1,365			
38xx PERS REDUCTION CLASSIFIED	822			
43xx SUPPLIES	7,228			
56xx REPAIR/LABOR	194			
57xx INTERPROGRAM SVC-PRINT SHOP	148			
58xx OTHER SERVICES & OPERATING EXP	333			
62xx BUILDINGS - OTHER COSTS	14,950			
73xx TRANSFERS OF INDIRECT COSTS	4,742			
85xx ALL OTHER STATE REVENUES	105,638			
89xx CATEGORICAL FLEXIBILITY TRF	22,799-			
*TOTAL:	208,139			

Resource:6250 EARLY MENTAL HEALTH INITIATIVE

11xx TEACHER SALARIES-SUBSTITUTES	140	90	1,115	1,765
12xx CERT PUPIL SUPPORT SALARIES	11,940	16,165	30,626	49,761
22xx CLASSIFIED SUPPORT SALARY	10,569	10,565	18,469	42,542
31xx STRS CERTIFICATED	985	1,344	1,197	2,066
32xx PERS CLASSIFIED				2,162
33xx SOCIAL SECURITY CERTIFICATED	819	937	1,538	2,357
34xx HEALTH & WELFARE CERTIFICATED	227	1,569	241	445
35xx UNEMPLOYMENT - CERTIFICATED	68	78	347	1,118
36xx WORKERS COMP - CERTIFICATED	445	403	776	1,784
38xx PERS REDUCTION CLASSIFIED				373
43xx SUPPLIES	1,121	1,391	443	3,987
52xx TRAVEL & CONFERENCE	3,707	4,639	4,924	8,120
58xx OTHER SERVICES & OPERATING EXP		400		400
59xx POSTAGE	35			
73xx TRANSFERS OF INDIRECT COSTS	1,350	1,984	2,572	5,964
85xx ALL OTHER STATE REVENUES	31,406	39,566	62,248	122,844
*TOTAL:	62,812	79,132	124,496	245,688

Resource:6251 EARLY MENTAL HEALTH INIT 2007

		2008-2009	2009-2010	2010-2011	2011-2012
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
11xx	TEACHER SALARIES-SUBSTITUTES	315	1,002	268	1,765
12xx	CERT PUPIL SUPPORT SALARIES	40,039	37,919	37,841	44,667
22xx	CLASSIFIED SUPPORT SALARY	26,704	16,092	16,826	22,821
31xx	STRS CERTIFICATED	1,886	3,799	3,906	4,725
32xx	PERS CLASSIFIED				1,488
33xx	SOCIAL SECURITY CERTIFICATED	2,542	765	415	1,625
34xx	HEALTH & WELFARE CERTIFICATED	982	3,492	4,114	4,456
35xx	UNEMPLOYMENT - CERTIFICATED	201	161	344	890
36xx	WORKERS COMP - CERTIFICATED	1,317	855	770	1,581
38xx	PERS REDUCTION CLASSIFIED				212
39xx	WAIVED MEDICAL-CERTIFICATED	126			
43xx	SUPPLIES	3,774	4,548	6,656	4,036
52xx	TRAVEL & CONFERENCE	7,358	5,397	2,791	6,390
58xx	OTHER SERVICES & OPERATING EXP			35	
59xx	POSTAGE			64	
73xx	TRANSFERS OF INDIRECT COSTS	3,827	3,801	3,801	4,853
85xx	ALL OTHER STATE REVENUES	89,071	77,831	77,831	99,509
*TOTAL:		178,142	155,662	155,662	199,018

Resource:6252 EARLY MENTAL HEALTH 2009

11xx	TEACHER SALARIES-SUBSTITUTES	105	210	482	1,200
12xx	CERT PUPIL SUPPORT SALARIES	52,800	24,884	23,115	23,678
22xx	CLASSIFIED SUPPORT SALARY	39,608	28,512	32,026	29,150
31xx	STRS CERTIFICATED	4,365	1,622	1,388	1,356
32xx	PERS CLASSIFIED				774
33xx	SOCIAL SECURITY CERTIFICATED	3,037	2,221	2,279	2,532
34xx	HEALTH & WELFARE CERTIFICATED	6,160	2,250	1,625	1,816
35xx	UNEMPLOYMENT - CERTIFICATED	268	157	371	799
36xx	WORKERS COMP - CERTIFICATED	1,765	817	829	700
38xx	PERS REDUCTION CLASSIFIED				110
43xx	SUPPLIES	2,822	4,015	4,148	1,565
52xx	TRAVEL & CONFERENCE		2,445	430	7,055
56xx	MAINTENANCE AGREEMENTS			20	
58xx	OTHER SERVICES & OPERATING EXP		128	32	
73xx	TRANSFERS OF INDIRECT COSTS	5,711	3,364	2,877	3,617
85xx	ALL OTHER STATE REVENUES	116,640	70,625	69,621	74,352
*TOTAL:		233,280	141,250	139,242	148,704

Resource:6253 EARLY MENTAL HEALTH 2009

11xx	TEACHER SALARIES-SUBSTITUTES		150	332	105
12xx	CERT PUPIL SUPPORT SALARIES		14,372	9,573	9,724
22xx	CLASSIFIED SUPPORT SALARY		6,224	12,729	11,178
31xx	STRS CERTIFICATED		931	817	807
32xx	PERS CLASSIFIED				1,274
33xx	SOCIAL SECURITY CERTIFICATED		482	1,019	1,006
34xx	HEALTH & WELFARE CERTIFICATED		729	733	735
35xx	UNEMPLOYMENT - CERTIFICATED		58	152	373
36xx	WORKERS COMP - CERTIFICATED		288	339	310
38xx	PERS REDUCTION CLASSIFIED				181
43xx	SUPPLIES		2,470	2,429	700

Resource:6253 EARLY MENTAL HEALTH 2009

	2008-2009	2009-2010	2010-2011	2011-2012
	ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
52xx TRAVEL & CONFERENCE		24		4,455
58xx OTHER SERVICES & OPERATING EXP			641	
73xx TRANSFERS OF INDIRECT COSTS		1,286	1,240	1,582
85xx ALL OTHER STATE REVENUES		27,014	30,003	32,430
*TOTAL:		54,028	60,006	64,860

Resource:6258 PE TEACHER INCENTIVE GRANT

11xx TEACHER SALARIES-REGULAR	60,949
31xx STRS CERTIFICATED	5,202
33xx MEDICARE - CERTIFICATED	914
34xx HEALTH & WELFARE CERTIFICATED	1,717
35xx UNEMPLOYMENT - CERTIFICATED	189
36xx WORKERS COMP - CERTIFICATED	1,247
39xx WAIVED MEDICAL-CERTIFICATED	2,102
52xx EMPLOYEE MILEAGE	1,398
73xx TRANSFERS OF INDIRECT COSTS	3,276
85xx ALL OTHER STATE REVENUES	216,877
89xx TRANSFERS-RESTRICTED BALANCES	362,369-
*TOTAL:	68,497-

Resource:6267 NAT.BD. PROF. TEACH. STANDARDS

13xx CERT SUPRVRS/ADMIN SALARY	17,729
31xx STRS CERTIFICATED	1,463
33xx MEDICARE - CERTIFICATED	241
34xx HEALTH & WELFARE CERTIFICATED	1,810
35xx UNEMPLOYMENT - CERTIFICATED	50
36xx WORKERS COMP - CERTIFICATED	329
43xx SUPPLIES	234
52xx TRAVEL & CONFERENCE	60
57xx INTERPROGRAM SVC-PRINT SHOP	27
58xx OTHER SERVICES & OPERATING EXP	2,695
89xx UNRESTR CONTRIB TO RESTR PROG	24,637
*TOTAL:	49,275

Resource:6275 TCHR RECRUITMENT & STU SUPPORT

31xx STRS CERTIFICATED	404
32xx PERS CERTIFICATED	5
33xx SOCIAL SECURITY CERTIFICATED	563
34xx HEALTH & WELFARE CERTIFICATED	116
35xx UNEMPLOYMENT - CERTIFICATED	35
36xx WORKERS COMP - CERTIFICATED	229
38xx PERS REDUCTION CERTIFICATED	2
43xx SUPPLIES	7,234
73xx TRANSFERS OF INDIRECT COSTS	828
85xx ALL OTHER STATE REVENUES	19,279
*TOTAL:	28,696

		2008-2009	2009-2010	2010-2011	2011-2012
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET

Resource:6286 ENGLISH LANG AQUITION PROG					
11xx	TEACHER SALARIES-REGULAR	555	3,930	1,905	
21xx	INSTR AIDES - TEMPORARY/HOURLY	4,245	602	3,343	
31xx	STRS CERTIFICATED	37	317	145	
32xx	PERS CLASSIFIED	142	2	223	
33xx	SOCIAL SECURITY CERTIFICATED	339	109	293	
34xx	HEALTH & WELFARE CERTIFICATED	48	45	26	
35xx	UNEMPLOYMENT - CERTIFICATED	14	14	38	
36xx	WORKERS COMP - CERTIFICATED	94	71	85	
38xx	PERS REDUCTION CLASSIFIED	54	1	76	
42xx	BOOKS OTHER THAN TEXTBOOKS	1,611	12,206	32,431	
43xx	SUPPLIES	18,509	15,923	2,799	
44xx	INVENTORIED EQUIPMENT	10,313	23,155	4,906	
57xx	INTERPROGRAM SVC-PRINT SHOP	2,073	400		
58xx	OTHER SERVICES & OPERATING EXP	3,626	9,382	7,994	
73xx	TRANSFERS OF INDIRECT COSTS	10,481	11,472	2,339	
85xx	ALL OTHER STATE REVENUES	81,330	77,209		
	*TOTAL:	133,473	154,837	56,601	
Resource:6300 LOTTERY PROP 20 INSTR. MATLS.					
41xx	TEXTBOOKS	801,838			
85xx	STATE LOTTERY REVENUE	286,750	327,560	363,115	319,957
87xx	TRANSFERS FROM COUNTY OFFICE	1,748	1,434	1,840	100
	*TOTAL:	1,090,336	328,994	364,955	320,057
Resource:6350 ROC/P APPORTIONMENT					
11xx	TEACHER SALARIES-REGULAR	223,551			
12xx	CERT PUPIL SUPPORT SALARIES	31,134			
24xx	CLERICAL & TECHNICAL HOURLY	2,300			
31xx	STRS CERTIFICATED	21,101			
33xx	SOCIAL SECURITY CERTIFICATED	3,083			
34xx	HEALTH & WELFARE CERTIFICATED	25,157			
35xx	UNEMPLOYMENT - CERTIFICATED	727			
36xx	WORKERS COMP - CERTIFICATED	4,794			
39xx	WAIVED MEDICAL-CERTIFICATED	1,261			
43xx	SUPPLIES	10,959			
44xx	INVENTORIED EQUIPMENT	14,449			
52xx	TRAVEL & CONFERENCE	3,981			
57xx	INTERPROGRAM SVC-PRINT SHOP	19			
58xx	OTHER SERVICES & OPERATING EXP	855			
59xx	COMMUNICATIONS-PAGERS/CELLULAR	8			
64xx	FURNITURE AND EQUIPMENT	426			
73xx	TRANSFERS OF INDIRECT COSTS	15,437			
86xx	LEASES & RENTALS	3,620			
87xx	OTHER TRANSFERS FOR COUNTY	306,874			
89xx	TRANSFERS-RESTRICTED BALANCES	71,193-			
	*TOTAL:	598,544			

		2008-2009	2009-2010	2010-2011	2011-2012
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET

Resource:6377 CAREER TECH-ED EQPMNT ONE-TIME					
43xx	SUPPLIES		12,639		
44xx	INVENTORIED EQUIPMENT		9,383		
62xx	BUILDINGS - OTHER COSTS		14,999		
89xx	TRANSFERS-RESTRICTED BALANCES		12,400-		
	*TOTAL:		24,621		
Resource:6380 CTE ACADEMY-FASHION&INT.					
11xx	TEACHER SALARIES-REGULAR	435	8,855		
21xx	INSTR AIDES - TEMPORARY/HOURLY		132		
24xx	CLERICAL & TECHNICAL SALARIES		1,880		
31xx	STRS CERTIFICATED	26	713		
32xx	PERS CLASSIFIED		195		
33xx	SOCIAL SECURITY CERTIFICATED	6	301		
34xx	HEALTH & WELFARE CERTIFICATED	4	254		
35xx	UNEMPLOYMENT - CERTIFICATED	1	33		
36xx	WORKERS COMP - CERTIFICATED	9	174		
38xx	PERS REDUCTION CLASSIFIED		67		
39xx	WAIVED MEDICAL-CERTIFICATED		358		
42xx	BOOKS OTHER THAN TEXTBOOKS		2,186		
43xx	SUPPLIES	372	2,818		
44xx	INVENTORIED EQUIPMENT		7,435		
52xx	TRAVEL & CONFERENCE		115		
57xx	INTERPROG SVC - COMPUTER SUPP		1,200		
58xx	OTHER SERVICES & OPERATING EXP		663		
73xx	TRANSFERS OF INDIRECT COSTS	38	1,130		
85xx	ALL OTHER STATE REVENUES	892	28,509		
	*TOTAL:	1,783	57,017		
Resource:6381 CTE ACADEMY-FASHION&INT.MENTEE					
11xx	TEACHER SALARIES-REGULAR	694	1,188		
21xx	INSTR AIDES - TEMPORARY/HOURLY	696			
24xx	CLERICAL & TECHNICAL SALARIES		636		
31xx	STRS CERTIFICATED	55	98		
32xx	PERS CERTIFICATED	66	62		
33xx	SOCIAL SECURITY CERTIFICATED	65	66		
34xx	HEALTH & WELFARE CERTIFICATED	14	18		
35xx	UNEMPLOYMENT - CERTIFICATED	4	5		
36xx	WORKERS COMP - CERTIFICATED	27	28		
38xx	PERS REDUCTION CLASSIFIED	25	21		
43xx	SUPPLIES	9	4,348		
52xx	TRAVEL & CONFERENCE	197	1,234		
58xx	OTHER SERVICES & OPERATING EXP	40			
73xx	TRANSFERS OF INDIRECT COSTS	85	318		
85xx	ALL OTHER STATE REVENUES	1,977	8,023		
	*TOTAL:	3,954	16,046		

Resource:6382 CTE ACADEMY-POLYTECH.MENTOR

		2008-2009	2009-2010	2010-2011	2011-2012
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
11xx	TEACHER SALARIES-SUBSTITUTES	1,723	5,690		
21xx	INSTR AIDES - TEMPORARY/HOURLY		872		
24xx	CLERICAL & TECHNICAL HOURLY		1,210		
31xx	STRS CERTIFICATED	137	343		
32xx	PERS CLASSIFIED		77		
33xx	SOCIAL SECURITY CERTIFICATED	29	271		
34xx	HEALTH & WELFARE CERTIFICATED	17	78		
35xx	UNEMPLOYMENT - CERTIFICATED	5	23		
36xx	WORKERS COMP - CERTIFICATED	34	121		
38xx	PERS REDUCTION CLASSIFIED		26		
43xx	SUPPLIES		2,165		
52xx	TRAVEL & CONFERENCE	621	6,285		
58xx	OTHER SERVICES & OPERATING EXP		4,272		
73xx	TRANSFERS OF INDIRECT COSTS	115	885		
85xx	ALL OTHER STATE REVENUES	2,680	22,320		
	*TOTAL:	5,361	44,639		

Resource:6383 CTE HUMAN SERV-PUBLIC SAFE.ACA

11xx	TEACHER SALARIES-REGULAR	628	28,449	33,087	20,963
21xx	INSTR AIDES - TEMPORARY/HOURLY		1,070		
24xx	CLERICAL & TECHNICAL SALARIES		7,522	1,288	
31xx	STRS CERTIFICATED		2,254	2,393	1,381
32xx	PERS CERTIFICATED	59	780	125	
33xx	SOCIAL SECURITY CERTIFICATED	48	1,166	607	731
34xx	HEALTH & WELFARE CERTIFICATED	6	1,064	203	578
35xx	UNEMPLOYMENT - CERTIFICATED	2	112	234	264
36xx	WORKERS COMP - CERTIFICATED	12	582	523	667
38xx	PERS REDUCTION CERTIFICATED	23	266	43	
39xx	WAIVED MEDICAL-CERTIFICATED		905	21	200
42xx	BOOKS OTHER THAN TEXTBOOKS		9,160	3,264	10,000
43xx	SUPPLIES	862	18,242	15,089	25,000
44xx	INVENTORIED EQUIPMENT		1,086		
52xx	TRAVEL & CONFERENCE		935	4,440	7,772
57xx	INTERPROG SVC - COMPUTER SUPP		2,755	3,470	3,000
58xx	OTHER SERVICES & OPERATING EXP		5,586	7,259	7,000
59xx	POSTAGE		207		
73xx	TRANSFERS OF INDIRECT COSTS	74	3,392	3,105	3,444
85xx	ALL OTHER STATE REVENUES	1,715	85,532	75,151	81,000
	*TOTAL:	3,429	171,064	150,301	162,000

Resource:6384 CTE ACADEMY-PUBLIC SAFE.MENTEE

11xx	TEACHER SALARIES-SUBSTITUTES	486	533		
21xx	INSTR AIDES - TEMPORARY/HOURLY		171		
31xx	STRS CERTIFICATED	40	16		
33xx	SOCIAL SECURITY CERTIFICATED	7	33		
34xx	HEALTH & WELFARE CERTIFICATED	5	7		
35xx	UNEMPLOYMENT - CERTIFICATED	1	2		
36xx	WORKERS COMP - CERTIFICATED	10	11		
43xx	SUPPLIES		2,491		

Resource:6384 CTE ACADEMY-PUBLIC SAFE.MENTEE

	2008-2009	2009-2010	2010-2011	2011-2012
	ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
52xx TRAVEL & CONFERENCE		5,789		
73xx TRANSFERS OF INDIRECT COSTS	25	374		
85xx ALL OTHER STATE REVENUES	574	9,426		
*TOTAL:	1,148	18,852		

Resource:6385 CTE ACAD. AGRICULTURE SCIENCE

11xx TEACHER SALARIES-SUBSTITUTES	4,547	9,936		
24xx CLERICAL & TECHNICAL HOURLY		606		
31xx STRS CERTIFICATED	365	490		
32xx PERS CERTIFICATED		86		
33xx SOCIAL SECURITY CERTIFICATED	66	273		
34xx HEALTH & WELFARE CERTIFICATED	45	130		
35xx UNEMPLOYMENT - CERTIFICATED	14	37		
36xx WORKERS COMP - CERTIFICATED	89	169		
38xx PERS REDUCTION CERTIFICATED		29		
43xx SUPPLIES		1,749		40,214
52xx TRAVEL & CONFERENCE	159	2,890		
56xx RENTALS, LEASES & REPAIRS		653		
58xx OTHER SERVICES & OPERATING EXP		1,657		
73xx TRANSFERS OF INDIRECT COSTS	237	773		1,786
85xx ALL OTHER STATE REVENUES	5,523	19,477		42,000
*TOTAL:	11,046	38,954		84,000

Resource:6405 SCH SAFETY & VIOLENCE PREVEN.

22xx CLASSIFIED SUPPORT PART TIME	3,391			
33xx SOCIAL SECURITY CLASSIFIED	259			
34xx HEALTH & WELFARE CLASSIFIED	34			
35xx UNEMPLOYMENT - CLASSIFIED	10			
36xx WORKERS COMP - CLASSIFIED	67			
57xx INTERPROGRAM SVC-PRINT SHOP	60,000			
58xx OTHER SERVICES & OPERATING EXP	115,637			
73xx TRANSFERS OF INDIRECT COSTS	8,055			
85xx ALL OTHER STATE REVENUES	244,666			
89xx TRANSFERS-RESTRICTED BALANCES	325,680-			
*TOTAL:	106,440			

Resource:6500 SPECIAL EDUCATION

11xx TEACHER SALARIES-REGULAR	8,807,311	9,391,477	8,798,388	8,763,082
12xx CERT PUPIL SUPPORT SALARIES	1,283,910	1,246,758	1,053,060	1,016,881
13xx CERT SUPRVRs/ADMIN SALARY	462,392	481,076	463,041	394,807
19xx OTHER CERT SALARIES	544,127	535,230	328,547	335,827
21xx INSTRUCTIONAL AIDE SALARIES	2,297,131	2,712,415	2,546,393	3,255,610
22xx CLASSIFIED SUPPORT SALARY	951,407	1,041,241	876,336	832,154
23xx CLASSIFIED SUPV & ADMIN SALARY	98,797	97,538	96,280	97,538
24xx CLERICAL & TECHNICAL SALARIES	263,408	263,394	266,361	263,925
31xx STRS CERTIFICATED	928,447	957,998	881,748	890,998

Resource:6500 SPECIAL EDUCATION

		2008-2009	2009-2010	2010-2011	2011-2012
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
32xx	PERS CERTIFICATED	300,407	365,964	326,203	481,240
33xx	SOCIAL SECURITY CERTIFICATED	415,489	457,117	408,403	490,995
34xx	HEALTH & WELFARE CERTIFICATED	1,441,354	1,590,571	1,378,616	1,535,346
35xx	UNEMPLOYMENT - CERTIFICATED	42,994	45,829	100,046	261,487
36xx	WORKERS COMP - CERTIFICATED	281,067	236,844	222,157	233,944
38xx	PERS REDUCTION CERTIFICATED	116,848	124,090	115,672	65,736
39xx	OTHER BENEFITS CERTIFICATED	156,727	169,397	161,781	211,619
41xx	TEXTBOOKS	128	5,003		
42xx	BOOKS OTHER THAN TEXTBOOKS	2,310	5,739	1,268	1,300
43xx	SUPPLIES	98,479	184,895	154,595	275,886
44xx	INVENTORIED EQUIPMENT	47,576	68,898	76,929	77,788
51xx	SUB-AGREEMENTS>25,000 (NPS 0%)	3,268,361	965,132	396,737	345,000
52xx	TRAVEL & CONFERENCE	59,439	50,044	40,382	40,656
53xx	DUES & MEMBERSHIPS	2,485	2,460	2,879	2,878
55xx	WATER	578	776	1,221	900
56xx	REPAIR/LABOR	4,156	5,776	6,941	9,955
57xx	INTERPROGRAM SVC-PRINT SHOP	1,363	3,194	1,637	2,213
58xx	OTHER SERVICES & OPERATING EXP	884,138	2,394,702	2,176,236	2,346,131
59xx	POSTAGE	5,201	5,090	2,971	7,525
64xx	FURNITURE AND EQUIPMENT		28,578	5,427	5,427
71xx	TUITION-STATE SPECIAL SCHOOLS	252,432	253,797	108,429	145,000
72xx	ALL OTHER TRFS TO COUNTY OFFC	700,000			
73xx	SPEC ED/TRANSP INDIRECT COSTS	1,022,187	1,050,704	883,037	735,908
80xx	REVENUE LIMIT TRANSFERS	4,667,691	3,752,893	3,958,445	3,982,514
83xx	OTHER STATE APPORT-CURR YEAR	9,247,546	9,357,961	9,298,394	9,324,953
85xx	ALL OTHER STATE REVENUES	94,703	97,180		
86xx	ALL OTHER LOCAL REVENUES	560	569	125	160
87xx	TF OF APPORT FROM DISTRICTS	32,378			
89xx	CONTRIB FR UNREST REVENUE	10,415,470	11,533,126	9,725,022	9,820,129
	*TOTAL:	49,198,997	49,483,457	44,863,707	46,255,512

Resource:6501 SP ED MENT HEALTH PRE REFERRAL

58xx	OTHER SERVICES & OPERATING EXP				91,470
73xx	SPEC ED/TRANSP INDIRECT COSTS				4,250
85xx	ALL OTHER STATE REVENUES			96,003	95,720
89xx	CONTRIB FR UNREST REVENUE			144,070	
	*TOTAL:			240,073	191,440

Resource:6502 SP ED MH CTY SB70

58xx	OTHER SERVICES & OPERATING EXP			61,713	
73xx	SPEC ED/TRANSP INDIRECT COSTS			2,660	
85xx	ALL OTHER STATE REVENUES			236,406	
	*TOTAL:			300,779	

Resource:6520 SPEC ED WORKABILITY

		2008-2009	2009-2010	2010-2011	2011-2012
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
11xx	TEACHER SALARIES-REGULAR	6,132	645	6,189	
13xx	CERT SUPRVRS/ADMIN SALARY				34,540
19xx	OTHER CERT SALARIES			35,977	
21xx	INSTRUCTIONAL AIDE SALARIES	48,242	52,677	13,051	10,202
24xx	CLERICAL & TECHNICAL HOURLY			857	
29xx	OTHER CLASSIFIED TEMP/HOURLY	20,798	17,772	17,641	
31xx	STRS CERTIFICATED	476	33	3,487	2,850
32xx	PERS CLASSIFIED	3,009	3,355		1,163
33xx	SOCIAL SECURITY CLASSIFIED	3,788	4,034	1,833	1,282
34xx	HEALTH & WELFARE CERTIFICATED	7,493	8,331	3,972	2,986
35xx	UNEMPLOYMENT - CERTIFICATED	165	160	441	792
36xx	WORKERS COMP - CERTIFICATED	1,482	1,108	1,159	653
38xx	PERS REDUCTION CLASSIFIED	1,151	1,144		165
43xx	SUPPLIES	2,773	3,885	11,501	42,220
44xx	INVENTORIED EQUIPMENT			1,154	
52xx	TRAVEL & CONFERENCE	1,671	5,922	2,777	2,929
57xx	INTERPROGRAM SVC-PRINT SHOP	560	547	296	556
58xx	OTHER SERVICES & OPERATING EXP	2,890	150		
59xx	POSTAGE	651	897	156	148
73xx	TRANSFERS OF INDIRECT COSTS	4,504	4,156	4,324	4,331
85xx	ALL OTHER STATE REVENUES	104,816	104,816	104,816	104,816
86xx	ALL OTHER LOCAL REVENUES	969			
*TOTAL:		211,569	209,632	209,632	209,632

Resource:6530 LOW INCIDENCE ENTITLEMENT

42xx	BOOKS OTHER THAN TEXTBOOKS		7,139		
43xx	SUPPLIES	2,628			
58xx	OTHER SERVICES & OPERATING EXP	410		7,199	7,199
73xx	SPEC ED/TRANSP INDIRECT COSTS		294	310	310
85xx	ALL OTHER STATE REVENUES	3,038	7,433	7,509	7,509
*TOTAL:		6,076	14,866	15,018	15,018

Resource:6535 SPEC ED PERSONNEL STAFF DEVEL

11xx	TEACHER SALARIES-REGULAR		9,724	1,522	1,522
31xx	STRS CERTIFICATED		815	126	126
33xx	SOCIAL SECURITY CERTIFICATED		147	22	22
34xx	HEALTH & WELFARE CERTIFICATED		127	8	8
35xx	UNEMPLOYMENT - CERTIFICATED		30	11	11
36xx	WORKERS COMP - CERTIFICATED		155	25	25
39xx	WAIVED MEDICAL-CERTIFICATED		210		
43xx	SUPPLIES		1,525	765	8,942
52xx	TRAVEL & CONFERENCE	2,308	3,951	2,503	
57xx	INTERPROGRAM SVC-PRINT SHOP		109		
58xx	OTHER SERVICES & OPERATING EXP	2,784	474	150	150
73xx	SPEC ED/TRANSP INDIRECT COSTS		713	221	466
85xx	ALL OTHER STATE REVENUES	5,092	17,156	5,352	11,272
86xx	ALL OTHER LOCAL REVENUES		825		
*TOTAL:		10,185	35,961	10,704	22,544

Resource:6660 TUPE ELEMENTARY ENTITLEMENT

	2008-2009	2009-2010	2010-2011	2011-2012
	ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
11xx TEACHER SALARIES-SUBSTITUTES	5,724			
12xx CERT PUPIL SUPPORT SALARIES	6,752			
22xx CLASSIFIED SUPPORT PART TIME	1,174			
31xx STRS CERTIFICATED	311			
32xx PERS CERTIFICATED	13			
33xx MEDICARE - CERTIFICATED	190			
34xx HEALTH & WELFARE CERTIFICATED	57			
35xx UNEMPLOYMENT - CERTIFICATED	17			
36xx WORKERS COMP - CERTIFICATED	112			
38xx PERS REDUCTION CERTIFICATED	5			
43xx SUPPLIES	22,267		2,278	
52xx TRAVEL & CONFERENCE		52		
57xx INTERPROGRAM SVC-PRINT SHOP		6		
58xx OTHER SERVICES & OPERATING EXP	7,721		2,765	
73xx TRANSFERS OF INDIRECT COSTS	1,991	2	217	
85xx ALL OTHER STATE REVENUES	46,335	60	5,260	
*TOTAL:	92,670	119	10,521	

Resource:6690 TUPE COHORT F

11xx TEACHER SALARIES-SUBSTITUTES		3,587	
12xx CERT PUPIL SUPPORT SALARIES		25,098	41,297
31xx STRS CERTIFICATED		2,357	3,407
33xx MEDICARE - CERTIFICATED		396	599
34xx HEALTH & WELFARE CERTIFICATED		1,956	2,224
35xx UNEMPLOYMENT - CERTIFICATED		197	731
36xx WORKERS COMP - CERTIFICATED		440	603
43xx SUPPLIES		2,175	
52xx EMPLOYEE MILEAGE		459	
58xx OTHER SERVICES & OPERATING EXP		11,518	
59xx POSTAGE		12	
73xx TRANSFERS OF INDIRECT COSTS		2,077	2,169
85xx ALL OTHER STATE REVENUES		50,270	51,030
*TOTAL:		100,541	102,060

Resource:6760 ARTS & MUSIC BLOCK GRANT

11xx TEACHER SALARIES-SUBSTITUTES	3,810
31xx STRS CERTIFICATED	314
33xx MEDICARE - CERTIFICATED	55
34xx HEALTH & WELFARE CERTIFICATED	38
35xx UNEMPLOYMENT - CERTIFICATED	11
36xx WORKERS COMP - CERTIFICATED	82
41xx TEXTBOOKS	6,085
43xx SUPPLIES	6,778
44xx INVENTORIED EQUIPMENT	9,592
64xx FURNITURE AND EQUIPMENT	5,000
73xx TRANSFERS OF INDIRECT COSTS	1,202
85xx ALL OTHER STATE REVENUES	281,677
89xx TRANSFERS-RESTRICTED BALANCES	607,073-
*TOTAL:	292,429-

		2008-2009	2009-2010	2010-2011	2011-2012
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET

Resource:6761 ART,MUSIC,&PE SUPP/EQPMT 1TIME					
11xx	TEACHER SALARIES-REGULAR	65,952			
31xx	STRS CERTIFICATED	5,339			
32xx	PERS CERTIFICATED	20			
33xx	SOCIAL SECURITY CERTIFICATED	832			
34xx	HEALTH & WELFARE CERTIFICATED	1,173			
35xx	UNEMPLOYMENT - CERTIFICATED	201			
36xx	WORKERS COMP - CERTIFICATED	1,325			
38xx	PERS REDUCTION CERTIFICATED	8			
39xx	WAIVED MEDICAL-CERTIFICATED	1,188			
41xx	TEXTBOOKS	9,769			
42xx	BOOKS OTHER THAN TEXTBOOKS	1,184			
43xx	SUPPLIES	105,101			
44xx	INVENTORIED EQUIPMENT	32,138			
52xx	TRAVEL & CONFERENCE	19,810			
57xx	INTERPROGRAM SVC-PRINT SHOP	9			
58xx	OTHER SERVICES & OPERATING EXP	2,101			
73xx	TRANSFERS OF INDIRECT COSTS	11,052			
89xx	TRANSFERS-RESTRICTED BALANCES	751,357-			
	*TOTAL:	494,155-			
Resource:7026 SCHOOL GARDENS (ONETIME)					
22xx	CLASSIFIED SUPPORT PART TIME	56			
33xx	SOCIAL SECURITY CLASSIFIED	4			
34xx	HEALTH & WELFARE CLASSIFIED	1			
35xx	UNEMPLOYMENT - CLASSIFIED	0			
36xx	WORKERS COMP - CLASSIFIED	1			
43xx	SUPPLIES	24,674			
85xx	ALL OTHER STATE REVENUES	24,735			
	*TOTAL:	49,471			
Resource:7055 CAHSEE INTENSIVE INSTR & SVCS					
11xx	TEACHER SALARIES-REGULAR	78,065			
31xx	STRS CERTIFICATED	6,401			
33xx	SOCIAL SECURITY CERTIFICATED	1,151			
34xx	HEALTH & WELFARE CERTIFICATED	6,752			
35xx	UNEMPLOYMENT - CERTIFICATED	229			
36xx	WORKERS COMP - CERTIFICATED	1,505			
39xx	WAIVED MEDICAL-CERTIFICATED	336			
59xx	POSTAGE	20			
73xx	TRANSFERS OF INDIRECT COSTS	4,241			
85xx	ALL OTHER STATE REVENUES	105,105			
89xx	CATEGORICAL FLEXIBILITY TRF	218,431-			
	*TOTAL:	14,625-			

Resource:7056 CAHSEE INDIVIDUALIZEDMATERIALS

	2008-2009	2009-2010	2010-2011	2011-2012
	ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
43xx SUPPLIES	1,693			
59xx POSTAGE	196			
*TOTAL:	1,889			

Resource:7080 SUPPLEMENTAL SCH COUNSELING

12xx CERT PUPIL SUPPORT SALARIES	412,966			
31xx STRS CERTIFICATED	34,416			
33xx SOCIAL SECURITY CERTIFICATED	6,009			
34xx HEALTH & WELFARE CERTIFICATED	34,069			
35xx UNEMPLOYMENT - CERTIFICATED	1,243			
36xx WORKERS COMP - CERTIFICATED	8,186			
39xx WAIVED MEDICAL-CERTIFICATED	4,204			
52xx TRAVEL & CONFERENCE	1,334			
57xx INTERPROGRAM SVC-PRINT SHOP	1,110			
73xx TRANSFERS OF INDIRECT COSTS	22,609			
85xx ALL OTHER STATE REVENUES	528,584			
89xx TRANSFERS-RESTRICTED BALANCES	741,126-			
*TOTAL:	313,604			

Resource:7091 ECONOMIC IMPACT AID-LEP

11xx TEACHER SALARIES-REGULAR	166,180	109,084	67,419	45,227
13xx CERT SUPRVRS/ADMIN SALARY			24,407	24,407
21xx INSTRUCTIONAL AIDE SALARIES	479,343	456,211	550,718	545,653
22xx CLASSIFIED SUPPORT PART TIME		1,641	1,544	1,600
24xx CLERICAL & TECHNICAL SALARIES	167,099	176,244	179,425	188,072
31xx STRS CERTIFICATED	13,670	8,788	7,220	1,756
32xx PERS CERTIFICATED	38,797	42,667	49,217	67,871
33xx SOCIAL SECURITY CERTIFICATED	49,270	47,035	55,028	51,773
34xx HEALTH & WELFARE CERTIFICATED	85,338	82,308	95,282	92,916
35xx UNEMPLOYMENT - CERTIFICATED	2,336	2,105	5,814	12,565
36xx WORKERS COMP - CERTIFICATED	15,457	11,154	12,731	10,364
38xx PERS REDUCTION CERTIFICATED	14,821	14,551	16,785	9,161
39xx OTHER BENEFITS CLASSIFIED	4,164	4,006	5,583	1,104
42xx BOOKS OTHER THAN TEXTBOOKS	4,543	66,422	26,930	26,962
43xx SUPPLIES	38,610	47,736	44,952	10,331
44xx INVENTORIED EQUIPMENT	1,003	22,800	11,315	12,169
52xx TRAVEL & CONFERENCE	3,835	1,339	2,650	2,727
53xx DUES & MEMBERSHIPS				35
56xx REPAIR/LABOR	884	475	5,306	8,589
57xx INTERPROGRAM SVC-PRINT SHOP	92,917	98,327	92,092	93,928
58xx OTHER SERVICES & OPERATING EXP	27,288	40,551	20,890	32,520
59xx COMMUNICATIONS-TELEPHONE	5,356	1,389	14	1,200
73xx TRANSFERS OF INDIRECT COSTS	155,881	216,195	191,298	231,161
83xx OTHER STATE APPORT-CURR YEAR	1,658,162	1,449,426	1,538,697	1,538,697
86xx ALL OTHER LOCAL REVENUES	71			
89xx CONTRIB FR UNREST REVENUE		89-		
*TOTAL:	3,025,027	2,900,367	3,005,319	3,010,788

Resource:7140 GIFTED & TALENTED EDUCATION

		2008-2009	2009-2010	2010-2011	2011-2012
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
11xx	TEACHER SALARIES-SUBSTITUTES	11,238			
13xx	CERT SUPRVRS/ADMIN SALARY	39,890			
24xx	CLERICAL & TECHNICAL SALARIES	41,509			
31xx	STRS CERTIFICATED	3,936			
32xx	PERS CERTIFICATED	3,932			
33xx	SOCIAL SECURITY CERTIFICATED	3,934			
34xx	HEALTH & WELFARE CERTIFICATED	12,186			
35xx	UNEMPLOYMENT - CERTIFICATED	266			
36xx	WORKERS COMP - CERTIFICATED	1,750			
38xx	PERS REDUCTION CERTIFICATED	1,504			
42xx	BOOKS OTHER THAN TEXTBOOKS	2,443			
43xx	SUPPLIES	7,191			
44xx	INVENTORIED EQUIPMENT	747			
52xx	TRAVEL & CONFERENCE	4,481			
53xx	DUES & MEMBERSHIPS	200			
56xx	RENTAL & LEASES-EQUIPMENT	147			
57xx	INTERPROGRAM SVC-PRINT SHOP	411			
58xx	OTHER SERVICES & OPERATING EXP	198			
59xx	COMMUNICATIONS-TELEPHONE	381			
73xx	TRANSFERS OF INDIRECT COSTS	4,090			
83xx	OTHER STATE APPORT-CURR YEAR	143,162			
89xx	UNRESTR CONTRIB TO RESTR PROG	90,440-			
	*TOTAL:	193,155			

Resource:7156 INSTR MAT REALIGNMENT (IMFRP)

41xx	TEXTBOOKS	716,048			
42xx	BOOKS OTHER THAN TEXTBOOKS	14,979			
43xx	SUPPLIES	21,444			
85xx	ALL OTHER STATE REVENUES	1,107,216			
86xx	INTEREST	39,712			
89xx	RESTRICTD CONTRIB TO RESTRICTD	925,908-			
	*TOTAL:	973,491			

Resource:7157 INSTR MATERIALS ENGL LEARNERS

42xx	BOOKS OTHER THAN TEXTBOOKS	5,989			
43xx	SUPPLIES	38,223			
58xx	SOFTWARE-LIC & ONLINE SVCS	2,842			
85xx	ALL OTHER STATE REVENUES	2,782-	89-		
89xx	RESTRICTD CONTRIB TO RESTRICTD		89		
	*TOTAL:	44,272			

Resource:7220 POLYTECHNIC PART. ACADEMY

11xx	TEACHER SALARIES-REGULAR	21,633	9,270	42,369	23,336
21xx	INSTR AIDES - TEMPORARY/HOURLY	1,212			
24xx	CLERICAL & TECHNICAL SALARIES	7,209		1,165	
31xx	STRS CERTIFICATED	1,661	650	3,453	1,925

Resource:7220 POLYTECHNIC PART. ACADEMY

		2008-2009	2009-2010	2010-2011	2011-2012
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
32xx	PERS CLASSIFIED	793		113	
33xx	SOCIAL SECURITY CERTIFICATED	1,059	189	768	438
34xx	HEALTH & WELFARE CERTIFICATED	714	93	364	251
35xx	UNEMPLOYMENT - CERTIFICATED	92	28	319	413
36xx	WORKERS COMP - CERTIFICATED	604	145	712	341
38xx	PERS REDUCTION CLASSIFIED	303		39	
39xx	OTHER BENEFITS CERTIFICATED	927		701	701
42xx	BOOKS OTHER THAN TEXTBOOKS	1,174	1,243	2,730	3,000
43xx	SUPPLIES	6,241	22,607	24,813	24,758
44xx	INVENTORIED EQUIPMENT	749		551	553
52xx	TRAVEL & CONFERENCE	24	1,308	4,196	2,862
56xx	REPAIR/LABOR	4,714	10,284	4,600	5,500
57xx	INTERPROGRAM SVC-PRINT SHOP	1,181	2,430	2,172	1,750
58xx	OTHER SERVICES & OPERATING EXP		2,228	1,716	1,905
73xx	TRANSFERS OF INDIRECT COSTS	2,541	2,085	3,913	3,007
85xx	ALL OTHER STATE REVENUES	52,832	52,558	94,693	70,740
*TOTAL:		105,663	105,115	189,385	141,480

Resource:7230 TRANSPORTATION-HOME TO SCHOOL

22xx	CLASSIFIED SUPPORT SALARY	976,865	914,450	899,114	367,631
23xx	CLASSIFIED SUPV & ADMIN SALARY	103,415	114,047	111,342	106,404
24xx	CLERICAL & TECHNICAL SALARIES	43,592	43,164	45,031	8,165
32xx	PERS CLASSIFIED	92,638	88,878	87,377	54,456
33xx	SOCIAL SECURITY CLASSIFIED	83,993	80,360	78,616	37,628
34xx	HEALTH & WELFARE CLASSIFIED	172,315	158,201	177,265	34,224
35xx	UNEMPLOYMENT - CLASSIFIED	3,294	3,151	7,539	13,095
36xx	WORKERS COMP - CLASSIFIED	21,733	16,387	16,520	7,580
38xx	PERS REDUCTION CLASSIFIED	35,509	30,309	29,622	13,148
39xx	WAIVED MEDICAL-CLASSIFIED	10,613	17,027	12,655	8,104
43xx	SUPPLIES	417,859	439,396	427,148	467,097
44xx	INVENTORIED EQUIPMENT	25,917	2,913	489	1,500
52xx	TRAVEL & CONFERENCE	368	311	376	500
56xx	REPAIR/LABOR	44,640	25,063	10,546	19,987
57xx	INTERPROGRAM SVC-PRINT SHOP	605,665-	626,662-	654,912-	396,530-
58xx	OTHER SERVICES & OPERATING EXP	98,289	111,503	170,331	119,875
59xx	COMMUNICATIONS-TELEPHONE	28,104	18,584	15,796	21,400
64xx	FURNITURE AND EQUIPMENT	9,145		5,960	7,000
65xx	EQUIP REPLACEMENT OVER \$5,000	2,504	520,157	1,252,882	
73xx	TRANSP INDIRECT SUPPORT	70,274	59,351	61,842	45,494
83xx	OTHER STATE APPORT-CURR YEAR	287,477	230,437	231,163	230,525
86xx	INTEREST	468,501	391,230	360,665	155,960
89xx	PROCEEDS FROM CAPITAL LEASES	879,425	1,394,923	2,163,710	550,273
*TOTAL:		3,270,806	4,033,180	5,511,076	1,873,516

Resource:7240 TRANSPORTATION-SPECIAL ED

22xx	CLASSIFIED SUPPORT SALARY	1,273,518	1,228,118	1,211,694	1,356,705
24xx	CLERICAL & TECHNICAL SALARIES	43,426	43,640	46,256	46,389
32xx	PERS CLASSIFIED	109,293	111,917	115,367	151,629
33xx	SOCIAL SECURITY CLASSIFIED	102,009	97,851	94,929	103,492

Resource:7240 TRANSPORTATION-SPECIAL ED

		2008-2009	2009-2010	2010-2011	2011-2012
					ADOPTED
		ACTUALS	ACTUALS	ACTUALS	BUDGET
34xx	HEALTH & WELFARE CLASSIFIED	187,653	184,124	208,634	216,866
35xx	UNEMPLOYMENT - CLASSIFIED	4,000	3,837	9,107	24,834
36xx	WORKERS COMP - CLASSIFIED	26,311	19,953	19,942	20,485
38xx	PERS REDUCTION CLASSIFIED	41,907	38,166	39,099	22,980
39xx	WAIVED MEDICAL-CLASSIFIED	26,904	26,972	25,555	29,619
43xx	SUPPLIES	356,353	312,625	374,399	428,704
44xx	INVENTORIED EQUIPMENT	25,375	2,890	1,055	1,549
52xx	TRAVEL & CONFERENCE	308	311	376	400
56xx	REPAIR/LABOR	31,387	19,362	27,168	32,650
57xx	INTERPROGRAM SVC-PRINT SHOP	249	496	668	700
58xx	OTHER SERVICES & OPERATING EXP	29,745	36,596	27,615	41,725
59xx	COMMUNICATIONS-TELEPHONE	10,210	11,478	2,492	18,356
64xx	FURNITURE AND EQUIPMENT			5,960	7,005
65xx	EQUIP REPLACEMENT OVER \$5,000	2,504	484,824	1,152,311	
73xx	TRANSP INDIRECT SUPPORT	101,975	88,313	95,008	111,098
83xx	OTHER STATE APPORT-CURR YEAR	900,028	721,448	723,722	721,725
86xx	INTEREST	2,409	43-	1,012	886
89xx	PROCEEDS FROM CAPITAL LEASES	1,470,687	1,990,069	2,732,901	1,892,575
	*TOTAL:	4,746,249	5,422,947	6,915,269	5,230,372

Resource:7271 CA. PEER ASSIST. & REVIEW PROG

11xx	TEACHER SALARIES-SUBSTITUTES	2,755
19xx	OTHER CERTIFICATED STIPEND	46,116
31xx	STRS CERTIFICATED	1,249
33xx	SOCIAL SECURITY CERTIFICATED	973
34xx	HEALTH & WELFARE CERTIFICATED	299
35xx	UNEMPLOYMENT - CERTIFICATED	91
36xx	WORKERS COMP - CERTIFICATED	602
38xx	PERS REDUCTION CERTIFICATED	4
43xx	SUPPLIES	14
52xx	TRAVEL & CONFERENCE	5
73xx	TRANSFERS OF INDIRECT COSTS	2,340
85xx	ALL OTHER STATE REVENUES	67,116
89xx	TRANSFERS-RESTRICTED BALANCES	38,793-
	*TOTAL:	82,770

Resource:7294 STAFF DEV MATH & READING AB466

11xx	TEACHER SALARIES-SUBSTITUTES	8,500
31xx	STRS CERTIFICATED	701
33xx	SOCIAL SECURITY CERTIFICATED	116
34xx	HEALTH & WELFARE CERTIFICATED	85
35xx	UNEMPLOYMENT - CERTIFICATED	26
36xx	WORKERS COMP - CERTIFICATED	167
58xx	OTHER SERVICES & OPERATING EXP	13,600
73xx	TRANSFERS OF INDIRECT COSTS	1,041
89xx	TRANSFERS-RESTRICTED BALANCES	53,997-
	*TOTAL:	29,762-

Resource:7325 AB75/AB430 ADMINISTRATOR TRNG

	2008-2009	2009-2010	2010-2011	2011-2012
	ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
52xx TRAVEL & CONFERENCE	8,654			
73xx TRANSFERS OF INDIRECT COSTS	388			
85xx ALL OTHER STATE REVENUES	12,693			
89xx TRANSFERS-RESTRICTED BALANCES	18,228-			
*TOTAL:	3,507			

Resource:7370 SSP SPECIALIZED SEC PROGRAM

11xx TEACHER SALARIES-REGULAR	7,590
24xx CLERICAL & TECHNICAL HOURLY	500
31xx STRS CERTIFICATED	401
32xx PERS CERTIFICATED	8
33xx SOCIAL SECURITY CERTIFICATED	249
34xx HEALTH & WELFARE CERTIFICATED	81
35xx UNEMPLOYMENT - CERTIFICATED	24
36xx WORKERS COMP - CERTIFICATED	159
38xx PERS REDUCTION CERTIFICATED	3
41xx TEXTBOOKS	1,540
42xx BOOKS OTHER THAN TEXTBOOKS	2,869
43xx SUPPLIES	38,413
44xx INVENTORIED EQUIPMENT	10,729
52xx TRAVEL & CONFERENCE	6,354
57xx INTERPROGRAM SVC-PRINT SHOP	1,336
58xx OTHER SERVICES & OPERATING EXP	1,453
59xx POSTAGE	69
73xx TRANSFERS OF INDIRECT COSTS	3,223
85xx ALL OTHER STATE REVENUES	75,001
*TOTAL:	150,002

Resource:7390 PUPIL RETENTION BLOCK GRANT

11xx TEACHER SALARIES-REGULAR	134,375
24xx CLERICAL & TECHNICAL SALARIES	11,876
31xx STRS CERTIFICATED	9,739
32xx PERS CLASSIFIED	1,118
33xx SOCIAL SECURITY CLASSIFIED	2,680
34xx HEALTH & WELFARE CERTIFICATED	2,120
35xx UNEMPLOYMENT - CERTIFICATED	392
36xx WORKERS COMP - CERTIFICATED	2,564
38xx PERS REDUCTION CLASSIFIED	428
39xx WAIVED MEDICAL-CERTIFICATED	778
73xx TRANSFERS OF INDIRECT COSTS	726
85xx ALL OTHER STATE REVENUES	180,495
89xx TRANSFERS-RESTRICTED BALANCES	64,364-
*TOTAL:	282,927

Resource:7391 SCHOOL/COMMUNITY VIOLENCE PREV

		2008-2009	2009-2010	2010-2011	2011-2012
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
11xx	TEACHER SALARIES-SUBSTITUTES	26,379	61,083	61,420	
12xx	CERT PUPIL SUPPORT SALARIES	8,260	19,975	9,200	8,946
21xx	INSTR AIDES - TEMPORARY/HOURLY			7,664	
23xx	CLASSIFIED SUPV & ADMIN HOURLY	12,511	2,460		
24xx	CLERICAL & TECHNICAL HOURLY	2,216	2,779	3,297	
31xx	STRS CERTIFICATED	2,761	6,588	5,777	738
32xx	PERS CERTIFICATED	22	6	243	
33xx	SOCIAL SECURITY CERTIFICATED	1,685	1,550	1,891	130
34xx	HEALTH & WELFARE CERTIFICATED	1,325	2,658	426	62
35xx	UNEMPLOYMENT - CERTIFICATED	145	256	589	158
36xx	WORKERS COMP - CERTIFICATED	951	1,333	1,317	131
38xx	PERS REDUCTION CERTIFICATED	8	2	83	
39xx	WAIVED MEDICAL-CERTIFICATED		21	210	
43xx	SUPPLIES	874	2,751	2,277	
52xx	TRAVEL & CONFERENCE	1,108	2,963	1,942	
57xx	INTERPROGRAM SVC-FIELD TRIP	2,489	2,910	1,013	
58xx	OTHER SERVICES & OPERATING EXP	400	927	2,751	
73xx	TRANSFERS OF INDIRECT COSTS	2,733	4,471	4,314	451
85xx	ALL OTHER STATE REVENUES	63,606	112,733	104,413	10,616
86xx	ALL OTHER LOCAL REVENUES	260			
*TOTAL:		127,732	225,465	208,825	21,232

Resource:7393 PROFESSIONAL DEVELOP BLOCK GR

11xx	TEACHER SALARIES-SUBSTITUTES	231,281
21xx	INSTR AIDES - TEMPORARY/HOURLY	5,316
31xx	STRS CERTIFICATED	18,982
32xx	PERS CERTIFICATED	22
33xx	SOCIAL SECURITY CERTIFICATED	3,625
34xx	HEALTH & WELFARE CERTIFICATED	2,367
35xx	UNEMPLOYMENT - CERTIFICATED	710
36xx	WORKERS COMP - CERTIFICATED	4,637
38xx	PERS REDUCTION CERTIFICATED	8
43xx	SUPPLIES	323
57xx	INTERPROGRAM SVC-PRINT SHOP	984
58xx	OTHER SERVICES & OPERATING EXP	7,682
73xx	TRANSFERS OF INDIRECT COSTS	12,301
85xx	ALL OTHER STATE REVENUES	496,531
86xx	ALL OTHER LOCAL REVENUES	1,165
89xx	TRANSFERS-RESTRICTED BALANCES	499,600-
*TOTAL:		286,333

Resource:7394 TARGETED INSTR IMPR BLOCK GR

11xx	TEACHER SALARIES-REGULAR	54,594
21xx	INSTRUCTIONAL AIDE SUBSTITUTE	3,524
22xx	CLASSIFIED SUPPORT SALARY	960
24xx	CLERICAL & TECHNICAL STIPEND	7,200
31xx	STRS CERTIFICATED	4,279
32xx	PERS CERTIFICATED	106
33xx	SOCIAL SECURITY CERTIFICATED	1,824
34xx	HEALTH & WELFARE CERTIFICATED	663

Resource:7394		TARGETED	INSTR	IMPR	BLOCK	GR
		2008-2009	2009-2010	2010-2011	2011-2012	
		ACTUALS	ACTUALS	ACTUALS	ADOPTED	BUDGET
35xx	UNEMPLOYMENT - CERTIFICATED	199				
36xx	WORKERS COMP - CERTIFICATED	1,299				
38xx	PERS REDUCTION CERTIFICATED	40				
43xx	SUPPLIES	4,298				
53xx	DUES & MEMBERSHIPS	9,515				
56xx	REPAIR/LABOR	33				
58xx	OTHER SERVICES & OPERATING EXP	23,881				
73xx	TRANSFERS OF INDIRECT COSTS	5,047				
85xx	ALL OTHER STATE REVENUES	793,562				
89xx	RESTRICTD CONTRIB TO RESTRICTD	676,099-				
*TOTAL:		234,926				

Resource:7395		SCHOOL & LIBRARY	IMPR	BLOCK	GR
11xx	TEACHER SALARIES-REGULAR	50,655			
12xx	CERT PUPIL SUPPORT SALARIES	2,183			
21xx	INSTRUCTIONAL AIDE SALARIES	115,891			
22xx	CLASSIFIED SUPPORT SALARY	178,910			
24xx	CLERICAL & TECHNICAL SALARIES	1,614			
31xx	STRS CERTIFICATED	4,182			
32xx	PERS CERTIFICATED	4,310			
33xx	SOCIAL SECURITY CERTIFICATED	23,554			
34xx	HEALTH & WELFARE CERTIFICATED	5,765			
35xx	UNEMPLOYMENT - CERTIFICATED	1,057			
36xx	WORKERS COMP - CERTIFICATED	6,955			
38xx	PERS REDUCTION CERTIFICATED	1,650			
39xx	OTHER BENEFITS CLASSIFIED	3,071			
42xx	BOOKS OTHER THAN TEXTBOOKS	15,556			
43xx	SUPPLIES	65,007			
44xx	INVENTORIED EQUIPMENT	3,511			
52xx	TRAVEL & CONFERENCE	11,654			
56xx	REPAIR/LABOR	2,000			
57xx	INTERPROGRAM SVC-PRINT SHOP	53,386			
58xx	OTHER SERVICES & OPERATING EXP	19,826			
59xx	COMMUNICATIONS-TELEPHONE	2,140			
73xx	TRANSFERS OF INDIRECT COSTS	120,115			
85xx	ALL OTHER STATE REVENUES	925,661			
86xx	ALL OTHER LOCAL REVENUES	27			
89xx	RESTRICTD CONTRIB TO RESTRICTD	542,263-			
*TOTAL:		1,076,417			

Resource:7396		DISCR SCHOOL BLK	GRNTS-ONETIME
11xx	TEACHER SALARIES-SUBSTITUTES	29,533	
24xx	CLERICAL & TECHNICAL HOURLY	152	
31xx	STRS CERTIFICATED	1,832	
32xx	PERS CERTIFICATED	40	
33xx	SOCIAL SECURITY CERTIFICATED	987	
34xx	HEALTH & WELFARE CERTIFICATED	312	
35xx	UNEMPLOYMENT - CERTIFICATED	90	
36xx	WORKERS COMP - CERTIFICATED	597	

Resource:7396 DISCR SCHOOL BLK GRNTS-ONETIME

	2008-2009	2009-2010	2010-2011	2011-2012
	ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
38xx PERS REDUCTION CERTIFICATED	15			
42xx BOOKS OTHER THAN TEXTBOOKS	518			
43xx SUPPLIES	84,543			
44xx INVENTORIED EQUIPMENT	70,878			
52xx TRAVEL & CONFERENCE	2,284			
55xx PEST CONTROL	2,386			
56xx REPAIR/LABOR	8,885			
57xx INTERPROGRAM SVC-PRINT SHOP	23,661			
58xx OTHER SERVICES & OPERATING EXP	6,536			
59xx POSTAGE	5,020			
61xx LAND IMPROVEMENTS/DEVELOPMENTS	3,579			
89xx TRANSFERS-RESTRICTED BALANCES	218,356-			
*TOTAL:	23,493			

Resource:7397 DISCR DIST BLK-GRNTS ONE-TIME

43xx COMPUTER SOFTWARE/SUPPLIES	17,862
58xx OTHER SERVICES & OPERATING EXP	8,635
89xx TRANSFERS-RESTRICTED BALANCES	316,652-
*TOTAL:	290,155-

Resource:7398 INST/LIB MAT & EDTECH ONE TIME

89xx TRANSFERS-RESTRICTED BALANCES	156,799-
*TOTAL:	156,799-

Resource:7825 BUSINESS PART. ACADEMY

11xx TEACHER SALARIES-REGULAR	21,448	33,493	26,968	15,407
21xx INSTR AIDES - TEMPORARY/HOURLY		381		
24xx CLERICAL & TECHNICAL SALARIES	5,172	7,583	26,303	20,817
31xx STRS CERTIFICATED	1,683	2,753	2,257	1,239
32xx PERS CERTIFICATED	495	833	2,080	2,373
33xx SOCIAL SECURITY CERTIFICATED	767	1,189	2,432	1,911
34xx HEALTH & WELFARE CERTIFICATED	658	1,046	1,659	1,505
35xx UNEMPLOYMENT - CERTIFICATED	80	120	387	634
36xx WORKERS COMP - CERTIFICATED	531	646	865	523
38xx PERS REDUCTION CERTIFICATED	190	284	709	337
39xx WAIVED MEDICAL-CERTIFICATED	693	947	1,806	1,807
42xx BOOKS OTHER THAN TEXTBOOKS	2,178	8,097	2,151	2,151
43xx SUPPLIES	23,963	9,907	9,313	9,847
44xx INVENTORIED EQUIPMENT		70		
52xx TRAVEL & CONFERENCE	949	4,862	3,427	3,404
57xx INTERPROGRAM SVC-PRINT SHOP	1,708	1,141	1,814	2,000
58xx OTHER SERVICES & OPERATING EXP	1,122	4,309	3,704	3,728
59xx POSTAGE	33		9	50
73xx TRANSFERS OF INDIRECT COSTS	2,769	3,207	3,702	3,007
85xx ALL OTHER STATE REVENUES	64,441	80,868	89,584	70,740
*TOTAL:	128,882	161,736	179,168	141,480

		2008-2009	2009-2010	2010-2011	2011-2012
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET

Resource:7826 CONSUMER SCIENCE PART. ACADEMY					
11xx	TEACHER SALARIES-REGULAR	21,190	26,610	38,192	18,606
21xx	INSTR AIDES - TEMPORARY/HOURLY	276			
24xx	CLERICAL & TECHNICAL SALARIES	4,069	1,880		
31xx	STRS CERTIFICATED	1,609	1,967	3,011	1,239
32xx	PERS CERTIFICATED	405	256		
33xx	SOCIAL SECURITY CERTIFICATED	694	609	588	318
34xx	HEALTH & WELFARE CERTIFICATED	431	430	440	306
35xx	UNEMPLOYMENT - CERTIFICATED	77	86	276	266
36xx	WORKERS COMP - CERTIFICATED	509	449	618	219
38xx	PERS REDUCTION CERTIFICATED	155	87		
39xx	WAIVED MEDICAL-CERTIFICATED	273	358	491	491
42xx	BOOKS OTHER THAN TEXTBOOKS	594	3,502	3,913	3,913
43xx	SUPPLIES	19,764	17,801	19,807	20,888
44xx	INVENTORIED EQUIPMENT	4,175	558		820
52xx	TRAVEL & CONFERENCE	1,987	3,966	5,009	4,700
56xx	REPAIR/LABOR		202		
57xx	INTERPROGRAM SVC-PRINT SHOP	2,285	2,897	5,341	5,800
58xx	OTHER SERVICES & OPERATING EXP		5,031	9,945	10,167
59xx	POSTAGE	272	68		
73xx	TRANSFERS OF INDIRECT COSTS	2,639	2,757	3,777	3,007
85xx	ALL OTHER STATE REVENUES	61,404	69,513	91,408	70,740
*TOTAL:		122,808	139,026	182,816	141,480
Resource:7827 PUBLIC SAFETY PART. ACADEMY					
11xx	TEACHER SALARIES-SUBSTITUTES	7,034			
12xx	CERT PUPIL SUPPORT SALARIES	11,462			
31xx	STRS CERTIFICATED	1,280			
32xx	PERS CERTIFICATED	131			
33xx	SOCIAL SECURITY CERTIFICATED	428			
34xx	HEALTH & WELFARE CERTIFICATED	1,492			
35xx	UNEMPLOYMENT - CERTIFICATED	55			
36xx	WORKERS COMP - CERTIFICATED	362			
38xx	PERS REDUCTION CERTIFICATED	50			
42xx	BOOKS OTHER THAN TEXTBOOKS	5,723			
43xx	SUPPLIES	4,686			
44xx	INVENTORIED EQUIPMENT	4,577			
52xx	TRAVEL & CONFERENCE	497			
57xx	INTERPROGRAM SVC-FIELD TRIP	74			
58xx	OTHER SERVICES & OPERATING EXP	2,344			
73xx	TRANSFERS OF INDIRECT COSTS	1,805			
85xx	ALL OTHER STATE REVENUES	42,000			
*TOTAL:		84,000			
Resource:7828 MGI POLYTECH. PART. ACADEMY					
11xx	TEACHER SALARIES-SUBSTITUTES	9,407			
24xx	CLERICAL & TECHNICAL HOURLY	44			
31xx	STRS CERTIFICATED	678			

Resource:7828 MGI POLYTECH. PART. ACADEMY

		2008-2009	2009-2010	2010-2011	2011-2012
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
32xx	PERS CLASSIFIED	4			
33xx	SOCIAL SECURITY CERTIFICATED	195			
34xx	HEALTH & WELFARE CERTIFICATED	95			
35xx	UNEMPLOYMENT - CERTIFICATED	28			
36xx	WORKERS COMP - CERTIFICATED	185			
38xx	PERS REDUCTION CLASSIFIED	2			
42xx	BOOKS OTHER THAN TEXTBOOKS	77			
43xx	SUPPLIES	300			
44xx	INVENTORIED EQUIPMENT	3,224			
52xx	TRAVEL & CONFERENCE	8,686			
57xx	INTERPROG SVC - COMPUTER SUPP	1,000			
73xx	TRANSFERS OF INDIRECT COSTS	1,075			
85xx	ALL OTHER STATE REVENUES	25,000			
	*TOTAL:	50,000			

Resource:7829 MGI BUSINESS PART. ACADEMY

11xx	TEACHER SALARIES-SUBSTITUTES	7,201			
31xx	STRS CERTIFICATED	578			
33xx	SOCIAL SECURITY CERTIFICATED	116			
34xx	HEALTH & WELFARE CERTIFICATED	72			
35xx	UNEMPLOYMENT - CERTIFICATED	22			
36xx	WORKERS COMP - CERTIFICATED	141			
43xx	SUPPLIES	371			
44xx	INVENTORIED EQUIPMENT	3,175			
52xx	TRAVEL & CONFERENCE	12,249			
73xx	TRANSFERS OF INDIRECT COSTS	1,075			
85xx	ALL OTHER STATE REVENUES	25,000			
	*TOTAL:	50,000			

Resource:7830 FASHN/INTERR DESIGN PART. ACAD

11xx	TEACHER SALARIES-SUBSTITUTES	2,031			
31xx	STRS CERTIFICATED	114			
33xx	SOCIAL SECURITY CERTIFICATED	46			
34xx	HEALTH & WELFARE CERTIFICATED	20			
35xx	UNEMPLOYMENT - CERTIFICATED	6			
36xx	WORKERS COMP - CERTIFICATED	39			
43xx	SUPPLIES	46			
52xx	TRAVEL & CONFERENCE	6,128			
57xx	INTERPROGRAM SVC-FIELD TRIP	850			
58xx	OTHER SERVICES & OPERATING EXP	290			
73xx	TRANSFERS OF INDIRECT COSTS	430			
85xx	ALL OTHER STATE REVENUES	10,000			
	*TOTAL:	20,000			

Resource:7831 MG PUBLIC SAFETY PART. ACADEM

		2008-2009	2009-2010	2010-2011	2011-2012
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
11xx	TEACHER SALARIES-SUBSTITUTES	1,006			
21xx	INSTRUCTIONAL AIDE STIPEND	363			
31xx	STRS CERTIFICATED	83			
32xx	PERS CLASSIFIED	34			
33xx	SOCIAL SECURITY CLASSIFIED	42			
34xx	HEALTH & WELFARE CERTIFICATED	14			
35xx	UNEMPLOYMENT - CERTIFICATED	4			
36xx	WORKERS COMP - CERTIFICATED	27			
38xx	PERS REDUCTION CLASSIFIED	13			
43xx	SUPPLIES	3,168			
52xx	TRAVEL & CONFERENCE	4,011			
58xx	OTHER SERVICES & OPERATING EXP	805			
73xx	TRANSFERS OF INDIRECT COSTS	430			
85xx	ALL OTHER STATE REVENUES	10,000			
*TOTAL:		20,000			

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

22xx	CLASSIFIED SUPPORT SALARY	1,501,403	2,107,804	2,008,317	1,870,508
23xx	CLASSIFIED SUPV & ADMIN SALARY	89,204	100,288	89,640	91,752
24xx	CLERICAL & TECHNICAL SALARIES	86,842	82,728	83,406	49,475
32xx	PERS CLASSIFIED	148,397	208,969	198,559	225,639
33xx	SOCIAL SECURITY CLASSIFIED	123,797	169,319	160,105	156,258
34xx	HEALTH & WELFARE CLASSIFIED	238,675	340,061	321,038	290,528
35xx	UNEMPLOYMENT - CLASSIFIED	4,859	6,640	15,069	35,552
36xx	WORKERS COMP - CLASSIFIED	32,121	34,584	33,651	29,940
38xx	PERS REDUCTION CLASSIFIED	56,992	71,264	67,647	32,065
39xx	WAIVED MEDICAL-CLASSIFIED	6,306	10,335	8,759	9,178
43xx	SUPPLIES	347,660	350,160	344,077	375,054
44xx	INVENTORIED EQUIPMENT	38,090	28,521	30,282	32,191
52xx	TRAVEL & CONFERENCE	329		753	985
53xx	DUES & MEMBERSHIPS	170	170	170	450
55xx	WASTE DISPOSAL	1,525	5,746	4,725	4,095
56xx	REPAIR/LABOR	160,775	140,454	265,201	270,254
57xx	INTERPROGRAM SVC-PRINT SHOP	345		360	360
58xx	OTHER SERVICES & OPERATING EXP	244,735	187,891	200,243	116,892
59xx	POSTAGE	12,899	11,808	7,714	12,800
61xx	SITE SUPPORT COSTS	83,554	28,348	101,675	
62xx	BUILDINGS & IMPROVEMNT OF BLDG		42,754	22,014	
64xx	FURNITURE AND EQUIPMENT	11,146			
65xx	EQUIP REPLACEMENT OVER \$5,000	47,475	35,132		
73xx	TRANSFERS OF INDIRECT COSTS	178,656	160,550	165,492	163,158
76xx	TF FR GEN FUND TO DEF. MAINT.	800,000	400,000	150,000	150,000
86xx	ALL OTHER LOCAL REVENUES	8,196	125		
89xx	CONTRIB FR UNREST REVENUE	4,410,000	4,410,000	4,116,000	4,116,000
*TOTAL:		8,634,150	8,933,650	8,394,894	8,033,134

Resource:9080 BANK OF AMERICA SHAKESPEARE PR

43xx	SUPPLIES	1,000
86xx	ALL OTHER LOCAL REVENUES	1,000
*TOTAL:		2,000

		2008-2009	2009-2010	2010-2011	2011-2012
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET

Resource:9093 HEAL GRANT LOCAL					
12xx	CERT PUPIL SUPPORT SALARIES			14,057-	
23xx	CLASSIFIED SUPV & ADMIN SALARY			321-	
31xx	STRS CERTIFICATED			1,160-	
32xx	PERS CLASSIFIED			31-	
33xx	SOCIAL SECURITY CLASSIFIED			210-	
34xx	HEALTH & WELFARE CERTIFICATED			1,354-	
35xx	UNEMPLOYMENT - CERTIFICATED			39-	
36xx	WORKERS COMP - CERTIFICATED			205-	
38xx	PERS REDUCTION CLASSIFIED			11-	
43xx	SUPPLIES			2,852	
89xx	CONTRIB FR UNREST REVENUE			20,566	
*TOTAL:				6,030	
Resource:9095 HEAL GRANT REGIONAL					
11xx	TEACHER SALARIES-SUBSTITUTES			3,326	
31xx	STRS CERTIFICATED			227	
33xx	SOCIAL SECURITY CERTIFICATED			84	
34xx	HEALTH & WELFARE CERTIFICATED			17	
35xx	UNEMPLOYMENT - CERTIFICATED			24	
36xx	WORKERS COMP - CERTIFICATED			54	
43xx	SUPPLIES			6,203	
52xx	TRAVEL & CONFERENCE			1,777	
89xx	CONTRIB FR UNREST REVENUE			13,040	
*TOTAL:				24,751	
Resource:9110 B.T.S.A. - S.C.O.E. CONTRACT					
11xx	TEACHER SALARIES-SUBSTITUTES	5,480	4,377	3,212	5,000
19xx	OTHER CERT SALARIES	78,341	46,190	40,950	40,500
24xx	CLERICAL & TECHNICAL HOURLY		172		
31xx	STRS CERTIFICATED	7,137	3,303	3,044	3,754
32xx	PERS CERTIFICATED	10	101	3	
33xx	SOCIAL SECURITY CERTIFICATED	1,231	867	660	660
34xx	HEALTH & WELFARE CERTIFICATED	1,693	507	221	228
35xx	UNEMPLOYMENT - CERTIFICATED	297	146	307	805
36xx	WORKERS COMP - CERTIFICATED	1,941	757	686	664
38xx	PERS REDUCTION CERTIFICATED		34	1	
43xx	SUPPLIES	12,321	6,088	1,128	2,093
52xx	TRAVEL & CONFERENCE	1,245			200
58xx	OTHER SERVICES & OPERATING EXP	300		365	50
59xx	POSTAGE	4			
73xx	TRANSFERS OF INDIRECT COSTS	5,500	2,582	2,133	2,396
86xx	INTERAGENCY SERV BETWN LEA'S	115,500	65,126	52,710	56,350
*TOTAL:		231,000	130,251	105,420	112,700

Resource:9150 BULLYING PREVENTION PROGRAM

	2008-2009	2009-2010	2010-2011	2011-2012
	ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
11xx TEACHER SALARIES-SUBSTITUTES			700	
24xx CLERICAL & TECHNICAL SALARIES			239	
31xx STRS CERTIFICATED			58	
32xx PERS CLASSIFIED			23	
33xx SOCIAL SECURITY CLASSIFIED			28	
34xx HEALTH & WELFARE CERTIFICATED			50	
35xx UNEMPLOYMENT - CERTIFICATED			7	
36xx WORKERS COMP - CERTIFICATED			15	
38xx PERS REDUCTION CLASSIFIED			8	
43xx SUPPLIES			33,385	
73xx TRANSFERS OF INDIRECT COSTS			1,487	
86xx INTERAGENCY SERV BETWN LEA'S			36,000	
*TOTAL:			72,000	

Resource:9180 CARL SUNDAHL FOUNDATION

12xx CERT PUPIL SUPPORT SALARIES	4,688	4,686	6,865	8,946
21xx INSTRUCTIONAL AIDE SALARIES	6,763	345		
22xx CLASSIFIED SUPPORT SALARY			6,003	5,950
31xx STRS CERTIFICATED	945	415	576	738
33xx SOCIAL SECURITY CLASSIFIED	159	66	545	571
34xx HEALTH & WELFARE CERTIFICATED	646	592	872	1,118
35xx UNEMPLOYMENT - CERTIFICATED	33	14	87	100
36xx WORKERS COMP - CERTIFICATED	216	71	195	230
42xx BOOKS OTHER THAN TEXTBOOKS			3,664	
58xx OTHER SERVICES & OPERATING EXP	5,120			
86xx ALL OTHER LOCAL REVENUES	18,570	6,188	18,806	17,653
*TOTAL:	37,139	12,376	37,611	35,306

Resource:9324 EISS IMPLEMENTATION

11xx TEACHER SALARIES-SUBSTITUTES	7,057	4,305		
21xx INSTRUCTIONAL AIDE SUBSTITUTE		57		
24xx CLERICAL & TECHNICAL OVERTIME	526	1,547		
31xx STRS CERTIFICATED	415	313		
32xx PERS CERTIFICATED	8			
33xx SOCIAL SECURITY CERTIFICATED	255	217		
34xx HEALTH & WELFARE CERTIFICATED	76	59		
35xx UNEMPLOYMENT - CERTIFICATED	23	18		
36xx WORKERS COMP - CERTIFICATED	149	92		
38xx PERS REDUCTION CERTIFICATED	3			
43xx SUPPLIES	6,587	5,947		
52xx TRAVEL & CONFERENCE	1,004	996		
58xx OTHER SERVICES & OPERATING EXP	800			
73xx TRANSFERS OF INDIRECT COSTS	759	560		
86xx INTERAGENCY SERV BETWN LEA'S	17,662	14,109		
*TOTAL:	35,324	28,219		

Resource:9560 LOWE'S FOUNDATION

		2008-2009	2009-2010	2010-2011	2011-2012
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
43xx	SUPPLIES	893	996	2,706	
86xx	ALL OTHER LOCAL REVENUES	3,300	2,000		
	*TOTAL:	4,193	2,996	2,706	

Resource:9590 MISCROSOFT SETTLEMENT

43xx	SUPPLIES	6,348	20,835	28,381	13,000
44xx	TECHNOLOGY EQUIPMENT	20,023	7,244		
57xx	INTERPROG SVC - COMPUTER SUPP	400	1,200		
58xx	OTHER SERVICES & OPERATING EXP	9,615	12,715	31,655	19,000
86xx	ALL OTHER LOCAL REVENUES	96,762	39,169	81,611	32,000
	*TOTAL:	133,148	81,163	141,647	64,000

Resource:9591 MICROSOFT SETTLEMENT-DISTRICT

43xx	PRIOR YEAR CARRYOVER	14,008			
44xx	TECHNOLOGY EQUIPMENT		850		
86xx	ALL OTHER LOCAL REVENUES	14,008	70,903		
	*TOTAL:	28,015	71,753		

Resource:9660 PROJECT LEAD THE WAY - HOLD

11xx	TEACHER SALARIES-SUBSTITUTES		659	105	
31xx	STRS CERTIFICATED		25	9	
33xx	MEDICARE - CERTIFICATED		10	2	
34xx	HEALTH & WELFARE CERTIFICATED		7	1	
35xx	UNEMPLOYMENT - CERTIFICATED		2	1	
36xx	WORKERS COMP - CERTIFICATED		10	2	
43xx	SUPPLIES	21,960	31,423	1,511	
44xx	INVENTORIED EQUIPMENT	21,280		5,234	
56xx	REPAIR/LABOR	4,932		6,558	
58xx	OTHER SERVICES & OPERATING EXP		14,229	30,320	
62xx	BUILDINGS - ARCHITECT	43,504			
76xx	TF TO STATE SCHOOL BLDG FUND		3,177	2,855	
86xx	ALL OTHER LOCAL REVENUES		2,225	2,000	
	*TOTAL:	91,676	51,766	48,596	

Resource:9835 SCHOOL READINESS PLN (PROP 10)

11xx	TEACHER SALARIES-REGULAR	6,501	80	2,500	2,500
12xx	CERT PUPIL SUPPORT SALARIES	41,126	36,820	46,698	66,068
21xx	INSTRUCTIONAL AIDE SALARIES	58,810	84,728	79,846	85,757
22xx	CLASSIFIED SUPPORT SALARY	7,655	6,308	6,244	8,922
23xx	CLASSIFIED SUPV & ADMIN SALARY				8,312
24xx	CLERICAL & TECHNICAL SALARIES	46,425	45,648	63,094	117,616
31xx	STRS CERTIFICATED	3,634	3,227	4,332	3,977
32xx	PERS CERTIFICATED	4,906	5,374	7,435	14,274

Resource:9835 SCHOOL READINESS PLN (PROP 10)

		2008-2009	2009-2010	2010-2011	2011-2012
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
33xx	SOCIAL SECURITY CERTIFICATED	9,225	10,979	11,827	17,080
34xx	HEALTH & WELFARE CERTIFICATED	5,572	5,275	9,282	18,976
35xx	UNEMPLOYMENT - CERTIFICATED	484	527	1,448	4,513
36xx	WORKERS COMP - CERTIFICATED	3,196	2,760	3,192	3,868
38xx	PERS REDUCTION CERTIFICATED	1,868	1,822	2,483	4,243
39xx	OTHER BENEFITS CLASSIFIED	2,522	2,601	2,834	15,609
42xx	BOOKS OTHER THAN TEXTBOOKS	20,958	16,207	26,284	17,653
43xx	SUPPLIES	33,701	18,795	27,664	15,294
44xx	TECHNOLOGY EQUIPMENT	336			
52xx	TRAVEL & CONFERENCE	2,108	2,200	2,933	7,062
53xx	DUES & MEMBERSHIPS	2,050		110	
55xx	ELECTRICITY			1,115	
56xx	MAINTENANCE AGREEMENTS			140	141
57xx	INTERPROGRAM SVC-PRINT SHOP	107,297	110,400	65,919	4,915
58xx	OTHER SERVICES & OPERATING EXP	17,306	22,595	7,204	
59xx	POSTAGE	301	391	1,254	880
62xx	BUILDINGS - ACQUISITIONS			92	
64xx	FURNITURE AND EQUIPMENT			4,228	
73xx	TRANSFERS OF INDIRECT COSTS	20,813	20,813	20,813	19,406
76xx	OTHER AUTH INTERFUND TF OUT			5,875	
86xx	ALL OTHER LOCAL REVENUES	396,794	397,549	404,845	437,066
*TOTAL:		793,588	795,098	809,690	874,132

Resource:9930 VISTING EDUCATOR

13xx	CERT SUPRVRS/ADMIN SALARY			7,386	
31xx	STRS CERTIFICATED			627	
33xx	MEDICARE - CERTIFICATED			110	
34xx	HEALTH & WELFARE CERTIFICATED			80	
35xx	UNEMPLOYMENT - CERTIFICATED			55	
36xx	WORKERS COMP - CERTIFICATED			122	
39xx	WAIVED MEDICAL-CERTIFICATED			210	
86xx	ALL OTHER LOCAL REVENUES			8,473	
89xx	CONTRIB FR UNREST REVENUE			116	
*TOTAL:				17,180	



General Fund Unrestricted by Function

Function:0xxx REVENUES OR BALANCE SHEET

		2008-2009	2009-2010	2010-2011	2011-2012
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
80xx	REV LIMIT STATE AID-CURR YEAR	96,597,934	85,779,543	90,774,550	78,576,810
82xx	ALL OTHER FEDERAL REVENUES		401	1,794	
83xx	OTHER STATE APPORT-CURR YEAR	1,906,092		17,514	
85xx	MANDATED COST REIMBURSEMENTS	88,642	1,055,352	1,969,082	318,955
86xx	SALE OF EQUIPMENT/SUPPLIES	3,018,039	3,008,982	3,003,619	1,062,595
89xx	OTHER AUTH INTERFUND TF IN	13,924,082	11,300,839	6,385,125	7,633,669
*TOTAL:		87,686,625	78,543,439	89,381,434	72,324,691

Function:1xxx INSTRUCTION

11xx	TEACHER SALARIES-REGULAR	43,867,949	41,998,145	44,339,200	42,604,838
21xx	INSTRUCTIONAL AIDE SALARIES	169,337	82,423	69,738	70,995
29xx	OTHER CLASSIFIED SALARIES	270,958	285,430	258,766	249,605
31xx	STRS CERTIFICATED	3,634,333	3,474,164	3,672,839	3,496,257
32xx	PERS CERTIFICATED	8,968	5,156	8,377	32,788
33xx	SOCIAL SECURITY CERTIFICATED	627,191	578,212	622,402	541,226
34xx	HEALTH & WELFARE CERTIFICATED	4,082,803	3,598,556	3,927,334	3,841,872
35xx	UNEMPLOYMENT - CERTIFICATED	127,631	119,292	309,408	752,860
36xx	WORKERS COMP - CERTIFICATED	843,788	618,568	689,844	628,307
38xx	PERS REDUCTION CERTIFICATED	3,275	1,758	2,857	4,936
39xx	OTHER BENEFITS CLASSIFIED	327,713	317,192	355,693	475,776
41xx	TEXTBOOKS	7,959	2,107	1,482	970
42xx	BOOKS OTHER THAN TEXTBOOKS	6,176	17,585	9,541	5,416
43xx	SUPPLIES	522,377	556,533	452,196	274,364
44xx	INVENTORIED EQUIPMENT	217,172	122,777	149,142	125,804
52xx	TRAVEL & CONFERENCE	5,329	6,342	10,004	12,825
56xx	RENTALS, LEASES & REPAIRS	246,586	124,924	106,924	50,228
57xx	INTERPROGRAM SVC-PRINT SHOP	243,474	184,317	275,874	214,385
58xx	OTHER SERVICES & OPERATING EXP	132,096	387,500	660,206	49,096
59xx	COMMUNICATIONS-TELEPHONE	4,545	9,413	1,330	1,806
64xx	FURNITURE AND EQUIPMENT	1,400	20,839	9,998	15,000
*TOTAL:		55,351,062	52,511,234	55,933,154	53,351,162

Function:2xxx INSTRUCTION-RELATED SERVICES

11xx	TEACHER SALARIES-REGULAR	215,022	217,381	141,928	88,645
13xx	CERT SUPRVRS/ADMIN SALARY	5,258,409	5,098,374	4,739,564	4,562,272
19xx	OTHER CERT SALARIES			287	
22xx	CLASSIFIED SUPPORT SALARY	459,482	350,707	202,014	27,745
23xx	CLASSIFIED SUPV & ADMIN SALARY	5,244	321		
24xx	CLERICAL & TECHNICAL SALARIES	3,177,036	3,118,568	3,040,623	3,104,101
31xx	STRS CERTIFICATED	458,225	435,807	394,851	382,684
32xx	PERS CERTIFICATED	310,106	319,138	540,904	350,716
33xx	SOCIAL SECURITY CERTIFICATED	332,418	326,845	303,668	305,996
34xx	HEALTH & WELFARE CERTIFICATED	1,039,314	1,009,721	924,979	844,172
35xx	UNEMPLOYMENT - CERTIFICATED	26,289	25,426	55,655	138,121
36xx	WORKERS COMP - CERTIFICATED	173,934	131,734	124,666	113,837
38xx	PERS REDUCTION CERTIFICATED	118,707	108,834	111,718	51,720
39xx	OTHER BENEFITS CLASSIFIED	87,093	87,212	77,479	40,901
42xx	BOOKS OTHER THAN TEXTBOOKS	16,174	21,806	18,045	29,976
43xx	SUPPLIES	83,374	65,334	69,893	100,273

Function:2xxx INSTRUCTION-RELATED SERVICES

		2008-2009	2009-2010	2010-2011	2011-2012
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
44xx	INVENTORIED EQUIPMENT	10,370	22,117	4,155	5,448
52xx	TRAVEL & CONFERENCE	20,228	20,047	25,269	11,932
53xx	DUES & MEMBERSHIPS	1,394	3,982	4,489	3,842
56xx	RENTALS, LEASES & REPAIRS	12,394	10,805	8,458	2,002
57xx	INTERPROGRAM SVC-PRINT SHOP	680,278-	677,335-	603,463-	423,003-
58xx	OTHER SERVICES & OPERATING EXP	39,242	92,398	44,888	62,718
59xx	COMMUNICATIONS-TELEPHONE	40,232	26,550	29,808	5,423
*TOTAL:		11,204,408	10,815,770	10,036,441	9,809,521

Function:3xxx PUPIL SERVICES

12xx	CERT PUPIL SUPPORT SALARIES	1,879,472	1,724,649	1,540,758	1,210,659
13xx	CERT SUPRVRS/ADMIN SALARY	95,563	94,185	97,448	100,342
19xx	OTHER CERT SALARY, SUBSTITUTES	8,473	2,493		
22xx	CLASSIFIED SUPPORT SALARY	363,874	334,514	290,029	335,388
23xx	CLASSIFIED SUPV & ADMIN SALARY	44,997	40,841	10,902	2,093
24xx	CLERICAL & TECHNICAL SALARIES	135,172	121,829	106,501	63,329
31xx	STRS CERTIFICATED	165,451	150,735	136,216	109,421
32xx	PERS CERTIFICATED	28,147	25,008	20,611	35,805
33xx	SOCIAL SECURITY CERTIFICATED	64,600	61,173	53,015	53,806
34xx	HEALTH & WELFARE CERTIFICATED	199,281	179,679	138,818	120,578
35xx	UNEMPLOYMENT - CERTIFICATED	7,253	6,643	14,191	30,221
36xx	WORKERS COMP - CERTIFICATED	47,765	34,467	31,460	25,300
38xx	PERS REDUCTION CERTIFICATED	11,557	8,527	7,241	5,398
39xx	OTHER BENEFITS CLASSIFIED	14,926	18,091	13,731	4,129
42xx	BOOKS OTHER THAN TEXTBOOKS	125	38		
43xx	SUPPLIES	19,516	23,954	10,703	22,588
44xx	INVENTORIED EQUIPMENT	2,945	2,561	3,165	4,504
47xx	FOOD SERVICES-FOOD			113	
52xx	TRAVEL & CONFERENCE	10,406	21,847	11,826	8,600
53xx	DUES & MEMBERSHIPS				46
56xx	RENTALS, LEASES & REPAIRS	6,354	5,977	5,115	773
57xx	INTERPROGRAM SVC-PRINT SHOP	267,044-	246,150-	149,002-	82,692-
58xx	OTHER SERVICES & OPERATING EXP	32,487	15,026	33,053	19,991
59xx	COMMUNICATIONS-TELEPHONE	23,058	22,032	16,618	23,540
64xx	FURNITURE AND EQUIPMENT			19,716	
*TOTAL:		2,894,376	2,648,120	2,412,228	2,093,819

Function:4xxx ANCILLARY SERVICES

11xx	TEACHER SALARIES-REGULAR	345,651	314,142	298,549	290,477
12xx	CERT PUPIL SUPPORT STIPEND	1,320	3,776	2,112	
19xx	OTHER CERTIFICATED STIPEND			1,125	
21xx	INSTRUCTIONAL AIDE SALARIES	350,681	315,226	276,347	26,856
22xx	CLASSIFIED SUPPORT PART TIME	27,312	7,214	7,318	4,900
24xx	CLERICAL & TECHNICAL SALARIES	21,360	17,392	14,906	17,511
29xx	OTHER CLASSIFIED TEMP/HOURLY	5,062	2,601	1,909	1,132
31xx	STRS CERTIFICATED	31,476	28,327	25,233	18,418
32xx	PERS CERTIFICATED	2,884	2,291	1,775	1,807
33xx	SOCIAL SECURITY CERTIFICATED	32,436	28,818	26,237	8,261
34xx	HEALTH & WELFARE CERTIFICATED	7,484	7,778	3,034	1,562

Function:4xxx ANCILLARY SERVICES

		2008-2009	2009-2010	2010-2011	2011-2012
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
35xx	UNEMPLOYMENT - CERTIFICATED	2,239	1,988	4,336	4,356
36xx	WORKERS COMP - CERTIFICATED	14,721	10,395	9,697	4,569
38xx	PERS REDUCTION CERTIFICATED	1,101	845	605	92
42xx	BOOKS OTHER THAN TEXTBOOKS	7,283	14,512	4,268	6,800
43xx	SUPPLIES	47,925	76,621	139,510	144,732
44xx	INVENTORIED EQUIPMENT	24,551	27,308	17,573	19,482
52xx	TRAVEL & CONFERENCE	13,428	15,362	14,086	10,359
54xx	INSURANCE			500	
56xx	RENTALS, LEASES & REPAIRS	227	9,641	21,575	658
57xx	INTERPROGRAM SVC-PRINT SHOP	170,015	178,870	173,758	33,350
58xx	OTHER SERVICES & OPERATING EXP	83,535	116,414	350,376	152,750
59xx	POSTAGE		324		
*TOTAL:		1,190,691	1,179,846	1,394,831	748,072

Function:5xxx COMMUNITY SERVICES

24xx	CLERICAL & TECHNICAL SALARIES	38,564	42,311		
29xx	OTHER CLASSIFIED SALARIES	113,696	113,696		
32xx	PERS CLASSIFIED	9,065	9,337		
33xx	SOCIAL SECURITY CLASSIFIED	9,788	10,082		
34xx	HEALTH & WELFARE CLASSIFIED	18,296	17,654		
35xx	UNEMPLOYMENT - CLASSIFIED	441	452		
36xx	WORKERS COMP - CLASSIFIED	2,915	2,350		
38xx	PERS REDUCTION CLASSIFIED	3,480	3,184		
43xx	SUPPLIES	1,069	682		
52xx	TRAVEL & CONFERENCE	5,085	4,899		
58xx	OTHER SERVICES & OPERATING EXP	125	211		
59xx	POSTAGE	400	271		
*TOTAL:		202,923	205,128		

Function:6xxx ENTERPRISE

21xx	INSTRUCTIONAL AIDE SUBSTITUTE		5,719	2,500	
33xx	SOCIAL SECURITY CLASSIFIED		437	191	
34xx	HEALTH & WELFARE CLASSIFIED		57	13	
35xx	UNEMPLOYMENT - CLASSIFIED		17	18	
36xx	WORKERS COMP - CLASSIFIED		89	40	
57xx	TRFS OF DIRECT COSTS-INTERFUND		22,148-	20,341-	20,341-
*TOTAL:			15,828-	17,579-	20,341-

Function:7xxx GENERAL ADMINISTRATION

11xx	TEACHER SALARIES-SUBSTITUTES	795		2,949	1,140
13xx	CERT SUPRVRS/ADMIN SALARY	624,621	449,665	213,299	114,416
19xx	OTHER CERT SALARIES	14,450	30,150	28,500	
22xx	CLASSIFIED SUPPORT SALARY	268,128	232,264	243,784	220,593
23xx	CLASSIFIED SUPV & ADMIN SALARY	620,044	739,307	699,329	765,744
24xx	CLERICAL & TECHNICAL SALARIES	1,907,255	1,844,524	2,005,411	2,027,787
29xx	OTHER CLASSIFIED SALARIES	72,274	77,307	70,641	23,562

Function:7xxx GENERAL ADMINISTRATION

		2008-2009	2009-2010	2010-2011	2011-2012
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
31xx	STRS CERTIFICATED	68,547	54,576	39,656	32,506
32xx	PERS CLASSIFIED	242,365	245,711	255,917	235,499
33xx	SOCIAL SECURITY CERTIFICATED	208,600	206,347	207,204	215,264
34xx	HEALTH & WELFARE CERTIFICATED	397,522	395,719	394,958	368,891
35xx	UNEMPLOYMENT - CERTIFICATED	10,135	9,704	22,198	56,038
36xx	WORKERS COMP - CERTIFICATED	67,623	50,948	50,104	46,031
38xx	PERS REDUCTION CERTIFICATED	20,279-	47,036-	39,376-	46,760
39xx	WAIVED MEDICAL-CERTIFICATED	39,783	33,005	30,356	24,675
42xx	BOOKS OTHER THAN TEXTBOOKS	354		250	300
43xx	SUPPLIES	119,600	129,739	105,697	210,057
44xx	INVENTORIED EQUIPMENT	81,960	49,803	36,865	31,615
52xx	TRAVEL & CONFERENCE	44,919	35,298	54,248	56,126
53xx	DUES & MEMBERSHIPS	30,242	37,647	38,522	35,644
54xx	INSURANCE	1,002,097	982,893	957,786	989,303
56xx	RENTALS, LEASES & REPAIRS	39,098	171,114	156,517	274,911
57xx	INTERPROGRAM SVC-PRINT SHOP	391,953-	289,973-	302,402-	250,113-
58xx	OTHER SERVICES & OPERATING EXP	1,259,620	1,003,694	969,994	1,321,000
59xx	COMMUNICATIONS	185,483	192,722	332,027	386,727
64xx	FURNITURE AND EQUIPMENT	94,731	165,771	32,044	56,000
73xx	TRANSFERS OF INDIRECT COSTS	2,841,474-	3,053,256-	2,518,731-	2,323,612-
86xx	SALE OF EQUIPMENT/SUPPLIES		726	55	
*TOTAL:		4,146,539	3,748,369	4,087,801	4,966,864

Function:8xxx PLANT SERVICES

22xx	CLASSIFIED SUPPORT SALARY	4,280,366	3,532,848	3,436,132	3,333,813
24xx	CLERICAL & TECHNICAL SALARIES		565		
29xx	OTHER CLASSIFIED SUBSTITUTE		6,157	1,523	1,938
31xx	STRS CLASSIFIED	28	221	197	
32xx	PERS CERTIFICATED	340,691	291,493	283,429	369,702
33xx	SOCIAL SECURITY CERTIFICATED	318,206	260,456	251,790	257,405
34xx	HEALTH & WELFARE CERTIFICATED	649,828	544,860	521,755	488,576
35xx	UNEMPLOYMENT - CERTIFICATED	12,474	10,228	23,740	59,068
36xx	WORKERS COMP - CERTIFICATED	82,219	53,078	52,673	49,519
38xx	PERS REDUCTION CERTIFICATED	130,764	99,416	96,644	53,459
39xx	OTHER BENEFITS CLASSIFIED	39,039	33,975	31,915	10,792
43xx	SUPPLIES	510,477	520,814	477,577	461,598
44xx	INVENTORIED EQUIPMENT	47,366	11,620	9,629	9,070
45xx	REPLACEMENT: EQUIP UNDER 5,000	1,212	2,416		
52xx	TRAVEL & CONFERENCE	1,599	3,887	1,824	2,945
53xx	DUES & MEMBERSHIPS	85	290	85	
55xx	ELECTRICITY	3,150,206	3,078,976	2,945,525	3,123,703
56xx	REPAIR/LABOR	45,191	299,422	146,706	154,064
57xx	INTERPROGRAM SVC-PRINT SHOP	229,981-	86,787-	116,883-	139,441-
58xx	OTHER SERVICES & OPERATING EXP	166,795	269,044	139,388	126,845
59xx	COMMUNICATIONS-TELEPHONE	7,054	5,501	4,101	3,825
61xx	LAND	73,268	4,115	46,381	
62xx	BUILDINGS - ARCHITECT	110,971	83,179	14,970	92,030
64xx	FURNITURE AND EQUIPMENT	4,813	17,739		
65xx	EQUIP REPLACEMENT OVER \$5,000			14,640	
*TOTAL:		9,742,671	9,043,514	8,383,742	8,458,911

Function:9xxx OTHER OUTGO

		2008-2009	2009-2010	2010-2011	2011-2012
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET

71xx	TUITION-STATE SPECIAL SCHOOLS			201-	
74xx	DEBT SERVICE - INTEREST		406,833		
76xx	OTHER AUTH INTERFUND TF OUT	200,000	369,904	553,500	200,000
89xx	OTHER AUTH INTERFUND TF IN		48,486		
	*TOTAL:	200,000	825,224	553,299	200,000



Fund 09

Charter School Fund Summary

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2011/2012 ADOPTED BUDGET
CHARTER SCHOOL FUND
SUMMARY OF REVENUE,
EXPENDITURES, AND CHANGES IN FUND BALANCE

OBJECT CODE DESCRIPTION	2007/08 Actuals	2008/09 Actuals	2009/10 Actuals	2010/11 Actuals	2011/12 Adopted Budget
A. REVENUES					
8010-8099 Revenue Limit Sources	\$453,820	\$635,834	\$604,287	\$746,590	\$693,155
8100-8299 Federal Revenues	0	0	0	0	0
8300-8599 Other State Revenues	99,092	69,562	72,451	82,847	76,391
8600-8799 Other Local Revenues	5,187	(167)	1,449	661	307
TOTAL REVENUES	\$558,099	\$705,228	\$678,187	\$830,098	\$769,853
B. EXPENDITURES					
1000 Certificated Salaries	\$240,877	\$304,224	\$326,112	\$353,719	\$264,408
2000 Classified Salaries	33,859	33,859	33,388	33,388	33,859
3000 Employee Benefits	58,508	69,063	72,202	75,446	79,711
4000 Food & Supplies	123,016	139,139	68,410	60,684	104,633
5000 Contracted Services & Other Expenses	19,280	147,510	165,733	198,084	211,479
6000 Capital Outlay	0	0	0	0	0
7100-7499 Other Outgo	0	0	0	0	0
7300 Direct Support/Indirect Costs	79,094	0	0	0	0
TOTAL EXPENDITURES & OTHER OUTGO	\$554,635	\$693,797	\$665,846	\$721,321	\$694,090
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (A - B)	\$3,464	\$11,432	\$12,341	\$108,777	\$75,763
D. OTHER FINANCING SOURCES/USES					
8910-8999 Sources	\$0	\$0	\$0	\$0	\$0
7610-7699 Uses	0	0	0	(25,000)	0
E. FUND BALANCE (C + D)	\$3,464	\$11,432	\$12,341	\$83,777	\$75,763

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2011/2012 ADOPTED BUDGET
CHARTER SCHOOL FUND
SUMMARY OF REVENUE,
EXPENDITURES, AND CHANGES IN FUND BALANCE

OBJECT CODE DESCRIPTION	2007/08 Actuals	2008/09 Actuals	2009/10 Actuals	2010/11 Actuals	2011/12 Adopted Budget
F. <u>FUND BALANCE, RESERVES</u>					
1. Beginning Balance as of July 1 - Unaudited Restatement	\$57,136	\$19,962	\$31,394	\$43,735	\$127,512
Audit Adjustment	(40,638)				
2. Ending Balance, June 30 (E + F1)	\$19,962	\$31,394	\$43,735	\$127,512	\$203,275
<u>COMPONENTS OF ENDING FUND BALANCE</u>					
a.) Reserved Amounts					
	\$492	\$10,000	\$12,113	\$10,000	10,000
b.) Designated Amounts					
9770 Economic Uncertainties	\$16,147	\$0	\$0	\$0	\$0
9780 Other Designations	0	0	0	\$117,512	193,275
9790 Undesignated Amount	3,323	21,394	31,622	\$0	0
ENDING FUND BALANCE	\$19,962	\$31,394	\$43,734	\$127,512	\$203,275



Fund 11

Adult Education Fund Summary

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2011/2012 ADOPTED BUDGET
ADULT EDUCATION FUND
SUMMARY OF REVENUE,
EXPENDITURES, AND CHANGES IN FUND BALANCE

OBJECT CODE DESCRIPTION	2007/08 Actuals	2008/09 Actuals	2009/10 Actuals	2010/11 Actuals	2011/12 Adopted Budget
A. REVENUES					
8010-8099 Revenue Limit Sources	\$0	\$0	\$0	\$0	\$0
8100-8299 Federal Revenues	113,127.00	109,197.00	177,373.00	173,290.00	173,290.00
8300-8599 Other State Revenues	1,357,840.25	1,294,099.20	0.00	0.00	0.00
8600-8799 Other Local Revenues	494,357.35	404,869.58	385,903.99	401,386.75	367,277.00
TOTAL REVENUES	\$1,965,325	\$1,808,166	\$563,277	\$574,677	\$540,567
B. EXPENDITURES					
1000 Certificated Salaries	\$1,061,743	\$1,089,176	\$490,052	\$502,281	\$450,256
2000 Classified Salaries	231,376	264,484	135,861	138,981	120,037
3000 Employee Benefits	224,487	228,964	116,620	118,720	111,896
4000 Food & Supplies	87,030	83,672	35,958	60,398	110,523
5000 Contracted Services & Other Expenses	214,259	240,050	31,464	40,861	57,481
6000 Capital Outlay	0	0	0	25,203	0
7100-7499 Other Outgo	0	0	0	0	0
7300 Direct Support/Indirect Costs	110,927	80,879	0	0	0
TOTAL EXPENDITURES & OTHER OUTGO	\$1,929,823	\$1,987,225	\$809,955	\$886,444	\$850,193
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (A - B)	\$35,502	(\$179,059)	(\$246,678)	(\$311,767)	(\$309,626)
D. OTHER FINANCING SOURCES/USES					
8910-8999 Sources	\$0	\$0	\$599,626	\$666,434	\$309,626
7610-7699 Uses	0	0	0	\$0	\$0
E. FUND BALANCE (C + D)	\$35,502	(\$179,059)	\$352,948	\$354,667	\$0

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2011/2012 ADOPTED BUDGET
ADULT EDUCATION FUND
SUMMARY OF REVENUE,
EXPENDITURES, AND CHANGES IN FUND BALANCE

OBJECT CODE DESCRIPTION	2007/08 Actuals	2008/09 Actuals	2009/10 Actuals	2010/11 Actuals	2011/12 Adopted Budget
F. <u>FUND BALANCE, RESERVES</u>					
1. Beginning Balance as of July 1 - Unaudited Restatement Audit Adjustment	\$267,904	\$303,406	\$124,348	\$477,296	\$831,962
2. Ending Balance, June 30 (E + F1)	\$303,406	\$124,348	\$477,296	\$831,962	\$831,962
<u>COMPONENTS OF ENDING FUND BALANCE</u>					
a.) Reserved Amounts					
	\$0	\$0	\$0	\$0	\$0
b.) Designated Amounts					
9770 Economic Uncertainties	\$57,895	\$0	\$0	\$0	\$0
9780 Other Designations	0	0	0	831,962	831,962
9790 Undesignated Amount	245,511	124,348	477,296	0	0
ENDING FUND BALANCE	\$303,406	\$124,348	\$477,295	\$831,962	\$831,962



Fund 12

Child Development Fund Summary

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2011/2012 ADOPTED BUDGET
CHILD DEVELOPMENT FUND
SUMMARY OF REVENUE,
EXPENDITURES, AND CHANGES IN FUND BALANCE

OBJECT CODE DESCRIPTION	2007/08 Actuals	2008/09 Actuals	2009/10 Actuals	2010/11 Actuals	2011/12 Adopted Budget
A. REVENUES					
8010-8099 Revenue Limit Sources	\$0	\$0	\$0	\$0	\$0
8100-8299 Federal Revenues	26,618	41,358	47,126	51,742	45,842
8300-8599 Other State Revenues	723,938	871,234	794,932	754,959	798,989
8600-8799 Other Local Revenues	8,300	6,141	1,091	68	0
TOTAL REVENUES	\$758,857	\$918,733	\$843,149	\$806,769	\$844,831
B. EXPENDITURES					
1000 Certificated Salaries	\$271,934	\$282,163	\$47,084	\$16,586	\$18,002
2000 Classified Salaries	261,005	288,518	494,352	490,454	500,695
3000 Employee Benefits	146,436	160,981	147,973	164,579	193,680
4000 Food & Supplies	26,484	47,120	60,008	66,709	54,490
5000 Contracted Services & Other Expenses	37,801	42,004	127,619	156,923	37,758
6000 Capital Outlay	0	0	5,587	9,947	0
7100-7499 Other Outgo	2,732	2,716	2,751	2,725	2,696
7300 Direct Support/Indirect Costs	48,389	36,617	33,412	38,703	37,510
TOTAL EXPENDITURES & OTHER OUTGO	\$794,780	\$860,118	\$918,785	\$946,626	\$844,831
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (A - B)	(\$35,923)	\$58,615	(\$75,637)	(\$139,857)	\$0
D. OTHER FINANCING SOURCES/USES					
8910-8999 Sources	\$0	\$134,809	\$0	\$7,007	\$0
7610-7699 Uses	0	(134,809)	0	0	0
E. FUND BALANCE (C + D)	(\$35,923)	\$58,615	(\$75,637)	(\$132,850)	\$0

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2011/2012 ADOPTED BUDGET
CHILD DEVELOPMENT FUND
SUMMARY OF REVENUE,
EXPENDITURES, AND CHANGES IN FUND BALANCE

OBJECT CODE DESCRIPTION	2007/08 Actuals	2008/09 Actuals	2009/10 Actuals	2010/11 Actuals	2011/12 Adopted Budget
F. <u>FUND BALANCE, RESERVES</u>					
1. Beginning Balance as of July 1 - Unaudited Restatement Audit Adjustment	\$242,113	\$206,190	\$264,804	\$189,168	\$56,318
2. Ending Balance, June 30 (E + F1)	\$206,190	\$264,804	\$189,168	\$56,318	\$56,318
<u>COMPONENTS OF ENDING FUND BALANCE</u>					
a.) Reserved Amounts					
	\$0	\$0	\$0	\$56,318	\$56,318
b.) Designated Amounts					
9770 Economic Uncertainties	\$26,066	\$0	\$0	\$0	\$0
9790 Undesignated Amount	180,124	264,804	189,168	0	0
ENDING FUND BALANCE	\$206,190	\$264,804	\$189,168	\$56,318	\$56,318



Fund 13
Cafeteria Fund Summary

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2011/2012 ADOPTED BUDGET
CAFETERIA FUND
SUMMARY OF REVENUE,
EXPENDITURES, AND CHANGES IN FUND BALANCE

OBJECT CODE DESCRIPTION	2007/08 Actuals	2008/09 Actuals	2009/10 Actuals	2010/11 Actuals	2011/12 Adopted Budget
A. <u>REVENUES</u>					
8010-8099 Revenue Limit Sources	\$0	\$0	\$0	\$0	\$0
8100-8299 Federal Revenues	2,674,847	2,759,853	2,937,363	2,998,532	2,700,000
8300-8599 Other State Revenues	231,319	233,051	254,931	249,128	250,000
8600-8799 Other Local Revenues	1,788,838	1,820,357	1,663,783	1,504,706	1,545,000
TOTAL REVENUES	\$4,695,004	\$4,813,261	\$4,856,076	\$4,752,366	\$4,495,000
B. <u>EXPENDITURES</u>					
1000 Certificated Salaries	\$0	\$0	\$0	\$0	\$0
2000 Classified Salaries	1,753,415	1,798,023	1,794,783	1,793,980	1,865,224
3000 Employee Benefits	581,058	635,237	628,625	631,187	705,575
4000 Food & Supplies	1,909,374	1,664,083	1,587,562	1,628,614	1,740,050
5000 Contracted Services & Other Expenses	103,753	310,893	208,062	319,075	345,599
6000 Capital Outlay	44,842	13,107	0	0	25,000
7100-7499 Other Outgo	5,564	5,532	5,603	5,550	5,488
7300 Direct Support/Indirect Costs	320,104	207,475	172,548	186,914	214,511
TOTAL EXPENDITURES & OTHER OUTGO	\$4,718,110	\$4,634,349	\$4,397,183	\$4,565,320	\$4,901,447
C. <u>EXCESS (DEFICIENCY) OF REVENUES</u> <u>OVER EXPENDITURES (A - B)</u>	(\$23,106)	\$178,912	\$458,894	\$187,047	(\$406,447)
D. <u>OTHER FINANCING SOURCES/USES</u>					
8910-8999 Sources	\$0	\$0	\$0	\$0	\$0
7610-7699 Uses	0	(100,000)	(100,000)	(750,000)	(150,000)
E. <u>FUND BALANCE (C + D)</u>	(\$23,106)	\$78,912	\$358,894	(\$562,953)	(\$556,447)

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2011/2012 ADOPTED BUDGET
CAFETERIA FUND
SUMMARY OF REVENUE,
EXPENDITURES, AND CHANGES IN FUND BALANCE

OBJECT CODE DESCRIPTION	2007/08 Actuals	2008/09 Actuals	2009/10 Actuals	2010/11 Actuals	2011/12 Adopted Budget
F. <u>FUND BALANCE, RESERVES</u>					
1. Beginning Balance as of July 1 - Unaudited Restatement	\$2,331,609	\$2,612,589	\$2,691,501	\$3,050,395	\$2,487,441
Audit Adjustment	304,086				
2. Ending Balance, June 30 (E + F1)	\$2,612,589	\$2,691,501	\$3,050,395	\$2,487,441	\$1,930,994
<u>COMPONENTS OF ENDING FUND BALANCE</u>					
a.) Reserved Amounts					
	\$0	\$12,486	\$10,946	\$10,358	\$1,930,994
b.) Designated Amounts					
9770 Economic Uncertainties	\$26,066	\$0	\$0	\$0	\$0
9790 Undesignated Amount	2,586,523	2,679,015	3,039,449	2,477,083	0
ENDING FUND BALANCE	\$2,612,589	\$2,691,501	\$3,050,395	\$2,487,441	\$1,930,994



Fund 14

Deferred Maintenance Fund Summary

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2011/2012 ADOPTED BUDGET
DEFERRED MAINTENANCE FUND
SUMMARY OF REVENUE,
EXPENDITURES, AND CHANGES IN FUND BALANCE

OBJECT CODE DESCRIPTION	2007/08 Actuals	2008/09 Actuals	2009/10 Actuals	2010/11 Actuals	2011/12 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	699,686	615,142	0	0	0
8600-8799 Other Local Revenues	65,025	36,148	12,465	7,006	25,000
TOTAL REVENUES	\$764,711	\$651,290	\$12,465	\$7,006	\$25,000
B. EXPENDITURES					
1000 Certificated Salaries	\$0	\$0	\$0	\$0	\$0
2000 Classified Salaries	20,312	95,172	48,933	95,202	46,443
3000 Employee Benefits	5,237	22,612	3,789	22,305	12,464
4000 Food & Supplies	0	62,052	32,650	118,251	146,059
5000 Contracted Services & Other Expenses	439	17,693	6,192	250,680	430,890
6000 Capital Outlay	1,502,451	793,257	686,406	246,223	252,500
7100-7499 Other Outgo	0	0	0	0	0
7300 Direct Support/Indirect Costs	0	0	0	0	0
TOTAL EXPENDITURES & OTHER OUTGO	\$1,528,438	\$990,787	\$777,968	\$732,662	\$888,356
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (A - B)	(\$763,727)	(\$339,497)	(\$765,503)	(\$725,656)	(\$863,356)
D. OTHER FINANCING SOURCES/USES					
8910-8999 Sources	\$800,000	\$800,000	\$1,052,905	\$1,054,449	\$804,449
7610-7699 Uses	0	(845,000)	0	(500,000)	0
E. FUND BALANCE (C + D)	\$36,273	(\$384,497)	\$287,402	(\$171,207)	(\$58,907)

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2011/2012 ADOPTED BUDGET
DEFERRED MAINTENANCE FUND
SUMMARY OF REVENUE,
EXPENDITURES, AND CHANGES IN FUND BALANCE

OBJECT CODE DESCRIPTION	2007/08 Actuals	2008/09 Actuals	2009/10 Actuals	2010/11 Actuals	2011/12 Adopted Budget
F. <u>FUND BALANCE, RESERVES</u>					
1. Beginning Balance as of July 1 - Unaudited Restatement Audit Adjustment	\$1,795,028	\$1,831,300	\$1,446,804	\$1,734,205	\$1,562,998
2. Ending Balance, June 30 (E + F1)	\$1,831,300	\$1,446,804	\$1,734,205	\$1,562,998	\$1,504,091
<u>COMPONENTS OF ENDING FUND BALANCE</u>					
a.) Reserved Amounts					
	\$0	\$0	\$0	\$0	\$0
b.) Designated Amounts					
9770 Economic Uncertainties	\$0	\$0	\$0	\$0	\$0
9780 Other Designations	0	0	0	1,562,998	\$1,504,091
9790 Undesignated Amount	1,831,300	1,446,804	1,734,205	0	0
ENDING FUND BALANCE	\$1,831,300	\$1,446,804	\$1,734,205	\$1,562,998	\$1,504,091



Fund 24

Building Fund Summary,

Rancho Cordova Measure N Combined

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2011/2012 ADOPTED BUDGET
BUILDING FUND - RANCHO CORDOVA MEASURE N
COMBINED - SUMMARY OF REVENUE,
EXPENDITURES, AND CHANGES IN FUND BALANCE

OBJECT CODE DESCRIPTION	2007/08 Actuals	2008/09 Actuals	2009/10 Actuals	2010/11 Actuals	2011/12 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	1,114,917	1,100,880	333,874	46,657	20,000
TOTAL REVENUES	\$1,114,917	\$1,100,880	\$333,874	\$46,657	\$20,000
B. EXPENDITURES					
1000 Certificated Salaries	\$0	\$0	\$0	\$0	\$0
2000 Classified Salaries	4,068	0	9,314	48,450	49,774
3000 Employee Benefits	1,650	0	1,206	17,548	19,617
4000 Food & Supplies	1,029,369	799,023	14,012	3,384	0
5000 Contracted Services & Other Expenses	329,233	307,914	566,184	(86,412)	0
6000 Capital Outlay	6,950,657	13,594,241	16,103,908	8,922,572	0
7100-7499 Other Outgo	0	0	0	0	0
7300 Direct Support/Indirect Costs	0	0	0	0	0
TOTAL EXPENDITURES & OTHER OUTGO	\$8,314,977	\$14,701,178	\$16,694,624	\$8,905,543	\$69,391
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (A - B)	(\$7,200,060)	(\$13,600,298)	(\$16,360,750)	(\$8,858,886)	(\$49,391)
D. OTHER FINANCING SOURCES/USES					
8910-8999 Sources	\$40,568,542	\$945,000	\$12,012,633	\$1,252,205	\$150,000
7610-7699 Uses	(2,329,615)	(6,715)	(476,593)	0	0
E. FUND BALANCE (C + D)	\$31,038,867	(\$12,662,013)	(\$4,824,711)	(\$7,606,681)	\$100,609

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2011/2012 ADOPTED BUDGET
BUILDING FUND- RANCHO CORDOVA MEASURE N
COMBINED - SUMMARY OF REVENUE,
EXPENDITURES, AND CHANGES IN FUND BALANCE

OBJECT CODE DESCRIPTION	2007/08 Actuals	2008/09 Actuals	2009/10 Actuals	2010/11 Actuals	2011/12 Adopted Budget
F. <u>FUND BALANCE, RESERVES</u>					
1. Beginning Balance as of July 1 - Unaudited Restatement Audit Adjustment	\$1,568,947	\$32,607,814	\$19,985,710	\$15,160,999	\$7,554,318
2. Ending Balance, June 30 (E + F1)	\$32,607,814	\$19,985,710	\$15,160,999	\$7,554,318	\$7,654,927
<u>COMPONENTS OF ENDING FUND BALANCE</u>					
a.) Reserved Amounts					
	\$0	\$0	\$0	\$0	\$0
b.) Designated Amounts					
9780 Other Designations Rancho Measure N	\$0	\$0	\$15,160,999	\$7,554,318	\$7,654,927
9790 Undesignated Amount	32,607,814	19,985,710	0	0	0
ENDING FUND BALANCE	\$32,607,814	\$19,985,710	\$15,160,999	\$7,554,318	\$7,654,927



Fund 25

Capital Facilities Fund - Folsom

Summary

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2011/2012 ADOPTED BUDGET
CAPITAL FACILITIES FUND - FOLSOM
SUMMARY OF REVENUE,
EXPENDITURES, AND CHANGES IN FUND BALANCE

OBJECT CODE DESCRIPTION	2007/08 Actuals	2008/09 Actuals	2009/10 Actuals	2010/11 Actuals	2011/12 Adopted Budget
A. <u>REVENUES</u>					
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	3,201,210	1,672,094	1,814,956	1,579,640	615,000
TOTAL REVENUES	\$3,201,210	\$1,672,094	\$1,814,956	\$1,579,640	\$615,000
B. <u>EXPENDITURES</u>					
1000 Certificated Salaries	\$0	\$0	\$0	\$0	\$0
2000 Classified Salaries	254,485	303,464	303,324	247,291	279,150
3000 Employee Benefits	88,906	107,156	106,381	85,471	98,516
4000 Food & Supplies	15,075	12,962	4,177	13,739	0
5000 Contracted Services & Other Expenses	120,881	35,125	89,163	158,873	0
6000 Capital Outlay	784,928	199,604	349,462	95,413	0
7100-7499 Other Outgo	3,636,277	3,635,536	3,193,210	3,636,891	3,635,609
7300 Direct Support/Indirect Costs	0	0	0	0	0
TOTAL EXPENDITURES & OTHER OUTGO	\$4,900,550	\$4,293,847	\$4,045,716	\$4,237,678	\$4,013,275
C. <u>EXCESS (DEFICIENCY) OF REVENUES</u> <u>OVER EXPENDITURES (A - B)</u>	(\$1,699,340)	(\$2,621,753)	(\$2,230,761)	(\$2,658,039)	(\$3,398,275)
D. <u>OTHER FINANCING SOURCES/USES</u>					
8910-8999 Sources	\$3,804,536	\$4,800,537	\$313,738	\$0	\$0
7610-7699 Uses	(16,689,198)	(1,467,133)	(188,482)	(442,430)	0
E. <u>FUND BALANCE (C + D)</u>	(\$14,584,002)	\$711,651	(\$2,105,505)	(\$3,100,469)	(\$3,398,275)

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2011/2012 ADOPTED BUDGET
CAPITAL FACILITIES FUND - FOLSOM
SUMMARY OF REVENUE,
EXPENDITURES, AND CHANGES IN FUND BALANCE

OBJECT CODE DESCRIPTION	2007/08 Actuals	2008/09 Actuals	2009/10 Actuals	2010/11 Actuals	2011/12 Adopted Budget
F. <u>FUND BALANCE, RESERVES</u>					
1. Beginning Balance as of July 1 - Unaudited Restatement Audit Adjustment	\$19,833,558	\$5,249,556	\$5,961,207	\$3,855,702	\$755,234
2. Ending Balance, June 30 (E + F1)	\$5,249,556	\$5,961,207	\$3,855,702	\$755,234	(\$2,643,041)
<u>COMPONENTS OF ENDING FUND BALANCE</u>					
a.) Reserved Amounts					
	\$0	\$0	\$0	\$0	\$0
b.) Designated Amounts					
9780 Other Designation Folsom Projects	\$0	\$0	\$3,855,702	\$755,234	\$0
9790 Undesignated Amount	5,249,556	5,961,207	0	0	(2,643,041)
ENDING FUND BALANCE	\$5,249,556	\$5,961,207	\$3,855,702	\$755,234	(\$2,643,041)



Fund 26

Capital Facilities Fund - Rancho Cordova Summary

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2011/2012 ADOPTED BUDGET
CAPITAL FACILITIES FUND - RANCHO CORDOVA
SUMMARY OF REVENUE,
EXPENDITURES, AND CHANGES IN FUND BALANCE

OBJECT CODE DESCRIPTION	2007/08 Actuals	2008/09 Actuals	2009/10 Actuals	2010/11 Actuals	2011/12 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	1,081,757	2,351,400	825,410	325,525	295,000
TOTAL REVENUES	\$1,081,757	\$2,351,400	\$825,410	\$325,525	\$295,000
B. EXPENDITURES					
1000 Certificated Salaries	\$0	\$0	\$0	\$0	\$0
2000 Classified Salaries	266,675	361,866	326,492	274,098	279,150
3000 Employee Benefits	90,050	113,787	108,827	88,367	98,516
4000 Food & Supplies	12,930	19,922	8,110	11,620	0
5000 Contracted Services & Other Expenses	75,987	42,449	38,340	53,350	0
6000 Capital Outlay	221,781	34,500	52,172	265,888	0
7100-7499 Other Outgo	0	0	0	0	0
7300 Direct Support/Indirect Costs	0	0	0	0	0
TOTAL EXPENDITURES & OTHER OUTGO	\$667,424	\$572,526	\$533,941	\$693,323	\$377,666
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (A - B)	\$414,333	\$1,778,874	\$291,469	(\$367,798)	(\$82,666)
D. OTHER FINANCING SOURCES/USES					
8910-8999 Sources	\$296,000	\$889,228	\$300,138	\$162,117	\$0
7610-7699 Uses	(3,627,394)	(422,536)	(1,257)	0	0
E. FUND BALANCE (C + D)	(\$2,917,061)	\$2,245,566	\$590,350	(\$205,681)	(\$82,666)

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2011/2012 ADOPTED BUDGET
CAPITAL FACILITIES FUND - RANCHO CORDOVA
SUMMARY OF REVENUE,
EXPENDITURES, AND CHANGES IN FUND BALANCE

OBJECT CODE DESCRIPTION	2007/08 Actuals	2008/09 Actuals	2009/10 Actuals	2010/11 Actuals	2011/12 Adopted Budget
F. <u>FUND BALANCE, RESERVES</u>					
1. Beginning Balance as of July 1 - Unaudited Restatement Audit Adjustment	\$3,414,768	\$497,706	\$2,743,272	\$3,333,622	\$3,127,941
2. Ending Balance, June 30 (E + F1)	\$497,706	\$2,743,272	\$3,333,622	\$3,127,941	\$3,045,275
<u>COMPONENTS OF ENDING FUND BALANCE</u>					
a.) Reserved Amounts					
	\$0	\$0	\$0	\$0	\$0
b.) Designated Amounts					
9780 Other Designation Rancho Projects	\$0	\$0	\$3,333,622	\$3,127,941	\$3,045,275
9790 Undesignated Amount	497,706	2,743,272	0	0	0
ENDING FUND BALANCE	\$497,706	\$2,743,272	\$3,333,622	\$3,127,941	\$3,045,275



Fund 27

Building Fund – Undeveloped Area

Measure M Bond Summary

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2011/2012 ADOPTED BUDGET
BUILDING FUND - UNDEVELOPED AREA MEASURE M BOND
COMBINED - SUMMARY OF REVENUE,
EXPENDITURES, AND CHANGES IN FUND BALANCE

OBJECT CODE DESCRIPTION	2007/08 Actuals	2008/09 Actuals	2009/10 Actuals	2010/11 Actuals	2011/12 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	500,280	941,508	253,853	137,655	70,000
TOTAL REVENUES	\$500,280	\$941,508	\$253,853	\$137,655	\$70,000
B. EXPENDITURES					
1000 Certificated Salaries	\$0	\$0	\$0	\$0	\$0
2000 Classified Salaries	8,136	0	0	0	0
3000 Employee Benefits	3,301	0	0	0	0
4000 Food & Supplies	3,592	0	0	4,234	0
5000 Contracted Services & Other Expenses	163,947	116,447	545,185	43,240	5,000
6000 Capital Outlay	1,112,690	3,027,771	3,455,430	26,448,480	13,618,000
7100-7499 Other Outgo	0	0	0	0	0
7300 Direct Support/Indirect Costs	0	0	0	0	0
TOTAL EXPENDITURES & OTHER OUTGO	\$1,291,666	\$3,144,218	\$4,000,616	\$26,495,953	\$13,623,000
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (A - B)	(\$791,386)	(\$2,202,710)	(\$3,746,763)	(\$26,358,298)	(\$13,553,000)
D. OTHER FINANCING SOURCES/USES					
8910-8999 Sources	\$25,448,364	\$0	\$33,627,478	\$155,761	\$0
7610-7699 Uses	(1,384,133)	(1,424,554)	(791,757)	(1,327,661)	0
E. FUND BALANCE (C + D)	\$23,272,845	(\$3,627,264)	\$29,088,958	(\$27,530,198)	(\$13,553,000)

<p align="center">FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT</p> <p align="center">2011/2012 ADOPTED BUDGET</p> <p align="center">BUILDING FUND - UNDEVELOPED AREA MEASURE M BOND</p> <p align="center">COMBINED - SUMMARY OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE</p>
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OBJECT CODE DESCRIPTION	2007/08 Actuals	2008/09 Actuals	2009/10 Actuals	2010/11 Actuals	2011/12 Adopted Budget
F. <u>FUND BALANCE, RESERVES</u>					
1. Beginning Balance as of July 1 - Unaudited Restatement Audit Adjustment	\$0	\$23,272,845	\$19,645,581	\$48,734,539	\$21,204,341
2. Ending Balance, June 30 (E + F1)	\$23,272,845	\$19,645,581	\$48,734,539	\$21,204,341	\$7,651,341
<u>COMPONENTS OF ENDING FUND BALANCE</u>					
a.) Reserved Amounts					
	\$0	\$0	\$0	\$0	\$0
b.) Designated Amounts					
9780 Other Designations Measure M	\$0	\$0	\$48,734,539	\$21,204,341	\$7,651,341
9790 Undesignated Amount	23,272,845	19,645,581	0	0	0
ENDING FUND BALANCE	\$23,272,845	\$19,645,581	\$48,734,539	\$21,204,341	\$7,651,341



Fund 40
Special Reserve Fund
Capital Projects Summary

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2011/2012 ADOPTED BUDGET
SPECIAL RESERVE FUND CAPITAL PROJECTS
SUMMARY OF REVENUE,
EXPENDITURES, AND CHANGES IN FUND BALANCE

OBJECT CODE DESCRIPTION	2007/08 Actuals	2008/09 Actuals	2009/10 Actuals	2010/11 Actuals	2011/12 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	452,021	385,526	216,747	535,806	209,234
TOTAL REVENUES	\$452,021	\$385,526	\$216,747	\$535,806	\$209,234
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	13,083	1,669	0
5000 Contracted Services & Other Expenses	5,224	0	0	0	0
6000 Capital Outlay	0	0	23,615	0	0
7100-7499 Other Outgo	0	0	447,880	0	0
7300 Direct Support/Indirect Costs	0	0	0	0	0
TOTAL EXPENDITURES & OTHER OUTGO	\$5,224	\$0	\$484,578	\$1,669	\$0
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (A - B)	\$446,797	\$385,526	(\$267,831)	\$534,136	\$209,234
D. OTHER FINANCING SOURCES/USES					
8910-8999 Sources	\$527,644	\$200,000	\$315,604	\$300,000	\$200,000
7610-7699 Uses	(\$88,800)	(4,483,393)	(22,625)	(600,000)	0
E. FUND BALANCE (C + D)	\$885,641	(\$3,897,868)	\$25,148	\$234,136	\$409,234

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2011/2012 ADOPTED BUDGET
SPECIAL RESERVE FUND CAPITAL PROJECTS
SUMMARY OF REVENUE,
EXPENDITURES, AND CHANGES IN FUND BALANCE

OBJECT CODE DESCRIPTION	2007/08 Actuals	2008/09 Actuals	2009/10 Actuals	2010/11 Actuals	2011/12 Adopted Budget
F. <u>FUND BALANCE, RESERVES</u>					
1. Beginning Balance as of July 1 - Unaudited Restatement Audit Adjustment	\$6,510,292	\$7,395,933	\$3,498,065	\$3,523,213	\$3,757,350
2. Ending Balance, June 30 (E + F1)	\$7,395,933	\$3,498,065	\$3,523,213	\$3,757,350	\$4,166,584
<u>COMPONENTS OF ENDING FUND BALANCE</u>					
a.) Reserved Amounts					
	\$0	\$0	\$0	\$0	\$0
b.) Designated Amounts					
9780 Other Designations					
WAN	\$0	\$0	\$788,787	\$1,133,959	\$1,158,193
CHS Stadium Turf Replacement	0	0	646,095	522,369	597,369
FHS Stadium Turf Replacement	0	0	934,331	729,264	814,264
Facilities	0	0	1,154,000	1,371,758	1,596,758
9790 Undesignated Amount	7,395,933	3,498,065	0	0	0
ENDING FUND BALANCE	\$7,395,933	\$3,498,065	\$3,523,213	\$3,757,350	\$4,166,584



Fund 63

Student Care Centers Summary

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2011/2012 ADOPTED BUDGET
STUDENT CARE CENTERS FUND
SUMMARY OF REVENUE,
EXPENDITURES, AND CHANGES IN FUND BALANCE

OBJECT CODE DESCRIPTION	2007/08 Actuals	2008/09 Actuals	2009/10 Actuals	2010/11 Actuals	2011/12 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	2,390,193	2,243,117	2,199,884	2,113,734	2,373,830
TOTAL REVENUES	\$2,390,193	\$2,243,117	\$2,199,884	\$2,113,734	\$2,373,830
B. EXPENDITURES					
1000 Certificated Salaries	\$49,692	\$55,383	\$56,625	\$97,075	\$132,611
2000 Classified Salaries	1,230,669	1,179,443	1,221,626	1,247,173	1,330,147
3000 Employee Benefits	391,097	400,897	403,942	415,361	468,940
4000 Food & Supplies	133,122	133,793	125,845	128,778	167,605
5000 Contracted Services & Other Expenses	117,453	161,526	168,609	145,634	141,431
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	\$1,922,033	\$1,931,042	\$1,976,647	\$2,034,021	\$2,240,734
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (A - B)	\$468,160	\$312,076	\$223,237	\$79,713	\$133,096
D. OTHER FINANCING SOURCES/USES					
8910-8999 Sources	\$0	\$0	\$0	\$0	\$0
7610-7699 Uses	(180,941)	(403,778)	(389,678)	(452,236)	(133,096)
E. FUND BALANCE (C + D)	\$287,219	(\$91,703)	(\$166,441)	(\$372,523)	\$0

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2011/2012 ADOPTED BUDGET
STUDENT CARE CENTERS FUND
SUMMARY OF REVENUE,
EXPENDITURES, AND CHANGES IN FUND BALANCE

OBJECT CODE DESCRIPTION	2007/08 Actuals	2008/09 Actuals	2009/10 Actuals	2010/11 Actuals	2011/12 Adopted Budget
F. <u>FUND BALANCE, RESERVES</u>					
1. Beginning Balance as of July 1 - Unaudited Restatement Audit Adjustment	\$658,871	\$946,090	\$854,388	\$687,946	\$315,423
2. Ending Balance, June 30 (E + F1)	\$946,090	\$854,388	\$687,946	\$315,423	\$315,423
<u>COMPONENTS OF ENDING FUND BALANCE</u>					
a.) Reserved Amounts					
	\$0	\$160	\$1,072	\$1,072	\$0
b.) Designated Amounts					
9780 Other Designations	\$0	\$0	\$0	\$0	\$0
9790 Undesignated Amount	946,090	854,228	686,874	314,351	\$315,423
ENDING FUND BALANCE	\$946,090	\$854,388	\$687,946	\$315,423	\$315,423



Fund 71

Retiree Benefits Trust Fund Summary

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2011/2012 ADOPTED BUDGET
RETIREE BENEFITS TRUST FUND
SUMMARY OF REVENUE,
EXPENDITURES, AND CHANGES IN FUND BALANCE

OBJECT CODE DESCRIPTION	2007/08 Actuals	2008/09 Actuals	2009/10 Actuals	2010/11 Actuals	2011/12 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	1,413,293	1,190,225	1,084,239	702,471	695,000
TOTAL REVENUES	\$1,413,293	\$1,190,225	\$1,084,239	\$702,471	\$695,000
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	598,404	642,340	679,987	702,471	692,074
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	\$598,404	\$642,340	\$679,987	\$702,471	\$692,074
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (A - B)	\$814,889	\$547,885	\$404,251	\$0	\$2,926
D. OTHER FINANCING SOURCES/USES					
8910-8999 Sources	\$660,000	\$0	\$0	\$0	\$0
7610-7699 Uses	0	0	0	0	0
E. FUND BALANCE (C + D)	\$1,474,889	\$547,885	\$404,251	\$0	\$2,926

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2011/2012 ADOPTED BUDGET
RETIREE BENEFITS TRUST FUND
SUMMARY OF REVENUE,
EXPENDITURES, AND CHANGES IN FUND BALANCE

OBJECT CODE DESCRIPTION	2007/08 Actuals	2008/09 Actuals	2009/10 Actuals	2010/11 Actuals	2011/12 Adopted Budget
F. <u>FUND BALANCE, RESERVES</u>					
1. Beginning Balance as of July 1 - Unaudited Restatement Audit Adjustment	\$3,157,235	\$4,632,124	\$5,180,009	\$5,584,260	\$5,584,260
2. Ending Balance, June 30 (E + F1)	\$4,632,124	\$5,180,009	\$5,584,260	\$5,584,260	\$5,587,186
<u>COMPONENTS OF ENDING FUND BALANCE</u>					
a.) Reserved Amounts					
	\$0	\$0	\$0	\$0	\$0
b.) Designated Amounts					
9770 Economic Uncertainties	\$0	\$0	\$0	\$0	\$0
9790 Undesignated Amount	4,632,124	5,180,009	5,584,260	5,584,260	5,587,186
ENDING FUND BALANCE	\$4,632,124	\$5,180,009	\$5,584,260	\$5,584,260	\$5,587,186

School Finance Glossary of Terms

AB 1200

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

ACADEMIC PERFORMANCE INDEX (API)

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

ACCRUAL BASIS ACCOUNTING

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

ADULT EDUCATION

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

AD VALOREM TAXES

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

APPORTIONMENTS

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

APPROPRIATIONS

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

APPROPRIATION BILL

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

APPROPRIATION FOR CONTINGENCIES

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

ASSESSED VALUATION

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

ATTENDANCE REPORTS

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

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

AVERAGE DAILY ATTENDANCE (ADA)

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

BASE REVENUE LIMIT

See Revenue Limit.

BASIC AID

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

BILINGUAL EDUCATION

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

BLOCK GRANT

A lump sum allocation of special purpose funds.

BONDED DEBT LIMIT

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

BONDED INDEBTEDNESS

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

BUDGET

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

CAPITAL OUTLAY

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

CATEGORICAL AID

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

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

CBEST

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

CBEDS

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

CERTIFICATES OF PARTICIPATION (COP)

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

CERTIFICATED PERSONNEL

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

CLASSIFIED PERSONNEL

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

CLASS SIZE PENALTIES

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

CONCURRENTLY ENROLLED

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

CONSUMER PRICE INDEX (CPI)

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

COST OF LIVING ADJUSTMENT (COLA)

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

COSTS

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

COSTS, DIRECT

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

COSTS, DIRECT SUPPORT

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

COSTS, INDIRECT SUPPORT

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

CREDENTIALLED TEACHER

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

CRITERIA AND STANDARDS

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

CURRENT OPERATING EXPENDITURE

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

DEFERRED MAINTENANCE

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

DEFICITS

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

DEFICIT FACTOR

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

DEVELOPER FEES

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

ECONOMIC IMPACT AID (EIA)

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

EDUCATIONAL CONSOLIDATION AND IMPROVEMENT ACT (ECIA)

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

EMPLOYEE BENEFITS

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

ENCROACHMENT

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

ENCUMBRANCES

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

ENDING BALANCE

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

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

EQUALIZATION

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

ERAF

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

EXPENDITURES

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

FIRST PRINCIPAL APPORTIONMENT

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

FISCAL YEAR

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

FIXED ASSETS

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

FULL-TIME EQUIVALENT (FTE)

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

FUND

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

GOVERNMENTAL FUNDS

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

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

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

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

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

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

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

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

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

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

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

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

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

FUND BALANCE

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

GANN SPENDING LIMIT

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

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

GENERAL LEDGER

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

GENERAL OBLIGATION BONDS

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

GENERAL PURPOSE TAX RATE

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

GIFTED AND TALENTED EDUCATION (GATE)

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

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

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

IMPLICIT PRICE DEFLATOR

See Cost-of-Living Adjustment

INDIRECT COSTS

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

INDIVIDUALIZED EDUCATION PROGRAM (IEP)

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

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

LEA

Local Educational Agency

LEAST RESTRICTIVE ENVIRONMENT

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

LOTTERY

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

MANDATED COSTS

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

MAINTENANCE FACTOR

See Proposition 98.

MASTER PLAN FOR SPECIAL EDUCATION

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

MISCELLANEOUS FUNDS

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

OBJECT OF EXPENDITURE

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

OVERFLOW

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

PARCEL TAX

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

PERB

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

PERMISSIVE OVERRIDE TAX

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

PERS

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

PL81-874

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

PL94-142

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

PRIOR YEAR'S TAXES

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

PROPOSITION 13 (1978)

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

PROPOSITION 98 (1988)

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

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

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

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

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

PURCHASE ORDER

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

RESERVES

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

REVENUES

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

REVENUE LIMIT

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

REVOLVING CASH FUND

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

ROC/P

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

SACS

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

SB 90

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

SB 813

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

SCHOOL AND LIBRARY IMPROVEMENT PROGRAMS (SLIP)

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

SCOPE OF BARGAINING

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

SECOND PRINCIPAL APPORTIONMENT

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

SECURED PROPERTY

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

SECURED ROLL

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

SERRANO DECISION

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

SPECIAL EDUCATION

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

STAR

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

STATE ALLOCATION BOARD

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

STATE SCHOOL FUND

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

STATE TEACHERS' RETIREMENT SYSTEM (STRS)

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

SUBVENTIONS

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

SUNSET

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

SUPPLEMENTAL ROLL

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

TAX RATE

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

TAX RATE LIMIT

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

TEST 1/TEST 2/TEST 3

See Proposition 98.

TITLE 1

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

UNDULICATED COUNT

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

UNENCUMBERED BALANCE

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

UNSECURED PROPERTY

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

UNSECURED ROLL

That portion of assessed property that is movable.

WAIVERS

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

WARRANT

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



Jim's Bridge, Rancho Cordova

Building



to Success



River Bend Park Bridge, Rancho Cordova



Folsom Lake Crossing, Folsom

thru Education