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2017-2018 ADOPTED BUDGET BOOK

Approved October 19, 2017

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From the Superintendent



Dear Folsom Cordova community:

Thank you for taking the time to review our District's spending plan, which outlines our priorities for supporting every student's achievement. We all benefit when our schools succeed, and we are grateful for the generous community investment in public education. This plan is an effort to help our families, employees, and taxpayers better understand how we commit to providing returns on their investment.

It is with great pride and excitement that I join this remarkable District family as its new superintendent. In my 30-year journey from classroom teacher to becoming your superintendent - as well as my experience raising four children - I know firsthand how every parent has big dreams for their child. As educators, we carry a tremendous responsibility to do everything we can to ensure all children have the tools and support they need to achieve those dreams. I am proud to lead a school system with a long and storied tradition of excellence and experience creating personalized pathways to success for every child.

In support of educating our children, two of our biggest investments as a public school system are in our people - our dedicated teachers, bus drivers, food service workers, counselors and many others - and in our state-of-the-art facilities. This year, we continue to make progress in two critical areas: We approved a new compensation package for our teachers, which will help us recruit and retain the very best in the profession; and we continue to make modernizations to Folsom schools under Measure G, the \$195 million bond initiative approved by voters in 2014. These examples are just the tip of the iceberg. As you make your way through this document, you'll see just how much it takes to support our schools.

We kick off this school year like so many others, inspired and energized to help students cross the line of graduation and kickstart successful futures. As we go along, I encourage you to stop and say hello if you see me at your child's school. Please also do not hesitate to reach out to me at skoligian@fcusd.org if you have questions, concerns, or feedback that you believe would be helpful. I look forward to working together to help our students succeed.

Sincerely,

A handwritten signature in blue ink that reads "Sarah Koligian". The signature is fluid and cursive, with a large "S" and a long, sweeping "i" at the end.

Sarah Koligian, Ed.D.
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 20,000 students.

One high school, one middle school, five elementary schools, and an enrollment of 684 students formed the original nucleus. As of August 1, 2017, the District will support 20 elementary schools, one K-8 Charter School, four middle schools, three comprehensive high schools, two continuation high schools, an independent study high school and a community day school. These sites make up a total enrollment of approximately 20,537 students, plus the Folsom Cordova Adult School with an average enrollment of approximately 500 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 200 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 126,056.

GOVERNANCE

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

Sarah Koligian is the current and eleventh 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 1,178 certificated employees and 1,078 classified for a total of 2,256 employees.

Vision and Mission

VISION

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

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

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

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

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

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

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

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

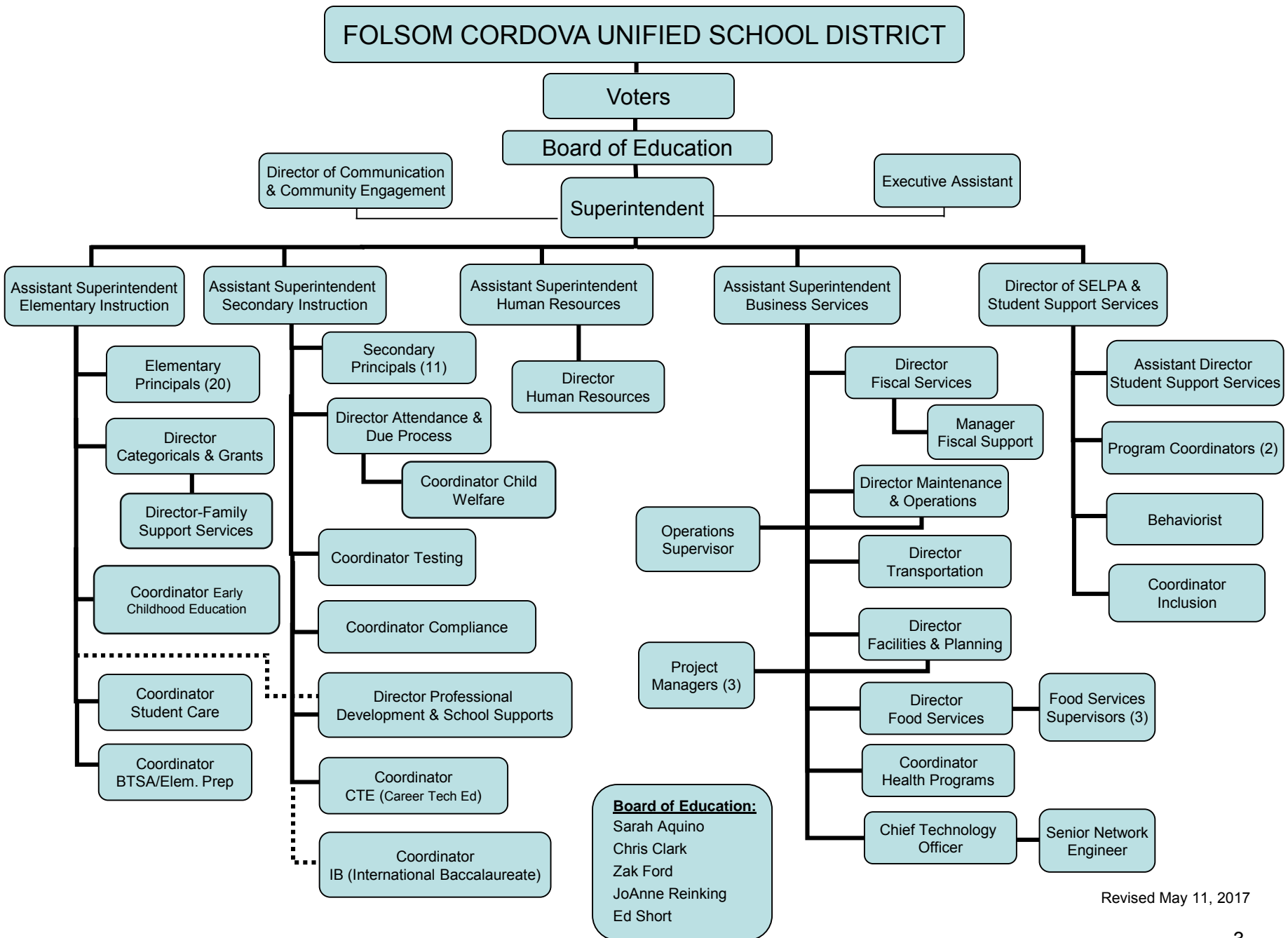
During the school year, the District will move forward in creating a learning community that is secure, open, and optimistic about the future while creating steady improvement based on student needs.

MISSION

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

DISTRICT GOALS

GOAL 1	All students will receive instruction from a highly-qualified teacher and have access to curriculum which promotes college and career readiness. (State Priority 1)
	1.1 Maintain the appropriate assignment of fully credentialed teachers and provide new teacher support.
	1.2 Maintain schools in good repair.
	1.3 All students, including English Learners, must have access to curriculum that is aligned to the state standards.
GOAL 2	Increase parent and student engagement and provide a safe, healthy, and positive learning environment. (State Priority 3, 5 and 6)
	2.1 Increase student attendance rates and reduce chronic absences.
	2.2 Increase the high school graduation rate and decrease the dropout rate for all students including historically under-performing sub groups.
	2.3 Decrease 8th grade dropout rates.
	2.4 Reduce student suspension, expulsion rates, and reduce bullying incidents. Increase school connectedness.
	2.5 Increase family engagement and parent input and the utilization of volunteers.
	2.6 Increase community partnerships that support student learning.
	2.7 Increase the efficiency, timeliness and accessibility of district communications.
GOAL 3	Provide students with high quality classroom instruction and access to a broad course of study. (State Priority 2, 4 and 7)
	3.1 Provide professional development in new adoptions and local curriculum.
	3.2 Ensure all teachers/students have access to research-based EL instructional strategies to improve achievement.
	3.3 Provide access to A-G, CTE, IB, AP and STEM courses.
GOAL 4	Student progress and educational outcomes will be monitored for success using assessment results. (State Priority 4 and 8)
	4.1 Ensure students are reading at grade level (1st, 3rd, 5th, 8th, and 11 th grades).
	4.2 Ensure students are meeting grade level standards in math (1st, 3rd, 5th, 8th, and 11th grades).
	4.3 Ensure English Learners make yearly progress.
	4.4 Ensure Special Education students make yearly progress.
	4.5 Improve kindergarten readiness as measured by curriculum embedded assessment.
	4.6 Increase the percentage of 9th grade students completing 60 units by using interventions and credit recovery.



Revised May 11, 2017

STUDENT ACHIEVEMENT & DEMOGRAPHICS

Elementary Curriculum and Instruction

The goal of the District elementary schools is to provide the opportunity for every child to be a successful learner in a caring, supportive environment. Our curriculum is aligned to the California State Content Standards, and core subjects such as reading/language arts and math have District-developed pacing guides to support teachers' delivery. Frequent assessments allow teachers to make informed decisions about the appropriate next instructional steps to insure that all students make necessary progress. Teachers are trained in differentiated instruction to meet the varied needs of all students; challenging the gifted and talented, and providing intervention for students who have not yet mastered grade level standards.

The District currently has 20 elementary schools. Six of the District elementary schools have been named California Distinguished Schools. Eight schools are designated Title I and receive additional funding to provide resources for student and teacher success.

Seven sites house the Transitional Kindergarten program for families interested in a state-funded, two-year kindergarten experience. Two sites house the Spanish Language Magnet program for students in kindergarten through 5th grade. Two sites house the Academy for Advanced Learning, a self-contained program for GATE and high achieving students: 1st through 5th grade in Folsom and Rancho Cordova. One site houses a Montessori Program for Kindergarten through 5th grade. One site houses the STEM Program for Kindergarten through 6th grade. The District also houses Folsom Community Charter School, a dependent charter school designed to provide independent-study/home-school support for students in grades kindergarten through 8th.

Shared Vision

To prepare all secondary students for successful transitions to college and careers:

- Students complete a common set of middle school core curricula that will provide them with the ability, aptitudes, motivation, and skills they need to succeed in high school.
- Students complete a common set of high school core curricula that will provide them with the knowledge, talents, expertise, and skills they needed to succeed in college and the workplace.
- Students have multiple pathway options: specialized secondary programs, career developing technical academies, and developing articulated programs with colleges that prepare students for post-secondary success.

Secondary Curriculum and Instruction

The Folsom Cordova Unified School District secondary schools provide a student-centered learning environment that promotes academic achievement, personal responsibility, and engagement of talents which lead to post-secondary success and responsible citizenship. Currently, there are 12 District secondary schools. These include four middle schools, three comprehensive high schools, two continuation high schools, one independent study school, one community day school, and one adult education center. Over the past several years, California students have been the beneficiaries of revised State Curricular Frameworks, new textbook adoptions in the core content areas, creation of intervention and after school programs, improved technology, and increased community and business partnerships. Dominant issues include the continuing effort to increase the number of students completing A - G requirements for post-secondary education, designing viable career technical education programs, closing the achievement gap between demographic groups, and creating professional learning communities to help provide necessary support for students.

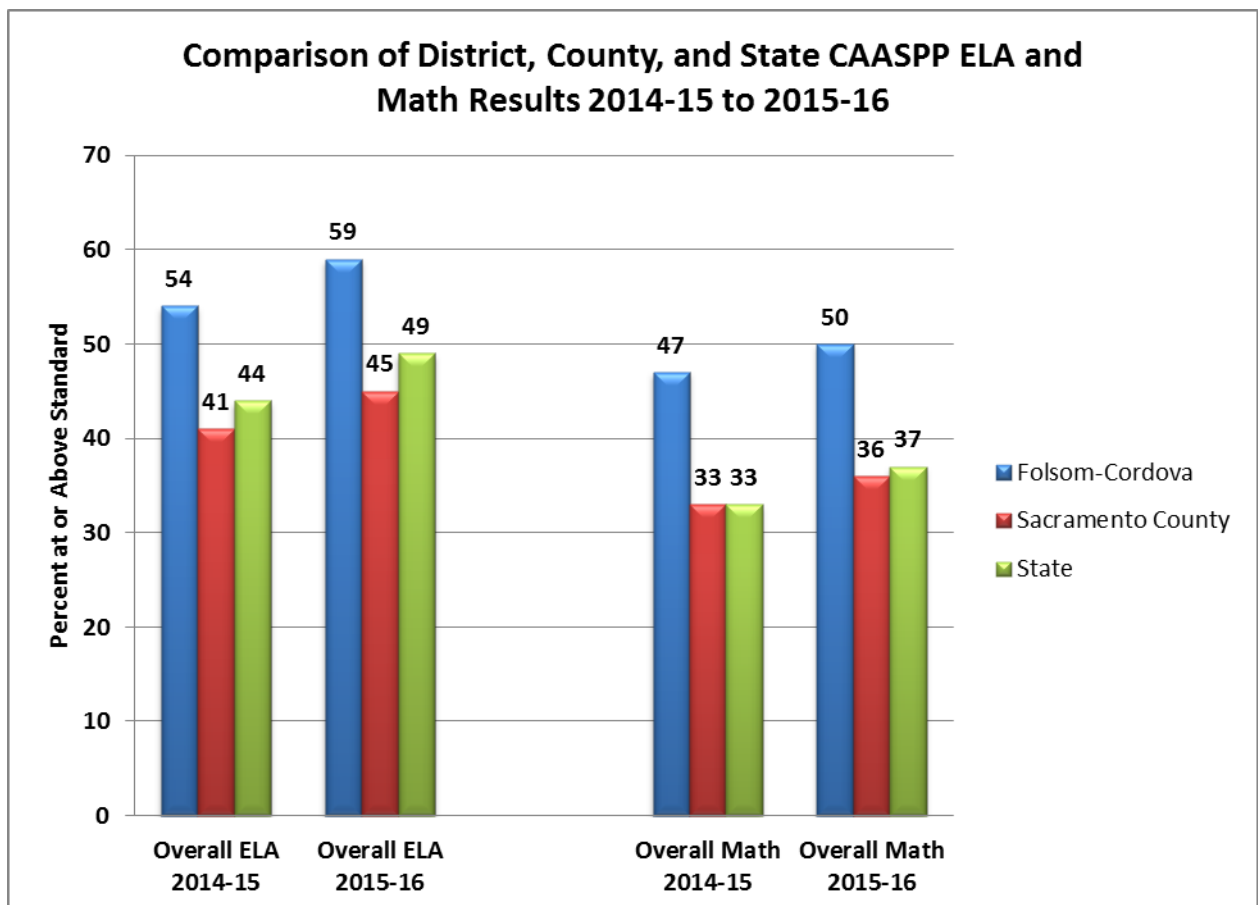
ACHIEVEMENT

High academic achievement for ALL students is one of Folsom Cordova Unified School District's top priorities. The District is committed to continuous improvement in the quality of the educational programs provided for ALL our students. The setting of high standards by the State of California and our District goal to have ALL students meet these standards has produced a trend of continuous improvement in student achievement over the last ten years.

STATE TESTING

Beginning with the 2012-13 testing cycle, The California Assessment of Student Performance and Progress (CAASPP) replaced STAR. CAASPP is aligned to Common Core State Standards (CCSS) and was adopted in October 2011 for use throughout the state. Students in grades 3-8,10, and 11 participated in the program which measured achievement in English/language arts, mathematics, and science. Based on the 2015-16 results, FCUSD students performed well above the county and state and showed significant growth over the 2014-15 test cycle.

*Official CAASPP scores for 2016-17 school year have not yet been released



COLLEGE ENTRANCE TESTS

American College Test (ACT) 2015–16 Seniors

ACT scores range from a low of 1 to a high of 36.

Name	Grade 12 Enrollment	Number Tested	Average Score: Reading	Average Score: English	Average Score: Math	Average Score: Science	Number of Scores >=21	Percent of Scores >=21
Folsom Cordova Unified	1,486	375	25	25	25	25	301	80.27%
Sacramento County	19,177	4,567	22	21	22	21	2,439	53.40%
Statewide	492,835	108,679	22	22	22	22	62,426	57.44%

Scholastic Aptitude Test (SAT) 2015-16 Seniors

Name	Enrollment 12	Number Tested	Average Score: Reading	Average Score: Math	Average Score: Writing	Number of Scores >=1500	Percent of Scores >=1500
Folsom Cordova Unified	1,486	644	533	552	523	405	62.89 %
Sacramento County	19,177	7,394	491	500	477	3,256	44.04 %
Statewide	492,835	214,262	484	494	477	89,840	41.93 %

Other Measures:

Advanced Placements Tests (Qualifying for College Credits)
80% of tests taken received a passing score during the 2015-16 school year.

Graduation Rate

Folsom Cordova Unified School District's cohort graduation rate (class of 2015-16), including alternative education schools, is 92.6%.

Low Dropout Rate

Folsom Cordova Unified School District's cohort dropout rate for 2015-16 (grades 9-12), including alternative education schools, is 3.3%.

Student Attendance

Folsom Cordova Unified School District students had an average attendance rate, including alternative education schools of 91.58% in the 2016-17 school year.

LANGUAGE

English Language Learners

FCUSD student enrollment for 2016-17 was 20,312 of which 5,491 (27%) students speak one of 41 CALPADS certified languages and 69 “other” non-English languages. Of the 5,491 (27%) students with another language, 2,236, (40%) have been assessed and identified as English Language Learners. Of the 20,313 enrollment, 12% are English Learners.

73.8% of the FCUSD students with another language speak one of just five languages as listed below:

Top 5 FCUSD non-English Languages

Spanish	53%
Russian	10.15%
Armenian	5.64%
Telugu	2.73%
Hindi	2.33%

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

100+ English Learners

Cordova Meadows Elem.	120
Cordova Villa Elem.	144
Peter J. Shields Elem.	119
Rancho Cordova Elem	172
White Rock Elem.	207
Williamson Elem.	181
Mills Middle	157
Mitchell Middle	113
Cordova High	227

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, 2017, the District reported 620 such students of which 275 are English Learners; the top ten countries of birth were:

Enrolled Less Than 3 years in a US School

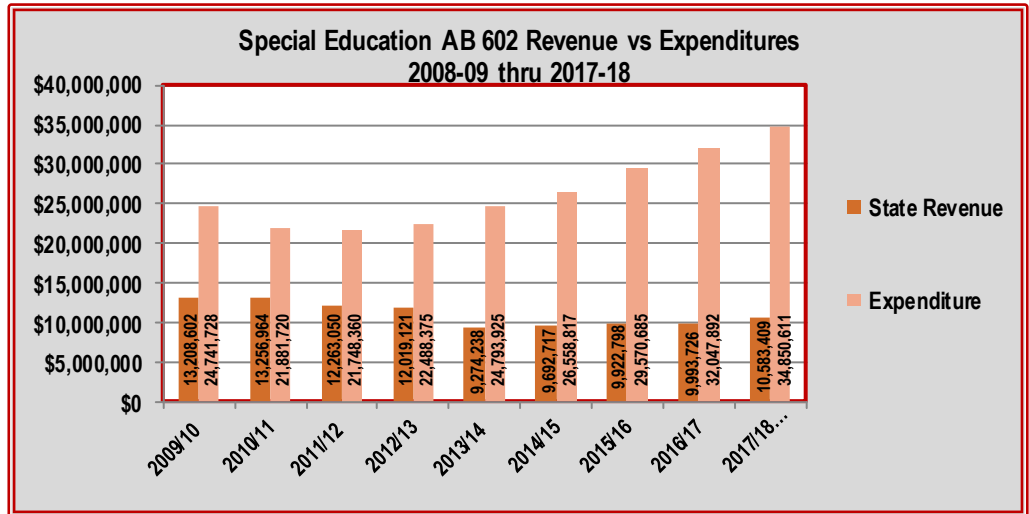
Mexico	60	Iran	14
Afghanistan	35	Armenia	14
India	24	El Salvador	10
Moldova	22	Russian	9
Ukraine	16	Iraq	7

The District’s programs for English Learners provide integrated and designated ELD with teachers, tests, and books in English, and with primary language support (i.e. Spanish, Russian) through Bilingual Instructional Assistants as needed. The services for ELLs apply criteria for placement and grouping, a beginning English Language Development Program for those new to English, teachers who have been trained in English Language Development, teachers trained in adapting instruction to meet Common Core State Standards (CCSS), support in core classes, and extended day instruction/intervention and summer school.

SPECIAL EDUCATION

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

The Individuals with Disabilities Education Act (IDEA) is a federal law that governs how states and public agencies provide early intervention, special education, and related services to children with disabilities. It addresses the educational needs of children with disabilities from birth to age 22 by providing them with free, appropriate public education that meets their education and related service needs in the least restrictive environment. Special Education is an integral part of the total public education system and provides education in a manner that promotes maximum interaction between children with disabilities and children who are not disabled, in a manner that is appropriate for the needs of both.



In 1997, California legislators passed Assembly Bill 602. Authored by former Assembly Member Chuck Poochigian, AB 602 changed the funding structure for Special Education from an instructional personnel service unit model calculation to a population-based method. Special Education funds are allocated according to the total student population in a Special Education Local Planning Area (SELPA) rather than on the number of identified special education students. Folsom Cordova Unified is its own SELPA and is responsible for allocating funds for the services provided to the individual eligible students. The funding allocations for the Special Education Master Plan (AB602) include multiple programs and District categorical contributions which are above the State allocation. The graph above shows the State revenue allocation compared to the expenses anticipated for the Special Education program.

The Special Education program consists of multiple programs and funding sources in addition to the AB 602 funding. The 2017-18 Proposed Budget for Special Education is based on \$15,688,884 in Federal and State funding, \$24,268,490 in General Fund contributions and \$40,938,904 in expenditures, including indirect costs. The Special Education budget is also required to be presented in detail and be approved by the Governing Board.

EXPENDITURES	2017/2018
Certificated Salaries	\$ 15,635,145.00
Classified Salaries	\$ 10,075,281.00
Employee Benefits	\$ 8,199,621.00
Books & Supplies	\$ 297,838.00
Services & Other Operating Exp	\$ 5,098,998.00
Other outgo	\$ 1,632,021.00
Total Expenditures	\$ 40,938,904.00

Mental Health

In 1984, Assembly Bill 3632 statutorily required a partnership between school districts and county mental health agencies to deliver mental health services to students with individualized education programs (IEPs). In 2011, the California Legislature passed Assembly Bill 114, which repealed the state mandate on special education and county mental health agencies and eliminated related references to mental health services in California statute. As a result of this new legislation, school districts are solely responsible for ensuring that students with disabilities receive special education and related services to meet their needs according to the Individuals with Disabilities Education Act (IDEA) of 2004.

Staffing

The chart below shows the difference in staffing FTE from 2016/17 to 2017/18:

Job Title	2016/17	2017/18
	FTE	FTE
AAC Specialist	1.00	1.00
Adapted Physical Education	2.00	2.00
Assistive Tech Specialist	0.50	1.00
Assistant Director	1.00	1.00
ATT Tech / AUG ALT Com Assist	0.81	1.00
Behavior Analyst	1.00	1.00
Behavior Support Aide	9.50	10.94
Behaviorist Specialist	6.00	6.00
Clerical	6.25	6.25
Coordinator of Compliance	1.00	0.00
Coordinator Special Education	2.00	2.00
Coordinator of Inclusion	1.00	1.00
Director SELP & Student Support	1.00	1.00
Instructional Assistant	193.75	191.73
Instructional Assistant Brailist	0.72	0.72
Interpreter DF/HD	0.00	0.00
Marriage Family Therapist / Mental Health Specialist	8.04	9.38
Mental Health Assistant	2.16	2.88
Nurses/LVN	7.62	7.08
Occupational Therapist	8.00	7.00
Physical Therapist	1.00	2.00
Program Specialist	6.00	6.00
Psychologist	22.73	23.13
Special Project- Workability	0.63	0.63
Speech Pathologist	21.37	25.67
Teachers - Moderate/Severe	48.00	50.00
Teachers - Deaf & Hard of Hearing	1.00	1.00
Teachers - M/S Preschool	8.00	8.50
Teachers - Mild/Moderate	60.64	64.10
Teachers - Orthopedic Impairment	0.50	1.00
Teachers - Visually Handicapped	1.00	2.00
Transition Assistant	7.63	6.91
Signing Assistants	1.34	0.72
Signing Assistants DHOH	1.69	1.69
Total	434.88	446.31

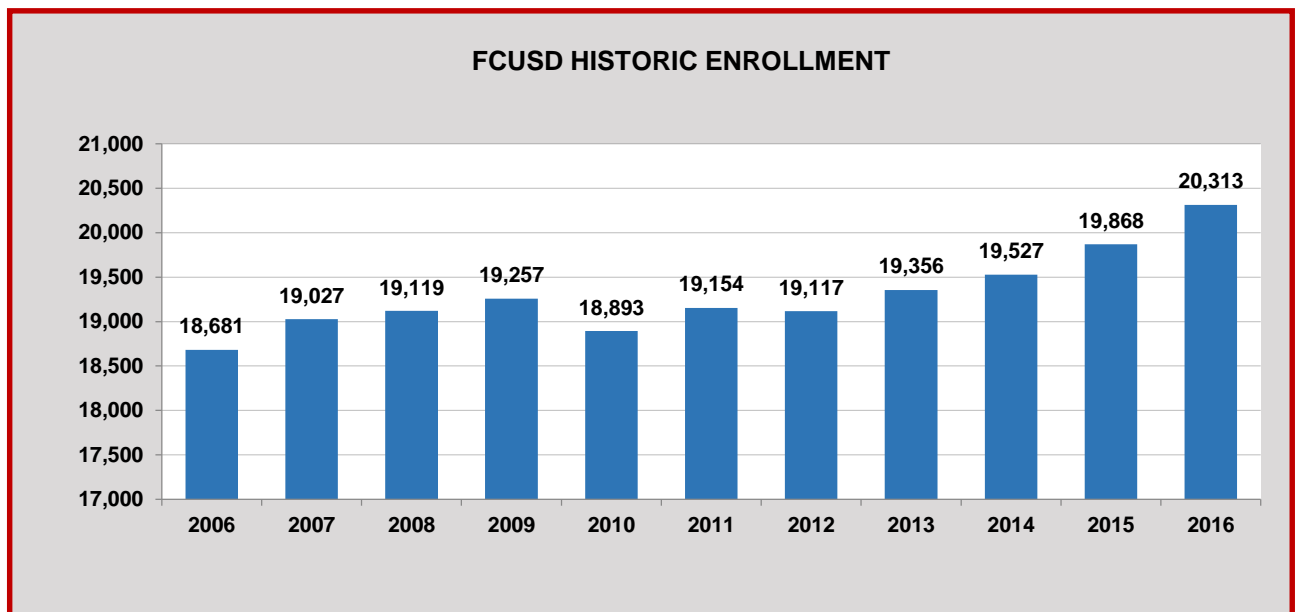
STUDENT ENROLLMENT PROJECTIONS & HOUSING

Sacramento County Enrollment Trends

As of the 2016-17 school year Sacramento County is comprised of approximately 3.88% of the State's 6,218,768 K-12 enrollment. Sacramento County's projected K-12 enrollment is expected to increase by 1.6% over the next decade.

FCUSD Enrollment Patterns

FCUSD has continued to serve an increasing number of students since its inception. Over the last 10 years, FCUSD has experienced an enrollment growth of 1,284 students, or 6.91%, from 18,681 students in October 2005 to 20,313 students in October 2016.



FCUSD Students by Jurisdictional Area

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

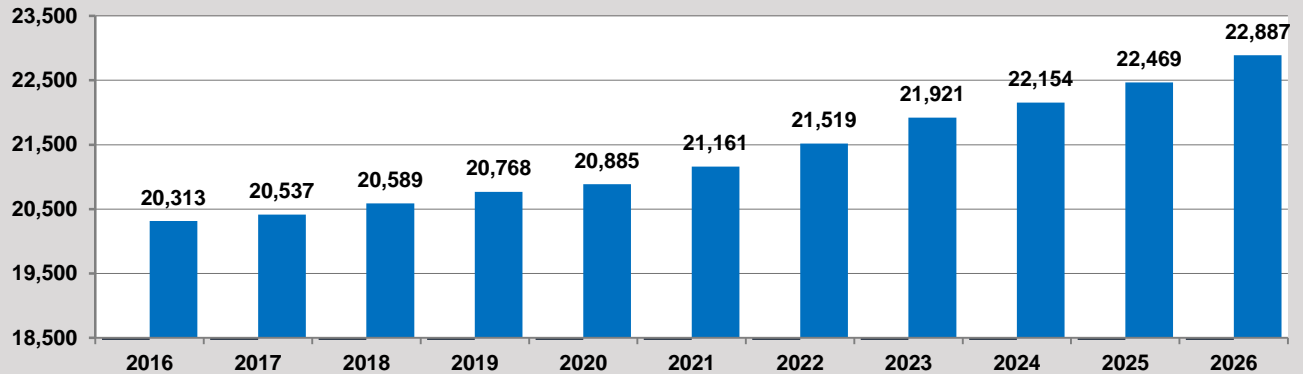
Enrollment Projections in FCUSD

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

The vast majority of the residential development activity during the past ten years has occurred in the City of Folsom. Substantial development activity consisting of an estimated 33,884 residential units is planned for south of Highway 50 over the next 25-30 years. To date, Folsom Ranch has received all approvals and has begun infrastructure work. Glenborough has received approval from the County of Sacramento, and the neighboring Easton development is heading towards approval. Rio del Oro is nearing final approval by the City of Ranch Cordova and Westborough is in the initial stage of the approval process.

As development increases, the enrollment in the District could exceed 22,887 students by 2026. Following is a graph of projected enrollment in the District for the next ten (10) school years

FCUSD PROJECTED ENROLLMENT



Student Housing Background

Since the unification of Folsom Cordova Unified School District, several alternatives have been used by the District to accommodate the rapid growth in enrollment. These alternatives, in addition to building new facilities, have included numerous boundary changes at all grade levels, the purchase, lease, and rental of relocatable classrooms/trailers, limiting individual classroom enrollment to State maximums, transporting "overflow" students to an alternate site, and operating double session kindergarten classrooms at elementary schools.

District Policy to Accommodate Growth

The following is a summary of the major components the District follows to accommodate students:

DESIGN CAPACITY: The maximum number of students eligible to be housed at the school based upon State Allocation Board standards applied to permanent, on-site facilities scheduled on a traditional calendar.

STUDENT LOADING CAPACITY: The capacity of a school site including both permanent and portable classrooms for a specific school year, with allowance for any non-classroom use of a facility.

NEW SCHOOL CONSTRUCTION: The plan will be developed based upon the premise that a new school will be constructed only if the District is eligible for the project in the State building program.

ELEMENTARY SCHOOLS AT 100% OF DESIGN CAPACITY: Students in impacted classrooms are assigned and transported (*if eligible*) to other elementary schools with space available in the specified grades; and/or, all students in a specific grade level are assigned and transported (*if eligible*) to another school site; and/or, new boundary lines (*attendance areas*) are drawn redistributing students to elementary schools with space available.

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

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

Master Plan for Facilities

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

Attendance Boundaries

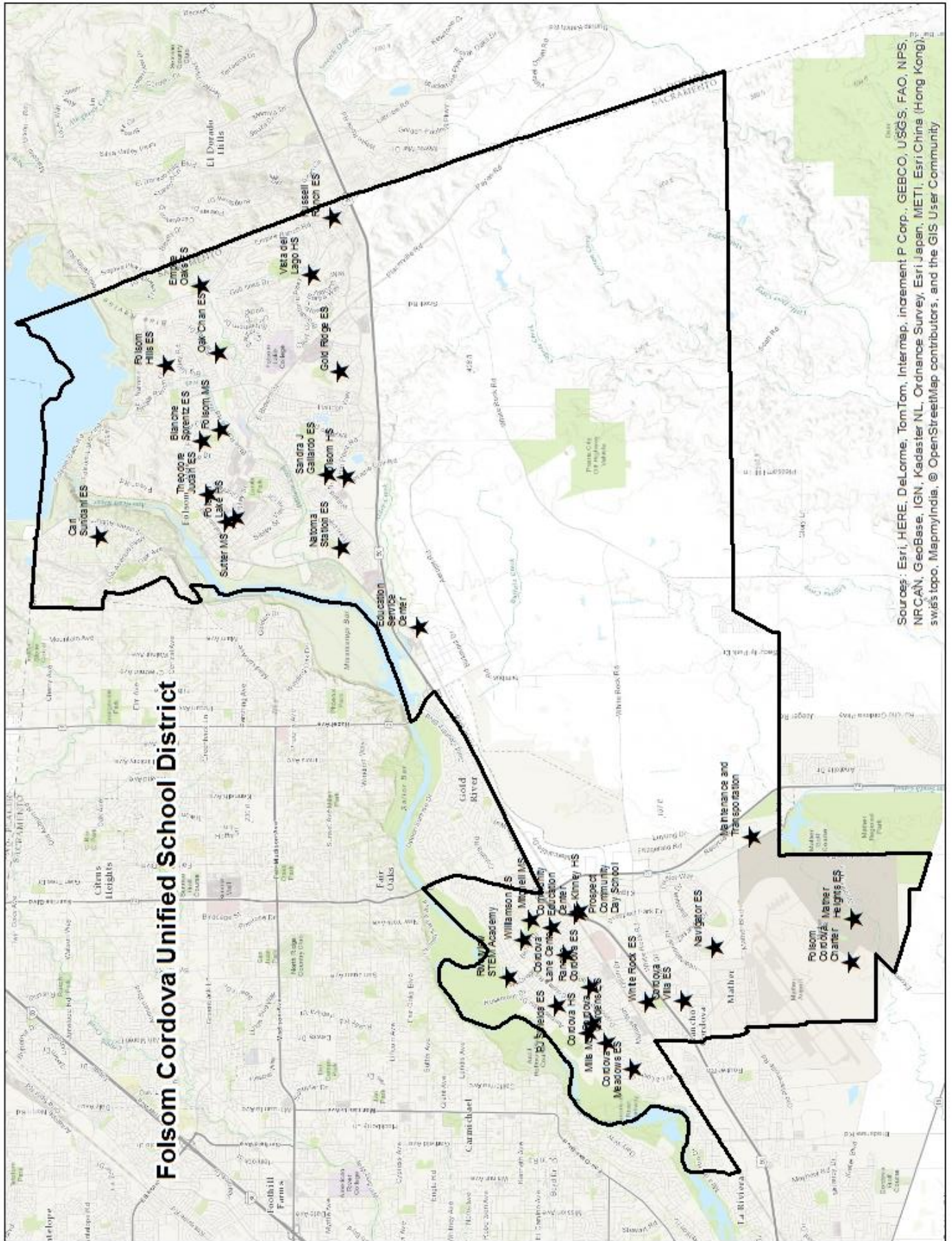
Attendance boundary revisions for Folsom were approved by the Board on December 15, 2005. The boundaries were revised to account for the opening of Russell Ranch Elementary School and Vista del Lago High School, effective for the 2007/08 school year. In November 2010, high school boundaries were adjusted to allow for students living in the Blanche Sprentz and Folsom Hills Elementary School attendance areas to register at either Folsom High or Vista del Lago High without having to complete transfer paperwork. In 2014, minor adjustments were made to the boundary between Theodore Judah and Natoma Station to accommodate for a large development near Glenn Drive.

Rancho Cordova attendance boundaries were approved by the Board on April 6, 2006, for the 2006/07 school year to accommodate the opening of Navigator Elementary School. The Board approved the closure of two elementary schools in Rancho Cordova (Cordova Lane and Riverview) at the November 19, 2009 meeting due to declining enrollment in the area north of Folsom Boulevard in Rancho Cordova. The Riverview school site was reopened in August 2014 as the Riverview STEM Academy serving grades K through 5.

Attendance boundaries are reviewed annually to determine if additional adjustments are necessary.



Vista del Lago High School Stadium



BUDGET PURPOSES, CONSTRAINTS & GUIDELINES

The Folsom Cordova Unified School District accepts the challenge faced by all service agencies and businesses to produce better results and provide increased value with fewer resources. The development of the annual budget is one of the District's most important processes. The budget is developed with certain purposes and constraints. The purposes and constraints lead to guidelines that support the stated purposes and guide the development of the budget.

Purposes: Statements that establish a long term financial direction that supports the education mission of the District

- The District's highest priority shall be providing for an instructional program that accomplishes the District's mission of "Providing excellence in educational programs that carry high expectations for each student's achievement and success." The District is committed to continually improving student achievement. Our students and staff will be lifelong learners, creative problem solvers, and responsible, ethical, and respectful contributors in a global society.
- The District shall safeguard the long-term financial stability of the District by managing its assets to receive the maximum value for each taxpayer dollar and analyzing the future effects of current financial decisions, especially the need to match ongoing expenses with ongoing revenue.
- The District will allocate sufficient funds to maintain, upgrade, and protect the use and value of existing facilities and equipment.
- The District will prepare a budget document that clearly communicates the District's financial position and spending priorities and presents the plan to the District's stakeholders in a manner that makes public understanding and input an integral part of the budget development process.
- The District will work with the cities of Rancho Cordova and Folsom and the County of Sacramento in joint collaborative efforts to prepare for future growth and further enhance benefits to the community we all serve.

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

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

- The District must provide adequate state-approved textbooks and materials to all students.
- Automatic cost elements that increase the budget for salary and benefits expenditure are the step and column costs. Every year, as an employee gains additional experience, he/she receives a step (pay) increase. This continues until the employee reaches the top step of a particular range on the salary schedule. The step increases are automatic and have been agreed to in contract language. For teachers, in addition to the step increases, if they pursue higher education and accumulate additional units of coursework, they are also entitled to move to a higher column which means a higher level of compensation.
- Post-employment benefits have steadily increased and now represent a significant commitment in terms of dollars. With the adoption of GASB 45, the District conducts an actuarial analysis and must record the liability in its financial statements. The District pays a portion of the premium for health benefits for its retirees. However, due to the state budget crisis and reduced revenue from the state, the District was not able to make its full contributions the past several years. Partial contributions started in 2014/15, and are ongoing. A surcharge of 1.0% is also assessed on all payroll expenses and is earmarked for future retiree benefit costs.

Guidelines: Statements that set specific parameters to be used in developing a budget that implements the educational mission of the District.

- Non-mandated categorical programs (such as Title I, Title II, and Title III) should be self-supporting, and where permissible, shall include allowable allocations for direct and indirect costs. In addition, the District may transfer funds between programs where that action best serves the educational needs of students.
- The school site budget per-pupil allocation amount provided by the District will be adjusted for enrollment.
- The District shall provide for employee compensation in the context of long-range planning implications for retention of existing employees, attraction of new employees and the financial health of the District. No salary raise other than step and column is included for this year.
- When staff requests a new project or program, the specific funding sources(s) shall be identified as well as a cost benefit analysis.
- Any significant proposed increase or reduction from prior year expenditure levels shall be reported to the Board in the budget document with explanatory comments and justifications.
- All funds not included in the General Fund (such as Building, Cafeteria, and Developer Funds by way of example) shall be included in the budget document.
- The District will continue to contribute to the Deferred Maintenance Fund to maintain existing facilities.
- School sites shall be allowed to carry over any unspent general purpose funds and allowable Categorical funds from the current year in order that major purchases can be made without impacting a single budget year.
- The District shall seek and apply for grants and other funding options that support the District's mission.
- The District will provide administrative staff and support staff to effectively direct and manage the schools. New positions will only be approved where critical needs exist and can be supported on an on-going basis.
- The District will continue to transport students residing more than four miles from the high schools, more than three miles from grades 6–8 middle schools, more than 1.5 miles from grades 4-8 elementary schools and more than .75 miles from grades K-3 elementary schools. An annual parent-paid fee for transportation has been established to help reduce encroachment.
- All auxiliary programs (food service, student care, preschool, adult education) shall be fully self-supporting including utilities, maintenance, and custodial services.
- The District will continue to seek ways to maximize student attendance.

SUMMARY of CALIFORNIA SCHOOL DISTRICT'S-REVENUE SOURCES

Local Control Funding Formula (LCFF)

As of the 2013–14 approved state budget the previous K–12 finance system was replaced with a new Local Control Funding Formula (LCFF). For school districts and charter schools, the LCFF eliminated revenue limits and almost all categorical programs, except those established by state initiative, federal statutes, court orders, or settlements. The LCFF established base grants for four grade spans, which will provide absolute dollar equalization at full implementation, and supplemental/concentration grants to provide supplemental services to low-income (LI), foster youth, and English learner (EL) students. Until full implementation, however, school districts will receive roughly the same amount of funding they received in 2012–13 plus an additional amount each year to bridge the gap between current funding levels and the new LCFF target levels. The projected time frame for full implementation of the LCFF is eight years. The base grant is calculated by multiplying the Actual Daily Attendance (ADA) by a target base grant amount depending on grade span. The supplemental grant is equal to 20% of the base grant for every unduplicated count of English learners (EL), eligible for a free or reduced price meal (FRPM), or in foster care. The concentration grant is equal to 50% of the base grant for every unduplicated pupil above the threshold of 55% of enrollment which FCUSD does not qualify for. Class size reduction for grades transitional kindergarten through grade three (TK-3) is an add-on to the LCFF and requires that districts make progress towards an average class size of 24:1 over the next 8 year implementation to receive funding. Home-to-school transportation funding is another add-on to the LCFF and districts are required to maintain 2012-13 State revenue funded expenditure levels as a maintenance of effort (MOE).

LCFF Overview- Target 2017-2018	
Base Grant per student (equalized state-wide)	
K-3:	\$7,193
4-6:	\$7,361
7-8:	\$7,518
9-12:	\$8,712
Supplemental Grant for low income or English learners	
20% of base grant	
About \$1,556 for each EL/LI student	
Concentration Grant	
For each EL/LI over 55% an additional 50% of base	
N/A FCUSD	
TK-3 Class Size Reduction add-on per student	
\$748	
9-12 Career Tech add-on per student	
\$227	

While the budget eliminated most programmatic and compliance requirements that school districts were subject to, it does require the adoption of a Local Control Accountability Plan (LCAP) concurrently with the district's annual budget. The new accountability system specifically requires that school districts increase or improve services for English learners and low income pupils.

Federal Revenues: Federal revenues are generated from the Federal Government and are restricted (categorical) in nature, which means they must be expended on "special" programs. Major sources of Federal revenue include Title I, Title II, Special Education, and Medi Cal.

Other State Revenues: Other State revenues include the California Lottery, which was established by a constitutional amendment approved in the November 1984 general election and revised by Proposition 20 in 1999. State Special Education Master Plan funding and Lottery revenue make up the largest portion of this category.

Other Local Revenues: The District receives additional local revenues from interest earnings, transportation fees, leases and rentals, and local donations and grants. Donations from Parent Teacher Associations (PTA) and businesses will be budgeted as they are received.

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

2017-2018 BUDGET PLANNING CALENDAR

In October 1991, Governor Wilson signed into law Assembly Bill 1200 which became effective on January 1, 1992, allowing school districts to choose one of two methods for the approval of their local budgets. FCUSD Governing Board has adopted the single budget adoption process which requires a school district to conduct its public hearing and adopt its final budget by July 1 of each year. The selection of the single budget adoption process further requires a district to make available for public review, within forty-five (45) days of the Governor's signing of the State Budget, *"revisions in revenue and expenditures that reflect the funding made available"* by the State Budget Act.

The process of developing a school district budget is an ongoing function that must be addressed by the Board and Administration throughout the school year. In order to effectively develop a fiscal document that reflects the goals and objectives of the school District, the budget process must include a well-defined budget calendar outlining when each component of the budget is to be completed and the party responsible for its completion. Although there will be more than thirty (30) different deadlines used by the time the budget is adopted, the calendar highlights the main steps, specifically those involving the Governing Board.

January	Distribute intent forms to all personnel	April	Calculate cost of step and column, cost of 1% salary raise and cost of health benefit increase
January	Review tentative LCFF calculations & other income sources for all funds	April	Prepare employee/employer benefit projections
January	Enrollment Projections	April	Update position control for budget
January 17, 2017	School Services of California "Governor's Proposed" Conference	April	Prepare Second Principal Apportionment (P-2)
January 19, 2017	Governor released Proposed 2017-16 Budget	April 30, 2017	Financial Reporting Period ends for Third Interim Report
January 19, 2017	Governor's Proposed Budget Update to Board of Education	May	Revise next year's enrollment projections using P-2 information and projected growth
January 19, 2017	2017/18 Budget Calendar is approved by the Board of Education	May	Reconciliation of categoricals and other funds with proposed State budget
January 31, 2017	Financial Reporting Period ends for Second Interim Report	May	Review of department budgets with program managers including categoricals
January/February	Budget planning with input for Board and staff related to budget priorities community forums in January and February	May	Develop FTE list and summary sheets for budget document
February	Initial review of Budget Guidelines	May	Final Human Resources notices to certificated staff
February	Review program needs and District goals	May	Final date to review projections for Revenues and Expenditures per May Revise
February	Budget Communication Committee meeting	May	Budget Communication Committee meeting
February/March	Board of Education discusses budget with public input and adopts priorities/reductions	May	LCAP Public Comment Period and Public Hearing
March	Determine site and grade-level staffing for next year	May	Third Interim Financial Report & Standards and Criteria Review for the quarter ending April 30 are approved by the Board of Education
March 9, 2017	Second Interim Financial Report & Standards and Criteria Review for the quarter ending January 31, are approved by the Board of Education	May	Begin preparation of SACS Budget Forms for submission to the County Office of Education
March 9, 2017	Board of Education approves budget guidelines	May 17, 2017	Public Notice regarding Board action for inspection of proposed budget and announcement of Public Hearing in June
March 14, 2017	Legal deadline for delivering notices of non-re-employment or potential due to a	May/June	Budget Department notifies site administrators of proposed allocations and distributes site and department budget worksheets
April	Input budget data into computer system, update position control site budgets, and benefit information		

June	Prepare budget document for printing	September 21, 2017	Board approval of prior year actuals
June	Estimate deferred revenues and site carry-overs	September 21, 2017	The Board of Education adopts a resolution identifying the prior year actuals and budget year estimated GANN Appropriation Limits
June	Project ending balance	September 21, 2017	Submit prior year actual revenues and expenditures to County Office
June 1, 2017	Review LCAP	October	Based on prior year Actuals, adjust carry-overs & deferred revenue
June 2, 2017	Final Review Budget Document	October	Adjust beginning balances for all funds
June 5, 2017	Budget available for public inspection, public input on Proposed Budget	October	Re-calculate categorical allocations
June 15, 2017	Board of Education adopts Budget and Multi Year Projections	October	Reconcile position control and payroll
June 15, 2017	Board of Education adopts LCAP	October	Discussion of District goals
June 27, 2017	Submit Adopted Budget to County Superintendent of Schools	October 31, 2017	Financial reporting period ends for First Interim Financial Report of Budget year
July or August	School Services of California State Budget Conference	December	Review of current liabilities and accounts receivable
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	December	Compare actual attendance to projections
August	County Superintendent of Schools approves or disapproves the Adopted Budget	December	Prepare First Principal Apportionment (P-1)
August	Prepare actual financial statement for prior fiscal year for Board approval by September 15	December	Complete enrollment adjustment calculation for instructional supplies, capital outlay and custodial supplies based on December enrollment for current year
August 30, 2017	Close District books for prior fiscal year	December 14, 2017	First Interim Financial Report & Standards and Criteria Review for the quarter ending October are approved by the



BUDGET DEVELOPMENT PROCESS

Each year, under the direction of the Superintendent, the Budget Guidelines for staffing and site allocations are reviewed. Changes to the guidelines are noted in bold print. Allocations are prepared based on projected enrollments and staffing formulas. With LCFF in place, local school boards have control as to how to use funds and resources to improve outcomes and opportunities for all students. The LCFF is accompanied by the Local Control and Accountability Plan (LCAP) and requires districts to study data, consider best practices, understand their needs, and discuss how to best invest in their students with the resources available. Various groups have been engaged to provide FCUSD with input for the LCAP, including the Superintendent's Communication Committee, Budget Communication Committee, District's English Learner Advisory Committee (DELAC), Parent Summits, and Public Hearings at Board meetings. Employee group members have also been invited to participate in these meetings as well. The results of these meetings have helped the district develop its goals that are identified in the LCAP.

Budget Administration and Management

During the fiscal year, the Board will utilize the "single step" budget calendar in meeting its legal requirements regarding the adoption of the annual operating budget. The District's annual Proposed Budget and LCAP is approved at the June Board meeting each year. Consistent with California Education Code, the Board must revise its budget for all funds within 45 days from the date the State adopts its budget (State Budget Act). Once the District's Budget is adopted, it will be modified to reflect revenue and expenditure adjustments on a quarterly basis along with interim reporting cycle.

Budget Adjustments

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

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



BUDGET GUIDELINES

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

I) **INCOME**

A. Beginning Balance

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

B. Federal Income

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

C. State Income

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

D. County/Local Income

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

E. One-time Income

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

II) **EXPENDITURES**

A. On-going Expenditures

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

B. One-time Expenditures:

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

C. Staffing Allocations

1. School site staffing allocations for certificated and classified personnel are described in the following sections of these Budget Guidelines and adjusted annually.
2. Staffing allocations for administration are reviewed annually and adjusted based on available funds and need for District support functions.
3. Staffing reductions are included for declining enrollment and programmatic needs in order to present a balanced budget and to insure fiscal solvency for the District.

D. Salaries & Benefits

1. Continuing salaries and negotiated settlements as of May 1, step and column increments, and doctoral/longevity bonuses shall be projected into the Budget year.
2. All mandated employee benefits for retirement systems, workers' compensation, and unemployment shall be included at projected rates.
3. Estimated medical, dental, vision, life, employee assistance, and long term disability rates will be planned for in the budget.
4. New positions for enrollment growth will be budgeted. Any new positions beyond adopted budget numbers will be approved by the Superintendent or Assistant Superintendent Business Services.

E. Entry Salaries

1. Entry salaries for new certificated personnel will be budgeted based on average salary schedule placement for new hires.

F. Employee Compensation

1. The budget will provide for competitive compensation levels balanced with the programmatic and financial needs of the District.

G. Student Materials

1. The budget will be reviewed annually for changes in enrollment and allocation levels for books, supplies, and equipment.

H. Carryover Funds

1. The Budget will allow carryover of unexpended appropriations for regular unrestricted instructional program site allocations (excluding salaries and benefits).
2. Site carryover will be limited to 15% unless site administrator has a long range spending plan approved by the Assistant Superintendent Business Services.
3. Department balances will not be carried forward unless approved by the Assistant Superintendent Business Services.

I. Categorical Programs

1. Categorical programs shall pay for all personnel costs (including fringe benefits) and non-personnel costs and shall operate within their income and authorized staffing.
2. Categorical programs shall pay for actual personnel working in the program rather than the cost of replacement personnel.
3. Categorical programs shall pay for their legal pro-rata share of indirect, direct support, and centralized services costs. Exceptions shall require the approval of the Superintendent and Board of Education.

J. Retiree Benefit Fund

1. The District's goal is to contribute the maximum amount per current actuarial study.
2. A surcharge of 1.0% is assessed on all payroll expenditures for future retiree benefit costs.

K. New General Fund Program Requests

1. Administration shall identify specific funding sources prior to recommending to the Board of Education a new general fund program or project.

L. Priority List for Additional Funds

1. An annual priority list may be recommended by the administration to the Assistant Superintendent Business Service based on student safety, the District goals and available funds.

M. Program Expenditures

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

N. Maintenance

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

O. Deferred Maintenance

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

P. Inflationary Increases

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

Q. Opening of New Schools

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

III) **RESERVES**

A. Restricted Fund Balance Programs

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

B. Economic Uncertainties

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

C. Non-spendable Fund Balance

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

D. Committed/Assigned Amounts

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

IV) **ALL OTHER FUNDS**

- A. All other fund programs shall pay for all personnel costs (including fringe benefits) and non personnel costs. They shall operate within their income and authorized staffing.
- B. All other fund programs shall pay for personnel assigned to the program rather than the cost of replacement personnel.
- C. All other fund programs shall pay for their legal pro-rata share of indirect support, direct support, centralized services costs, utilities and custodial services.
- D. Exceptions to the above shall require approval of the Superintendent and Board of Education.



SCHOOL SITE STAFFING

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

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

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

Instructional Supplies Allocations

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

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

EDUCATION LEVEL	2017-18 Instructional Supplies Allocation per ADA
Elementary (K-6)	\$45.60
Middle (7-8)	\$45.60
High School (9-12)	\$51.50
Continuation High School	\$48.22
Special Education:	
Severe Elementary	\$29.71
Severe Middle/HS	\$29.71
Non Severe Elementary	\$24.20
Non Severe Middle/HS	\$24.20

School Sites	2017-18 Projected Regular Ed. Enrollment	2017-18 Certificated FTE
ELEMENTARY		
Blanche Sprentz	391	18
Carl Sundahl	389	15.5
Cordova Gardens	364	14.5
Cordova Meadows	413	16
Cordova Villa	517	20
Empire Oaks	516	19.6
Folsom Hills	565	25
Gold Ridge	612	24
Mather Heights	443	19
Natoma Station	456	18
Navigator	371	14.5
Oak Chan	448	17
Peter J. Shields	392	17
Rancho Cordova	434	16
Riverview STEM	323	13.4
Russell Ranch	648	25
SJ Gallardo	497	20
Theodore Judah	655	25
White Rock	497	19
Williamson	601	25
ELEMENTARY TOTAL	9,532	383.5
SECONDARY		
Folsom Middle	1,425	49.1
Mills Middle	781	33.83
Mitchell Middle	852	36.4
Sutter Middle	1,538	53.3
Cordova High	1,785	74.4
Folsom High	2,425	83.8
Vista del Lago High	1,805	68
Folsom Lake Continuation	92	4.6
Kinney Continuation	124	8.4
Prospect Community Day	26	3
Independent Study	142	4.6
Adolescent Parent Program	10	2
SECONDARY TOTAL	11,005	421.43
GRAND TOTAL	20,537	804.93

Allocation For:	Formula (per school)	Work Year	Comments
Elementary			
1. Principal	1 per school	Full Time	
a. Assistant Principal	.5-1.0 High EL/Special Education numbers 1.0 700 + students		May be grant funded
2. Teachers			
a. TK - 3	School wide average 1 per 24	Full Time	
b. Grades 4-6	1 per 34 students	Full Time	
c. Elementary Prep	1 per 24 classroom teacher FTE		Regular & SDC FTE
d. Opportunity	1 district wide class		
3. Sub for Staff Development	1 day per 3 FTE classroom teacher		
4. Other Certificated			
a. Department Chair	1 per school		
5. Clerical			
0 – 240 students			December Enrollment plus additional allocation for mobility factor
a. Administrative Assistant	1 per school	8 hrs/10.5 months	
241 + students			
a. Clerk I	1 hour for each additional 45 students	10 months	Schools with high EL/LI populations and mobility rates receive additional allocations
6. Library Clerk	45 minutes per classroom teacher FTE	9.5 months	
7. Noon Supervision	1 hour per 60 students not to exceed \$11.00 per hour (on time sheet)	actual student attendance days	December Enrollment
8. Elementary Supervision	20 minutes per classroom teacher FTE (on time sheets)	actual student attendance days	Regular & SDC teacher FTE
9. Health Assistant	2 hrs/day under 500 students 3 hrs/day over 500 students	actual student attendance days	
10. Custodial			
a. Head Custodian	1 per school	8 hrs/12 months	
b. Custodian	Based on enrollment and classrooms in use		
c. Custodial Supplies	(sq. ft. x \$.09) + (enrollment x \$.60)		December Enrollment
11. Students			
a. Textbooks	Based on enrollment and required State adoption		
b. Instructional Supplies Regular	\$45.60 per student		December Enrollment
c. Chromebook Repairs	TBD		
d. Library Allocation	\$1.50 per student		
e. Field Trips	\$4.00 per 5 th & 6 th grade students for outdoor education \$9.69 per EL/LI student average		December Enrollment
f. Parent Coordinators	10 hours per week per school		EL/LI funding

Allocation For:	Formula (per school)	Work Year	Comments
Middle School			
1. Principal	1 per school	Full Time	
a. Assistant Principal	1.0 FTE = 1-650 students 1.5 FTE = 651-1,000 students 2.0 FTE = 1,001-1,400 students 2.5 FTE = 1,401-1,800 students 3.0 FTE = 1,801 + students High EL/LI populations receive additional allocations	Full Time	As funds allow Schools with high EL/LI populations and mobility rates receive additional allocations
2. Teachers			
a. Classroom Teachers	1 per 29.5 students overall	Full Time	
b. Subs for Staff Development	1 day per 3 FTE classroom teacher		
c. Opportunity Program	2 district wide classes (operated in coordination with SCOE)		
3. Other Certificated	.5 ELD support for EL		EL/LI funding
a. Interdisciplinary Leaders	6 per school		
b. Activities Director	Release time as budgeted		
4. Counselors	1 per 650 students	Full Time	Schools with high EL/LI populations and mobility rates receive additional allocations
5. Clerical			
0 – 400 students			December Enrollment
a. Administrative Assistant	1 per school	8 hrs/11 months	
b. Student Records Clerk	1 per school	8 hrs/11 months	
c. Account Clerk I	1 per school	5 hrs/10 months	
d. Clerk Typist II, Attendance	1 per school	8 hrs/10.25 months	
400 + students			
a. Clerk Typist II	1 hour for each additional 100 students	8 hrs/10.25 months	Schools with high EL/LI populations and mobility rates receive additional allocations
6. Library Tech	1 FTE	10.25 months	
7. Noon Supervision/Campus Monitors	1-3.5 hr position for every 210 students or 1-7 hour position for every 600 students		December Enrollment Alternate staffing
8. Health Assistant	2 hrs/day under 500 students 3 hrs/day over 500 students	actual student attendance days	
9. Custodial			
a. Head Custodian	1 per school	8 hrs/12 months	
b. Custodian	Based on enrollment and classrooms in use		
c. Custodial Supplies	(sq. ft. x \$.09) + (enrollment x \$6.00)		December Enrollment
10. Students			
a. Textbooks	Based on enrollment and required State adoption		
b. Instructional Supplies Regular	\$45.60 per student		December Enrollment
c. Chromebook Repairs	TBD		
d. Library Allocation	\$0.75 per student		
e. Field Trips	\$4.00 per 6th grade students \$1.25 per student \$9.69 per EL/LI student average		December Enrollment
f. Parent Coordinators	10 hours per week per school		EL/LI funding

Allocation For:	Formula (per school)	Work Year	Comments
Comprehensive High School			
1. Principal	1 per school	Full Time	
a. Assistant Principal	1.0 FTE = 1-700 students 1.5 FTE = 701-1,500 students 2.0 FTE = 1,501-1,750 students 2.5 FTE = 1,751-2,000 students 3.0 FTE = 2,001-2,250 students 3.5 FTE = 2,251-2,500 students 4.0 FTE = 2,501-2,750 students 4.5 FTE = 2,751 + students High EL/LI populations receive additional allocations	Full Time	As funds allow Schools with high EL/LI populations and mobility rates receive additional allocations
2. Teachers			
a. Regular	1 per 29.5 students overall	Full Time	175 student contacts per FCEA contract. Schools with high EL/LI populations receive additional allocations
b. Subs for Staff Development	1 day per 3 FTE classroom teacher		
c. LA/Math	2 FTE at Cordova High School		EL/LI funding
3. Other Certificated			
a. Interdisciplinary Leaders	9 per site		
b. Athletic Director	Release time as budgeted	5 additional days	
4. Counselors	1 per 600 students	Full Time	Schools with high EL/LI populations and mobility rates receive additional allocations
5. Clerical			
a. Administrative Assistant	1 per school	8 hrs/12 months	
b. Registrar	1 per school	8 hrs/12 months	
c. Student Body Account Clerk	1 per school	8 hrs/12 months	
d. Clerk Typist II, Attendance	2 per school	8 hrs/11 months	
e. Clerk Typist II Counseling	1 per school	8 hrs/11 months	
f. Career Center Clerk III	1 per school	6 hrs/10 months	
1200 + students			
a. Clerk Typist II	1 hour for each additional 100 students		Schools with high EL/LI populations and mobility rates receive additional allocations
6. Library Assistant	1 per school	8 hrs/10 months	
7. Librarians	1 district wide	1 FTE	
8. Campus Monitors	1-3.5 hr position for every 210 students or 1-7 hour position for every 600 students		
9. Health Assistant	2 hrs/day under 500 students 3 hrs/day over 500 students		
10. Custodial			
a. Head Custodian	1 per school	8 hrs/12 months	
b. Custodian	Based on enrollment and classrooms in use		
c. Custodial Supplies	(sq. ft. x \$.09) + (enrollment x \$.60)		December Enrollment
11. Grounds			
a. Building/Grounds Utility Worker	1 per school		District-wide roving crew to maintain schools/fields & major pruning etc.
12. Students			
a. Textbooks	Based on enrollment and required State adoption		
b. Instructional Supplies Regular	\$51.50 per student		December Enrollment
c. Chromebook Repairs	TBD		
d. Field Trips	\$1.18 per student \$9.69 for EL/LI students		26

Allocation For:	Formula (per school)	Work Year	Comments
Continuation and Alternative Education			
1. Administrator	Annual recommendation from the Superintendent		
2. Teachers		Full Time/184 days	
a. Regular	1 per 25 students		
b. Subs for Staff Development	1 day per 3 FTE classroom teachers		
3. Students			
a. Textbooks	Based on enrollment and required State adoption		
b. Instructional Supplies	\$48.22 per student		December Enrollment
c. Chromebook Repairs	TBD		
d. Field Trip	\$9.69 per EL/LI student		
Special Education Program			
Special Education programs and activities are designed primarily for individuals with exceptional needs who are placed in individualized educational programs (IEPs)			
Supplemental Allocation	Per Pupil Allocations		
Instructional Supplies – Severe	\$29.71		
Instructional Supplies – Non-Severe	\$24.20		



Allocation for Custodial:	Formula (per school)	Comments
Room Type	Minutes per day	Standard classroom cleaning
		Includes walkways, halls & windows
<u>Elementary Schools</u>		
Standard Classroom	13	
Kindergarten, Preschool, Student Care	20	Daily
Multi-Purpose Room	60	Daily
Library	15	
Restrooms	3	Daily – per fixture
Administration	45	Daily
Computer Lab	10	Daily
<u>Secondary Schools</u>		
Standard Classroom	13	
Science	15	
Home Economics	30	Daily
Shop Class	28	
Arts & Crafts	20	Daily
Computer Class	15	
Library	30	
Cafeteria	120	Daily
Gymnasium	60	Daily
Locker/Shower Room	90	Daily
Snack Bar	20	Daily
Administration	45	Daily
Kitchen	30	Daily
Restrooms	3	Daily – per fixture
<u>Opening a New School:</u> A new school requires additional one time resources to adequately provide books, supplies and equipment.		
Elementary School	\$30,000	
Middle School	\$40,000	
Comprehensive High School	\$50,000	
Continuation School	\$20,000	
<u>Staffing Excluding Teaching FTE</u>		
Elementary School	\$315,000	
Middle School	\$525,000	
High School	\$1,250,000	
Continuation	\$250,000	

DRAFT 1.0																	2017-18 STAFFING PROJECTION							CBEDS 2016 ENROLLMENT				
SCHOOL SITE	TK	K	1	2	3	4	5	6	6	7	8	9	10	11	12	TOTAL	Pre K SDC	K-12 SDC	GRAND TOTAL	TOTAL	Pre K SDC	K-12 SDC	GRAND TOTAL	DIFF				
B SPRENTZ	85	70	43	45	43	41	41									368			368	388			388	-20				
C SUNDAHL	10	48	50	63	51	55	63	32								372	7		379	385			385	-6				
EMPIRE OAKS		63	73	69	77	90	90									462		31	493	490		31	521	-28				
FOLSOM HILLS	7	95	99	82	91	104	93									571	7		578	592	3		595	-17				
GOLD RIDGE		92	95	99	93	95	115									589		13	602	605		13	618	-16				
NATOMA STATION		69	70	70	69	71	62	31								442	10	10	462	443	10	10	463	-1				
OAK CHAN		65	63	68	75	80	93									444		9	453	457		9	466	-13				
RUSSELL RANCH		90	90	100	101	108	136									625	17	13	655	655	17	13	685	-30				
SJ GALLARDO		65	70	90	78	94	101									498			498	552			552	-54				
T JUDAH		65	97	99	103	114	100									578			578	590			590	-12				
FOLSOM MIDDLE									462	430	440					1332		117	1449	1328		117	1445	4				
SUTTER MIDDLE									410	495	474					1379		134	1513	1354		134	1488	25				
FOLSOM HIGH												640	666	592	541	2439		45	2484	2374		45	2419	65				
VISTA DEL LAGO												370	509	448	380	1707		27	1734	1734		27	1761	-27				
FOLSOM LAKE HIGH													4	25	35	64		31	95	73		31	104	-9				
FOLSOM TOTAL	102	722	750	785	781	852	894	63	872	925	914	1010	1179	1065	956	11870	41	430	12341	12020	30	430	12480	-139				
K-5, 6-8, 9-12 TOTALS	Elem:							4949	Middle:			2711	High:			4210								-0.011				
C GARDENS		45	47	43	45	45	47	29								301		34	335	313		34	347	-12				
C LANE																0	34		34		34		34	0				
C MEADOWS		48	50	48	48	48	55									297		9	306	311		9	320	-14				
C VILLA	21	75	80	80	77	72	60									465	11	19	495	455	11	19	485	10				
MATHER HEIGHTS		70	91	79	70	70	75									455			455	455			455	0				
NAVIGATOR		58	62	58	48	57	67									350		43	393	337		43	380	13				
PJ SHIELDS	11	70	77	58	72	46	65									399			399	398			398	1				
RANCHO CORDOVA	17	65	70	58	55	50	50									365		27	392	355		27	382	10				
RIVERVIEW STEM		55	56	62	47	45	44									309			309	294			294	15				
WHITE ROCK		65	78	64	91	75	63	34								470		7	477	469		7	476	1				
WILLIAMSON	22	72	97	98	95	87	92									563		13	576	541		13	554	22				
MILLS MIDDLE									190	269	260					719		39	758	699		39	738	20				
MITCHELL MIDDLE									270	283	269					822		54	876	764		54	818	58				
CORDOVA HIGH												498	430	375	360	1663		73	1736	1619		73	1692	44				
KINNEY HIGH													12	45	75	132			132	132			132	0				
WALNUTWOOD		1	1	1				2	2		9	14	32	55	53	170			170	170			170	0				
PROSPECT CDS										3	2	11	7	6	3	32			32	32			32	0				
CORDOVA TOTAL	71	624	709	649	648	595	618	65	462	555	540	523	481	481	491	7512	45	318	7875	7344	45	318	7707	168				
K-5, 6-8, 9-12 TOTALS	Elem.							3979	Middle			1557	High:			1976								0.022				
TOTAL DISTRICT	173	1346	1459	1434	1429	1447	1512	128	1334	1480	1454	1533	1660	1546	1447	19382	86	748	20216	19364	75	748	20187	29				
K-5, 6-8, 9-12 TOTALS	Elem:							8928	Middle:			4268	High:			6186								0.001				

SUMMARY OF GENERAL FUND FINANCIAL DATA-REVENUE

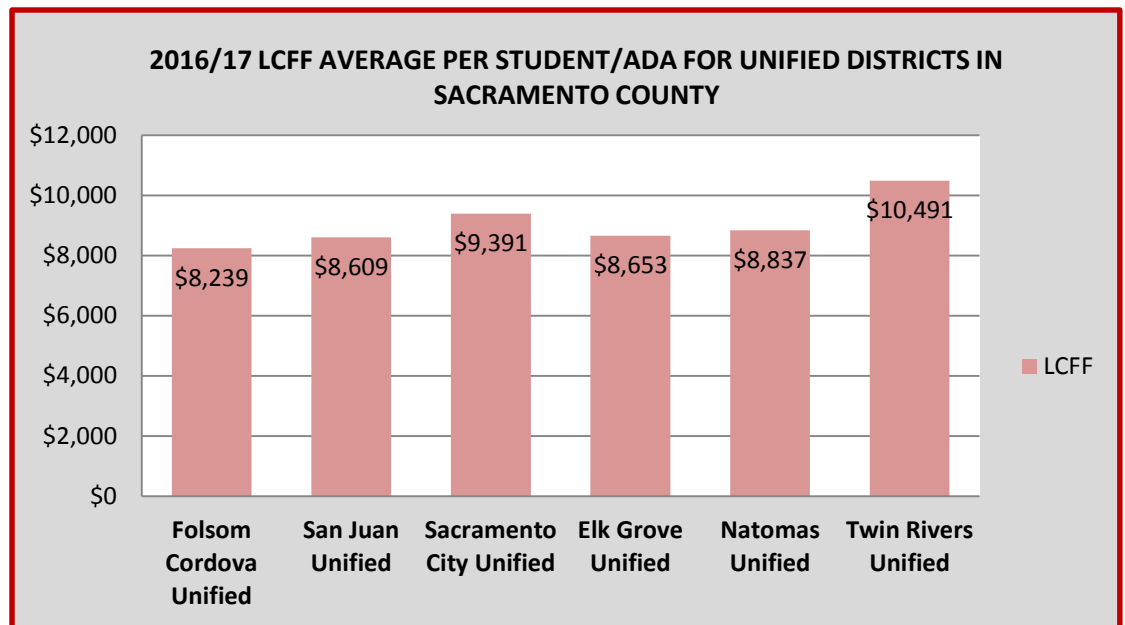
Revenue Classifications

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

Local Control Funding Formula

The LCFF Revenue is the main source of revenue for the General Fund and represents approximately 80.7% of General Fund revenue. This source of revenue includes state aid, local property taxes, and EPA.

It is currently projected that \$162,517,447 will be received for 2017/18 through the LCFF. This represents an increase of \$3,822,928 as compared to 2016/17 actuals.



Education Protection Account (EPA)

Proposition 30, *The Schools and Local Public Safety Protection Act of 2012*, approved by the voters on November 6, 2012, and temporarily increased the state sales tax rate for all taxpayers through June 30, 2017 and the personal income tax rates for upper-income taxpayers through June 30, 2019. On November 8, 2016, voters approved Proposition 55, the *California Extension of the Proposition 30 Income Tax Increase Initiative*. Proposition 55 extends the personal income tax rates for upper income taxpayers through 2030.

The new revenues generated from Proposition 30/55 are deposited into a state account called the Education Protection Account (EPA). A corresponding reduction is made to the district's LCFF State Aid funding equal to the amount of the EPA entitlement. The EPA amount is not additional funding for districts. State aid, property taxes, and EPA make up FCUSD's total LCFF allocation.

Proposition 30/55 provides that all K-14 local agencies have the sole authority to determine how the funds received from the EPA are spent, but with these provisions:

The spending plan must be approved by the governing board during a public meeting. EPA funds cannot be used for the salaries or benefits of administrators or any other administrative costs. Each year, the local agency must publish on its website an accounting of how much money was received from the EPA and how the funds were expended.

FEDERAL REVENUES

Medi Cal	\$ 554,025
Special Ed. Basic Grant, Preschool	\$ 3,815,975
School Improvement Grant	\$ 816,250
Title I	\$ 2,261,830
Title II	\$ 526,972
Title III	\$ 256,319
Title X	\$ 128,476
Vocational Ed.	\$ 107,745
Total Federal Revenues	<u>\$ 8,467,592</u>

Federal Revenue

Federal Revenue, which represents approximately 4.2% 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 \$8,467,592 will be received from Federal Revenue sources in 2017/18.

Other State Revenue

Other State Revenue represents approximately 12.1% of the total General Fund revenue. The major sources of revenue that remain include special education, lottery revenues and mandated block grant.

It is anticipated that approximately \$24,425,920 will be realized in 2017/18 from Other State Revenue sources. Under LCFF, class size reduction and transportation no longer fall under State revenue.

OTHER STATE REVENUE

Academies	\$ 265,477
Career Technical Education	\$ 228,685
Healthy Start	\$ 716,348
Lottery	\$ 3,816,838
Mandated Cost	\$ 713,869
Special Ed. Mental Health Services	\$ 1,166,949
Special Ed. State Apportionment	\$ 10,583,409
Special Ed. Workability	\$ 120,051
STRS On-Behalf Pension Contribution	\$ 6,651,911
TUPE	\$ 162,383
Total State Revenues	<u>\$ 24,425,920</u>

OTHER LOCAL REVENUE

Fees from Facility Rentals	\$ 572,700
Fees from Transportation	\$ 340,000
Interest Earnings	\$ 195,000
Other Miscellaneous Revenues	\$ 3,923,343
Reimbursement from FCEA	\$ 120,720
School Readiness	\$ 520,200
Total Local Revenues	<u>\$ 5,671,963</u>

Other Local Revenue

Revenue accounted for in the Other Local Income section of the budget, which represents approximately 2.8% of the General Fund revenue, is both unrestricted and restricted (categorical). Major sources of revenue in this category include interest earnings, donations, transportation fees, leases and rental of facilities.

It is currently anticipated that approximately \$5,671,963 will be realized in 2017/18 from Other Local Income sources.

Other Financing Sources

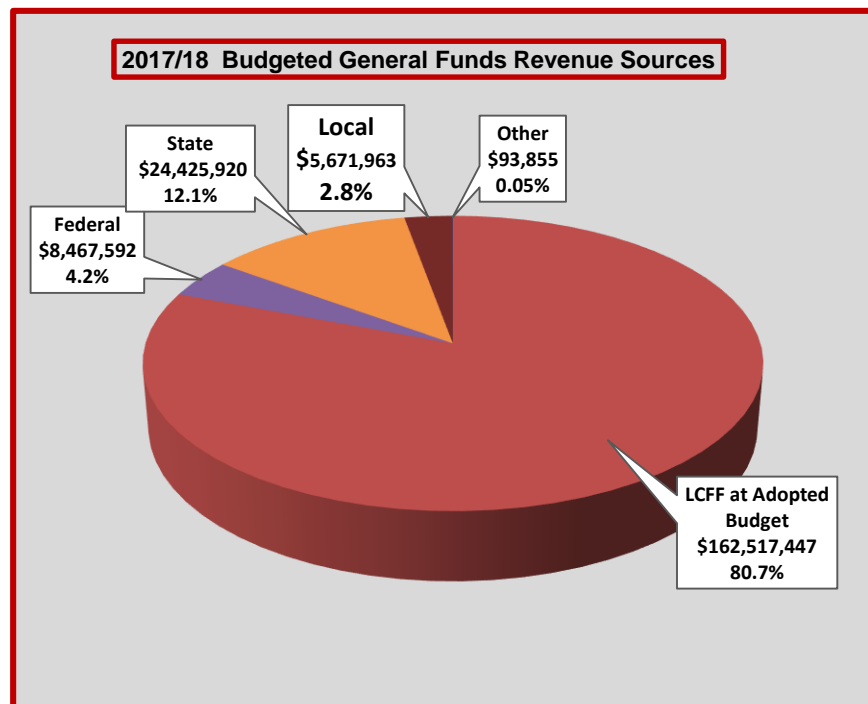
Other Financing Sources is related to transfers to the General Fund from other funds for services chargeable by the General fund. These sources represents approximately 0.05% of the General Fund revenue. Transfers are made to the General Fund from the Child Development and Student Care funds for indirects.

It is currently anticipated that \$93,855 will be realized from Other Financing sources.

Summary of Revenue Sources

The following summarizes the General Fund revenue source for 2016/17 and 2017/18:

	2016/17 Unaudited Actuals	2017/18 Adopted Budget	Increase/ (Decrease)
LCFF Sources	\$ 158,694,519	\$ 162,517,447	\$ 3,822,928
Fed Revenues	\$ 7,562,653	\$ 8,467,592	\$ 904,939
State Revenues	\$ 28,042,757	\$ 24,425,920	\$ (3,616,837)
Local Revenues	\$ 7,141,382	\$ 5,671,963	\$ (1,469,419)
Other Fin. Sources	\$ 100,125	\$ 93,855	\$ (6,270)
Total	\$ 201,541,436	\$ 201,176,777	\$ (364,659)



CBEDS	ADA ADULT	YEAR	FUNDED ADA	COUNTY SPECIAL ED. ADA	COUNTY COMM'Y SCHOOL ADA	NPS ADA	DISTRICT ADA P-2	ADA Growth over prior year	
								Students	Percent
17,614	391	2002/03	16,814	12	0	94	16,767	740	4.62%
18,041	376	2003/04	17,042	11	0	89	17,141	374	2.23%
18,357	374	2004/05	17,287	10	0	88	17,385	244	1.40%
18,541	374	2005/06	17,435	8	0	97	17,540	155	0.98%
18,793	388	2006/07	17,694	10	0	87	17,791	251	1.43%
19,027	453	2007/08	18,030	12	0	75	18,105	314	1.76%
19,029	453	2008/09	18,127	7	0	57	18,191	86	0.47%
19,182	n/a	2009/10	18,255	7	0	42	18,154	(37)	(.2%)
18,893	n/a	2010/11	18,247	2	0	29	17,837	(317)	(1.75%)
19,154	n/a	2011/12	18,310	2	0	28	18,243	406	2.28%
19,117	n/a	2012/13	18,309	1	0	23	18,247	4	0.02%
19,356	n/a	2013/14	18,547	0	0	26	18,396	149	0.81%
19,527	n/a	2014/15	18,424	0	0	26	18,419	23	0.13%
19,865	n/a	2015/16	18,906	0	0	36	18,903	484	2.63%
20,313	n/a	2016/17	19,339	0	37	35	19,297	394	2.08%

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 2017/18 compared to the 2016/17 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 45.80% of total expenditures.

It is projected that \$93,440,282 will be expended on certificated salaries in 2017/18. This represents an increase of \$1,802,483 or 1.97% more than 2016/17 actuals and is the net of Board approved positions and 2017/18 step and column increases.

Classified Salaries

Classified salaries are comprised of the District's support staff, including instructional aides, clerical, custodial, maintenance, grounds, transportation, administrative, and other personnel who are not required to maintain a credential with the State of California. These expenses represent approximately 16.36% of total expenditures.

It is projected that \$33,386,134 will be expended on classified salaries in 2017/18. This represents an increase of \$1,393,571 or 4.36% more than 2016/17 actuals and is the net of Board approved program positions and step and column increases for 2017/18.

Employee Benefits

Employee benefits include statutory benefits, all employer contributions to retirement plans (State Teachers Retirement, Public Employees Retirement, and Social Security) as well as health & welfare benefits provided to all eligible employees. These expenses represent approximately 21.88% of total expenditures.

It is projected that \$44,644,452 will be expended on employee benefits in 2017/18. This represents an increase of \$5,109,301 from 2016/17 actuals.

Costs associated with the District's health benefits are budgeted on a cap basis. The net increase is due to GASB 68 STRS on-behalf pension contributions, increase to the employers contribution rate for STRS and PERS, and an increase based on additional Board approved positions.

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

Statutory Benefits

- | | |
|----------------------|------------------------------|
| ▪ STRS 14.43% | ▪ PERS 15.531% |
| ▪ Unemployment 0.05% | ▪ Workers Comp 1.67% |
| ▪ OASDI 6.20% | ▪ Retiree Benefit Fund 1.00% |
| ▪ Medicare* 1.45% | |

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

Health Benefits Per Year

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

Books & Supplies

Books and supplies include items which are “consumed” and generally not capitalized such as textbooks, library books, and supplies for the classroom, office, custodial, maintenance, and transportation areas. With the implementation of the State’s Standardized Account Code structure and GASB34, all equipment under \$5,000 per item is reflected in this category. Books and supply expenses represent approximately 4.94% of total expenditures.

It is anticipated that approximately \$10,087,748 will be expended on books, supplies, and other materials during 2017/18. This represents a decrease of (\$9,602,405) from the 2016/17 actuals which is due to one-time expenditures for staff computers and student devices, and expenditures of carryover funds.

In preparing and administering the discretionary budgets, school sites and departments are allowed to transfer dollars between various classifications. For example, during the course of the year a school may choose to utilize monies originally allocated to supplies and materials for capital outlay acquisitions. Because of this ability to move budgets between various accounts, it is difficult to compare budgets in these categories between years.

Contracted Services and other Operating Expenses

Contracted Services and Other Operating Expenditures include items such as utilities, repairs, consultants, travel, leases, postage, legal fees, liability insurance, and other service contracts. These expenses represent approximately 9.89% of total expenditures.

It is anticipated that approximately \$20,181,137 will be expended in this classification in 2017/18. This represents decrease of (\$374,028) from 2016/17 actuals. This includes an annual increase to insurance and utilities plus professional development and increased services for English Learners and low income students in 2016/17. Again, because of the ability of school sites and departments to transfer money between account classifications, comparison to prior years is difficult.

Capital Outlay

Capital Outlay includes the cost of new replacement equipment over \$5,000 per item as well as General Fund expenditures for sites and buildings. These expenses represent approximately less than 0.11% of total expenditures.

It is anticipated that approximately \$226,252 will be expended on capital outlay in 2017/18. This represents a decrease of (\$1,792,580) from 2016/17 actuals based on one time expenditures related to technology infrastructure and systems, buses, vehicles, and other equipment.

Other Outgo

Other Outgo expenses relate to transfers to other funds, debt service payments, indirect cost credits, and contributions to programs. These expenses represent approximately 0.99% of total expenditures.

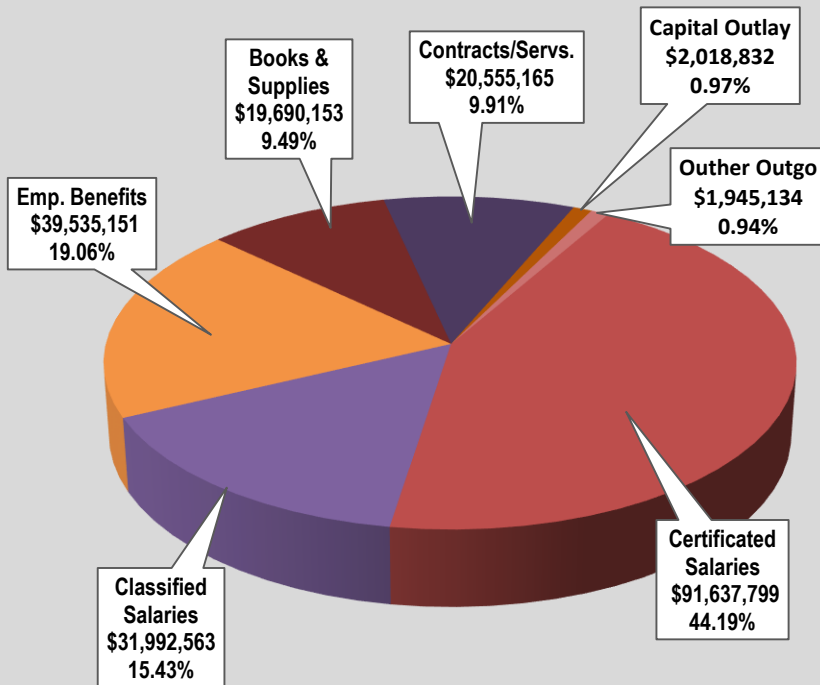
It is anticipated that approximately \$2,028,246 will be expended in the other outgo classification in 2017/18. This represents an increase of \$83,112 from 2016/17 actuals. The net increase is due to adjustments in credits to the general fund for indirect costs from other programs and funds.

Summary of Expenditures

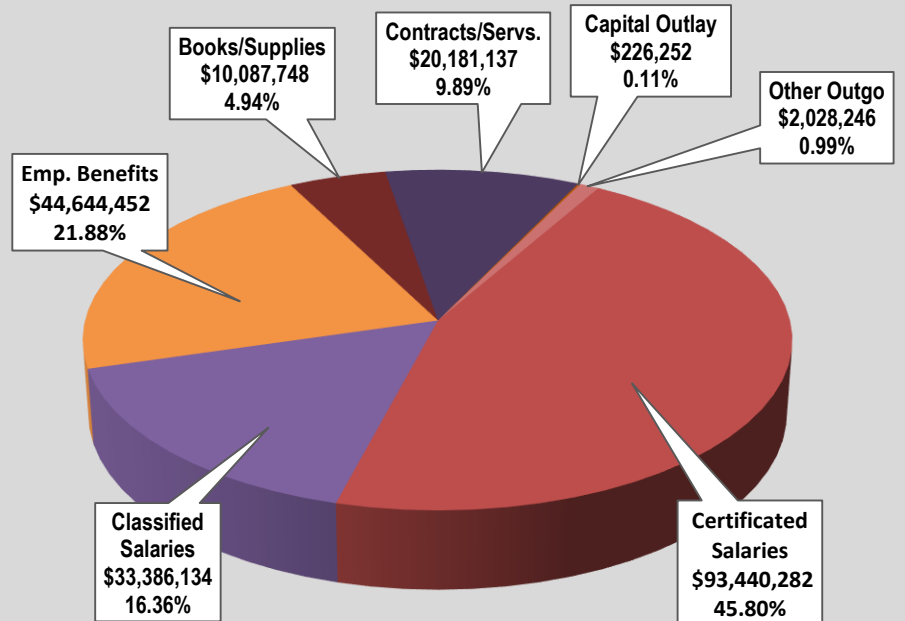
The table to the right and the graphs on the next page are summaries of General Fund expenditures for both 2016/17 and 2017/18:

Expense Category	2016/17 Actuals	2017/18 Budget	Increase / (Decrease)
Certificated Salaries	\$ 91,637,799	\$ 93,440,282	\$ 1,802,483
Classified Salaries	\$ 31,992,563	\$ 33,386,134	\$ 1,393,571
Employee Benefits	\$ 39,535,151	\$ 44,644,452	\$ 5,109,301
Books & Supplies	\$ 19,690,153	\$ 10,087,748	\$ (9,602,405)
Contracts & Services	\$ 20,555,165	\$ 20,181,137	\$ (374,028)
Capital Outlay	\$ 2,018,832	\$ 226,252	\$ (1,792,580)
Other Outgo	\$ 1,945,134	\$ 2,028,246	\$ 83,112
Totals	\$ 207,374,797	\$ 203,994,251	\$ (3,380,546)

2016/2017 General Fund Unaudited Expenditures



2017-2018 Budget General Fund Adopted Budget Expenditures



GENERAL FUND – FUND BALANCE

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

2016/17 ACTIVITIES

Beginning Fund Balance July 1, 2016		\$ 36,494,953
2016/17 Revenues	\$ 201,541,436	
2016/17 Expenses	\$ 207,374,800	
Surplus (Deficit)		(\$ 5,833,365)
2016/17 Unaudited Ending Fund		
Balance @ June 30, 2017		\$ 30,661,588
Components of Fund Balance:		
Revolving Cash Reserve	\$ 75,000	
Pre-paid Expenditures	\$ 0	
Legally Restricted Balance	\$ 11,761,231	
Commitments	\$ 6,048,049	
Assigned Site/Dept Carryover	\$ 806,485	
Other Assigned	\$ 2,789,865	
Unassigned Fund Balance	\$ 2,835,959	
Sub-Total of Components		<u>\$ 24,316,588</u>
Reserve	Minimum 3%	<u>\$ 6,345,000</u>

2016/17 ACTIVITIES

For the 2016/17 fiscal year, the unaudited ending fund balance was \$30,661,588. The reserve for the 2016/17 was \$6,345,000 which meets the 3% minimum required by the state.

2017/18 PROJECTED

For the 2017/18 fiscal year, the projected unaudited ending fund balance is \$27,844,115. The reserve for 2016/17 is \$6,130,000 which meets the 3% minimum required by the State.

2017/18 PROJECTED

Beginning Fund Balance July 1, 2017		\$ 30,661,589
2017/18 Projected Revenues	\$ 201,176,777	
2017/18 Projected Expenses	\$ 203,994,251	
Surplus (Deficit)		(\$ 2,817,474)
2017/18 Unaudited Ending Fund		
Balance @ June 30, 2018		\$ 27,844,115
Components of Fund Balance:		
Revolving Cash Reserve	\$ 75,000	
Legally Restricted Balance	\$ 10,271,289	
Commitments	\$ 6,034,179	
Assigned Site/Dept Carryover	\$ 0	
Other Assignments	\$ 2,822,379	
Undesignated Fund Balance	\$ 2,586,268	
Sub-Total of Components		<u>\$ 21,714,115</u>
Reserve	Minimum 3%	<u>\$ 6,130,000</u>

			2016-17 Unaudited Actuals			2017-18 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							% Diff Column C & F
A. REVENUES									
1) LCFF Sources	8010-8099		158,694,518.75	0.00	158,694,518.75	162,517,447.00	0.00	162,517,447.00	2.4%
2) Federal Revenue	8100-8299		50,263.18	7,512,390.27	7,562,653.45	234,025.00	8,233,567.00	8,467,592.00	12.0%
3) Other State Revenue	8300-8599		7,956,758.77	20,085,998.24	28,042,757.01	3,635,491.00	20,790,429.00	24,425,920.00	-12.9%
4) Other Local Revenue	8600-8799		5,962,512.12	1,178,869.56	7,141,381.68	5,010,791.00	661,172.00	5,671,963.00	-20.6%
5) TOTAL, REVENUES			172,664,052.82	28,777,258.07	201,441,310.89	171,397,754.00	29,685,168.00	201,082,922.00	-0.2%
B. EXPENDITURES									
1) Certificated Salaries	1000-1999		74,972,860.30	16,664,938.97	91,637,799.27	75,569,573.00	17,870,709.00	93,440,282.00	2.0%
2) Classified Salaries	2000-2999		18,831,305.92	13,161,257.96	31,992,563.88	19,396,482.00	13,989,652.00	33,386,134.00	4.4%
3) Employee Benefits	3000-3999		25,334,516.53	14,200,635.11	39,535,151.64	27,800,206.00	16,844,246.00	44,644,452.00	12.9%
4) Books and Supplies	4000-4999		17,125,650.88	2,564,502.90	19,690,153.78	7,205,653.00	2,882,095.00	10,087,748.00	-48.8%
5) Services and Other Operating Expenditures	5000-5999		13,146,086.63	7,409,078.78	20,555,165.41	12,657,497.00	7,523,640.00	20,181,137.00	-1.8%
6) Capital Outlay	6000-6999		1,494,897.38	523,935.04	2,018,832.42	25,000.00	201,252.00	226,252.00	-88.8%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499		300,490.65	209,082.72	509,573.37	309,703.00	231,799.00	541,502.00	6.3%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		(2,176,988.14)	1,862,548.73	(314,439.41)	(1,913,883.00)	1,650,627.00	(263,256.00)	-16.3%
9) TOTAL, EXPENDITURES			149,028,820.15	56,595,980.21	205,624,800.36	141,050,231.00	61,194,020.00	202,244,251.00	-1.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			23,635,232.67	(27,818,722.14)	(4,183,489.47)	30,347,523.00	(31,508,852.00)	(1,161,329.00)	-72.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		100,124.86	0.00	100,124.86	93,855.00	0.00	93,855.00	-6.3%
b) Transfers Out	7600-7629		1,350,000.00	400,000.00	1,750,000.00	1,350,000.00	400,000.00	1,750,000.00	0.0%
2) Other Sources/Uses									
a) Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		(28,509,440.32)	28,509,440.32	0.00	(30,497,440.00)	30,497,440.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(29,759,315.46)	28,109,440.32	(1,649,875.14)	(31,753,585.00)	30,097,440.00	(1,656,145.00)	0.4%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 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)			(6,124,082.79)	290,718.18	(5,833,364.61)	(1,406,062.00)	(1,411,412.00)	(2,817,474.00)	-51.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	25,024,440.40	11,470,512.52	36,494,952.92	18,900,357.61	11,761,230.70	30,661,588.31	-16.0%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			25,024,440.40	11,470,512.52	36,494,952.92	18,900,357.61	11,761,230.70	30,661,588.31	-16.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			25,024,440.40	11,470,512.52	36,494,952.92	18,900,357.61	11,761,230.70	30,661,588.31	-16.0%
2) Ending Balance, June 30 (E + F1e)			18,900,357.61	11,761,230.70	30,661,588.31	17,494,295.61	10,349,818.70	27,844,114.31	-9.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	75,000.00	0.00	75,000.00	75,000.00	0.00	75,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	11,761,230.70	11,761,230.70	0.00	10,349,818.70	10,349,818.70	-12.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	6,048,048.88	0.00	6,048,048.88	6,034,179.88	0.00	6,034,179.88	-0.2%
EL/LI	0000	9760	6,048,048.88		6,048,048.88				
EL/LI	0000	9760				6,034,179.88		6,034,179.88	
d) Assigned									
Other Assignments		9780	3,596,349.63	0.00	3,596,349.63	2,822,379.01	0.00	2,822,379.01	-21.5%
CTE	0000	9780	1,228,627.01		1,228,627.01				
Instructional Materials/Textbooks	0000	9780	500,000.00		500,000.00				
Projected school site carryover	0000	9780	606,364.02		606,364.02				
Local grants carryover-donor restricted	0000	9780	279,266.52		279,266.52				
Projected department carryover	0000	9780	200,121.02		200,121.02				
Intel/Donations	0000	9780	781,971.06		781,971.06				
CTE	0000	9780				1,806,064.01		1,806,064.01	
Local grants carryover donor-restricted	0000	9780				205,852.00		205,852.00	
Intel Donations	0000	9780				529,642.00		529,642.00	
CSR	0000	9780				280,821.00		280,821.00	
e) Unassigned/unappropriated									

			2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
Reserve for Economic Uncertainties		9789	6,345,000.00	0.00	6,345,000.00	6,130,000.00	0.00	6,130,000.00	-3.4%
Unassigned/Unappropriated Amount		9790	2,835,959.10	0.00	2,835,959.10	2,432,736.72	0.00	2,432,736.72	-14.2%

OTHER FUNDS

In addition to the General Fund, the District operates several other funds. The Special Revenue Funds are: Charter School Fund, Adult Education Fund, Child Development Fund, Cafeteria Fund, and Deferred Maintenance Fund. Capital Project Funds include: Building funds – Bond Proceeds; 2014 Measure G Bond Fund, 2013 Measure P Bond Fund, 2007 Measure M Bond Fund. The Capital Facilities Funds are Folsom Developer Fees and Rancho Cordova Developer Fees, the State School Building Lease/Purchase Fund, the State School Facilities Fund, and the Special Reserve Fund for Capital Outlay. Other funds include the Student Care Fund which is an enterprise fund. Each of these programs is accounted for as an independent entity and separate from other programs and funds. Following is a brief description and summation of activities and goals within each of these supplemental funds:

Adult Education Fund

Adult Education revenue sources include Federal, AB86, Capitol Adult Education Regional Consortium (CAERC), Cal Works and fee-based funding. Adult Basic Ed-231 Federal Grant monies are expected which will provide for instructional aides and materials for ESL, and High School Diploma classes (funding is based on earned payment points on the CASAS test given to students). Another federal program is the English Literacy/Civics grant which will provide classes to increase citizenship participation for non-English speaking learners.

Cafeteria Fund

In compliance with the accounting procedures established by the California Department of Education, all revenues and expenses related to the operation of the District's comprehensive Food Services Department are accounted for in the District's Cafeteria Fund.

The District participates in the National School Lunch and School Breakfast programs which fund the meals served. Participation in these programs requires the District Food Services department to be in compliance with the U.S. Department of Agriculture regulations.

The Food Services Department provides nutritious meals to all students in our District. The department serves an average of 8,000 lunches per day at 31 sites and 2,100 breakfasts per day at 15 sites.

The Food Services Department is a model program for other school districts nationwide and is renowned for its commitment to nutrition in support of education. The department is self-supporting and contributes support to the District's general fund.

CHARTER SCHOOL

The Folsom Community Charter School was granted a charter by the Folsom Cordova Board of Trustees to operate as a dependent charter school on May 6, 2004. The charter school and the Folsom Cordova Board of Trustees, as the charter granting agency, negotiate annual short term agreements or Memorandums of Understanding (MOU) to clarify important matters regarding financial, operational, or legal relationships.

The charter supports home school parents through individualized programs, small group instruction, tutorials, and field trips. All required curricular areas are addressed with the California State Content Standards forming the foundation of the learning experience.

The charter serves students K-8 who reside in Folsom and Rancho Cordova, as well as Sacramento County and those counties contiguous to Sacramento County. Funding for this program is similar to the District's funding which is generated by ADA from the Local Control Funding Formula (LCFF), Lottery Revenues, and Mandated Block Grant.

Deferred Maintenance Fund

The State Legislature established the Deferred Maintenance Fund in 1980 to assist districts in maintaining facilities and sites. The District has participated in the Deferred Maintenance Program which required both the local District and the State of California to share equally in the cost of major maintenance projects. In lieu of traditional allocations, beginning in 2008/09 through 2012/13, funding was based on a baseline established by the State Allocation Board. This requirement was eliminated in 2013/14 under LCFF.

Projects are planned at various school sites for the next five years. The Governing Board recognizes that the lack of adequate funds for the Deferred Maintenance Program has had an impact on all school sites throughout the District and is committed to providing funding using LCFF.

Building Funds (Bonds)

The District operates three building funds: Measure M (new school) Bond Fund, Measure P Bond Fund, and Measure G Bond Fund.

- Measure P was passed on the November 2012 ballot and authorizes the issuance of bonds equivalent to the amount currently inaccessible under Measure N. The Cordova High School projects, as well as other Rancho Cordova school projects will continue, under Measure P.
- The Measure M (\$750 million) Bond was passed in 2007. The School Facility Improvement (SFID) area has Sunrise Blvd, as its western boundary, the El Dorado County line as its eastern boundary, Highway 50 as its northern boundary and the existing District boundary as its southern boundary. It is undeveloped land within the cities of Rancho Cordova and Folsom, and the County of Sacramento. Plans for future development indicate a need for 25 new schools, and the District has plans for a future maintenance facility. The Education Services Center was completed in 2012.
- The Measure G (\$195 million) Bond was passed in 2014. The School Facility Improvement District encompasses the city of Folsom north of Highway 50. The bond is intended to upgrade instructional technology, student safety and security systems, construct, acquire, repair classrooms, sites, and furniture/equipment to improve the quality of academic instruction in core subjects like math, science, and writing, replace aging portable classrooms, and upgrade aging and inefficient electrical/HVAC systems to save money.

Capital Facilities Funds (Developer Fees)

Since January 1987, school districts have had the authority to levy developer fees for all new construction within the school District, including residential, commercial, and industrial development. With the adoption of Senate Bill 50 (SB 50) and the passage of Proposition 1A by the California electorate on November 3, 1998, school districts are authorized to charge development fees based on prescribed state guidelines.

These guidelines require the District to annually adopt a School Facilities Needs Analysis and the Establishment of Alternative School Facilities (Developer) Fees. Also incorporated in the guidelines is the requirement to take into consideration local funds (e.g. bonds) available for new school facilities.

State School Building Lease/Purchase Fund

In accordance with the "Leroy F. Green State School Building Lease-Purchase Law of 1976", the State School Building Lease-Purchase fund (SSBLPF) was used primarily to account separately for state apportionments to reconstruct, remodel, or replace existing school buildings, and to acquire new school sites and build new schools. With the adoption of Senate Bill 50 (SB50) and the passage of proposition 1A, the District is now accounting for state funded reconstruction and new construction in the School Facilities Program Fund.

School Facilities Program Fund

With the passage of SB50, the state School Facilities Program Fund was established pursuant to Education Code Section 17070.43 to receive apportionments from the State School Facilities Fund authorized by the State Allocation Board for new school facility construction, and modernization projects. Since the fund's establishment in 1998, funding has been received for 30 projects. The State School Facilities Fund receives revenue from the State Developer Fees and from Bond funds. Each project is tracked separately.

Special Reserve Fund for Capital Projects

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

Student Care Fund

The District's Student Care Program continues to expand, offering before and after school care for approximately 1,300 students at 15 sites.

The Student Care Program is a self-supporting, fee-based sliding-scale program with fees paid by parents. The program maintains fiscal solvency with sound fiscal planning, even with budgetary demands for growth. The program has no debt and an appropriate reserve fund is maintained. A valuable service is provided to our students and families attending the student care program.

Child Development Fund

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

The District's State Preschool provides low cost school readiness programs for 358 three and four year old children of income-eligible families, children of English Language Learners, abused or neglected children, foster children, and children with special needs.

Retiree Benefits Fund

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

Major Fund Classifications

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

Criteria and Standards for School District Budgets

Criterion

Standard

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

- | | | |
|---|---------------------------------|--|
| 1 | Average Daily Attendance | <p>Funded average daily attendance (ADA) has not been overestimated in the first prior year or in two or more of the previous three years by more than the following percentage levels:</p> <p>3.0% for districts with 1 – 300 ADA</p> <p>2.0% for districts with 301 – 1,000 ADA</p> <p>1.0% for districts with 1,001 – and over ADA</p> |
| 2 | Enrollment | <p>Projected enrollment has not been overestimated in the first prior year or in two or more of the previous three years by more than the following percentage levels:</p> <p>3.0% for districts with 1 – 300 ADA</p> <p>2.0% for districts with 301 – 1,000 ADA</p> <p>1.0% for districts with 1,001 – and over ADA</p> |
| 3 | ADA to Enrollment Ratio | <p>Projected second period ADA to enrollment ratio for any of the budget year or two subsequent fiscal years has not increased from the historical average ratio from the three prior fiscal years by more than one half of one percent.</p> |
| 4 | LCFF Revenue | <p>Projected LCFF revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus the districts gap funding or its cost-of-living adjustment (COLA) and its economic recovery target payment plus or minus one percent.</p> <p>For basic aid school district projected LCFF revenue has not changed from the prior fiscal year by more than the percent change in property tax revenues plus or minus one percent.</p> <p>For school districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's gap funding or COLA and its economic recovery target payment, plus or minus one percent.</p> |
| 5 | Salaries and Benefits | <p>Projected ratio of total salaries and benefits to total general fund expenditures (excluding transfers out and other financing uses) for any of the budget year or two subsequent fiscal years has not changed by more than percent from the historical average ratio from the three prior fiscal years.</p> |
| 6 | Other Revenues and Expenditures | <p>Projected operating revenues or expenditures for any of the budget year or two subsequent fiscal years have not changed from the prior fiscal year amount by more than the percentage change in population and the funded cost-of-living adjustment plus or minus 10 percent.</p> |
| 7 | Facilities Maintenance | <p>Confirm that the annual contribution for facilities maintenance funding are not less than the amounts required pursuant to <i>Education Code</i> Section 17070.75, if applicable, and the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).</p> |
| 8 | Deficit Spending | <p>Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of the total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves as a percentage of total expenditures and other financing uses in two out of three prior fiscal years.</p> |
| 9 | Fund Balance | <p>Budgeted beginning unrestricted general fund balance has not been overestimated in two out of three prior fiscal years by the following percentage levels¹</p> <p>1.7% for districts with 0 – 300 ADA</p> <p>1.3% for districts with 301 – 1,000 ADA</p> <p>1.0% for districts with 1,001 – 30,000 ADA</p> <p>0.7% for districts with 30,001 – 400,000 ADA</p> <p>0.3% for districts with 400,001 – and over ADA</p> <p>0.3% for districts with 400,001 – and over ADA</p> |

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

Supplemental Information:

Provide supplemental information as follows:

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

Provide information on additional indicators as requested.

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



General Fund by Object

Fund :01 GENERAL FUND		2014-2015	2015-2016	2016-2017	2017-2018
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
1109	REIMBURSEMENT -SALARY	5,023-	334-	25,595-	
1110	TEACHER SALARIES-REGULAR	62,362,484	70,029,275	72,617,929	73,852,916
1120	TEACHER SALARIES-SUBSTITUTES	473,763	432,612	666,959	682,306
1125	TEACHERS SALARY-SUB,SICK LEAVE	785,416	766,638	1,087,552	887,498
1129	TEACHERS SALARY-SUB, LONG TERM	14,339			
1130	TEACHERS SALARY-TEMP/HOURLY	753,937	915,937	970,218	650,732
1150	TEACHER SALARIES-OPEN POSITION	86,292	92,902	38,595	1,100
1180	TEACHER SALARIES - STIPEND PAY	615,375	886,834	775,378	876,282
1210	CERT PUPIL SUPPORT SALARIES	4,125,930	4,948,365	5,145,924	5,506,272
1220	CERT PUPIL SUPP.- SUBSTITUTES	4,098	2,840	12,966	14,083
1230	CERT PUPIL SUPPORT-TEMP/HOURLY	110,698	67,584	47,608	40,418
1250	CERT PUPIL SUPP.-OPEN POSITION	3,235		4,534	
1280	CERT PUPIL SUPPORT STIPEND	11,279	12,628	22,543	15,920
1309	REIMBURSEMENT -SALARY	6,286-			
1310	CERT SUPRVRS/ADMIN SALARY	7,073,875	7,908,865	8,371,026	8,990,574
1320	CERT SUPRVRS/ADMIN-SUBSTITUTES	260	8,286	3,118	
1325	CERT SUPRVRS/ADMIN-SUB,SICK LV	6,691	6,689		
1330	CERT SUPRVRS/ADMIN-TEMP/HOURLY	58,301	46,597	66,895	50,100
1380	CERT SUPERV & ADMIN STIPEND	15,406	11,563		
1910	OTHER CERT SALARIES	1,522,344	1,755,280	1,688,486	1,824,316
1920	OTHER CERT SALARY, SUBSTITUTES	345	383	878	
1925	OTHER CERT SALARY-SUB, SICK LV	130			
1930	OTHER CERT SALARY-TEMP/HOURLY	28,031	19,015	8,595	1,765
1980	OTHER CERTIFICATED STIPEND	107,701	90,289	134,193	46,000
TOTAL: 1xxx		78,148,620	88,002,247	91,637,799	93,440,282
2109	REIMBURSEMENT -SALARY	8,200-	10,069-	29,242-	
2110	INSTRUCTIONAL AIDE SALARIES	6,615,969	7,199,996	7,420,490	8,275,326
2116	INSTR AIDES VACATION PAY	15,702	10,495	9,431	1,121
2120	INSTRUCTIONAL AIDE SUBSTITUTE	80,569	57,720	66,289	30,135
2125	INSTR AIDES SALARY,SUB-SICK LV	189,850	230,340	256,621	160,767
2129	INSTR AIDE SAL.- LONG TERM SUB	12,899			
2130	INSTR AIDES - TEMPORARY/HOURLY	448,309	521,197	466,408	400,142
2140	INSTR AIDES SALARY OVERTIME	8,270	1,053	19,961	19,700
2150	INSTR AIDES - OPEN POSITION	134,957	86,446	95,424	
2180	INSTRUCTIONAL AIDE STIPEND	392,212	411,028	451,464	201,256
2209	REIMBURSEMENT -SALARY	8,554-	25,468-	95,066-	
2210	CLASSIFIED SUPPORT SALARY	9,515,386	10,950,784	11,600,980	12,682,179
2216	CLASS. SUPPORT VACATION PAY	41,345	39,147	21,015	12,500
2220	CLASSIFIED SUPPORT SUBSTITUTE	224,057	274,335	243,365	337,456
2225	CLASS. SUPPORT SUB, SICK LEAVE	11,124	10,890	59,652	32,854
2229	CLASS. SUPPORT SUB, LONG TERM	10,252		19,772	9,000
2230	CLASSIFIED SUPPORT PART TIME	591,007	572,621	645,825	564,106
2240	CLASSIFIED SUPPORT OVER TIME	372,413	440,631	437,644	426,194
2250	CLASSIFIED SUPPORT - OPEN POS.	44,491	87,073	100,683	
2280	CLASSIFIED SUPPORT STIPEND	25,191	22,049	21,537	7,400
2310	CLASSIFIED SUPV & ADMIN SALARY	1,337,334	1,470,702	1,517,457	1,339,093
2316	CLASS. ADMIN VACATION PAY			5,995	
2330	CLASSIFIED SUPV & ADMIN HOURLY	26,448	26,180	25,548	26,400
2409	REIMBURSEMENT -SALARY	1,777-		4,286-	
2410	CLERICAL & TECHNICAL SALARIES	6,454,151	7,293,610	7,549,389	7,858,374

Fund :01 GENERAL FUND		2014-2015	2015-2016	2016-2017	2017-2018
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
2416	CLERICAL/TECH/OFFICE VAC PAY	14,819	13,671	29,257	700
2420	CLERICAL & TECH SUBSTITUTES	27,650	7,387	18,305	12,200
2425	CLERICAL/TECH SUBS, SICK LEAVE	40,221	38,444	55,996	44,700
2429	CLERICAL & TECH LONG TERM SUBS	28,694	14,129	1,487	
2430	CLERICAL & TECHNICAL HOURLY	130,770	108,404	120,852	109,172
2440	CLERICAL & TECHNICAL OVERTIME	58,623	59,604	34,937	34,617
2450	CLERICAL & TECH OPEN POSITION	7,017	4,571	4,842	
2480	CLERICAL & TECHNICAL STIPEND	4,347	12,969	15,296	8,200
2909	REIMBURSEMENT -SALARY		142-		
2910	OTHER CLASSIFIED SALARIES	70,113	80,231	93,245	101,270
2916	OTHER CLASS.VACATION PAY			103	
2920	OTHER CLASSIFIED SUBSTITUTE	8,957	6,194	4,927	6,000
2925	OTHER CLASS SUB, SICK LEAVE			2,841	2,000
2930	OTHER CLASSIFIED TEMP/HOURLY	501,982	597,525	676,132	666,022
2940	OTHER CLASSIFIED OVER TIME	7,175	12,882	24,464	17,250
2950	OTHER CLASSIFIED OPEN POSITION			1,025	
2980	OTHER CLASSIFIED STIPEND	1,330	450	2,500	
TOTAL: 2xxx		27,435,100	30,627,079	31,992,564	33,386,134
3101	STRS CERTIFICATED	10,760,747	14,577,829	16,645,020	19,889,816
3102	STRS CLASSIFIED	117,511	152,271	153,034	115,817
3201	PERS CERTIFICATED	62,295	73,167	79,269	48,276
3202	PERS CLASSIFIED	2,708,928	3,046,874	3,766,495	4,602,888
3301	SOCIAL SECURITY CERTIFICATED	42,083	54,322	66,660	54,766
3302	SOCIAL SECURITY CLASSIFIED	1,573,052	1,787,468	1,874,320	2,030,312
3311	MEDICARE - CERTIFICATED	1,069,151	1,216,029	1,266,569	1,340,871
3312	MEDICARE - CLASSIFIED	379,743	432,076	450,738	477,241
3401	HEALTH & WELFARE CERTIFICATED	6,789,498	7,803,277	8,038,823	8,739,054
3402	HEALTH & WELFARE CLASSIFIED	3,208,165	3,531,548	3,603,933	3,902,655
3501	UNEMPLOYMENT - CERTIFICATED	52,688	59,728	44,472	46,788
3502	UNEMPLOYMENT - CLASSIFIED	18,329	20,768	15,582	17,098
3601	WORKERS COMP - CERTIFICATED	1,445,438	1,676,321	1,643,984	1,565,419
3602	WORKERS COMP - CLASSIFIED	503,450	584,736	575,760	558,217
3941	WAIVED MEDICAL-CERTIFICATED	693,081	740,812	741,341	703,256
3942	WAIVED MEDICAL-CLASSIFIED	517,716	556,459	568,432	551,258
3961	BOARD APPROVED MILEAGE-CERT	9,000			
3962	BOARD APPROVED MILEAGE-CLASS.	10,560	720	720	720
TOTAL: 3xxx		29,961,436	36,314,405	39,535,152	44,644,452
4100	TEXTBOOKS	1,269,052	898,279	4,580,565	3,716,059
4109	REIMBURSEMENT -TEXTBOOKS	1,236-	500-	12,061-	
4200	BOOKS OTHER THAN TEXTBOOKS	264,478	446,557	488,712	295,085
4300	SUPPLIES	3,111,157	3,436,650	3,835,053	3,854,659
4305	PRIOR YEAR CARRYOVER				2,500
4315	COMPUTER SOFTWARE/SUPPLIES	821,102	1,300,678	4,376,662	488,051
4325	IN-DISTRICT MEETING SUPPLIES	21,486	25,317	24,566	26,440
4335	PROTOCOL MATERIALS-SPEC. EDUC.	33,760	44,960	40,342	52,073
4340	PUPIL TRANSPORTATION SUPPLIES		3,759	3,143	4,000
4341	FUEL	429,288	314,250	359,824	331,100
4342	OIL/LUBE	14,819	19,759	13,188	20,000
4343	PARTS	305,292	216,909	239,396	237,000

Fund :01 GENERAL FUND		2014-2015	2015-2016	2016-2017	2017-2018
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
4344	TIRES & ACCESSORIES	54,081	72,598	54,722	55,000
4400	INVENTORIED EQUIPMENT	348,996	638,488	619,265	304,717
4415	TECHNOLOGY EQUIPMENT	955,277	2,108,685	5,054,038	672,591
4500	REPLACEMENT: EQUIP UNDER 5,000	4,264	3,428		3,846
4700	FOOD SERVICES-FOOD			12,739	24,627
TOTAL: 4xxx		7,631,816	9,529,816	19,690,154	10,087,748
5100	SUB-AGREEMENTS>25,000 (NPS 0%)	272,024	665,973	595,670	807,764
5102	SUB-AGREEMENTS>25,000 NPA 0%	207,482	166,036	102,236	200,565
5200	TRAVEL & CONFERENCE	437,881	396,137	624,349	579,801
5210	EMPLOYEE MILEAGE	102,150	109,970	118,080	104,739
5300	DUES & MEMBERSHIPS	73,526	69,401	120,296	100,456
5400	INSURANCE	860,927	812,786	780,941	849,872
5450	OTHER INSURANCE			3,571	3,571
5510	ELECTRICITY	2,424,998	2,641,792	2,772,756	2,696,429
5515	GAS	297,687	268,361	389,379	392,141
5520	WATER	564,146	432,449	500,767	502,756
5525	WASTE DISPOSAL	132,470	139,675	151,584	165,333
5535	PEST CONTROL	51,024	68,469	81,479	79,163
5550	SEWER	213,610	231,703	255,945	253,736
5600	RENTALS, LEASES & REPAIRS	1,083			
5610	REPAIR/LABOR	1,205,477	1,552,902	2,015,248	1,430,141
5630	RENT OR LEASE-BLDGS/CLASSROOMS	33,950	37,010	23,457	38,610
5640	RENTAL & LEASES-EQUIPMENT	315,783	312,239	409,083	389,887
5660	MAINTENANCE AGREEMENTS	334,943	292,109	326,842	510,248
5755	INTERFUND SVC - COMPUTER SUPP	16,250-	7,400-	2,800-	600-
5760	INTERFUND SVC-TRANSPORTATON	6,819-	1,746-	1,078-	3,505-
5762	INTERFUND SVC-FUEL & REPAIRS	14,441-	9,285-	7,446-	8,850-
5767	TRFS OF DIRECT COSTS-INTERFUND	236,025-	322,323-	264,873-	261,997-
5775	INTERFUND SVC-FID CHARGES	200-	150-	50-	200-
5780	INTERFUND SVC-FOOD SERVICE	8,601	13,122	5,856	6,497
5785	INTERFUND SVC - UTILITIES/UTIL	45,000-	45,000-	43,500-	43,500-
5795	INTERFUND SVC-MISC	18,008-	21,248-	21,440-	21,440-
5796	INTERFUND SVC-ADULT EDUC CLASS	1,020			
5800	OTHER SERVICES & OPERATING EXP	3,238,166	3,694,608	4,680,021	5,202,047
5805	COST OF INSURANCE EXPENSE			110	
5810	ADMINISTRATIVE CONSULTANTS	71,900	96,683	71,900	77,118
5815	SOFTWARE-LIC & ONLINE SVCS	1,364,456	3,043,878	2,801,084	2,045,255
5820	LEGAL FEES	534,031	748,131	513,615	647,355
5825	ELECTION EXPENSES	49,982		1,669	
5830	FINGER PRINTING	56,034	57,866	51,958	58,168
5835	LAUNDRY OF UNIFORMS	20,593	22,608	24,266	27,500
5840	DRUG & ALCOHOL TESTING	3,611	3,891	3,793	4,000
5845	CHARTER BUS SERVICES	133,439	157,510	190,516	160,000
5850	ADVERTISING	52,214	51,448	62,063	62,095
5860	STUDENT ACTIVITY FEES	611,554	822,839	815,406	851,221
5865	CONTINGENCY (CATEGORICAL)			9,725-	
5870	NON PUBLIC SCH TUITION-0%	1,019,421	1,177,451	1,407,103	1,303,485
5872	NON PUBLIC AGENCY REL SVC-0%	279,593	120,763	57,713	119,448
5875	LEGAL SETTLEMENTS	86,227	101,286	169,614	258,200
5890	SECURITY-OUTSIDE CONTRACT SVC	149,583	156,196	260,206	277,328

Fund	:01	GENERAL FUND	2014-2015	2015-2016	2016-2017	2017-2018
			ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
5910		COMMUNICATIONS-TELEPHONE	843,345	379,346	390,602	215,000
5911		COMMUNICATIONS-CONTRA ACCOUNT	42,078-			
5920		POSTAGE	90,176	83,472	83,015	68,773
5930		COMMUNICATIONS-PAGERS/CELLULAR	70,975	28,726	43,882	32,527
		TOTAL: 5xxx	15,835,257	18,549,686	20,555,165	20,181,137
		*SUB-TOTAL:1000-5999	159,012,228	183,023,232	203,410,834	201,739,753
6140		SITE INSPECTIONS	5,800			
6170		LAND IMPROVEMENTS/DEVELOPMENTS		42,303	191,629	100,000
6200		BUILDINGS & IMPROVEMNT OF BLDG		965,282	175,462	50,000
6210		BUILDINGS - ARCHITECT	253,908		40,575	
6220		BUILDINGS - DSA PLAN CHECKS	19,769			
6240		BUILDINGS - PRELIMNRY TESTING	2,889			
6270		PERMANENT CONSTRUCTION	1,450,800	36,015		
6278		OTHER CONSTRUCTION	616,648	17,050		
6280		BLDGS-CONSTRUCTION TESTING	37,925			
6290		BUILDINGS-INSPECTIONS	62,915			
6400		FURNITURE AND EQUIPMENT	435,303	358,249	506,575	70,932
6415		TECHNOLOGY EQUIPMENT	61,008	656,813	385,054	5,320
6500		EQUIP REPLACEMENT OVER \$5,000	97,329	20,959	719,538	
		TOTAL: 6xxx	3,044,294	2,096,670	2,018,832	226,252
		*SUB-TOTAL:1000-6999	162,056,522	185,119,902	205,429,666	201,966,005
7130		TUITION-STATE SPECIAL SCHOOLS	6,447			7,100
7141		OTH TUIT,EXC CST PMT TO DIST	20,545	24,100	19,953	28,000
7142		OTH TUIT,EXC CST PMT TO COE	91,400	73,105	360,521	378,683
7281		All Other Trnsfrs to Districts		33,376	37,354	35,974
7282		ALL OTHER TRFS TO COUNTY OFFC	91,745	91,745	91,745	91,745
7350		TRFS OF INDIRECT COSTS/INTERFD	370,652-	342,092-	314,439-	263,256-
7439		OTHER DEBT SERVICE - PRINCIPAL	3,094			
7616		TF FR GEN FUND TO CAFETERIA FD	53,008	53,228		
7619		OTHER AUTH INTERFUND TF OUT	2,473,585	2,084,127	1,750,000	1,750,000
		TOTAL: 7xxx	2,369,173	2,017,589	1,945,134	2,028,246
		*SUB-TOTAL:1000-7999	164,425,695	187,137,491	207,374,800	203,994,251
		**TOTAL:1000-5999	159,012,228	183,023,232	203,410,834	201,739,753
		**TOTAL:1000-6999	162,056,522	185,119,902	205,429,666	201,966,005
		**TOTAL:1000-7999	164,425,695	187,137,491	207,374,800	203,994,251
		**TOTAL:8000-8999				

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Fund :01 GENERAL FUND		2014-2015	2015-2016	2016-2017	2017-2018
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
8011	REV LIMIT STATE AID-CURR YEAR	59,657,845	76,391,951	81,893,762	88,949,860
8012	EDUCATION PROTECTION ACCOUNT	25,988,845	25,718,952	25,324,488	24,243,212
8019	REV LIMIT STATE AID-PRIOR YEAR	16,565	13,597-	3,141	
8021	HOMEOWNERS' EXEMPTION	492,169	488,067	487,413	420,000
8022	TIMBER YIELD TAX	18	16	9	16
8041	SECURED TAX ROLLS	38,004,528	39,851,591	41,999,165	41,459,736
8042	UNSECURED ROLL TAXES	1,555,020	1,542,441	1,553,905	1,572,441
8043	PRIOR YEARS' TAXES	32,763-	333,691	292,467	335,000
8044	SUPPLEMENTAL TAXES	395,837	479,978	604,327	540,045
8045	EDUC REV AUGMENTATION FUND	2,071,827	2,661,982	6,095,385	5,170,383
8047	COMMUNITY REDEVELOPMENT FUNDS	233,725	232,200	320,150	232,200
8049	RPTTF REDEVELOPMENT FUNDS	819,496	598,846	1,212,570	598,846
8082	OTHER IN-LIEU TAXES	4,893	10,722	6,615	10,722
8089	LESS: NON-REV LMT (50%) ADJUST	2,447-	5,361-	3,307-	5,361-
8091	REVENUE LIMIT TRANSFERS	975,192-	650,566-	650,566-	650,566-
8096	TRF CHRTR SCH IN-LIEU PRP TAX	367,634-	388,395-	445,004-	359,087-
8181	SPECIAL EDUCATION-ENTITLEMENTS	2,844,918	3,819,074	3,089,106	3,089,106
8182	SPEC ED-DISCRETIONARY GRANTS	559,381	665,616	572,048	726,869
8290	ALL OTHER FEDERAL REVENUES	3,655,230	4,900,473	3,901,499	4,651,617
8311	OTHER STATE APPORT-CURR YEAR	9,410,655	9,720,527	9,935,667	10,583,409
8319	OTHER STATE APPORT-PRIOR YEAR	282,062	202,271	58,059	
8550	MANDATED COST REIMBURSEMENTS	1,895,553	677,271	4,757,478	713,869
8560	STATE LOTTERY REVENUE	3,313,376	3,560,996	4,300,316	3,816,838
8590	ALL OTHER STATE REVENUES	6,445,517	19,296,921	8,991,237	9,311,804
8650	LEASES & RENTALS	506,642	648,853	517,230	572,700
8660	INTEREST	133,905-	180,979	511,535	195,000
8675	TRANSPORTATION FEES FR INDIV	261,954	292,237	326,794	340,000
8677	INTERAGENCY SERV BETWN LEA'S	18,705	13,939	15,831	14,000
8691	MISC FUNDS-NON-REV LIM ADJUST	2,447	5,361	3,307	2,425
8699	ALL OTHER LOCAL REVENUES	5,564,160	5,862,658	5,766,684	4,547,838
8782	TRANSFERS FROM COUNTY OFFICE	289,787			
8919	OTHER AUTH INTERFUND TF IN	120,930	117,201	100,125	93,855
8990	RESTRICTD CONTRIB TO RESTRICTD				
TOTAL: 8xxx		162,900,144	197,216,893	201,541,436	201,176,777
*SUB-TOTAL:1000-7999					
**TOTAL:1000-5999					
**TOTAL:1000-6999					
**TOTAL:1000-7999					
**TOTAL:8000-8999					
		162,900,144	197,216,893	201,541,436	201,176,777



General Fund

Program Details by Resource

Fund :01		GENERAL FUND		Resource:0000		UNRESTRICTED/UNDESIGNATED
		2014-2015	2015-2016	2016-2017	2017-2018	
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET	
8000	REVENUE DO NOT USE	101,785,113	121,427,613	133,161,458	138,274,235	
8200	FEDERAL REVENUE CONTINUED	6,771	4,754	16,238		
8500	OTHER STATE REVENUE 3	716,020	1,637,242	715,397	727,424	
8600	OTHER LOCAL REVENUE 1	4,043,689	4,780,943	4,879,815	4,137,150	
8900	OTHER FINANCING SOURCES	29,101,965	38,253,757	46,312,222	46,667,841	
	TOTAL: 8xxx	77,449,627	89,596,796	92,460,686	96,470,968	
1100	CERTIFICATED TEACHERS SALARIES	31,772,960	37,264,100	40,048,810	41,265,910	
1200	CERT PUPIL SUPPORT SALARIES	2,057,053	2,205,283	2,138,391	2,351,588	
1300	CERTIFICATED SUPERV & ADM SAL	6,089,158	6,660,007	6,773,149	7,158,538	
1900	OTHER CERTIFICATED SALARIES	162,279	189,597	132,370	121,627	
	TOTAL: 1xxx	40,081,450	46,318,987	49,092,720	50,897,663	
2100	INSTRUCTIONAL AIDE SALARIES	428,180	465,941	514,551	258,757	
2200	CLASSIFIED SUPPORT SALARIES	4,860,159	5,220,783	5,415,720	5,741,503	
2300	CLASSIFIED SUPERV & ADMIN SAL	947,186	1,056,305	1,111,583	948,764	
2400	CLERICAL & OFFICE SALARIES	5,754,806	6,452,787	6,599,963	6,827,359	
2900	OTHER CLASSIFIED SALARIES	570,417	672,026	733,769	759,018	
	TOTAL: 2xxx	12,560,747	13,867,842	14,375,586	14,535,401	
3100	STATE TEACHER RETIREMENT SYS	3,553,659	4,933,576	6,135,242	7,204,467	
3200	PUBLIC EMPLOYEE RETIREMENT SYS	1,247,250	1,369,654	1,652,794	1,959,386	
3300	SOCIAL SECURITY / MEDICARE	1,458,891	1,670,584	1,750,034	1,832,829	
3400	HEALTH & WELFARE	5,337,895	5,952,628	5,841,715	6,324,650	
3500	STATE UNEMPLOYMENT INSURANCE	35,329	40,841	30,815	32,662	
3600	WORKER'S COMPENSATION	969,606	1,146,339	1,145,550	1,098,190	
3900	OTHER BENEFITS	572,687	580,516	605,184	561,313	
	TOTAL: 3xxx	13,175,317	15,694,138	17,161,336	19,013,497	
4100	TEXTBOOKS	29,274	660	7,466	160	
4200	BOOKS OTHER THAN TEXTBOOKS	62,191	65,146	102,181	90,160	
4300	SUPPLIES	1,997,162	2,140,409	2,216,315	2,771,456	
4400	INVENTORIED EQUIPMENT	574,871	554,238	649,566	378,709	
4500	REPLACEMENT: EQUIP UNDER 5,000	4,264	3,428		3,846	
4700	FOOD SERVICES-FOOD			12,739	24,627	
	TOTAL: 4xxx	2,667,762	2,763,881	2,988,267	3,268,958	
5200	TRAVEL & CONFERENCE	192,552	270,648	278,296	271,381	
5300	DUES & MEMBERSHIPS	68,525	64,655	98,309	79,072	
5400	INSURANCE	860,927	807,786	784,512	853,443	
5500	OPERATION & HOUSEKEEPING SERV	3,680,149	3,781,414	4,142,448	4,080,558	
5600	RENTALS, LEASES & REPAIRS	870,633	972,274	923,119	966,320	
5700	DIRECT COST TRANSFERS	11,139	222,575	156,928	33,821	
5800	OTHER SERVICES & OPERATING EXP	3,840,783	4,080,685	4,446,585	4,447,529	
5900	COMMUNICATIONS	936,946	470,056	483,334	293,417	
	TOTAL: 5xxx	10,439,376	10,224,944	10,999,674	10,957,899	
	*SUB-TOTAL:1000-5999	78,924,652	88,869,792	94,617,582	98,673,418	
6100	LAND	5,800				
6200	BUILDINGS & IMPROVEMNT OF BLDG	2,443,954	39,070			

Fund :01		GENERAL FUND		Resource:0000		UNRESTRICTED/UNDESIGNATED
		2014-2015	2015-2016	2016-2017	2017-2018	
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET	
6400	FURNITURE AND EQUIPMENT	438,900	378,700	392,383	25,000	
6500	EQUIP REPLACEMENT OVER \$5,000	97,329	20,959			
	TOTAL: 6xxx	2,985,983	438,728	392,383	25,000	
*SUB-TOTAL:1000-6999		81,910,635	89,308,520	95,009,965	98,698,418	
7100	TUITION	27,981	10,325	300,491	309,703	
7300	DIRECT SUPPORT & INDIRECT COST	2,286,807-	2,436,955-	2,176,988-	1,913,883-	
7600	OTHER FINANCING USES	1,991,237	1,653,228	1,350,000	1,350,000	
	TOTAL: 7xxx	267,589-	773,402-	526,497-	254,180-	
*SUB-TOTAL:1000-7999		81,643,045	88,535,118	94,483,468	98,444,238	

Fund :01		GENERAL FUND		Resource:0021		COMMUNITY DAY SCHOOLS
8900	OTHER FINANCING SOURCES		3,107			
	TOTAL: 8xxx		3,107			

Fund :01		GENERAL FUND		Resource:0022		CALSAFE SUPPORTIVE SERVICES
8900	OTHER FINANCING SOURCES	56,345	59,022	56,839	60,044	
	TOTAL: 8xxx	56,345	59,022	56,839	60,044	
1100	CERTIFICATED TEACHERS SALARIES	21,150	22,106	22,106	22,902	
1200	CERT PUPIL SUPPORT SALARIES	13,270	13,801	11,981	12,413	
	TOTAL: 1xxx	34,420	35,907	34,087	35,315	
2400	CLERICAL & OFFICE SALARIES	4,934	5,474	6,901	6,902	
	TOTAL: 2xxx	4,934	5,474	6,901	6,902	
3100	STATE TEACHER RETIREMENT SYS	3,056	3,853	4,288	5,096	
3200	PUBLIC EMPLOYEE RETIREMENT SYS	581	648	958	1,072	
3300	SOCIAL SECURITY / MEDICARE	877	891	1,023	1,040	
3400	HEALTH & WELFARE	3,688	4,879	2,726	2,717	
3500	STATE UNEMPLOYEMENT INSURANCE	27	28	21	20	
3600	WORKER'S COMPENSATION	745	794	760	704	
3900	OTHER BENEFITS	312		340		
	TOTAL: 3xxx	9,286	11,094	10,116	10,649	
4300	SUPPLIES	4,584	4,953	4,707	5,966	
	TOTAL: 4xxx	4,584	4,953	4,707	5,966	
5600	RENTALS, LEASES & REPAIRS	2,845	1,447	1,028	1,212	
5700	DIRECT COST TRANSFERS	156	147			
5800	OTHER SERVICES & OPERATING EXP	119				
	TOTAL: 5xxx	3,120	1,594	1,028	1,212	
*SUB-TOTAL:1000-5999		56,345	59,022	56,839	60,044	

Fund :01		GENERAL FUND		Resource:0023		CALSAFE CHILD CARE & DEV SVCS
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Fund :01		GENERAL FUND		Resource:0023		CALSAFE CHILD CARE & DEV SVCS
		2014-2015	2015-2016	2016-2017	2017-2018	
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET	
8900	OTHER FINANCING SOURCES	92,810	108,133	106,185	118,428	
	TOTAL: 8xxx	92,810	108,133	106,185	118,428	
1200	CERT PUPIL SUPPORT SALARIES	13,270	13,801	11,981	12,413	
	TOTAL: 1xxx	13,270	13,801	11,981	12,413	
2100	INSTRUCTIONAL AIDE SALARIES	57,126	69,646	69,977	73,525	
	TOTAL: 2xxx	57,126	69,646	69,977	73,525	
3100	STATE TEACHER RETIREMENT SYS	1,178	1,481	1,507	1,791	
3200	PUBLIC EMPLOYEE RETIREMENT SYS	3,905	4,157	4,983	11,420	
3300	SOCIAL SECURITY / MEDICARE	3,970	5,396	5,375	5,804	
3400	HEALTH & WELFARE	9,889	10,104	9,065	9,062	
3500	STATE UNEMPLOYEMENT INSURANCE	44	57	40	42	
3600	WORKER'S COMPENSATION	1,199	1,600	1,485	1,441	
3900	OTHER BENEFITS			340	309	
	TOTAL: 3xxx	20,185	22,796	22,794	29,869	
4300	SUPPLIES	2,229	1,890	1,279	2,465	
	TOTAL: 4xxx	2,229	1,890	1,279	2,465	
5800	OTHER SERVICES & OPERATING EXP			153	156	
	TOTAL: 5xxx			153	156	
*SUB-TOTAL:1000-5999		92,810	108,133	106,185	118,428	
Fund :01		GENERAL FUND		Resource:0027		NATIONAL BOARD CERTIFICATION
8900	OTHER FINANCING SOURCES	34,007	49,181	46,473	54,813	
	TOTAL: 8xxx	34,007	49,181	46,473	54,813	
1100	CERTIFICATED TEACHERS SALARIES	31,865	29,148	25,695	29,750	
1900	OTHER CERTIFICATED SALARIES		1,170	3,000	5,000	
	TOTAL: 1xxx	31,865	30,318	28,695	34,750	
3100	STATE TEACHER RETIREMENT SYS	2,741	3,174	3,543	5,015	
3300	SOCIAL SECURITY / MEDICARE	462	449	439	628	
3400	HEALTH & WELFARE	319	303	287	348	
3500	STATE UNEMPLOYEMENT INSURANCE	22	21	15	17	
3600	WORKER'S COMPENSATION	612	594	531	580	
	TOTAL: 3xxx	4,155	4,542	4,815	6,588	
4300	SUPPLIES	31		91	400	
	TOTAL: 4xxx	31		91	400	
5200	TRAVEL & CONFERENCE	1,296	1,472	398	600	
5800	OTHER SERVICES & OPERATING EXP	10,750	12,850	12,475	12,475	
	TOTAL: 5xxx	12,046	14,322	12,873	13,075	
*SUB-TOTAL:1000-5999		48,097	49,181	46,473	54,813	

Fund :01		GENERAL FUND		Resource:0029		ROC/P APPORTIONMENT	
		2014-2015	2015-2016	2016-2017	2017-2018		
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET		

8500	OTHER STATE REVENUE 3	9,294					
8700	OTHER LOCAL REVENUE 2	304,657					
8900	OTHER FINANCING SOURCES	13,647	2,402-				
TOTAL: 8xxx		327,598	2,402-				
1100	CERTIFICATED TEACHERS SALARIES	230,216					
1200	CERT PUPIL SUPPORT SALARIES	25,384					
TOTAL: 1xxx		255,600					
3100	STATE TEACHER RETIREMENT SYS	21,990					
3300	SOCIAL SECURITY / MEDICARE	3,620					
3400	HEALTH & WELFARE	21,368					
3500	STATE UNEMPLOYMENT INSURANCE	172					
3600	WORKER'S COMPENSATION	4,728					
3900	OTHER BENEFITS	2,649					
TOTAL: 3xxx		54,527					
4100	TEXTBOOKS	565					
4200	BOOKS OTHER THAN TEXTBOOKS	106					
4300	SUPPLIES	18,119					
TOTAL: 4xxx		18,791					
5200	TRAVEL & CONFERENCE	527					
5600	RENTALS, LEASES & REPAIRS	3,074					
5700	DIRECT COST TRANSFERS	1,196					
5800	OTHER SERVICES & OPERATING EXP	549					
TOTAL: 5xxx		5,347					
*SUB-TOTAL:1000-5999		334,265					
7300	DIRECT SUPPORT & INDIRECT COST	19,287					
TOTAL: 7xxx		19,287					
*SUB-TOTAL:1000-7999		353,552					
Fund :01		GENERAL FUND		Resource:0030		ADULT EDUCATION	
8500	OTHER STATE REVENUE 3	135,231	84,127				
TOTAL: 8xxx		135,231	84,127				
7600	OTHER FINANCING USES	135,231	84,127				
TOTAL: 7xxx		135,231	84,127				
*SUB-TOTAL:1000-7999		135,231	84,127				
Fund :01		GENERAL FUND		Resource:0036		GIFTED & TALENTED ED (GATE)	
8600	OTHER LOCAL REVENUE 1	7,800	4,040	5,870	8,000		
8900	OTHER FINANCING SOURCES	87,607	46,216	50,333	10,848		

Fund :01		GENERAL FUND		Resource:0036		GIFTED & TALENTED ED (GATE)	
		2014-2015	2015-2016	2016-2017	2017-2018		
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET		
TOTAL: 8xxx		95,407	50,256	56,203	18,848		
1100	CERTIFICATED TEACHERS SALARIES	6,700	2,910	4,550	7,300		
1900	OTHER CERTIFICATED SALARIES	45,885	28,789	29,484			
TOTAL: 1xxx		52,585	31,699	34,034	7,300		
2100	INSTRUCTIONAL AIDE SALARIES	195	5,398	4,711	4,700		
2200	CLASSIFIED SUPPORT SALARIES	20					
2400	CLERICAL & OFFICE SALARIES	21,274	385				
TOTAL: 2xxx		21,489	5,783	4,711	4,700		
3100	STATE TEACHER RETIREMENT SYS	4,726	3,438	4,339	1,103		
3200	PUBLIC EMPLOYEE RETIREMENT SYS	252	100	235	200		
3300	SOCIAL SECURITY / MEDICARE	2,354	877	818	918		
3400	HEALTH & WELFARE	4,364	2,797	2,816	202		
3500	STATE UNEMPLOYEMENT INSURANCE	51	25	19	6		
3600	WORKER'S COMPENSATION	1,395	729	707	200		
3900	OTHER BENEFITS	105					
TOTAL: 3xxx		13,246	7,965	8,935	2,629		
4200	BOOKS OTHER THAN TEXTBOOKS			118	200		
4300	SUPPLIES	1,836	3,091	5,760	3,000		
TOTAL: 4xxx		1,836	3,091	5,879	3,200		
5200	TRAVEL & CONFERENCE	4,459	1,599	2,525	900		
5300	DUES & MEMBERSHIPS	119	119	119	119		
5800	OTHER SERVICES & OPERATING EXP	1,673					
TOTAL: 5xxx		6,251	1,718	2,644	1,019		
*SUB-TOTAL:1000-5999		95,407	50,256	56,203	18,848		

Fund :01		GENERAL FUND		Resource:0037		INSTRUCTIONAL MATERIALS	
8900	OTHER FINANCING SOURCES	965,399	1,461,741	5,322,387	2,968,462		
TOTAL: 8xxx		965,399	1,461,741	5,322,387	2,968,462		
4100	TEXTBOOKS	722,803	893,853	4,561,038	2,215,899		
4200	BOOKS OTHER THAN TEXTBOOKS	49,002	188,438	126,922	134,380		
4300	SUPPLIES	186,630	360,921	354,443	330,990		
4400	INVENTORIED EQUIPMENT		3,368	2,208	9,592		
TOTAL: 4xxx		958,435	1,446,580	5,044,611	2,690,861		
5600	RENTALS, LEASES & REPAIRS		503				
5800	OTHER SERVICES & OPERATING EXP	6,964	14,658	277,776	277,601		
TOTAL: 5xxx		6,964	15,161	277,776	277,601		
*SUB-TOTAL:1000-5999		965,399	1,461,741	5,322,387	2,968,462		

Fund :01		GENERAL FUND		Resource:0042		ONE-TIME TECH/PD/CCSS	
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Fund :01		GENERAL FUND		Resource:0042		ONE-TIME TECH/PD/CCSS
		2014-2015	2015-2016	2016-2017	2017-2018	
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET	
8500	OTHER STATE REVENUE 3		9,749,079	4,055,636		
8900	OTHER FINANCING SOURCES			955,408		
	TOTAL: 8xxx		9,749,079	5,011,044		
1100	CERTIFICATED TEACHERS SALARIES		396,397			
	TOTAL: 1xxx		396,397			
2400	CLERICAL & OFFICE SALARIES		307			
	TOTAL: 2xxx		307			
3100	STATE TEACHER RETIREMENT SYS		42,233			
3200	PUBLIC EMPLOYEE RETIREMENT SYS		93			
3300	SOCIAL SECURITY / MEDICARE		5,734			
3400	HEALTH & WELFARE		3,967			
3500	STATE UNEMPLOYEMENT INSURANCE		238			
3600	WORKER'S COMPENSATION		7,703			
	TOTAL: 3xxx		59,969			
4300	SUPPLIES		413,909	3,882,322		
4400	INVENTORIED EQUIPMENT		1,427,376	3,861,412		
	TOTAL: 4xxx		1,841,286	7,743,735		
5700	DIRECT COST TRANSFERS		131,363	114,100		
5800	OTHER SERVICES & OPERATING EXP		910,318	1,016,059		
5900	COMMUNICATIONS			14,600		
	TOTAL: 5xxx		1,041,681	1,144,760		
*SUB-TOTAL:1000-5999			3,339,639	8,888,494		
6200	BUILDINGS & IMPROVEMNT OF BLDG		956,767	118,041		
6400	FURNITURE AND EQUIPMENT		536,081	201,563		
6500	EQUIP REPLACEMENT OVER \$5,000			719,538		
	TOTAL: 6xxx		1,492,847	1,039,142		
*SUB-TOTAL:1000-6999			4,832,487	9,927,636		

Fund :01		GENERAL FUND		Resource:0160		BULL DOG EXPRESS CAFE - FHS
8600	OTHER LOCAL REVENUE 1	2,080	950	2,146		
	TOTAL: 8xxx	2,080	950	2,146		
1100	CERTIFICATED TEACHERS SALARIES	120	63			
	TOTAL: 1xxx	120	63			
3100	STATE TEACHER RETIREMENT SYS		7			
3300	SOCIAL SECURITY / MEDICARE	2	1			
3400	HEALTH & WELFARE	1	1			
3500	STATE UNEMPLOYEMENT INSURANCE	0	0			
3600	WORKER'S COMPENSATION	2	1			
	TOTAL: 3xxx	5	9			

Fund :01		GENERAL FUND		Resource:0160		BULL DOG EXPRESS CAFE - FHS	
		2014-2015	2015-2016	2016-2017	2017-2018		
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET		

4300	SUPPLIES	1,079	802	851			
	TOTAL: 4xxx	1,079	802	851			
5700	DIRECT COST TRANSFERS			169			
5800	OTHER SERVICES & OPERATING EXP	324	1,640	1,359			
	TOTAL: 5xxx	324	1,640	1,528			
*SUB-TOTAL:1000-5999		1,528	2,514	2,379			
Fund :01		GENERAL FUND		Resource:0222		CHW-CATHOLIC HLTH AT JUDAH	
8600	OTHER LOCAL REVENUE 1	3,601	3,601				
8900	OTHER FINANCING SOURCES	3,601-	3,601-				
	TOTAL: 8xxx						
Fund :01		GENERAL FUND		Resource:0250		COMPUTER SURPLUS	
4300	SUPPLIES	2,151					
	TOTAL: 4xxx	2,151					
5700	DIRECT COST TRANSFERS	140					
	TOTAL: 5xxx	140					
*SUB-TOTAL:1000-5999		2,290					
Fund :01		GENERAL FUND		Resource:0300		DONATIONS/FUND RAISERS	
8600	OTHER LOCAL REVENUE 1	364,737	306,709	306,351	66,239		
	TOTAL: 8xxx	364,737	306,709	306,351	66,239		
1100	CERTIFICATED TEACHERS SALARIES	11,244	17,463	17,028			
1200	CERT PUPIL SUPPORT SALARIES		1,494				
	TOTAL: 1xxx	11,244	18,957	17,028			
2100	INSTRUCTIONAL AIDE SALARIES	29,276	28,503	31,790	29,260		
2200	CLASSIFIED SUPPORT SALARIES	16,594	17,382	17,317	16,594		
2400	CLERICAL & OFFICE SALARIES	68		152			
	TOTAL: 2xxx	45,938	45,885	49,258	45,854		
3100	STATE TEACHER RETIREMENT SYS	728	2,471	1,779			
3200	PUBLIC EMPLOYEE RETIREMENT SYS	4,017	5,092	6,730	6,500		
3300	SOCIAL SECURITY / MEDICARE	3,795	3,944	4,289	3,508		
3400	HEALTH & WELFARE	704	4,159	4,236	4,288		
3500	STATE UNEMPLOYEMENT INSURANCE	40	49	34	22		
3600	WORKER'S COMPENSATION	1,088	1,380	1,265	767		
3900	OTHER BENEFITS	1,202	2,627	2,627			
	TOTAL: 3xxx	11,574	19,722	20,960	15,085		
4200	BOOKS OTHER THAN TEXTBOOKS	10,604	4,654	2,818			

Fund :01		GENERAL FUND		Resource:0300		DONATIONS/FUND RAISERS
		2014-2015	2015-2016	2016-2017	2017-2018	
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET	
4300	SUPPLIES	93,853	78,302	136,341	5,300	
4400	INVENTORIED EQUIPMENT	38,610	25,586	25,172		
	TOTAL: 4xxx	143,066	108,542	164,331	5,300	
5200	TRAVEL & CONFERENCE	14,570	5,344	5,825		
5300	DUES & MEMBERSHIPS	59	84	106		
5600	RENTALS, LEASES & REPAIRS	7,353	2,941	1,434		
5700	DIRECT COST TRANSFERS	2,283	4,846	9,777	3,000	
5800	OTHER SERVICES & OPERATING EXP	54,263	39,723	68,349		
5900	COMMUNICATIONS	467	187			
	TOTAL: 5xxx	78,995	53,124	85,490	3,000	
*SUB-TOTAL:1000-5999		290,817	246,231	337,067	69,239	
6200	BUILDINGS & IMPROVEMNT OF BLDG	900				
6400	FURNITURE AND EQUIPMENT	4,135	500			
	TOTAL: 6xxx	5,035	500			
*SUB-TOTAL:1000-6999		295,852	246,731	337,067	69,239	
Fund :01		GENERAL FUND		Resource:0365		GARDEN GRANT
8600	OTHER LOCAL REVENUE 1	8,500	2,000			
	TOTAL: 8xxx	8,500	2,000			
4300	SUPPLIES	3,031		584		
4400	INVENTORIED EQUIPMENT	841				
	TOTAL: 4xxx	3,873		584		
*SUB-TOTAL:1000-5999		3,873		584		
Fund :01		GENERAL FUND		Resource:0371		GENCORP SCIENCE FAIR
8600	OTHER LOCAL REVENUE 1	4,000	5,000	2,500		
	TOTAL: 8xxx	4,000	5,000	2,500		
1100	CERTIFICATED TEACHERS SALARIES	227				
	TOTAL: 1xxx	227				
3100	STATE TEACHER RETIREMENT SYS	20				
3300	SOCIAL SECURITY / MEDICARE	3				
3400	HEALTH & WELFARE	2				
3500	STATE UNEMPLOYEMENT INSURANCE	0				
3600	WORKER'S COMPENSATION	4				
	TOTAL: 3xxx	30				
4300	SUPPLIES	1,137	263	280		
	TOTAL: 4xxx	1,137	263	280		
5200	TRAVEL & CONFERENCE	1,463				

Fund :01		GENERAL FUND		Resource:0371		GENCORP SCIENCE FAIR	
		2014-2015	2015-2016	2016-2017	2017-2018		
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET		

5700	DIRECT COST TRANSFERS		364	846			
5800	OTHER SERVICES & OPERATING EXP	1,961	4,668				
	TOTAL: 5xxx	3,424	5,032	846			
*SUB-TOTAL:1000-5999		4,818	5,295	1,126			
Fund :01		GENERAL FUND		Resource:0380		FOLSOM CORDOVA EDUCATION ASSOC	
8600	OTHER LOCAL REVENUE 1	88,865	91,829	89,931	120,720		
8900	OTHER FINANCING SOURCES	30,368	33,005	49,062	45,694		
	TOTAL: 8xxx	119,234	124,834	138,993	166,414		
1100	CERTIFICATED TEACHERS SALARIES	2,885	1,583	7,188	7,500		
1900	OTHER CERTIFICATED SALARIES	98,603	103,036	103,036	120,720		
	TOTAL: 1xxx	101,488	104,619	110,224	128,220		
3100	STATE TEACHER RETIREMENT SYS	9,042	11,159	13,481	18,502		
3300	SOCIAL SECURITY / MEDICARE	1,488	1,548	1,510	2,325		
3400	HEALTH & WELFARE	3,089	3,261	11,897	15,161		
3500	STATE UNEMPLOYEMENT INSURANCE	71	74	50	65		
3600	WORKER'S COMPENSATION	1,953	2,071	1,832	2,141		
3900	OTHER BENEFITS	2,102	2,102				
	TOTAL: 3xxx	17,745	20,215	28,770	38,194		
*SUB-TOTAL:1000-5999		119,234	124,834	138,993	166,414		
Fund :01		GENERAL FUND		Resource:0381		CLASSIFIED SCHOOL EE ASSOC	
8600	OTHER LOCAL REVENUE 1			899			
	TOTAL: 8xxx			899			
2900	OTHER CLASSIFIED SALARIES			812			
	TOTAL: 2xxx			812			
3200	PUBLIC EMPLOYEE RETIREMENT SYS			1			
3300	SOCIAL SECURITY / MEDICARE			62			
3400	HEALTH & WELFARE			8			
3500	STATE UNEMPLOYEMENT INSURANCE			0			
3600	WORKER'S COMPENSATION			15			
	TOTAL: 3xxx			87			
*SUB-TOTAL:1000-5999				899			
Fund :01		GENERAL FUND		Resource:0416		INTEL MATH-SCIENCE STAFF DEV	
4400	INVENTORIED EQUIPMENT	2,795					
	TOTAL: 4xxx	2,795					
*SUB-TOTAL:1000-5999		2,795					

Fund :01		GENERAL FUND		Resource:0417		INTEL - STEM PROJECTS	
		2014-2015	2015-2016	2016-2017	2017-2018		
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET		

8600	OTHER LOCAL REVENUE 1	40,000					
	TOTAL: 8xxx	40,000					
1100	CERTIFICATED TEACHERS SALARIES	13,092					
	TOTAL: 1xxx	13,092					
3100	STATE TEACHER RETIREMENT SYS	1,058					
3300	SOCIAL SECURITY / MEDICARE	227					
3400	HEALTH & WELFARE	131					
3500	STATE UNEMPLOYEMENT INSURANCE	9					
3600	WORKER'S COMPENSATION	251					
	TOTAL: 3xxx	1,676					
4300	SUPPLIES	2,612					
4400	INVENTORIED EQUIPMENT	3,380					
	TOTAL: 4xxx	5,992					
5200	TRAVEL & CONFERENCE	22,856	426				
5700	DIRECT COST TRANSFERS	1,486					
5800	OTHER SERVICES & OPERATING EXP	1,499					
	TOTAL: 5xxx	25,840	426				
*SUB-TOTAL:1000-5999		46,600	426				
Fund :01		GENERAL FUND		Resource:0422		INTEL - PROJECT LEAD THE WAY	
4300	SUPPLIES		182				
	TOTAL: 4xxx		182				
*SUB-TOTAL:1000-5999			182				
Fund :01		GENERAL FUND		Resource:0423		LEED (#720)	
4300	SUPPLIES	204					
	TOTAL: 4xxx	204					
*SUB-TOTAL:1000-5999		204					
Fund :01		GENERAL FUND		Resource:0455		LANGUAGE SATURDAY SCHOOL	
8600	OTHER LOCAL REVENUE 1	10,000	8,340	10,260			
	TOTAL: 8xxx	10,000	8,340	10,260			
2100	INSTRUCTIONAL AIDE SALARIES	37,359	26,488				
2200	CLASSIFIED SUPPORT SALARIES	7,079					
	TOTAL: 2xxx	44,437	26,488				
3100	STATE TEACHER RETIREMENT SYS	218	315				

Fund :01		GENERAL FUND		Resource:0455		LANGUAGE SATURDAY SCHOOL	
		2014-2015	2015-2016	2016-2017	2017-2018		
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET		
3200	PUBLIC EMPLOYEE RETIREMENT SYS	1,393	209				
3300	SOCIAL SECURITY / MEDICARE	3,176	1,844				
3400	HEALTH & WELFARE	3,233	265				
3500	STATE UNEMPLOYEMENT INSURANCE	30	19				
3600	WORKER'S COMPENSATION	835	519				
	TOTAL: 3xxx	8,885	3,171				
4300	SUPPLIES	2,495	2,066				
	TOTAL: 4xxx	2,495	2,066				
5700	DIRECT COST TRANSFERS	2,000	2,000	1,000			
	TOTAL: 5xxx	2,000	2,000	1,000			
*SUB-TOTAL:1000-5999		57,817	33,725	1,000			

Fund :01		GENERAL FUND		Resource:0480		MANDATED COSTS	
8500	OTHER STATE REVENUE 3	1,230,151	953,341-				
	TOTAL: 8xxx	1,230,151	953,341-				
1100	CERTIFICATED TEACHERS SALARIES	280	1,963	2,050			
1300	CERTIFICATED SUPERV & ADM SAL			2,748			
	TOTAL: 1xxx	280	1,963	4,798			
2100	INSTRUCTIONAL AIDE SALARIES	742					
2200	CLASSIFIED SUPPORT SALARIES		245				
2400	CLERICAL & OFFICE SALARIES		1,562				
	TOTAL: 2xxx	742	1,807				
3100	STATE TEACHER RETIREMENT SYS	26	168	439			
3300	SOCIAL SECURITY / MEDICARE	63	189	98			
3400	HEALTH & WELFARE	11	38	48			
3500	STATE UNEMPLOYEMENT INSURANCE	1	3	2			
3600	WORKER'S COMPENSATION	20	74	89			
	TOTAL: 3xxx	121	472	676			
4200	BOOKS OTHER THAN TEXTBOOKS	1,221		4,702			
4300	SUPPLIES	21,621	21,166	33,091			
4400	INVENTORIED EQUIPMENT	30,324	33,653	29,507			
	TOTAL: 4xxx	53,166	54,819	67,300			
5200	TRAVEL & CONFERENCE		2,377	1,953			
5600	RENTALS, LEASES & REPAIRS	1,667	1,647	2,411			
5700	DIRECT COST TRANSFERS	3,700	4,154	1,800			
5800	OTHER SERVICES & OPERATING EXP	1,112	3,718	2,549			
	TOTAL: 5xxx	6,479	11,896	8,713			
*SUB-TOTAL:1000-5999		60,788	70,957	81,488			
6400	FURNITURE AND EQUIPMENT	24,837	3,237	29,499			

Fund :01		GENERAL FUND		Resource:0480		MANDATED COSTS
		2014-2015	2015-2016	2016-2017	2017-2018	
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET	

TOTAL: 6xxx		24,837	3,237	29,499		
*SUB-TOTAL:1000-6999		85,625	74,194	110,986		
7600 OTHER FINANCING USES		125				
TOTAL: 7xxx		125				
*SUB-TOTAL:1000-7999		85,750	74,194	110,986		
Fund :01		GENERAL FUND		Resource:0485		MEDI-CAL BILLING MEDICAL ADMIN
8200 FEDERAL REVENUE CONTINUED		27,713	172,765	34,025	234,025	
TOTAL: 8xxx		27,713	172,765	34,025	234,025	
1100 CERTIFICATED TEACHERS SALARIES		1,240		113		
1200 CERT PUPIL SUPPORT SALARIES		128,218	129,391	76,278	18,777	
TOTAL: 1xxx		129,458	129,391	76,391	18,777	
2100 INSTRUCTIONAL AIDE SALARIES				437		
2200 CLASSIFIED SUPPORT SALARIES		21,315	1,969	55		
TOTAL: 2xxx		21,315	1,969	492		
3100 STATE TEACHER RETIREMENT SYS		11,539	13,847	9,596	2,710	
3200 PUBLIC EMPLOYEE RETIREMENT SYS		2,042	235	38		
3300 SOCIAL SECURITY / MEDICARE		3,478	2,071	1,167	304	
3400 HEALTH & WELFARE		7,452	3,061	1,763	437	
3500 STATE UNEMPLOYMENT INSURANCE		102	93	39	10	
3600 WORKER'S COMPENSATION		2,808	2,606	1,451	321	
3900 OTHER BENEFITS		2,470	3,531	2,522	420	
TOTAL: 3xxx		29,890	25,444	16,577	4,202	
4300 SUPPLIES		27,946	7,852	2,325		
4400 INVENTORIED EQUIPMENT		41,665	2,068			
TOTAL: 4xxx		69,611	9,920	2,325		
5200 TRAVEL & CONFERENCE		2,998				
5300 DUES & MEMBERSHIPS		955	1,080			
5600 RENTALS, LEASES & REPAIRS		1,783				
5700 DIRECT COST TRANSFERS		2,831	583			
5800 OTHER SERVICES & OPERATING EXP		14,172	14,734	49,405	60,000	
TOTAL: 5xxx		22,739	16,397	49,405	60,000	
*SUB-TOTAL:1000-5999		273,013	183,121	145,190	82,979	
Fund :01		GENERAL FUND		Resource:0487		NATIONAL UNIVERSITY
8600 OTHER LOCAL REVENUE 1		1,350	1,200	3,750	3,500	
8900 OTHER FINANCING SOURCES		554	183	61	651	
TOTAL: 8xxx		1,904	1,383	3,811	4,151	

Fund :01		GENERAL FUND		Resource:0487		NATIONAL UNIVERSITY	
		2014-2015	2015-2016	2016-2017	2017-2018		
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET		
1100	CERTIFICATED TEACHERS SALARIES	1,680	1,200	3,176	3,500		
	TOTAL: 1xxx	1,680	1,200	3,176	3,500		
3100	STATE TEACHER RETIREMENT SYS	149	129	472	505		
3300	SOCIAL SECURITY / MEDICARE	25	17	54	51		
3400	HEALTH & WELFARE	17	12	38	35		
3500	STATE UNEMPLOYEMENT INSURANCE	1	1	2	2		
3600	WORKER'S COMPENSATION	32	24	69	58		
	TOTAL: 3xxx	224	183	635	651		
*SUB-TOTAL:1000-5999		1,904	1,383	3,811	4,151		

Fund :01		GENERAL FUND		Resource:0488		NEED PROJECT (PG & E)	
8600	OTHER LOCAL REVENUE 1	978	1,312				
	TOTAL: 8xxx	978	1,312				
1100	CERTIFICATED TEACHERS SALARIES	260					
	TOTAL: 1xxx	260					
3100	STATE TEACHER RETIREMENT SYS	23					
3300	SOCIAL SECURITY / MEDICARE	4					
3400	HEALTH & WELFARE	3					
3500	STATE UNEMPLOYEMENT INSURANCE	0					
3600	WORKER'S COMPENSATION	5					
	TOTAL: 3xxx	35					
4300	SUPPLIES	409	1,312				
	TOTAL: 4xxx	409	1,312				
5200	TRAVEL & CONFERENCE	275					
	TOTAL: 5xxx	275					
*SUB-TOTAL:1000-5999		978	1,312				

Fund :01		GENERAL FUND		Resource:0489		NEXTED PROJECT LEAD THE WAY	
8600	OTHER LOCAL REVENUE 1	3,700	2,530				
	TOTAL: 8xxx	3,700	2,530				
4200	BOOKS OTHER THAN TEXTBOOKS		2,530				
	TOTAL: 4xxx		2,530				
5200	TRAVEL & CONFERENCE	3,700					
	TOTAL: 5xxx	3,700					
*SUB-TOTAL:1000-5999		3,700	2,530				

Fund :01		GENERAL FUND		Resource:0491		ORAL HEALTH ASSESSMENT PROGRAM	
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Fund :01		GENERAL FUND		Resource:0491		ORAL HEALTH ASSESSMENT PROGRAM	
		2014-2015	2015-2016	2016-2017	2017-2018		
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET		
8600	OTHER LOCAL REVENUE 1			500			
8900	OTHER FINANCING SOURCES	10,839	10,839	10,839	10,839		
	TOTAL: 8xxx	10,839	10,839	11,339	10,839		
4300	SUPPLIES	7,931		105			
4400	INVENTORIED EQUIPMENT	13,471	4,953	7,283	7,000		
	TOTAL: 4xxx	21,402	4,953	7,389	7,000		
5700	DIRECT COST TRANSFERS	1,700	400	600	600		
	TOTAL: 5xxx	1,700	400	600	600		
	*SUB-TOTAL:1000-5999	23,102	5,353	7,989	7,600		
6400	FURNITURE AND EQUIPMENT	8,968		16,837			
	TOTAL: 6xxx	8,968		16,837			
	*SUB-TOTAL:1000-6999	32,070	5,353	24,826	7,600		

Fund :01		GENERAL FUND		Resource:0502		PROJECT LEAD THE WAY	
8600	OTHER LOCAL REVENUE 1	2,108	1,500	1,032	1,032		
8900	OTHER FINANCING SOURCES	98,727	142,552	101,838	94,306		
	TOTAL: 8xxx	100,835	144,052	102,870	95,338		
1100	CERTIFICATED TEACHERS SALARIES	11,955	14,420	11,696			
	TOTAL: 1xxx	11,955	14,420	11,696			
3100	STATE TEACHER RETIREMENT SYS	625	1,378	1,457			
3300	SOCIAL SECURITY / MEDICARE	319	278	177			
3400	HEALTH & WELFARE	120	144	117			
3500	STATE UNEMPLOYEMENT INSURANCE	8	10	6			
3600	WORKER'S COMPENSATION	230	283	216			
	TOTAL: 3xxx	1,302	2,093	1,973			
4200	BOOKS OTHER THAN TEXTBOOKS	1,457					
4300	SUPPLIES	68,152	79,772	32,884	40,280		
4400	INVENTORIED EQUIPMENT	13,111	5,058	25,688	25,688		
	TOTAL: 4xxx	82,720	84,830	58,572	65,968		
5200	TRAVEL & CONFERENCE	9,884	24,360	15,784	14,524		
5300	DUES & MEMBERSHIPS			14,750	14,750		
5600	RENTALS, LEASES & REPAIRS	210					
5700	DIRECT COST TRANSFERS	600					
5800	OTHER SERVICES & OPERATING EXP	848	18,350	96	96		
	TOTAL: 5xxx	11,542	42,710	30,630	29,370		
	*SUB-TOTAL:1000-5999	107,519	144,052	102,870	95,338		

Fund :01 GENERAL FUND Resource:0505 PTA/PTC SPONSORED PROGRAMS

Fund :01		GENERAL FUND		Resource:0505		PTA/PTC SPONSORED PROGRAMS
		2014-2015	2015-2016	2016-2017	2017-2018	
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET	
8600	OTHER LOCAL REVENUE 1	151,623	186,054	137,679	145,373	
8900	OTHER FINANCING SOURCES			202-		
	TOTAL: 8xxx	151,623	186,054	137,477	145,373	
1100	CERTIFICATED TEACHERS SALARIES	15,922	22,340	19,992	19,705	
	TOTAL: 1xxx	15,922	22,340	19,992	19,705	
2100	INSTRUCTIONAL AIDE SALARIES	35,463	24,897	26,743	24,350	
2200	CLASSIFIED SUPPORT SALARIES	14,720	2,892	2,743	2,701	
2400	CLERICAL & OFFICE SALARIES		1,833	1,067	940	
2900	OTHER CLASSIFIED SALARIES		300	1,071		
	TOTAL: 2xxx	50,184	29,922	31,624	27,991	
3100	STATE TEACHER RETIREMENT SYS	1,310	2,313	2,530	2,201	
3200	PUBLIC EMPLOYEE RETIREMENT SYS	190	483	285	288	
3300	SOCIAL SECURITY / MEDICARE	4,061	2,659	2,694	2,464	
3400	HEALTH & WELFARE	669	496	527	488	
3500	STATE UNEMPLOYMENT INSURANCE	46	37	26	26	
3600	WORKER'S COMPENSATION	1,271	1,026	959	888	
3900	OTHER BENEFITS	45	45	52		
	TOTAL: 3xxx	7,592	7,059	7,073	6,355	
4300	SUPPLIES	21,053	47,467	18,978	22,944	
4400	INVENTORIED EQUIPMENT	9,418	23,478	15,456	16,552	
	TOTAL: 4xxx	30,471	70,944	34,434	39,496	
5600	RENTALS, LEASES & REPAIRS	3,184				
5700	DIRECT COST TRANSFERS	11,339	9,605	13,596	17,209	
5800	OTHER SERVICES & OPERATING EXP	26,563	45,701	31,443	34,169	
5900	COMMUNICATIONS				400	
	TOTAL: 5xxx	41,086	55,306	45,039	51,778	
*SUB-TOTAL:1000-5999		145,255	185,571	138,162	145,325	
6400	FURNITURE AND EQUIPMENT	6,167				
	TOTAL: 6xxx	6,167				
*SUB-TOTAL:1000-6999		151,422	185,571	138,162	145,325	

Fund :01		GENERAL FUND		Resource:0510		PUPIL TESTING PROGRAM (STAR)
8900	OTHER FINANCING SOURCES	26,350-				
	TOTAL: 8xxx	26,350-				

Fund :01		GENERAL FUND		Resource:0655		SETA HEADSTART PRSCHL LAND USE
8600	OTHER LOCAL REVENUE 1	21,850	8,444	7,200	7,200	
8900	OTHER FINANCING SOURCES	21,850-	8,444-	7,200-	7,200-	
	TOTAL: 8xxx					

Fund :01		GENERAL FUND		Resource:0670		SNACK BAR, STUDENT ACCOUNTS
		2014-2015	2015-2016	2016-2017	2017-2018	
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET	
8600	OTHER LOCAL REVENUE 1	62,306	21,124	21,437	21,577	
	TOTAL: 8xxx	62,306	21,124	21,437	21,577	
2200	CLASSIFIED SUPPORT SALARIES	31,256	15,881	15,881	15,882	
	TOTAL: 2xxx	31,256	15,881	15,881	15,882	
3200	PUBLIC EMPLOYEE RETIREMENT SYS	3,679	1,881	2,206	2,467	
3300	SOCIAL SECURITY / MEDICARE	2,589	1,311	1,311	1,214	
3400	HEALTH & WELFARE	714	442	452	457	
3500	STATE UNEMPLOYEMENT INSURANCE	24	12	9	9	
3600	WORKER'S COMPENSATION	650	336	317	286	
3900	OTHER BENEFITS	2,586	1,261	1,261	1,262	
	TOTAL: 3xxx	10,241	5,244	5,556	5,695	
4300	SUPPLIES	20,810				
	TOTAL: 4xxx	20,810				
*SUB-TOTAL:1000-5999		62,306	21,124	21,437	21,577	

Fund :01		GENERAL FUND		Resource:0711		EL/LI
8600	OTHER LOCAL REVENUE 1			283		
8900	OTHER FINANCING SOURCES	5,221,192	9,961,876	9,816,416	10,927,357	
	TOTAL: 8xxx	5,221,192	9,961,876	9,816,699	10,927,357	
1100	CERTIFICATED TEACHERS SALARIES	502,829	2,331,861	3,152,630	3,132,724	
1200	CERT PUPIL SUPPORT SALARIES	254,649	538,658	647,730	628,879	
1300	CERTIFICATED SUPERV & ADM SAL	429,363	578,894	792,632	924,663	
1900	OTHER CERTIFICATED SALARIES	340,378	461,267	407,349	519,965	
	TOTAL: 1xxx	1,527,218	3,910,680	5,000,342	5,206,231	
2100	INSTRUCTIONAL AIDE SALARIES	594,178	665,601	661,360	795,752	
2200	CLASSIFIED SUPPORT SALARIES	221,504	619,095	627,288	753,311	
2300	CLASSIFIED SUPERV & ADMIN SAL	74,129				
2400	CLERICAL & OFFICE SALARIES	260,408	339,270	435,753	452,324	
2900	OTHER CLASSIFIED SALARIES		223	13,282		
	TOTAL: 2xxx	1,150,218	1,624,188	1,737,683	2,001,387	
3100	STATE TEACHER RETIREMENT SYS	130,132	410,208	611,443	741,806	
3200	PUBLIC EMPLOYEE RETIREMENT SYS	94,673	157,267	192,788	261,977	
3300	SOCIAL SECURITY / MEDICARE	106,964	180,632	205,115	231,255	
3400	HEALTH & WELFARE	241,670	485,506	541,704	657,978	
3500	STATE UNEMPLOYEMENT INSURANCE	1,812	3,738	3,275	4,045	
3600	WORKER'S COMPENSATION	48,899	105,254	121,034	121,176	
3900	OTHER BENEFITS	22,577	76,384	74,360	70,938	
	TOTAL: 3xxx	646,727	1,418,989	1,749,719	2,089,175	
4200	BOOKS OTHER THAN TEXTBOOKS	85	97,847	20,024	7,635	
4300	SUPPLIES	32,466	101,742	109,843	90,336	
4400	INVENTORIED EQUIPMENT	31,115	59,099	67,122	39,693	

Fund :01		GENERAL FUND		Resource:0711		EL/LI
		2014-2015	2015-2016	2016-2017	2017-2018	
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET	

TOTAL: 4xxx		63,666	258,687	196,989	137,664	
5200	TRAVEL & CONFERENCE	9,373	20,354	112,482	132,533	
5300	DUES & MEMBERSHIPS		209	328	328	
5600	RENTALS, LEASES & REPAIRS	6,156	4,320	12,748	17,252	
5700	DIRECT COST TRANSFERS	14,371	6,102	11,369	35,814	
5800	OTHER SERVICES & OPERATING EXP	211,960	758,566	557,706	1,316,802	
5900	COMMUNICATIONS	127		827	1,040	
TOTAL: 5xxx		213,245	789,551	695,461	1,503,769	
*SUB-TOTAL:1000-5999		3,601,074	8,002,094	9,380,194	10,938,226	
6400	FURNITURE AND EQUIPMENT			6,999		
TOTAL: 6xxx				6,999		
*SUB-TOTAL:1000-6999		3,601,074	8,002,094	9,387,192	10,938,226	

Fund :01		GENERAL FUND		Resource:0712		CTE
8500	OTHER STATE REVENUE 3		13,023	3,260		
8600	OTHER LOCAL REVENUE 1		25			
8900	OTHER FINANCING SOURCES		893,336	1,137,853	1,229,673	
TOTAL: 8xxx			906,384	1,141,113	1,229,673	
1100	CERTIFICATED TEACHERS SALARIES		238,076	302,466	273,817	
TOTAL: 1xxx			238,076	302,466	273,817	
3100	STATE TEACHER RETIREMENT SYS		25,546	38,050	39,511	
3300	SOCIAL SECURITY / MEDICARE		3,334	4,226	4,082	
3400	HEALTH & WELFARE		19,607	23,324	22,843	
3500	STATE UNEMPLOYMENT INSURANCE		161	146	138	
3600	WORKER'S COMPENSATION		4,507	5,394	4,598	
3900	OTHER BENEFITS		2,837	3,216	1,478	
TOTAL: 3xxx			55,991	74,356	72,650	
4300	SUPPLIES		15,290	13,853	14,000	
4400	INVENTORIED EQUIPMENT		5,777	97,183	291,769	
TOTAL: 4xxx			21,067	111,036	305,769	
5200	TRAVEL & CONFERENCE		583			
5400	INSURANCE		5,000			
5600	RENTALS, LEASES & REPAIRS		1	11		
5700	DIRECT COST TRANSFERS			200		
5900	COMMUNICATIONS		45			
TOTAL: 5xxx			5,629	211		
*SUB-TOTAL:1000-5999			320,763	488,069	652,236	
6200	BUILDINGS & IMPROVEMNT OF BLDG			10,038		
TOTAL: 6xxx				10,038		

Fund	:01	GENERAL FUND	Resource:0712 CTE			
			2014-2015	2015-2016	2016-2017	2017-2018
			ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET

*SUB-TOTAL:1000-6999				320,763	498,107	652,236

Fund	:01	GENERAL FUND	Resource:0730 STUDENT TRANSPORTATION			
8600	OTHER LOCAL REVENUE 1	432,287	535,845	492,860	500,000	
8900	OTHER FINANCING SOURCES	3,088,849	3,122,543	3,439,080	3,658,408	
	TOTAL: 8xxx	3,521,136	3,658,389	3,931,939	4,158,408	
2200	CLASSIFIED SUPPORT SALARIES	2,117,317	2,265,284	2,319,857	2,485,670	
2300	CLASSIFIED SUPERV & ADMIN SAL	115,690	122,894	113,044	91,896	
2400	CLERICAL & OFFICE SALARIES	93,694	101,844	105,480	107,274	
	TOTAL: 2xxx	2,326,701	2,490,022	2,538,381	2,684,840	
3100	STATE TEACHER RETIREMENT SYS	65	27			
3200	PUBLIC EMPLOYEE RETIREMENT SYS	243,390	258,932	318,300	388,984	
3300	SOCIAL SECURITY / MEDICARE	172,076	187,194	189,579	208,669	
3400	HEALTH & WELFARE	276,592	290,459	314,655	355,538	
3500	STATE UNEMPLOYMENT INSURANCE	1,575	1,692	1,243	1,365	
3600	WORKER'S COMPENSATION	43,245	48,001	45,945	45,552	
3900	OTHER BENEFITS	47,566	46,557	42,589	42,836	
	TOTAL: 3xxx	784,509	832,862	912,311	1,042,944	
4300	SUPPLIES	810,084	636,228	682,960	662,808	
4400	INVENTORIED EQUIPMENT	592	7,950	10,032	9,798	
	TOTAL: 4xxx	810,676	644,178	692,991	672,606	
5200	TRAVEL & CONFERENCE	142	786	2,641	1,337	
5300	DUES & MEMBERSHIPS		150			
5600	RENTALS, LEASES & REPAIRS	102,575	184,754	221,276	193,945	
5700	DIRECT COST TRANSFERS	694,640-	704,600-	717,098-	691,134-	
5800	OTHER SERVICES & OPERATING EXP	176,805	194,982	265,698	238,008	
5900	COMMUNICATIONS	14,368	15,254	15,739	15,862	
	TOTAL: 5xxx	400,751-	308,673-	211,744-	241,982-	
*SUB-TOTAL:1000-5999		3,521,136	3,658,389	3,931,939	4,158,408	

Fund	:01	GENERAL FUND	Resource:0785 FCCP Fund Raising			
8600	OTHER LOCAL REVENUE 1	2,000				
	TOTAL: 8xxx	2,000				
5800	OTHER SERVICES & OPERATING EXP	2,000				
	TOTAL: 5xxx	2,000				
*SUB-TOTAL:1000-5999		2,000				

Fund	:01	GENERAL FUND	Resource:1100 STATE LOTTERY			
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Fund :01		GENERAL FUND		Resource:1100		STATE LOTTERY
		2014-2015	2015-2016	2016-2017	2017-2018	
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET	
8500	OTHER STATE REVENUE 3	2,573,037	2,724,233	3,182,466	2,908,067	
8700	OTHER LOCAL REVENUE 2	11,870-				
8900	OTHER FINANCING SOURCES	2,561,167-	2,724,233-	3,182,466-	2,908,067-	
TOTAL: 8xxx						

Fund :01		GENERAL FUND		Resource:1400		EDUCATION PROTECTION ACCOUNT
8000	REVENUE DO NOT USE	26,077,620	25,824,903	25,533,061	24,243,212	
TOTAL: 8xxx		26,077,620	25,824,903	25,533,061	24,243,212	
1100	CERTIFICATED TEACHERS SALARIES	21,508,938	20,931,097	20,225,233	18,814,962	
TOTAL: 1xxx		21,508,938	20,931,097	20,225,233	18,814,962	
3100	STATE TEACHER RETIREMENT SYS	1,916,746	2,235,361	2,537,302	2,733,663	
3200	PUBLIC EMPLOYEE RETIREMENT SYS		6,168	7,121		
3300	SOCIAL SECURITY / MEDICARE	295,018	290,149	278,107	273,372	
3400	HEALTH & WELFARE	1,773,025	1,789,089	1,981,688	1,941,542	
3500	STATE UNEMPLOYEMENT INSURANCE	14,534	14,236	9,765	9,477	
3600	WORKER'S COMPENSATION	398,553	398,484	361,158	316,392	
3900	OTHER BENEFITS	170,807	160,320	132,687	153,804	
TOTAL: 3xxx		4,568,682	4,893,806	5,307,828	5,428,250	
*SUB-TOTAL:1000-5999		26,077,620	25,824,903	25,533,061	24,243,212	

Fund :01		GENERAL FUND		Resource:3010		IASA-TL I BSC GR LOW INC/NEGLE
8200	FEDERAL REVENUE CONTINUED	2,369,196	3,375,174	2,341,524	2,261,830	
TOTAL: 8xxx		2,369,196	3,375,174	2,341,524	2,261,830	
1100	CERTIFICATED TEACHERS SALARIES	839,641	824,325	791,680	882,109	
1300	CERTIFICATED SUPERV & ADM SAL	226	46,062	47,175	48,931	
1900	OTHER CERTIFICATED SALARIES	11,231-				
TOTAL: 1xxx		828,636	870,387	838,854	931,040	
2100	INSTRUCTIONAL AIDE SALARIES	149,175	109,109	109,419	103,759	
2300	CLASSIFIED SUPERV & ADMIN SAL	28,013-	49,812	60,748	60,748	
2400	CLERICAL & OFFICE SALARIES	84,696	65,037	68,950	69,871	
2900	OTHER CLASSIFIED SALARIES	195	358	13,211		
TOTAL: 2xxx		206,052	224,317	252,327	234,378	
3100	STATE TEACHER RETIREMENT SYS	66,333	83,458	103,481	133,289	
3200	PUBLIC EMPLOYEE RETIREMENT SYS	18,181	20,167	26,595	38,404	
3300	SOCIAL SECURITY / MEDICARE	28,128	29,744	31,586	33,096	
3400	HEALTH & WELFARE	40,954	81,122	90,648	114,897	
3500	STATE UNEMPLOYEMENT INSURANCE	709	752	532	579	
3600	WORKER'S COMPENSATION	20,194	21,149	19,662	19,465	
3900	OTHER BENEFITS	20,036	12,910	10,469	9,973	
TOTAL: 3xxx		194,536	249,302	282,974	349,703	
4200	BOOKS OTHER THAN TEXTBOOKS	86,342	47,041	169,319	21,400	

Fund :01		GENERAL FUND		Resource:3010		IASA-TL I BSC GR LOW INC/NEGLE	
		2014-2015	2015-2016	2016-2017	2017-2018		
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET		
4300	SUPPLIES	429,522	566,514	260,009	109,512		
4400	INVENTORIED EQUIPMENT	69,167	95,014	35,452	1,500		
	TOTAL: 4xxx	585,031	708,569	464,780	132,412		
5200	TRAVEL & CONFERENCE	25,159	24,431	22,875	47,915		
5300	DUES & MEMBERSHIPS	234					
5600	RENTALS, LEASES & REPAIRS	915	172	157	141		
5700	DIRECT COST TRANSFERS	223,211	306,866	264,156	234,176		
5800	OTHER SERVICES & OPERATING EXP	180,457	814,995	113,548	250,007		
5900	COMMUNICATIONS	6,093	481	593	532		
	TOTAL: 5xxx	436,069	1,146,946	401,329	532,771		
*SUB-TOTAL:1000-5999		2,250,324	3,199,521	2,240,264	2,180,304		
7300	DIRECT SUPPORT & INDIRECT COST	118,872	175,654	101,260	81,526		
	TOTAL: 7xxx	118,872	175,654	101,260	81,526		
*SUB-TOTAL:1000-7999		2,369,196	3,375,174	2,341,524	2,261,830		

Fund :01		GENERAL FUND		Resource:3180		SCHOOL IMPROVEMENT GRANT CHRT4	
8200	FEDERAL REVENUE CONTINUED			44,626	816,250		
	TOTAL: 8xxx			44,626	816,250		
1100	CERTIFICATED TEACHERS SALARIES				287,584		
1300	CERTIFICATED SUPERV & ADM SAL			33,175	179,286		
	TOTAL: 1xxx			33,175	466,870		
2200	CLASSIFIED SUPPORT SALARIES				51,302		
	TOTAL: 2xxx				51,302		
3100	STATE TEACHER RETIREMENT SYS			4,173	67,369		
3200	PUBLIC EMPLOYEE RETIREMENT SYS				7,968		
3300	SOCIAL SECURITY / MEDICARE			481	10,693		
3400	HEALTH & WELFARE			4,237	77,877		
3500	STATE UNEMPLOYEMENT INSURANCE			17	260		
3600	WORKER'S COMPENSATION			614	8,654		
	TOTAL: 3xxx			9,522	172,821		
5800	OTHER SERVICES & OPERATING EXP				95,754		
	TOTAL: 5xxx				95,754		
*SUB-TOTAL:1000-5999				42,697	786,747		
7300	DIRECT SUPPORT & INDIRECT COST			1,930	29,503		
	TOTAL: 7xxx			1,930	29,503		
*SUB-TOTAL:1000-7999				44,626	816,250		

Fund :01		GENERAL FUND		Resource:3310		SP ED-BASIC GRT ENT PL94-142	
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Fund :01		GENERAL FUND		Resource:3310		SP ED-BASIC GRT ENT PL94-142	
		2014-2015	2015-2016	2016-2017	2017-2018		
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET		
8100	FEDERAL REVENUE	2,844,918	3,819,074	3,089,106	3,089,106		
8900	OTHER FINANCING SOURCES	33,291-	24,400-	18,044-	18,044-		
	TOTAL: 8xxx	2,811,627	3,794,674	3,071,062	3,071,062		
2100	INSTRUCTIONAL AIDE SALARIES	1,951,383	2,631,976	2,140,018	2,114,427		
	TOTAL: 2xxx	1,951,383	2,631,976	2,140,018	2,114,427		
3100	STATE TEACHER RETIREMENT SYS	3,420	3,258	4,263			
3200	PUBLIC EMPLOYEE RETIREMENT SYS	214,965	289,866	260,926	323,174		
3300	SOCIAL SECURITY / MEDICARE	140,327	192,421	157,352	161,723		
3400	HEALTH & WELFARE	221,946	321,399	261,491	252,515		
3500	STATE UNEMPLOYEMENT INSURANCE	1,308	1,786	1,040	1,062		
3600	WORKER'S COMPENSATION	35,780	49,908	38,144	35,298		
3900	OTHER BENEFITS	86,073	106,573	75,018	71,860		
	TOTAL: 3xxx	703,820	965,212	798,235	845,632		
4300	SUPPLIES	3,044					
	TOTAL: 4xxx	3,044					
*SUB-TOTAL:1000-5999		2,658,246	3,597,188	2,938,253	2,960,059		
7300	DIRECT SUPPORT & INDIRECT COST	153,381	197,486	132,809	111,003		
	TOTAL: 7xxx	153,381	197,486	132,809	111,003		
*SUB-TOTAL:1000-7999		2,811,627	3,794,674	3,071,062	3,071,062		
Fund :01		GENERAL FUND		Resource:3311		IDEA LOCAL ASSIST PRIV SCH ISP	
8900	OTHER FINANCING SOURCES	33,291	24,400	18,044	18,044		
	TOTAL: 8xxx	33,291	24,400	18,044	18,044		
5800	OTHER SERVICES & OPERATING EXP	31,475	23,130	17,264	17,392		
	TOTAL: 5xxx	31,475	23,130	17,264	17,392		
*SUB-TOTAL:1000-5999		31,475	23,130	17,264	17,392		
7300	DIRECT SUPPORT & INDIRECT COST	1,816	1,270	780	652		
	TOTAL: 7xxx	1,816	1,270	780	652		
*SUB-TOTAL:1000-7999		33,291	24,400	18,044	18,044		
Fund :01		GENERAL FUND		Resource:3315		SP ED-PRSCH ENT NON RIS	
8100	FEDERAL REVENUE	98,401	141,867	78,813	91,243		
	TOTAL: 8xxx	98,401	141,867	78,813	91,243		
1100	CERTIFICATED TEACHERS SALARIES	66,731	55,234	32,013	48,066		
	TOTAL: 1xxx	66,731	55,234	32,013	48,066		
3100	STATE TEACHER RETIREMENT SYS	5,926	5,927	4,027	6,936		

Fund :01		GENERAL FUND		Resource:3315		SP ED-PRSCH ENT NON RIS	
		2014-2015	2015-2016	2016-2017	2017-2018		
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET		
3300	SOCIAL SECURITY / MEDICARE	784	774	455	697		
3400	HEALTH & WELFARE	12,163	6,168	5,905	8,575		
3500	STATE UNEMPLOYEMENT INSURANCE	38	38	16	24		
3600	WORKER'S COMPENSATION	1,038	1,046	581	803		
TOTAL: 3xxx		19,948	13,953	10,984	17,035		
4300	SUPPLIES	6,355	45,236	17,092	17,000		
4400	INVENTORIED EQUIPMENT		19,261	14,815	5,044		
TOTAL: 4xxx		6,355	64,497	31,907	22,044		
5700	DIRECT COST TRANSFERS		800	500	800		
TOTAL: 5xxx			800	500	800		
*SUB-TOTAL:1000-5999		93,033	134,484	75,405	87,945		
7300	DIRECT SUPPORT & INDIRECT COST	5,368	7,383	3,408	3,298		
TOTAL: 7xxx		5,368	7,383	3,408	3,298		
*SUB-TOTAL:1000-7999		98,401	141,867	78,813	91,243		
Fund :01		GENERAL FUND		Resource:3320		SP ED-PRSCH LOCAL ENT RIS	
8100	FEDERAL REVENUE	150,196	198,656	176,788	292,947		
TOTAL: 8xxx		150,196	198,656	176,788	292,947		
1100	CERTIFICATED TEACHERS SALARIES	62,679	65,693	67,898	93,886		
1300	CERTIFICATED SUPERV & ADM SAL	25,487	26,638				
1900	OTHER CERTIFICATED SALARIES	25,916	55,131	43,207	82,388		
TOTAL: 1xxx		114,082	147,463	111,105	176,274		
3100	STATE TEACHER RETIREMENT SYS	10,130	15,823	13,977	25,436		
3300	SOCIAL SECURITY / MEDICARE	1,594	2,107	1,603	2,555		
3400	HEALTH & WELFARE	13,248	11,303	12,292	19,216		
3500	STATE UNEMPLOYEMENT INSURANCE	77	100	55	89		
3600	WORKER'S COMPENSATION	2,111	2,848	2,045	2,944		
3900	OTHER BENEFITS			1,051	2,102		
TOTAL: 3xxx		27,161	32,181	31,024	52,342		
4300	SUPPLIES	761	5,096	19,649	36,673		
4400	INVENTORIED EQUIPMENT		833	1,209	9,000		
TOTAL: 4xxx		761	5,928	20,858	45,673		
5200	TRAVEL & CONFERENCE		2,745	123	1,123		
5700	DIRECT COST TRANSFERS			100	100		
TOTAL: 5xxx			2,745	223	1,223		
*SUB-TOTAL:1000-5999		142,003	188,317	163,209	275,512		
6400	FURNITURE AND EQUIPMENT			6,202	6,847		
TOTAL: 6xxx				6,202	6,847		

Fund :01		GENERAL FUND		Resource:3320		SP ED-PRSCH LOCAL ENT RIS
		2014-2015	2015-2016	2016-2017	2017-2018	
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET	

*SUB-TOTAL:1000-6999		142,003	188,317	169,411	282,359	
7300	DIRECT SUPPORT & INDIRECT COST	8,194	10,339	7,377	10,588	
	TOTAL: 7xxx	8,194	10,339	7,377	10,588	
*SUB-TOTAL:1000-7999		150,196	198,656	176,788	292,947	
Fund :01		GENERAL FUND		Resource:3327		IDEA MENT HEALTH PART B SEC611
8100	FEDERAL REVENUE	217,121	214,659	219,934	219,934	
	TOTAL: 8xxx	217,121	214,659	219,934	219,934	
1200	CERT PUPIL SUPPORT SALARIES	89,240	78,033	69,087	69,933	
	TOTAL: 1xxx	89,240	78,033	69,087	69,933	
2200	CLASSIFIED SUPPORT SALARIES	71,814	75,049	80,392	80,396	
	TOTAL: 2xxx	71,814	75,049	80,392	80,396	
3100	STATE TEACHER RETIREMENT SYS	7,924	8,373	8,691	10,091	
3200	PUBLIC EMPLOYEE RETIREMENT SYS	8,453	8,891	11,165	12,486	
3300	SOCIAL SECURITY / MEDICARE	6,427	6,705	6,948	7,165	
3400	HEALTH & WELFARE	18,350	17,935	17,282	17,203	
3500	STATE UNEMPLOYEMENT INSURANCE	101	102	71	75	
3600	WORKER'S COMPENSATION	2,775	2,854	2,612	2,511	
	TOTAL: 3xxx	44,031	44,859	46,768	49,531	
4300	SUPPLIES	192	4,502	14,175	12,125	
	TOTAL: 4xxx	192	4,502	14,175	12,125	
5200	TRAVEL & CONFERENCE		1,045			
	TOTAL: 5xxx		1,045			
*SUB-TOTAL:1000-5999		205,277	203,488	210,423	211,985	
7300	DIRECT SUPPORT & INDIRECT COST	11,844	11,171	9,511	7,949	
	TOTAL: 7xxx	11,844	11,171	9,511	7,949	
*SUB-TOTAL:1000-7999		217,121	214,659	219,934	219,934	
Fund :01		GENERAL FUND		Resource:3345		Pre-K Staff Developmt: IDEA-B
8100	FEDERAL REVENUE	1,918	1,000	1,000	1,000	
	TOTAL: 8xxx	1,918	1,000	1,000	1,000	
1100	CERTIFICATED TEACHERS SALARIES	1,600				
	TOTAL: 1xxx	1,600				
3100	STATE TEACHER RETIREMENT SYS	142				
3300	SOCIAL SECURITY / MEDICARE	23				

Fund :01		GENERAL FUND	Resource:3345				Pre-K Staff Developmt: IDEA-B
			2014-2015	2015-2016	2016-2017	2017-2018	
			ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET	

3400	HEALTH & WELFARE		16				
3500	STATE UNEMPLOYMENT INSURANCE		1				
3600	WORKER'S COMPENSATION		31				
	TOTAL: 3xxx		213				
5200	TRAVEL & CONFERENCE			948	957	964	
	TOTAL: 5xxx			948	957	964	
*SUB-TOTAL:1000-5999			1,813	948	957	964	
7300	DIRECT SUPPORT & INDIRECT COST		105	52	43	36	
	TOTAL: 7xxx		105	52	43	36	
*SUB-TOTAL:1000-7999			1,918	1,000	1,000	1,000	
Fund :01		GENERAL FUND	Resource:3385				SP ED:EARLY INTERVENTION GRANT
8100	FEDERAL REVENUE		91,745	91,745	91,745	91,745	
	TOTAL: 8xxx		91,745	91,745	91,745	91,745	
7200	TRANSFERS		91,745	91,745	91,745	91,745	
	TOTAL: 7xxx		91,745	91,745	91,745	91,745	
*SUB-TOTAL:1000-7999			91,745	91,745	91,745	91,745	
Fund :01		GENERAL FUND	Resource:3395				ALTERNATE DISPUTE RESOLUTION
8100	FEDERAL REVENUE			17,689	3,768	30,000	
8600	OTHER LOCAL REVENUE 1			2,250			
	TOTAL: 8xxx			19,939	3,768	30,000	
4300	SUPPLIES			600	542	9,000	
	TOTAL: 4xxx			600	542	9,000	
5200	TRAVEL & CONFERENCE			3,606	3,063	11,000	
5800	OTHER SERVICES & OPERATING EXP			14,696		8,916	
	TOTAL: 5xxx			18,302	3,063	19,916	
*SUB-TOTAL:1000-5999				18,902	3,605	28,916	
7300	DIRECT SUPPORT & INDIRECT COST			1,037	163	1,084	
	TOTAL: 7xxx			1,037	163	1,084	
*SUB-TOTAL:1000-7999				19,939	3,768	30,000	
Fund :01		GENERAL FUND	Resource:3550				VOC PGM-VOC & APPL SEC & ADULT
8200	FEDERAL REVENUE CONTINUED		137,375	131,767	121,891	107,745	

Fund :01		GENERAL FUND		Resource:3550		VOC PGM-VOC & APPL SEC & ADULT
		2014-2015	2015-2016	2016-2017	2017-2018	
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET	

TOTAL: 8xxx		137,375	131,767	121,891	107,745	
1100 CERTIFICATED TEACHERS SALARIES		2,630	2,563	3,485	11,060	
TOTAL: 1xxx		2,630	2,563	3,485	11,060	
3100 STATE TEACHER RETIREMENT SYS		123	196	142	1,564	
3200 PUBLIC EMPLOYEE RETIREMENT SYS			25			
3300 SOCIAL SECURITY / MEDICARE		74	83	165	671	
3400 HEALTH & WELFARE		26	26	35	111	
3500 STATE UNEMPLOYEMENT INSURANCE		2	2	2	5	
3600 WORKER'S COMPENSATION		50	50	65	185	
TOTAL: 3xxx		276	381	409	2,536	
4200 BOOKS OTHER THAN TEXTBOOKS		217				
4300 SUPPLIES		81,332	36,746	34,331	28,569	
4400 INVENTORIED EQUIPMENT		31,203	36,786	17,879	10,000	
TOTAL: 4xxx		112,752	73,531	52,210	38,569	
5200 TRAVEL & CONFERENCE		8,918	7,802	5,185	19,348	
5600 RENTALS, LEASES & REPAIRS		2,875	7,103		750	
5700 DIRECT COST TRANSFERS		200		1,428	500	
5800 OTHER SERVICES & OPERATING EXP		3,308	7,300	11,630	25,960	
TOTAL: 5xxx		15,301	22,205	18,243	46,558	
*SUB-TOTAL:1000-5999		130,959	98,680	74,346	98,723	
6400 FURNITURE AND EQUIPMENT			28,187	44,185	5,320	
TOTAL: 6xxx			28,187	44,185	5,320	
*SUB-TOTAL:1000-6999		130,959	126,867	118,530	104,043	
7300 DIRECT SUPPORT & INDIRECT COST		6,416	4,900	3,360	3,702	
TOTAL: 7xxx		6,416	4,900	3,360	3,702	
*SUB-TOTAL:1000-7999		137,375	131,767	121,891	107,745	

Fund :01		GENERAL FUND		Resource:4035		TITLE II TEACHER QUALITY
8200 FEDERAL REVENUE CONTINUED		636,181	562,229	578,988	526,972	
TOTAL: 8xxx		636,181	562,229	578,988	526,972	
1100 CERTIFICATED TEACHERS SALARIES		29,206	67,780	99,237	53,000	
1900 OTHER CERTIFICATED SALARIES		364,676	284,185	280,578	280,847	
TOTAL: 1xxx		393,882	351,965	379,814	333,847	
2100 INSTRUCTIONAL AIDE SALARIES		944	879	986	1,245	
2400 CLERICAL & OFFICE SALARIES		12,125		281		
2900 OTHER CLASSIFIED SALARIES				25		
TOTAL: 2xxx		13,070	879	1,292	1,245	
3100 STATE TEACHER RETIREMENT SYS		34,824	37,660	47,660	48,174	

Fund :01 GENERAL FUND		Resource:4035 TITLE II TEACHER QUALITY			
		2014-2015	2015-2016	2016-2017	2017-2018
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
3200	PUBLIC EMPLOYEE RETIREMENT SYS	1,462	57	77	233
3300	SOCIAL SECURITY / MEDICARE	6,525	5,049	5,594	5,186
3400	HEALTH & WELFARE	28,045	29,763	21,389	20,496
3500	STATE UNEMPLOYEMENT INSURANCE	277	239	188	168
3600	WORKER'S COMPENSATION	7,598	6,697	6,946	5,596
3900	OTHER BENEFITS	3,679	631	2,733	2,649
TOTAL: 3xxx		82,410	80,095	84,588	82,502
4200	BOOKS OTHER THAN TEXTBOOKS	52	287	1,018	200
4300	SUPPLIES	992	2,378	461	600
TOTAL: 4xxx		1,044	2,665	1,479	800
5200	TRAVEL & CONFERENCE	20,782	23,532	29,223	32,634
5300	DUES & MEMBERSHIPS	657	342	572	500
5700	DIRECT COST TRANSFERS	51,061	44,074	50,482	49,688
5800	OTHER SERVICES & OPERATING EXP	41,357	29,416	6,500	6,709
TOTAL: 5xxx		113,856	97,364	86,776	89,531
*SUB-TOTAL:1000-5999		604,261	532,969	553,950	507,925
7300	DIRECT SUPPORT & INDIRECT COST	31,920	29,260	25,039	19,047
TOTAL: 7xxx		31,920	29,260	25,039	19,047
*SUB-TOTAL:1000-7999		636,181	562,229	578,988	526,972

Fund :01 GENERAL FUND		Resource:4036 TITLE II - ADMINISTRATOR TRNG	
8200	FEDERAL REVENUE CONTINUED	3,786	381
TOTAL: 8xxx		3,786	381
5200	TRAVEL & CONFERENCE	3,589	365
TOTAL: 5xxx		3,589	365
*SUB-TOTAL:1000-5999		3,589	365
7300	DIRECT SUPPORT & INDIRECT COST	197	16
TOTAL: 7xxx		197	16
*SUB-TOTAL:1000-7999		3,786	381

Fund :01 GENERAL FUND		Resource:4201 TITLE III, IMMIGRANT EDUC PROG	
8200	FEDERAL REVENUE CONTINUED	32,364	39,981
TOTAL: 8xxx		32,364	39,981
2100	INSTRUCTIONAL AIDE SALARIES	25,785	30,000
2900	OTHER CLASSIFIED SALARIES	1,825	
TOTAL: 2xxx		27,610	30,000
3100	STATE TEACHER RETIREMENT SYS	162	500

Fund :01		GENERAL FUND		Resource:4201		TITLE III, IMMIGRANT EDUC PROG
		2014-2015	2015-2016	2016-2017	2017-2018	
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET	
3200	PUBLIC EMPLOYEE RETIREMENT SYS			142	1,300	
3300	SOCIAL SECURITY / MEDICARE			2,032	2,295	
3400	HEALTH & WELFARE			260	825	
3500	STATE UNEMPLOYEMENT INSURANCE			14	17	
3600	WORKER'S COMPENSATION			510	501	
	TOTAL: 3xxx			3,119	5,438	
4300	SUPPLIES				2,009	
	TOTAL: 4xxx				2,009	
5700	DIRECT COST TRANSFERS			1,000	1,000	
5800	OTHER SERVICES & OPERATING EXP				750	
	TOTAL: 5xxx			1,000	1,750	
	*SUB-TOTAL:1000-5999			31,729	39,197	
7300	DIRECT SUPPORT & INDIRECT COST			635	784	
	TOTAL: 7xxx			635	784	
	*SUB-TOTAL:1000-7999			32,364	39,981	

Fund :01		GENERAL FUND		Resource:4203		TITLE III, LIMITED ENGL PROF
8200	FEDERAL REVENUE CONTINUED	300,526	276,616	163,428	216,338	
	TOTAL: 8xxx	300,526	276,616	163,428	216,338	
1100	CERTIFICATED TEACHERS SALARIES	54,418	35,385	20,768	40,725	
1900	OTHER CERTIFICATED SALARIES	37,233	29,180	29,180	29,180	
	TOTAL: 1xxx	91,651	64,564	49,947	69,905	
2100	INSTRUCTIONAL AIDE SALARIES	23,468	27,199	30,349	29,000	
2200	CLASSIFIED SUPPORT SALARIES	3,960	12,993	12,929	13,000	
2400	CLERICAL & OFFICE SALARIES	3,420	6,209	6,401	6,722	
2900	OTHER CLASSIFIED SALARIES	827	840	1,116	2,000	
	TOTAL: 2xxx	31,676	47,240	50,795	50,722	
3100	STATE TEACHER RETIREMENT SYS	7,105	6,282	5,537	9,396	
3200	PUBLIC EMPLOYEE RETIREMENT SYS	846	1,393	1,421	1,801	
3300	SOCIAL SECURITY / MEDICARE	3,751	4,697	4,587	5,046	
3400	HEALTH & WELFARE	5,148	4,348	2,399	2,893	
3500	STATE UNEMPLOYEMENT INSURANCE	84	75	50	67	
3600	WORKER'S COMPENSATION	2,333	2,160	1,849	2,133	
3900	OTHER BENEFITS	210-		631	631	
	TOTAL: 3xxx	19,057	18,956	16,473	21,967	
4200	BOOKS OTHER THAN TEXTBOOKS	37,209	34,345	8,199	29,722	
4300	SUPPLIES	9,405	14,862	20,971	22,800	
4400	INVENTORIED EQUIPMENT	2,262				
	TOTAL: 4xxx	48,876	49,206	29,170	52,522	
5200	TRAVEL & CONFERENCE	5,992	1,235	4,893	5,900	

Fund :01		GENERAL FUND		Resource:4203		TITLE III, LIMITED ENGL PROF	
		2014-2015	2015-2016	2016-2017	2017-2018		
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET		
5700	DIRECT COST TRANSFERS	1,400	1,000	1,459	1,000		
5800	OTHER SERVICES & OPERATING EXP	93,450	86,028	6,279	7,480		
5900	COMMUNICATIONS	2,531	2,962	1,205	2,600		
TOTAL: 5xxx		103,373	91,225	13,837	16,980		
*SUB-TOTAL:1000-5999		294,633	271,192	160,224	212,096		
7300	DIRECT SUPPORT & INDIRECT COST	5,893	5,424	3,204	4,242		
TOTAL: 7xxx		5,893	5,424	3,204	4,242		
*SUB-TOTAL:1000-7999		300,526	276,616	163,428	216,338		

Fund :01		GENERAL FUND		Resource:5630		ED F HOMELESS CHILDREN & YOUTH	
8200	FEDERAL REVENUE CONTINUED		120,970	131,634	128,476		
TOTAL: 8xxx			120,970	131,634	128,476		
2200	CLASSIFIED SUPPORT SALARIES		19,806	22,016	34,864		
2400	CLERICAL & OFFICE SALARIES		6,734	25,902	17,014		
TOTAL: 2xxx			26,540	47,918	51,878		
3200	PUBLIC EMPLOYEE RETIREMENT SYS		3,087	4,124	7,458		
3300	SOCIAL SECURITY / MEDICARE		2,061	3,827	3,970		
3400	HEALTH & WELFARE		4,481	993	1,289		
3500	STATE UNEMPLOYEMENT INSURANCE		19	25	26		
3600	WORKER'S COMPENSATION		528	925	866		
3900	OTHER BENEFITS		885	2,102	2,102		
TOTAL: 3xxx			11,062	11,996	15,711		
4300	SUPPLIES		33,491	10,349	10,459		
4400	INVENTORIED EQUIPMENT		1,456				
TOTAL: 4xxx			34,947	10,349	10,459		
5200	TRAVEL & CONFERENCE		1,640	1,305	1,305		
5800	OTHER SERVICES & OPERATING EXP		8,848	18,634	9,806		
TOTAL: 5xxx			10,487	19,939	11,111		
*SUB-TOTAL:1000-5999			83,035	90,203	89,159		
7200	TRANSFERS		33,376	37,354	35,974		
7300	DIRECT SUPPORT & INDIRECT COST		4,559	4,077	3,343		
TOTAL: 7xxx			37,935	41,431	39,317		
*SUB-TOTAL:1000-7999			120,970	131,634	128,476		

Fund :01		GENERAL FUND		Resource:5640		MEDI-CAL BILLING OPTION	
8200	FEDERAL REVENUE CONTINUED	177,468	252,411	436,400	320,000		
8600	OTHER LOCAL REVENUE 1	240					

Fund :01		GENERAL FUND		Resource:5640		MEDI-CAL BILLING OPTION
		2014-2015	2015-2016	2016-2017	2017-2018	
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET	

TOTAL: 8xxx		177,708	252,411	436,400	320,000	
2200	CLASSIFIED SUPPORT SALARIES	5,209	6,286	5,243	5,000	
2400	CLERICAL & OFFICE SALARIES		18,795	35,646	37,136	
TOTAL: 2xxx		5,209	25,081	40,889	42,136	
3100	STATE TEACHER RETIREMENT SYS	262	78			
3200	PUBLIC EMPLOYEE RETIREMENT SYS	150	2,459	5,236	6,544	
3300	SOCIAL SECURITY / MEDICARE	216	1,890	3,289	3,385	
3400	HEALTH & WELFARE	52	510	920	1,028	
3500	STATE UNEMPLOYEMENT INSURANCE	4	18	22	23	
3600	WORKER'S COMPENSATION	100	496	795	739	
3900	OTHER BENEFITS		210	2,102	2,102	
TOTAL: 3xxx		783	5,660	12,363	13,821	
4300	SUPPLIES	1,022	1,565			
TOTAL: 4xxx		1,022	1,565			
5200	TRAVEL & CONFERENCE	41,844	20,971	36,277	27,817	
5300	DUES & MEMBERSHIPS			1,016	1,000	
5800	OTHER SERVICES & OPERATING EXP	47,832	48,886	61,748	65,000	
TOTAL: 5xxx		89,677	69,857	99,040	93,817	
*SUB-TOTAL:1000-5999		96,691	102,163	152,292	149,774	
7300	DIRECT SUPPORT & INDIRECT COST	5,579	5,609	6,884	5,593	
TOTAL: 7xxx		5,579	5,609	6,884	5,593	
*SUB-TOTAL:1000-7999		102,270	107,771	159,176	155,367	

Fund :01		GENERAL FUND		Resource:6010		HEALTHY START: AFTER SCHL PROG
8500	OTHER STATE REVENUE 3	708,857	711,947	742,952	716,348	
8600	OTHER LOCAL REVENUE 1		619	379-		
TOTAL: 8xxx		708,857	712,566	742,573	716,348	
2100	INSTRUCTIONAL AIDE SALARIES	374,712	356,494	354,287	413,371	
2300	CLASSIFIED SUPERV & ADMIN SAL	42,272	49,812	40,499	40,498	
2400	CLERICAL & OFFICE SALARIES	77,576	82,712	82,712	82,721	
TOTAL: 2xxx		494,560	489,018	477,498	536,590	
3200	PUBLIC EMPLOYEE RETIREMENT SYS	40,580	44,014	47,326	48,780	
3300	SOCIAL SECURITY / MEDICARE	37,163	37,077	36,246	41,020	
3400	HEALTH & WELFARE	35,405	42,820	34,777	41,812	
3500	STATE UNEMPLOYEMENT INSURANCE	340	339	238	268	
3600	WORKER'S COMPENSATION	9,331	9,499	9,433	8,960	
3900	OTHER BENEFITS	7,304	7,304	7,434	6,676	
TOTAL: 3xxx		130,123	141,054	135,453	147,516	
4200	BOOKS OTHER THAN TEXTBOOKS			189		

Fund :01		GENERAL FUND		Resource:6010		HEALTHY START: AFTER SCHL PROG
		2014-2015	2015-2016	2016-2017	2017-2018	
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET	
4300	SUPPLIES	21,992	42,622	80,842	4,714	
4400	INVENTORIED EQUIPMENT	6,557	1,342-	4,309		
	TOTAL: 4xxx	28,549	41,280	85,340	4,714	
5200	TRAVEL & CONFERENCE	1,141	677	477	379	
5600	RENTALS, LEASES & REPAIRS	789	539	417	906	
5700	DIRECT COST TRANSFERS	18,519	3,681	10,545		
5800	OTHER SERVICES & OPERATING EXP	1,057	1,711	376		
5900	COMMUNICATIONS	360	570	354	351	
	TOTAL: 5xxx	21,867	7,177	12,169	1,636	
*SUB-TOTAL:1000-5999		675,099	678,529	710,460	690,456	
7300	DIRECT SUPPORT & INDIRECT COST	33,758	34,037	32,113	25,892	
	TOTAL: 7xxx	33,758	34,037	32,113	25,892	
*SUB-TOTAL:1000-7999		708,857	712,566	742,573	716,348	
Fund :01		GENERAL FUND		Resource:6230		CALIF CLEAN ENERGY JOBS ACT
6200	BUILDINGS & IMPROVEMNT OF BLDG			30,538		
	TOTAL: 6xxx			30,538		
*SUB-TOTAL:1000-6999				30,538		
Fund :01		GENERAL FUND		Resource:6264		EDUCATOR EFFECTIVENESS
8500	OTHER STATE REVENUE 3		1,430,154			
8600	OTHER LOCAL REVENUE 1		4,575	7,240		
	TOTAL: 8xxx		1,434,729	7,240		
1100	CERTIFICATED TEACHERS SALARIES		8,450	31,495		
1300	CERTIFICATED SUPERV & ADM SAL		27,418	27,418	27,419	
1900	OTHER CERTIFICATED SALARIES		68,969	79,140		
	TOTAL: 1xxx		104,837	138,053	27,419	
2100	INSTRUCTIONAL AIDE SALARIES			10,371		
2900	OTHER CLASSIFIED SALARIES		154			
	TOTAL: 2xxx		154	10,371		
3100	STATE TEACHER RETIREMENT SYS		8,120	13,634	3,956	
3200	PUBLIC EMPLOYEE RETIREMENT SYS		17	1,413		
3300	SOCIAL SECURITY / MEDICARE		1,620	3,242	398	
3400	HEALTH & WELFARE		3,460	3,932	3,519	
3500	STATE UNEMPLOYEMENT INSURANCE		73	78	14	
3600	WORKER'S COMPENSATION		2,050	2,739	458	
	TOTAL: 3xxx		15,340	25,038	8,345	
4200	BOOKS OTHER THAN TEXTBOOKS		51	637		

Fund :01		GENERAL FUND		Resource:6264		EDUCATOR EFFECTIVENESS
		2014-2015	2015-2016	2016-2017	2017-2018	
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET	

4300	SUPPLIES		3,814	7,718		
	TOTAL: 4xxx		3,866	8,355		
5200	TRAVEL & CONFERENCE		2,817	99,083		
5800	OTHER SERVICES & OPERATING EXP		177,530	142,811		
	TOTAL: 5xxx		180,347	241,895		
*SUB-TOTAL:1000-5999			304,543	423,712	35,764	
7300	DIRECT SUPPORT & INDIRECT COST			19,152		
	TOTAL: 7xxx			19,152		
*SUB-TOTAL:1000-7999			304,543	442,864	35,764	

Fund :01		GENERAL FUND		Resource:6300		LOTTERY PROP 20 INSTR. MATLS.
8500	OTHER STATE REVENUE 3	740,339	836,763	1,117,850	908,771	
8700	OTHER LOCAL REVENUE 2	3,000-				
	TOTAL: 8xxx	737,339	836,763	1,117,850	908,771	
4100	TEXTBOOKS	500,000			1,500,000	
	TOTAL: 4xxx	500,000			1,500,000	
*SUB-TOTAL:1000-5999		500,000			1,500,000	

Fund :01		GENERAL FUND		Resource:6382		CRANE
8500	OTHER STATE REVENUE 3	126,559	141,053	74,572		
8600	OTHER LOCAL REVENUE 1			731		
	TOTAL: 8xxx	126,559	141,053	75,303		
1100	CERTIFICATED TEACHERS SALARIES	7,398	7,928	2,910		
1900	OTHER CERTIFICATED SALARIES	750	500			
	TOTAL: 1xxx	8,148	8,428	2,910		
3100	STATE TEACHER RETIREMENT SYS	481	714	230		
3300	SOCIAL SECURITY / MEDICARE	195	182	105		
3400	HEALTH & WELFARE	81	84	29		
3500	STATE UNEMPLOYEMENT INSURANCE	6	6	1		
3600	WORKER'S COMPENSATION	157	165	54		
	TOTAL: 3xxx	919	1,152	419		
4300	SUPPLIES	23,393	57,966	48,827		
4400	INVENTORIED EQUIPMENT	76,439	63,008	16,417		
	TOTAL: 4xxx	99,832	120,974	65,244		
5200	TRAVEL & CONFERENCE	8,854	2,931	2,916		
5600	RENTALS, LEASES & REPAIRS			85		
5700	DIRECT COST TRANSFERS	1,901	138	472		

Fund :01		GENERAL FUND		Resource:6382		CRANE
		2014-2015	2015-2016	2016-2017	2017-2018	
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET	
5800	OTHER SERVICES & OPERATING EXP		90			
	TOTAL: 5xxx	10,756	3,159	3,473		
*SUB-TOTAL:1000-5999		119,655	133,713	72,046		
7300	DIRECT SUPPORT & INDIRECT COST	6,904	7,341	3,257		
	TOTAL: 7xxx	6,904	7,341	3,257		
*SUB-TOTAL:1000-7999		126,559	141,053	75,303		
Fund :01		GENERAL FUND		Resource:6385		CTE ACAD. AGRICULTURE SCIENCE
8500	OTHER STATE REVENUE 3	21,085	73,673	63,423	72,450	
8600	OTHER LOCAL REVENUE 1		67			
	TOTAL: 8xxx	21,085	73,740	63,423	72,450	
1100	CERTIFICATED TEACHERS SALARIES	7,486	8,123	10,693	8,440	
1300	CERTIFICATED SUPERV & ADM SAL			1,000	1,000	
1900	OTHER CERTIFICATED SALARIES			3,332	3,452	
	TOTAL: 1xxx	7,486	8,123	15,024	12,892	
2400	CLERICAL & OFFICE SALARIES		277	4,173	4,355	
	TOTAL: 2xxx		277	4,173	4,355	
3100	STATE TEACHER RETIREMENT SYS	605	750	1,676	1,668	
3200	PUBLIC EMPLOYEE RETIREMENT SYS			18		
3300	SOCIAL SECURITY / MEDICARE	108	179	652	529	
3400	HEALTH & WELFARE	75	84	262	239	
3500	STATE UNEMPLOYEMENT INSURANCE	5	6	10	9	
3600	WORKER'S COMPENSATION	144	165	375	307	
3900	OTHER BENEFITS			105	105	
	TOTAL: 3xxx	937	1,184	3,099	2,857	
4200	BOOKS OTHER THAN TEXTBOOKS	5,000				
4300	SUPPLIES	2,457	4,325	12,927	29,027	
4400	INVENTORIED EQUIPMENT		34,347	831		
	TOTAL: 4xxx	7,457	38,672	13,758	29,027	
5200	TRAVEL & CONFERENCE	2,697	5,835	2,874	4,400	
5700	DIRECT COST TRANSFERS	584	2,893	5,760	2,800	
5800	OTHER SERVICES & OPERATING EXP	772	12,674	15,991	13,500	
5900	COMMUNICATIONS		245			
	TOTAL: 5xxx	4,054	21,647	24,625	20,700	
*SUB-TOTAL:1000-5999		19,935	69,902	60,680	69,831	
7300	DIRECT SUPPORT & INDIRECT COST	1,150	3,838	2,743	2,619	
	TOTAL: 7xxx	1,150	3,838	2,743	2,619	
*SUB-TOTAL:1000-7999		21,085	73,740	63,423	72,450	

Fund :01 GENERAL FUND		Resource:6386 CTE ACADEMY LIGHTHOUSE PROJECT			
		2014-2015	2015-2016	2016-2017	2017-2018
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
8500	OTHER STATE REVENUE 3	6,105			
	TOTAL: 8xxx	6,105			
1100	CERTIFICATED TEACHERS SALARIES	5,527			
	TOTAL: 1xxx	5,527			
3300	SOCIAL SECURITY / MEDICARE	80			
3400	HEALTH & WELFARE	55			
3500	STATE UNEMPLOYEMENT INSURANCE	4			
3600	WORKER'S COMPENSATION	106			
	TOTAL: 3xxx	245			
*SUB-TOTAL:1000-5999		5,772			
7300	DIRECT SUPPORT & INDIRECT COST	333			
	TOTAL: 7xxx	333			
*SUB-TOTAL:1000-7999		6,105			

Fund :01 GENERAL FUND		Resource:6387 CAREER TECHNICAL ED	
8500	OTHER STATE REVENUE 3	722,260	228,685
	TOTAL: 8xxx	722,260	228,685
1100	CERTIFICATED TEACHERS SALARIES	20,290	29,010
1300	CERTIFICATED SUPERV & ADM SAL	19,679	20,660
	TOTAL: 1xxx	39,969	49,670
3100	STATE TEACHER RETIREMENT SYS	4,995	7,168
3300	SOCIAL SECURITY / MEDICARE	573	721
3400	HEALTH & WELFARE	2,295	2,436
3500	STATE UNEMPLOYEMENT INSURANCE	20	25
3600	WORKER'S COMPENSATION	732	830
	TOTAL: 3xxx	8,616	11,180
4200	BOOKS OTHER THAN TEXTBOOKS	150	
4300	SUPPLIES	20,448	53,484
4400	INVENTORIED EQUIPMENT	558,512	17,543
	TOTAL: 4xxx	579,110	71,027
5200	TRAVEL & CONFERENCE	15,816	21,104
5300	DUES & MEMBERSHIPS	1,766	1,766
5600	RENTALS, LEASES & REPAIRS	1,530	
5700	DIRECT COST TRANSFERS	7,285	5,100
5800	OTHER SERVICES & OPERATING EXP	24,344	22,900
	TOTAL: 5xxx	50,741	50,870
*SUB-TOTAL:1000-5999		678,437	182,747
6400	FURNITURE AND EQUIPMENT	13,158	39,085

Fund :01		GENERAL FUND		Resource:6387		CAREER TECHNICAL ED
		2014-2015	2015-2016	2016-2017	2017-2018	
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET	
TOTAL: 6xxx				13,158	39,085	
*SUB-TOTAL:1000-6999				691,595	221,832	
7300	DIRECT SUPPORT & INDIRECT COST			30,665	6,853	
TOTAL: 7xxx				30,665	6,853	
*SUB-TOTAL:1000-7999				722,260	228,685	
Fund :01		GENERAL FUND		Resource:6500		SPECIAL EDUCATION
8300	OTHER STATE REVENUE 1	9,692,717	9,922,798	9,993,726	10,583,409	
8600	OTHER LOCAL REVENUE 1	13,378	4,472	9,407	2,500	
8900	OTHER FINANCING SOURCES	16,855,245	19,415,048	22,052,218	24,268,490	
TOTAL: 8xxx		26,561,341	29,342,318	32,055,351	34,854,399	
1100	CERTIFICATED TEACHERS SALARIES	9,560,464	10,560,741	11,020,777	11,768,125	
1200	CERT PUPIL SUPPORT SALARIES	1,339,643	1,638,029	1,794,090	1,889,886	
1300	CERTIFICATED SUPERV & ADM SAL	572,997	611,439	652,951	589,333	
1900	OTHER CERTIFICATED SALARIES	516,766	629,765	695,844	662,546	
TOTAL: 1xxx		11,989,869	13,439,974	14,163,663	14,909,890	
2100	INSTRUCTIONAL AIDE SALARIES	4,005,036	3,863,274	4,532,222	4,916,026	
2200	CLASSIFIED SUPPORT SALARIES	1,076,542	1,413,022	1,349,740	1,516,956	
2300	CLASSIFIED SUPERV & ADMIN SAL	104,336	109,027	98,124	98,124	
2400	CLERICAL & OFFICE SALARIES	290,696	294,645	294,859	296,463	
TOTAL: 2xxx		5,476,610	5,679,969	6,274,945	6,827,569	
3100	STATE TEACHER RETIREMENT SYS	1,055,464	1,429,517	1,751,649	2,143,902	
3200	PUBLIC EMPLOYEE RETIREMENT SYS	576,549	600,242	827,059	1,012,093	
3300	SOCIAL SECURITY / MEDICARE	562,464	604,956	670,149	744,606	
3400	HEALTH & WELFARE	1,569,702	1,805,379	1,935,542	2,146,227	
3500	STATE UNEMPLOYEMENT INSURANCE	11,755	12,965	9,951	10,865	
3600	WORKER'S COMPENSATION	322,751	364,532	367,363	364,501	
3900	OTHER BENEFITS	260,243	261,356	308,007	294,007	
TOTAL: 3xxx		4,358,928	5,078,946	5,869,720	6,716,201	
4200	BOOKS OTHER THAN TEXTBOOKS	1,880	743	491		
4300	SUPPLIES	101,069	112,768	130,710	136,305	
4400	INVENTORIED EQUIPMENT	108,526	118,484	62,237	52,016	
TOTAL: 4xxx		211,474	231,994	193,438	188,321	
5100	SUB-AGREEMENTS>25,000 (NPS 0%)	479,505	832,008	697,905	1,008,329	
5200	TRAVEL & CONFERENCE	40,835	49,748	50,756	49,967	
5300	DUES & MEMBERSHIPS	2,500	2,500	2,500	2,500	
5600	RENTALS, LEASES & REPAIRS	4,423	2,447	2,335	2,300	
5700	DIRECT COST TRANSFERS	9,950	15,836	7,902	8,000	
5800	OTHER SERVICES & OPERATING EXP	2,476,406	2,684,311	3,352,369	3,813,750	
5900	COMMUNICATIONS	149	347	296	250	
TOTAL: 5xxx		3,013,768	3,555,525	4,114,065	4,885,096	

Fund	:01	GENERAL FUND	Resource:6500				SPECIAL EDUCATION
			2014-2015	2015-2016	2016-2017	2017-2018	
			ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET	

*SUB-TOTAL:1000-5999			25,050,650	27,986,409	30,615,831	33,527,077	
6400 FURNITURE AND EQUIPMENT				6,619			
TOTAL: 6xxx				6,619			
*SUB-TOTAL:1000-6999			25,050,650	27,993,028	30,615,831	33,527,077	
7100 TUITION			90,411	86,880	79,984	104,080	
7300 DIRECT SUPPORT & INDIRECT COST			1,417,755	1,490,777	1,352,078	1,219,454	
TOTAL: 7xxx			1,508,166	1,577,657	1,432,062	1,323,534	
*SUB-TOTAL:1000-7999			26,558,817	29,570,685	32,047,892	34,850,611	

Fund	:01	GENERAL FUND	Resource:6501		SP ED - ASSISTANCE GRANT
8500 OTHER STATE REVENUE 3			309	5,301	
TOTAL: 8xxx			309	5,301	
4300 SUPPLIES			293		
4400 INVENTORIED EQUIPMENT				4,672	
TOTAL: 4xxx			293	4,672	
5700 DIRECT COST TRANSFERS				400	
TOTAL: 5xxx				400	
*SUB-TOTAL:1000-5999			293	5,072	
7300 DIRECT SUPPORT & INDIRECT COST			16	229	
TOTAL: 7xxx			16	229	
*SUB-TOTAL:1000-7999			309	5,301	

Fund	:01	GENERAL FUND	Resource:6512		SP ED MENTAL HEALTH SVCS
8500 OTHER STATE REVENUE 3		981,287	1,153,568	1,147,827	1,166,949
TOTAL: 8xxx		981,287	1,153,568	1,147,827	1,166,949
1100 CERTIFICATED TEACHERS SALARIES		3,119			
1200 CERT PUPIL SUPPORT SALARIES		205,212	271,886	338,228	371,927
1300 CERTIFICATED SUPERV & ADM SAL				59,323	59,055
TOTAL: 1xxx		208,331	271,886	397,552	430,982
2100 INSTRUCTIONAL AIDE SALARIES		2,408		3,418	84,566
2200 CLASSIFIED SUPPORT SALARIES		186,122	333,384	751,359	870,365
2300 CLASSIFIED SUPERV & ADMIN SAL				10,903	10,903
TOTAL: 2xxx		188,530	333,384	765,679	965,834
3100 STATE TEACHER RETIREMENT SYS		23,887	37,005	58,716	71,064
3200 PUBLIC EMPLOYEE RETIREMENT SYS		14,902	30,879	95,536	141,132

Fund :01		GENERAL FUND		Resource:6512		SP ED MENTAL HEALTH SVCS
		2014-2015	2015-2016	2016-2017	2017-2018	
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET	
3300	SOCIAL SECURITY / MEDICARE	12,665	23,646	57,517	80,075	
3400	HEALTH & WELFARE	38,377	77,569	131,350	179,802	
3500	STATE UNEMPLOYEMENT INSURANCE	258	409	564	696	
3600	WORKER'S COMPENSATION	7,070	11,456	20,753	23,331	
3900	OTHER BENEFITS	4,204	3,462	7,880	7,882	
TOTAL: 3xxx		101,362	184,427	372,315	503,982	
4300	SUPPLIES	18,709	19,135	13,739	16,796	
4400	INVENTORIED EQUIPMENT	10,860	6,630			
TOTAL: 4xxx		29,568	25,765	13,739	16,796	
5200	TRAVEL & CONFERENCE	20,150	9,432	16,060	14,030	
5300	DUES & MEMBERSHIPS	300				
5700	DIRECT COST TRANSFERS	1,921	500			
5800	OTHER SERVICES & OPERATING EXP	33,373	52,116	126,673	142,850	
TOTAL: 5xxx		55,743	62,048	142,733	156,880	
*SUB-TOTAL:1000-5999		583,534	877,509	1,692,019	2,074,474	
7300	DIRECT SUPPORT & INDIRECT COST	33,670	48,175	76,479	77,793	
TOTAL: 7xxx		33,670	48,175	76,479	77,793	
*SUB-TOTAL:1000-7999		617,204	925,684	1,768,498	2,152,267	

Fund :01		GENERAL FUND		Resource:6520		SPEC ED WORKABILITY
8500	OTHER STATE REVENUE 3	106,728	106,728	120,051	120,051	
TOTAL: 8xxx		106,728	106,728	120,051	120,051	
1100	CERTIFICATED TEACHERS SALARIES	130	405	2,519		
TOTAL: 1xxx		130	405	2,519		
2100	INSTRUCTIONAL AIDE SALARIES	54,408	50,148	51,745	55,531	
2900	OTHER CLASSIFIED SALARIES	18,118	23,240	29,841	31,524	
TOTAL: 2xxx		72,526	73,388	81,586	87,055	
3100	STATE TEACHER RETIREMENT SYS	12	14	294		
3200	PUBLIC EMPLOYEE RETIREMENT SYS	6,404	5,941	7,126	7,271	
3300	SOCIAL SECURITY / MEDICARE	4,290	3,949	4,131	4,095	
3400	HEALTH & WELFARE	1,960	2,320	1,935	1,927	
3500	STATE UNEMPLOYEMENT INSURANCE	40	37	32	37	
3600	WORKER'S COMPENSATION	1,420	1,472	1,582	1,568	
3900	OTHER BENEFITS	1,577	1,577	1,544		
TOTAL: 3xxx		15,702	15,310	16,644	14,898	
4300	SUPPLIES	1,836	1,674	2,461	3,879	
4400	INVENTORIED EQUIPMENT	4,762	4,219			
TOTAL: 4xxx		6,598	5,892	2,461	3,879	
5200	TRAVEL & CONFERENCE	2,790	4,161	6,142	6,700	

Fund :01		GENERAL FUND		Resource:6520		SPEC ED WORKABILITY	
		2014-2015	2015-2016	2016-2017	2017-2018		
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET		
5700	DIRECT COST TRANSFERS	360	607	879	1,000		
5800	OTHER SERVICES & OPERATING EXP	2,800	1,412	4,629	2,180		
	TOTAL: 5xxx	5,950	6,179	11,649	9,880		
*SUB-TOTAL:1000-5999		100,906	101,174	114,859	115,712		
7300	DIRECT SUPPORT & INDIRECT COST	5,822	5,554	5,192	4,339		
	TOTAL: 7xxx	5,822	5,554	5,192	4,339		
*SUB-TOTAL:1000-7999		106,728	106,728	120,051	120,051		
Fund :01		GENERAL FUND		Resource:6690		TUPE COHORT F	
8500	OTHER STATE REVENUE 3	140,273	158,977	182,850	162,383		
	TOTAL: 8xxx	140,273	158,977	182,850	162,383		
1100	CERTIFICATED TEACHERS SALARIES	18,327	19,681	21,225	21,000		
1200	CERT PUPIL SUPPORT SALARIES	58,399	63,823	63,329	29,082		
	TOTAL: 1xxx	76,725	83,503	84,554	50,082		
2100	INSTRUCTIONAL AIDE SALARIES	250					
2200	CLASSIFIED SUPPORT SALARIES		250	849			
2400	CLERICAL & OFFICE SALARIES	2,726	5,025	8,105	5,000		
	TOTAL: 2xxx	2,976	5,275	8,953	5,000		
3100	STATE TEACHER RETIREMENT SYS	6,686	8,852	10,222	7,227		
3200	PUBLIC EMPLOYEE RETIREMENT SYS			14	777		
3300	SOCIAL SECURITY / MEDICARE	1,361	1,613	2,030	2,412		
3400	HEALTH & WELFARE	5,121	4,907	5,886	2,916		
3500	STATE UNEMPLOYEMENT INSURANCE	55	61	45	29		
3600	WORKER'S COMPENSATION	1,504	1,699	1,668	921		
	TOTAL: 3xxx	14,726	17,131	19,865	14,282		
4300	SUPPLIES	4,285	3,073	7,727	15,150		
	TOTAL: 4xxx	4,285	3,073	7,727	15,150		
5200	TRAVEL & CONFERENCE	402	1,173	646	2,000		
5600	RENTALS, LEASES & REPAIRS	640					
5700	DIRECT COST TRANSFERS	1,969	1,746	1,270	2,000		
5800	OTHER SERVICES & OPERATING EXP	30,891	38,803	51,927	68,000		
5900	COMMUNICATIONS	7					
	TOTAL: 5xxx	33,909	41,722	53,844	72,000		
*SUB-TOTAL:1000-5999		132,621	150,704	174,942	156,514		
7300	DIRECT SUPPORT & INDIRECT COST	7,652	8,273	7,907	5,869		
	TOTAL: 7xxx	7,652	8,273	7,907	5,869		
*SUB-TOTAL:1000-7999		140,273	158,977	182,850	162,383		
Fund :01		GENERAL FUND		Resource:7010		AGRICULTURAL CAREER TECH ED.	

Fund :01		GENERAL FUND		Resource:7010		AGRICULTURAL CAREER TECH ED.	
		2014-2015	2015-2016	2016-2017	2017-2018		
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET		
8500	OTHER STATE REVENUE 3	9,370	9,597	9,322	9,322		
	TOTAL: 8xxx	9,370	9,597	9,322	9,322		
4200	BOOKS OTHER THAN TEXTBOOKS	1,037					
4300	SUPPLIES	2,973	5,723	2,992	2,992		
	TOTAL: 4xxx	4,010	5,723	2,992	2,992		
5200	TRAVEL & CONFERENCE	1,575	887	898	899		
5700	DIRECT COST TRANSFERS	536	1,325				
5800	OTHER SERVICES & OPERATING EXP	3,249	1,663	5,432	5,431		
	TOTAL: 5xxx	5,360	3,874	6,331	6,330		
*SUB-TOTAL:1000-5999		9,370	9,597	9,322	9,322		
Fund :01		GENERAL FUND		Resource:7220		POLYTECHNIC PART. ACADEMY	
8500	OTHER STATE REVENUE 3	37,161	56,036	45,095	33,200		
	TOTAL: 8xxx	37,161	56,036	45,095	33,200		
1100	CERTIFICATED TEACHERS SALARIES	5,039	1,865	2,878	260		
1300	CERTIFICATED SUPERV & ADM SAL	1,168	875	1,000	1,000		
1900	OTHER CERTIFICATED SALARIES	11,100	4,374	3,332	3,452		
	TOTAL: 1xxx	17,307	7,114	7,209	4,712		
2400	CLERICAL & OFFICE SALARIES	5,723	5,041	3,881	4,219		
	TOTAL: 2xxx	5,723	5,041	3,881	4,219		
3100	STATE TEACHER RETIREMENT SYS	836	647	711	624		
3200	PUBLIC EMPLOYEE RETIREMENT SYS	392					
3300	SOCIAL SECURITY / MEDICARE	693	533	492	407		
3400	HEALTH & WELFARE	857	209	172	155		
3500	STATE UNEMPLOYEMENT INSURANCE	16	9	6	6		
3600	WORKER'S COMPENSATION	433	244	207	153		
3900	OTHER BENEFITS	42	280	105	105		
	TOTAL: 3xxx	3,268	1,921	1,692	1,450		
4200	BOOKS OTHER THAN TEXTBOOKS			79			
4300	SUPPLIES	2,958	18,552	13,464	13,643		
4400	INVENTORIED EQUIPMENT		3,395	12,978	1,069		
	TOTAL: 4xxx	2,958	21,947	26,522	14,712		
5200	TRAVEL & CONFERENCE	1,238	457	914	3,344		
5600	RENTALS, LEASES & REPAIRS	3,044					
5700	DIRECT COST TRANSFERS	1,359	968	934	1,000		
5800	OTHER SERVICES & OPERATING EXP	25		1,994	2,563		
5900	COMMUNICATIONS	213					
	TOTAL: 5xxx	5,878	1,425	3,841	6,907		
*SUB-TOTAL:1000-5999		35,134	37,448	43,145	32,000		
6400	FURNITURE AND EQUIPMENT		16,533				

Fund :01		GENERAL FUND		Resource:7220		POLYTECHNIC PART. ACADEMY	
		2014-2015	2015-2016	2016-2017	2017-2018		
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET		
TOTAL: 6xxx			16,533				
*SUB-TOTAL:1000-6999		35,134	53,981	43,145	32,000		
7300	DIRECT SUPPORT & INDIRECT COST	2,027	2,056	1,950	1,200		
TOTAL: 7xxx		2,027	2,056	1,950	1,200		
*SUB-TOTAL:1000-7999		37,161	56,036	45,095	33,200		
Fund :01		GENERAL FUND		Resource:7338		COLLEGE READINESS BLOCK GRANT	
8500	OTHER STATE REVENUE 3			286,863			
TOTAL: 8xxx				286,863			
1200	CERT PUPIL SUPPORT SALARIES			5,377	116,920		
TOTAL: 1xxx				5,377	116,920		
3100	STATE TEACHER RETIREMENT SYS			677	16,872		
3300	SOCIAL SECURITY / MEDICARE			80	1,695		
3400	HEALTH & WELFARE			135	13,195		
3500	STATE UNEMPLOYMENT INSURANCE			3	58		
3600	WORKER'S COMPENSATION			103	1,953		
3900	OTHER BENEFITS			168			
TOTAL: 3xxx				1,166	33,773		
5200	TRAVEL & CONFERENCE			20			
TOTAL: 5xxx				20			
*SUB-TOTAL:1000-5999				6,563	150,693		
7300	DIRECT SUPPORT & INDIRECT COST			297			
TOTAL: 7xxx				297			
*SUB-TOTAL:1000-7999				6,860	150,693		
Fund :01		GENERAL FUND		Resource:7370		SSP SPECIALIZED SEC PROGRAM	
8500	OTHER STATE REVENUE 3	68,880	132,287	82,490			
TOTAL: 8xxx		68,880	132,287	82,490			
1100	CERTIFICATED TEACHERS SALARIES	973	36,697	7,802			
TOTAL: 1xxx		973	36,697	7,802			
2400	CLERICAL & OFFICE SALARIES		8,900				
TOTAL: 2xxx			8,900				
3100	STATE TEACHER RETIREMENT SYS	86	3,840	938			
3300	SOCIAL SECURITY / MEDICARE	14	1,232	134			
3400	HEALTH & WELFARE	10	528	78			

Fund :01		GENERAL FUND		Resource:7370		SSP SPECIALIZED SEC PROGRAM
		2014-2015	2015-2016	2016-2017	2017-2018	
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET	
3500	STATE UNEMPLOYEMENT INSURANCE	1	33	4		
3600	WORKER'S COMPENSATION	19	914	144		
3900	OTHER BENEFITS		1,051			
	TOTAL: 3xxx	130	7,598	1,299		
4100	TEXTBOOKS		3,266			
4200	BOOKS OTHER THAN TEXTBOOKS		787			
4300	SUPPLIES	10,335	24,090	2,035		
4400	INVENTORIED EQUIPMENT	47,489	38,776	7,807		
	TOTAL: 4xxx	57,824	66,919	9,843		
5200	TRAVEL & CONFERENCE	780	2,431	8,721		
5600	RENTALS, LEASES & REPAIRS	857	6,245	639		
5700	DIRECT COST TRANSFERS	3,800	3,800-	400		
5800	OTHER SERVICES & OPERATING EXP	760	377	5,421		
5900	COMMUNICATIONS		34			
	TOTAL: 5xxx	6,197	5,287	15,181		
	*SUB-TOTAL:1000-5999	65,123	125,402	34,125		
6400	FURNITURE AND EQUIPMENT			46,823		
	TOTAL: 6xxx			46,823		
	*SUB-TOTAL:1000-6999	65,123	125,402	80,948		
7300	DIRECT SUPPORT & INDIRECT COST	3,758	6,885	1,542		
	TOTAL: 7xxx	3,758	6,885	1,542		
	*SUB-TOTAL:1000-7999	68,880	132,287	82,490		

Fund :01		GENERAL FUND		Resource:7405		COMMON CORE STANDARDS
1100	CERTIFICATED TEACHERS SALARIES	133,750				
	TOTAL: 1xxx	133,750				
2100	INSTRUCTIONAL AIDE SALARIES	76				
	TOTAL: 2xxx	76				
3100	STATE TEACHER RETIREMENT SYS	10,363				
3200	PUBLIC EMPLOYEE RETIREMENT SYS	72				
3300	SOCIAL SECURITY / MEDICARE	2,259				
3400	HEALTH & WELFARE	1,275				
3500	STATE UNEMPLOYEMENT INSURANCE	93				
3600	WORKER'S COMPENSATION	2,573				
	TOTAL: 3xxx	16,636				
4100	TEXTBOOKS	15,173				
4200	BOOKS OTHER THAN TEXTBOOKS	241				
4300	SUPPLIES	63,908				
	TOTAL: 4xxx	79,322				

Fund :01		GENERAL FUND		Resource:7405		COMMON CORE STANDARDS
		2014-2015	2015-2016	2016-2017	2017-2018	
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET	
5200	TRAVEL & CONFERENCE	89,711				
5800	OTHER SERVICES & OPERATING EXP	75,042				
	TOTAL: 5xxx	164,754				
*SUB-TOTAL:1000-5999		394,537				

Fund :01		GENERAL FUND		Resource:7690		STRS ON-BEHALF PENSION CONTRB
8500	OTHER STATE REVENUE 3	3,958,337	5,356,369	5,356,369	6,651,911	
	TOTAL: 8xxx	3,958,337	5,356,369	5,356,369	6,651,911	
3100	STATE TEACHER RETIREMENT SYS	3,958,337	5,356,369	5,356,369	6,651,911	
	TOTAL: 3xxx	3,958,337	5,356,369	5,356,369	6,651,911	
*SUB-TOTAL:1000-5999		3,958,337	5,356,369	5,356,369	6,651,911	

Fund :01		GENERAL FUND		Resource:7825		BUSINESS PART. ACADEMY
8500	OTHER STATE REVENUE 3	40,563	58,180	66,759	62,250	
	TOTAL: 8xxx	40,563	58,180	66,759	62,250	
1100	CERTIFICATED TEACHERS SALARIES	2,420	260	280		
1300	CERTIFICATED SUPERV & ADM SAL	1,109	849	1,000	1,000	
1900	OTHER CERTIFICATED SALARIES	10,977	4,245	3,332	3,452	
	TOTAL: 1xxx	14,505	5,354	4,611	4,452	
2400	CLERICAL & OFFICE SALARIES	5,723	5,174	3,816	3,955	
	TOTAL: 2xxx	5,723	5,174	3,816	3,955	
3100	STATE TEACHER RETIREMENT SYS	665	547	545	624	
3200	PUBLIC EMPLOYEE RETIREMENT SYS	392				
3300	SOCIAL SECURITY / MEDICARE	606	494	378	367	
3400	HEALTH & WELFARE	828	190	145	144	
3500	STATE UNEMPLOYEMENT INSURANCE	14	8	4	5	
3600	WORKER'S COMPENSATION	379	212	158	143	
3900	OTHER BENEFITS	42	280	105	105	
	TOTAL: 3xxx	2,926	1,730	1,335	1,388	
4200	BOOKS OTHER THAN TEXTBOOKS		447	19,071	6,388	
4300	SUPPLIES	4,152	4,674	7,816	7,823	
4400	INVENTORIED EQUIPMENT	10,992	32,587	24,736	27,335	
	TOTAL: 4xxx	15,144	37,708	51,623	41,546	
5200	TRAVEL & CONFERENCE	53	325	751	1,734	
5700	DIRECT COST TRANSFERS		336	1,400	2,400	
5800	OTHER SERVICES & OPERATING EXP		4,527	299	4,500	
5900	COMMUNICATIONS			38	25	
	TOTAL: 5xxx	53	5,187	2,488	8,659	
*SUB-TOTAL:1000-5999		38,350	55,153	63,872	60,000	

Fund :01		GENERAL FUND		Resource:7825		BUSINESS PART. ACADEMY
		2014-2015	2015-2016	2016-2017	2017-2018	
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET	

7300	DIRECT SUPPORT & INDIRECT COST	2,213	3,028	2,887	2,250	
	TOTAL: 7xxx	2,213	3,028	2,887	2,250	
*SUB-TOTAL:1000-7999		40,563	58,180	66,759	62,250	
Fund :01		GENERAL FUND		Resource:7826		CONSUMER SCIENCE PART. ACADEMY
8500	OTHER STATE REVENUE 3	45,168	55,183	68,288	74,700	
8600	OTHER LOCAL REVENUE 1			280		
	TOTAL: 8xxx	45,168	55,183	68,568	74,700	
1100	CERTIFICATED TEACHERS SALARIES	3,396	3,310	3,530	4,000	
1300	CERTIFICATED SUPERV & ADM SAL	1,109	849	1,000	1,000	
1900	OTHER CERTIFICATED SALARIES	3,918	4,245	3,332	3,452	
	TOTAL: 1xxx	8,423	8,404	7,861	8,452	
2400	CLERICAL & OFFICE SALARIES	4,772	4,910	3,922	4,290	
	TOTAL: 2xxx	4,772	4,910	3,922	4,290	
3100	STATE TEACHER RETIREMENT SYS	628	686	664	1,127	
3200	PUBLIC EMPLOYEE RETIREMENT SYS	280				
3300	SOCIAL SECURITY / MEDICARE	502	590	556	556	
3400	HEALTH & WELFARE	745	218	178	193	
3500	STATE UNEMPLOYEMENT INSURANCE	9	9	6	9	
3600	WORKER'S COMPENSATION	243	266	220	223	
3900	OTHER BENEFITS		280	105	105	
	TOTAL: 3xxx	2,408	2,050	1,730	2,213	
4200	BOOKS OTHER THAN TEXTBOOKS			462	500	
4300	SUPPLIES	17,112	19,197	31,119	32,786	
4400	INVENTORIED EQUIPMENT	360		2,054		
	TOTAL: 4xxx	17,472	19,197	33,635	33,286	
5200	TRAVEL & CONFERENCE	160	189	2,592	3,700	
5700	DIRECT COST TRANSFERS	4,491	5,086	5,143	6,000	
5800	OTHER SERVICES & OPERATING EXP	4,978	12,475	10,719	14,059	
	TOTAL: 5xxx	9,629	17,750	18,455	23,759	
*SUB-TOTAL:1000-5999		42,704	52,311	65,602	72,000	
7300	DIRECT SUPPORT & INDIRECT COST	2,464	2,872	2,965	2,700	
	TOTAL: 7xxx	2,464	2,872	2,965	2,700	
*SUB-TOTAL:1000-7999		45,168	55,183	68,568	74,700	
Fund :01		GENERAL FUND		Resource:8150		ON-GOING/MAJOR MAINTENANCE (3%)
8900	OTHER FINANCING SOURCES	5,120,227	5,690,000	6,345,000	6,135,000	
	TOTAL: 8xxx	5,120,227	5,690,000	6,345,000	6,135,000	

Fund :01		GENERAL FUND		Resource:8150		ON-GOING/MAJOR MAINTENANCE (3%)
		2014-2015	2015-2016	2016-2017	2017-2018	
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET	
<hr/>						
2200	CLASSIFIED SUPPORT SALARIES	2,183,021	2,353,260	2,416,671	2,473,761	
2300	CLASSIFIED SUPERV & ADMIN SAL	104,340	109,032	114,099	114,560	
2400	CLERICAL & OFFICE SALARIES	52,900	52,126	51,657	51,725	
TOTAL: 2xxx		2,340,261	2,514,418	2,582,427	2,640,046	
3200	PUBLIC EMPLOYEE RETIREMENT SYS	262,014	283,204	340,138	382,892	
3300	SOCIAL SECURITY / MEDICARE	167,918	185,825	192,241	199,084	
3400	HEALTH & WELFARE	296,313	325,988	343,724	349,368	
3500	STATE UNEMPLOYEMENT INSURANCE	1,539	1,698	1,255	1,301	
3600	WORKER'S COMPENSATION	42,138	47,616	46,528	44,371	
3900	OTHER BENEFITS	14,714	15,765	18,113	18,921	
TOTAL: 3xxx		784,636	860,096	942,000	995,937	
4300	SUPPLIES	519,675	384,808	543,807	536,000	
4400	INVENTORIED EQUIPMENT	20,384	88,870	62,397	75,000	
TOTAL: 4xxx		540,059	473,678	606,204	611,000	
5200	TRAVEL & CONFERENCE	270	135			
5300	DUES & MEMBERSHIPS	178	187	196	196	
5500	OPERATION & HOUSEKEEPING SERV	3,786	1,036	9,463	9,000	
5600	RENTALS, LEASES & REPAIRS	876,488	1,008,892	1,599,325	1,186,000	
5800	OTHER SERVICES & OPERATING EXP	142,703	58,820	106,416	110,000	
5900	COMMUNICATIONS	340	1,032	143	343	
TOTAL: 5xxx		1,023,764	1,070,102	1,715,543	1,305,539	
*SUB-TOTAL:1000-5999		4,688,721	4,918,294	5,846,174	5,552,522	
6100	LAND		42,303	167,629	100,000	
6200	BUILDINGS & IMPROVEMNT OF BLDG			57,421	50,000	
6400	FURNITURE AND EQUIPMENT	13,304	45,206	30,724		
TOTAL: 6xxx		13,304	87,509	255,774	150,000	
*SUB-TOTAL:1000-6999		4,702,025	5,005,803	6,101,949	5,702,522	
7600	OTHER FINANCING USES	400,000	400,000	400,000	400,000	
TOTAL: 7xxx		400,000	400,000	400,000	400,000	
*SUB-TOTAL:1000-7999		5,102,025	5,405,803	6,501,949	6,102,522	
Fund :01		GENERAL FUND		Resource:9055		AGRICULTURAL ED CONSORTIUM
8600	OTHER LOCAL REVENUE 1		119,925	6,471-		
TOTAL: 8xxx			119,925	6,471-		
1100	CERTIFICATED TEACHERS SALARIES		795	260		
TOTAL: 1xxx			795	260		
3100	STATE TEACHER RETIREMENT SYS		42	42-		
3300	SOCIAL SECURITY / MEDICARE		18	18-		
3400	HEALTH & WELFARE		7	7-		

Fund :01		GENERAL FUND	Resource:9055		AGRICULTURAL ED CONSORTIUM
		2014-2015	2015-2016	2016-2017	2017-2018
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET

3500	STATE UNEMPLOYEMENT INSURANCE		0	0	
3600	WORKER'S COMPENSATION		13	13-	
	TOTAL: 3xxx		80	80-	
4300	SUPPLIES		10,735	30,877	
4400	INVENTORIED EQUIPMENT		30,821	10,038	
	TOTAL: 4xxx		41,555	40,915	
5700	DIRECT COST TRANSFERS		3,800	3,800-	
	TOTAL: 5xxx		3,800	3,800-	
*SUB-TOTAL:1000-5999			46,230	37,295	
6400	FURNITURE AND EQUIPMENT			29,929	
	TOTAL: 6xxx			29,929	
*SUB-TOTAL:1000-6999			46,230	67,224	
Fund :01		GENERAL FUND	Resource:9056		AGRICULTURAL COUNTY FFA
8600	OTHER LOCAL REVENUE 1		10,000		
	TOTAL: 8xxx		10,000		
4300	SUPPLIES		2,773	702	
	TOTAL: 4xxx		2,773	702	
*SUB-TOTAL:1000-5999			2,773	702	
Fund :01		GENERAL FUND	Resource:9070		CA MATH/SCIENCE PARTNER GRANT
8600	OTHER LOCAL REVENUE 1		21,047	52,877	
	TOTAL: 8xxx		21,047	52,877	
1100	CERTIFICATED TEACHERS SALARIES		1,148-	9,320	
1900	OTHER CERTIFICATED SALARIES		14,953	36,000	
	TOTAL: 1xxx		13,804	45,320	
3100	STATE TEACHER RETIREMENT SYS		5,201	5,497	
3300	SOCIAL SECURITY / MEDICARE		748	744	
3400	HEALTH & WELFARE		446	454	
3500	STATE UNEMPLOYEMENT INSURANCE		22	23	
3600	WORKER'S COMPENSATION		825	839	
	TOTAL: 3xxx		7,243	7,557	
*SUB-TOTAL:1000-5999			21,047	52,877	
Fund :01		GENERAL FUND	Resource:9093		HEAL GRANT LOCAL

Fund	:01	GENERAL FUND	Resource:9093 HEAL GRANT LOCAL			
			2014-2015	2015-2016	2016-2017	2017-2018
			ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
8600		OTHER LOCAL REVENUE 1	54,385		57,000	
		TOTAL: 8xxx	54,385		57,000	
1100		CERTIFICATED TEACHERS SALARIES			493	
		TOTAL: 1xxx			493	
2100		INSTRUCTIONAL AIDE SALARIES	1,984		4,589	
2200		CLASSIFIED SUPPORT SALARIES			69	
2300		CLASSIFIED SUPERV & ADMIN SAL	3,843			
		TOTAL: 2xxx	5,827		4,657	
3100		STATE TEACHER RETIREMENT SYS			47	
3200		PUBLIC EMPLOYEE RETIREMENT SYS	452		323	
3300		SOCIAL SECURITY / MEDICARE	442		363	
3400		HEALTH & WELFARE	291		52	
3500		STATE UNEMPLOYEMENT INSURANCE	4		3	
3600		WORKER'S COMPENSATION	111		93	
		TOTAL: 3xxx	1,301		881	
4300		SUPPLIES	5,445	3,938	4,655	
		TOTAL: 4xxx	5,445	3,938	4,655	
5200		TRAVEL & CONFERENCE			2,960	
5700		DIRECT COST TRANSFERS	4,599	3,229	4,904	
5800		OTHER SERVICES & OPERATING EXP	15,700	11,360	17,448	
5900		COMMUNICATIONS			9	
		TOTAL: 5xxx	20,299	14,589	25,321	
		*SUB-TOTAL:1000-5999	32,873	18,527	36,006	
7300		DIRECT SUPPORT & INDIRECT COST	794	85	351	
		TOTAL: 7xxx	794	85	351	
		*SUB-TOTAL:1000-7999	33,667	18,612	36,357	

Fund	:01	GENERAL FUND	Resource:9105 AMERICAN PSYCHIATRIC FOUND.	
8600		OTHER LOCAL REVENUE 1	1,000	
		TOTAL: 8xxx	1,000	
1100		CERTIFICATED TEACHERS SALARIES		277
1200		CERT PUPIL SUPPORT SALARIES		139
		TOTAL: 1xxx		416
3100		STATE TEACHER RETIREMENT SYS		45
3300		SOCIAL SECURITY / MEDICARE		6
3400		HEALTH & WELFARE		4
3500		STATE UNEMPLOYEMENT INSURANCE		0
3600		WORKER'S COMPENSATION		8
		TOTAL: 3xxx		63

Fund :01		GENERAL FUND	Resource:9105 AMERICAN PSYCHIATRIC FOUND.			
		2014-2015	2015-2016	2016-2017	2017-2018	
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET	
4300	SUPPLIES	524				
	TOTAL: 4xxx	524				
5800	OTHER SERVICES & OPERATING EXP	212				
	TOTAL: 5xxx	212				
*SUB-TOTAL:1000-5999		736	479			

Fund :01		GENERAL FUND	Resource:9110 B.T.S.A. - S.C.O.E. CONTRACT			
8600	OTHER LOCAL REVENUE 1	620				
8900	OTHER FINANCING SOURCES	57,127				
	TOTAL: 8xxx	57,747				
1100	CERTIFICATED TEACHERS SALARIES	1,813				
1900	OTHER CERTIFICATED SALARIES	51,300				
	TOTAL: 1xxx	53,113				
3100	STATE TEACHER RETIREMENT SYS	2,160				
3300	SOCIAL SECURITY / MEDICARE	760				
3400	HEALTH & WELFARE	531				
3500	STATE UNEMPLOYEMENT INSURANCE	36				
3600	WORKER'S COMPENSATION	991				
	TOTAL: 3xxx	4,479				
4300	SUPPLIES	156				
	TOTAL: 4xxx	156				
*SUB-TOTAL:1000-5999		57,747				

Fund :01		GENERAL FUND	Resource:9150 BULLYING PREVENTION PROGRAM			
8600	OTHER LOCAL REVENUE 1	18,085	13,939	15,831	14,000	
	TOTAL: 8xxx	18,085	13,939	15,831	14,000	
1100	CERTIFICATED TEACHERS SALARIES	7,679	5,000	4,435	4,000	
	TOTAL: 1xxx	7,679	5,000	4,435	4,000	
2100	INSTRUCTIONAL AIDE SALARIES			84		
2400	CLERICAL & OFFICE SALARIES			29		
	TOTAL: 2xxx			114		
3100	STATE TEACHER RETIREMENT SYS	428	537	380	577	
3300	SOCIAL SECURITY / MEDICARE	206	72	135	306	
3400	HEALTH & WELFARE	77	50	45	40	
3500	STATE UNEMPLOYEMENT INSURANCE	5	4	2	2	
3600	WORKER'S COMPENSATION	148	98	84	67	
	TOTAL: 3xxx	864	761	647	992	
4200	BOOKS OTHER THAN TEXTBOOKS	345		652	500	

Fund :01		GENERAL FUND		Resource:9150		BULLYING PREVENTION PROGRAM
		2014-2015	2015-2016	2016-2017	2017-2018	
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET	
4300	SUPPLIES	55	687	87	1,500	
	TOTAL: 4xxx	400	687	739	2,000	
5200	TRAVEL & CONFERENCE		2,760	4,881	4,002	
5300	DUES & MEMBERSHIPS			410		
5700	DIRECT COST TRANSFERS	569				
5800	OTHER SERVICES & OPERATING EXP	7,586	4,007	3,893	2,500	
	TOTAL: 5xxx	8,155	6,767	9,184	6,502	
*SUB-TOTAL:1000-5999		17,098	13,214	15,119	13,494	
7300	DIRECT SUPPORT & INDIRECT COST	987	725	712	506	
	TOTAL: 7xxx	987	725	712	506	
*SUB-TOTAL:1000-7999		18,085	13,939	15,831	14,000	

Fund :01		GENERAL FUND		Resource:9160		YOUTH MENTAL HEALTH FIRST AID
8600	OTHER LOCAL REVENUE 1			3,460		
	TOTAL: 8xxx			3,460		
1200	CERT PUPIL SUPPORT SALARIES			2,323		
	TOTAL: 1xxx			2,323		
2200	CLASSIFIED SUPPORT SALARIES			538		
	TOTAL: 2xxx			538		
3100	STATE TEACHER RETIREMENT SYS			292		
3300	SOCIAL SECURITY / MEDICARE			75		
3400	HEALTH & WELFARE			29		
3500	STATE UNEMPLOYEMENT INSURANCE			1		
3600	WORKER'S COMPENSATION			53		
	TOTAL: 3xxx			450		
*SUB-TOTAL:1000-5999				3,310		
7300	DIRECT SUPPORT & INDIRECT COST			150		
	TOTAL: 7xxx			150		
*SUB-TOTAL:1000-7999				3,460		

Fund :01		GENERAL FUND		Resource:9180		CARL SUNDAHL FOUNDATION
8600	OTHER LOCAL REVENUE 1	37,163	24,744	11,154	11,235	
	TOTAL: 8xxx	37,163	24,744	11,154	11,235	
2100	INSTRUCTIONAL AIDE SALARIES	8,290	3,403	9,099	9,287	
2200	CLASSIFIED SUPPORT SALARIES		995	991	887	
	TOTAL: 2xxx	8,290	4,398	10,090	10,174	

Fund :01		GENERAL FUND		Resource:9180		CARL SUNDAHL FOUNDATION
		2014-2015	2015-2016	2016-2017	2017-2018	
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET	
3200	PUBLIC EMPLOYEE RETIREMENT SYS	976				
3300	SOCIAL SECURITY / MEDICARE	634	336	772	779	
3400	HEALTH & WELFARE	83	44	101	102	
3500	STATE UNEMPLOYEMENT INSURANCE	6	3	5	8	
3600	WORKER'S COMPENSATION	159	86	187	172	
TOTAL: 3xxx		1,858	470	1,064	1,061	
4300	SUPPLIES	14,810	13,544			
4400	INVENTORIED EQUIPMENT	11,124	5,133			
TOTAL: 4xxx		25,935	18,677			
5800	OTHER SERVICES & OPERATING EXP	1,080	1,200			
TOTAL: 5xxx		1,080	1,200			
*SUB-TOTAL:1000-5999		37,163	24,744	11,154	11,235	

Fund :01		GENERAL FUND		Resource:9352		FOLSOM CORDOVA ED FOUNDATION
8600	OTHER LOCAL REVENUE 1		8,910	14,310		
TOTAL: 8xxx			8,910	14,310		
1200	CERT PUPIL SUPPORT SALARIES			83		
TOTAL: 1xxx				83		
2200	CLASSIFIED SUPPORT SALARIES			365		
TOTAL: 2xxx				365		
3100	STATE TEACHER RETIREMENT SYS			10		
3300	SOCIAL SECURITY / MEDICARE			29		
3400	HEALTH & WELFARE			4		
3500	STATE UNEMPLOYEMENT INSURANCE			0		
3600	WORKER'S COMPENSATION			8		
TOTAL: 3xxx				53		
4200	BOOKS OTHER THAN TEXTBOOKS		241	3,111		
4300	SUPPLIES		3,476	7,756		
4400	INVENTORIED EQUIPMENT		1,000			
TOTAL: 4xxx			4,717	10,867		
5800	OTHER SERVICES & OPERATING EXP		1,379	300		
TOTAL: 5xxx			1,379	300		
*SUB-TOTAL:1000-5999			6,096	11,668		

Fund :01		GENERAL FUND		Resource:9400		KAISER - THRIVING SCHOOLS
4300	SUPPLIES		804	9,526		
TOTAL: 4xxx			804	9,526		
*SUB-TOTAL:1000-5999			804	9,526		

Fund	:01	GENERAL FUND	Resource:9560	LOWE'S FOUNDATION	
		2014-2015	2015-2016	2016-2017	2017-2018
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
4300		SUPPLIES	2,112		
		TOTAL: 4xxx	2,112		
*SUB-TOTAL:1000-5999			2,112		

Fund	:01	GENERAL FUND	Resource:9585	MILLER FAMILY FOUNDATION 2	
8600		OTHER LOCAL REVENUE 1	45,100		
		TOTAL: 8xxx	45,100		
1200		CERT PUPIL SUPPORT SALARIES	2,192	4,279	830
		TOTAL: 1xxx	2,192	4,279	830
2100		INSTRUCTIONAL AIDE SALARIES	9,956	16,175	
2200		CLASSIFIED SUPPORT SALARIES	2,111	3,604	6,857
2400		CLERICAL & OFFICE SALARIES	846	138	85
		TOTAL: 2xxx	12,913	19,917	6,942
3100		STATE TEACHER RETIREMENT SYS	368	588	244
3200		PUBLIC EMPLOYEE RETIREMENT SYS	627	1,476	187
3300		SOCIAL SECURITY / MEDICARE	899	1,511	474
3400		HEALTH & WELFARE	151	277	78
3500		STATE UNEMPLOYEMENT INSURANCE	11	15	4
3600		WORKER'S COMPENSATION	292	471	144
		TOTAL: 3xxx	2,347	4,338	1,131
4200		BOOKS OTHER THAN TEXTBOOKS	777		
4300		SUPPLIES	4,857	1,436	1,424
		TOTAL: 4xxx	5,633	1,436	1,424
5200		TRAVEL & CONFERENCE		284	
5700		DIRECT COST TRANSFERS	2,841	2,789	592
5800		OTHER SERVICES & OPERATING EXP	6,573	5,100	6,735
		TOTAL: 5xxx	9,413	8,173	7,327
*SUB-TOTAL:1000-5999			32,499	38,143	17,654
7300		DIRECT SUPPORT & INDIRECT COST	1,876	2,094	798
		TOTAL: 7xxx	1,876	2,094	798
*SUB-TOTAL:1000-7999			34,375	40,237	18,452

Fund	:01	GENERAL FUND	Resource:9590	MICROSOFT SETTLEMENT	
8600		OTHER LOCAL REVENUE 1	257,035	162,711	
		TOTAL: 8xxx	257,035	162,711	
4300		SUPPLIES	91,338	13,559	7,845
4400		INVENTORIED EQUIPMENT	141,277	15,172	4,595

Fund :01		GENERAL FUND		Resource:9590		MICROSOFT SETTLEMENT
		2014-2015	2015-2016	2016-2017	2017-2018	
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET	

TOTAL: 4xxx		232,615	28,731	12,441		
5600	RENTALS, LEASES & REPAIRS	675				
5700	DIRECT COST TRANSFERS	18,900	400			
5800	OTHER SERVICES & OPERATING EXP	63,520	37,080	19,094		
TOTAL: 5xxx		83,095	37,480	19,094		
*SUB-TOTAL:1000-5999		315,710	66,211	31,534		
7400	DEBT SERVICE	3,094				
TOTAL: 7xxx		3,094				
*SUB-TOTAL:1000-7999		318,804	66,211	31,534		
Fund :01		GENERAL FUND		Resource:9591		MICROSOFT SETTLEMENT-DISTRICT
5800 OTHER SERVICES & OPERATING EXP		41,657				
TOTAL: 5xxx		41,657				
*SUB-TOTAL:1000-5999		41,657				
Fund :01		GENERAL FUND		Resource:9700		RC-MEAS H-COMMUNITY ENHANCEMNT
8600 OTHER LOCAL REVENUE 1			113,012	474,900		
TOTAL: 8xxx			113,012	474,900		
1300 CERTIFICATED SUPERV & ADM SAL			180			
1900 OTHER CERTIFICATED SALARIES			514	684		
TOTAL: 1xxx			694	684		
2100 INSTRUCTIONAL AIDE SALARIES			28,146	41,203		
2200 CLASSIFIED SUPPORT SALARIES			451	41		
2400 CLERICAL & OFFICE SALARIES				16		
2900 OTHER CLASSIFIED SALARIES				10,283		
TOTAL: 2xxx			28,597	51,543		
3100 STATE TEACHER RETIREMENT SYS			74	51		
3200 PUBLIC EMPLOYEE RETIREMENT SYS			2,866	3,387		
3300 SOCIAL SECURITY / MEDICARE			2,255	3,970		
3400 HEALTH & WELFARE			1,605	1,503		
3500 STATE UNEMPLOYEMENT INSURANCE			21	26		
3600 WORKER'S COMPENSATION			585	42		
3900 OTHER BENEFITS			1,104	251		
TOTAL: 3xxx			8,511	9,229		
4200 BOOKS OTHER THAN TEXTBOOKS				24,567		
4300 SUPPLIES			31,679	63,958		
4400 INVENTORIED EQUIPMENT			119	18,197		
TOTAL: 4xxx			31,798	106,721		

Fund :01		GENERAL FUND		Resource:9700		RC-MEAS H-COMMUNITY ENHANCEMNT	
		2014-2015	2015-2016	2016-2017	2017-2018		
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET		

5600	RENTALS, LEASES & REPAIRS			8,114			
5700	DIRECT COST TRANSFERS			5,133			
5800	OTHER SERVICES & OPERATING EXP		6,000	233,561			
TOTAL: 5xxx			6,000	246,809			
*SUB-TOTAL:1000-5999			75,599	414,986			
6100	LAND			24,000			
6400	FURNITURE AND EQUIPMENT			73,327			
TOTAL: 6xxx				97,327			
*SUB-TOTAL:1000-6999			75,599	512,313			
Fund :01		GENERAL FUND		Resource:9701		RC-MUSIC PROJECT	
8600	OTHER LOCAL REVENUE 1		41,635	32,995			
TOTAL: 8xxx			41,635	32,995			
4300	SUPPLIES		13,490	9,455			
4400	INVENTORIED EQUIPMENT			23,540			
TOTAL: 4xxx			13,490	32,995			
5700	DIRECT COST TRANSFERS		1,735				
5800	OTHER SERVICES & OPERATING EXP		3,900				
TOTAL: 5xxx			5,635				
*SUB-TOTAL:1000-5999			19,125	32,995			
6200	BUILDINGS & IMPROVEMNT OF BLDG		22,510				
TOTAL: 6xxx			22,510				
*SUB-TOTAL:1000-6999			41,635	32,995			
Fund :01		GENERAL FUND		Resource:9810		ROTC	
8600	OTHER LOCAL REVENUE 1	59,108	59,789	61,367	60,360		
8900	OTHER FINANCING SOURCES	102,919	112,856	112,222	93,950		
TOTAL: 8xxx		162,027	172,645	173,589	154,310		
1100	CERTIFICATED TEACHERS SALARIES	137,481	143,666	143,666	110,738		
TOTAL: 1xxx		137,481	143,666	143,666	110,738		
3100	STATE TEACHER RETIREMENT SYS	12,395	15,415	18,073	15,980		
3300	SOCIAL SECURITY / MEDICARE	2,055	2,144	2,144	1,606		
3400	HEALTH & WELFARE	1,952	2,013	2,009	22,770		
3500	STATE UNEMPLOYEMENT INSURANCE	99	104	74	56		
3600	WORKER'S COMPENSATION	2,721	2,898	2,736	1,850		
3900	OTHER BENEFITS	4,204	4,204	4,204			
TOTAL: 3xxx		23,425	26,779	29,240	42,262		

Fund :01		GENERAL FUND		Resource:9810		ROTC
		2014-2015	2015-2016	2016-2017	2017-2018	
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET	
4300	SUPPLIES	943	376	229	500	
	TOTAL: 4xxx	943	376	229	500	
5200	TRAVEL & CONFERENCE	25				
5600	RENTALS, LEASES & REPAIRS				60	
5700	DIRECT COST TRANSFERS	153	657		500	
5800	OTHER SERVICES & OPERATING EXP		1,167	455	250	
	TOTAL: 5xxx	178	1,824	455	810	
*SUB-TOTAL:1000-5999		162,027	172,645	173,589	154,310	
Fund :01		GENERAL FUND		Resource:9835		SCHOOL READINESS PLN (PROP 10)
8600	OTHER LOCAL REVENUE 1	482,414	475,930	475,997	520,200	
	TOTAL: 8xxx	482,414	475,930	475,997	520,200	
1100	CERTIFICATED TEACHERS SALARIES	1,116	963	1,121	1,441	
1200	CERT PUPIL SUPPORT SALARIES	68,712	72,799	73,866	74,875	
1300	CERTIFICATED SUPERV & ADM SAL	27,632	28,789	28,789	28,789	
	TOTAL: 1xxx	97,460	102,551	103,775	105,105	
2100	INSTRUCTIONAL AIDE SALARIES	125,926	134,929	133,702	144,891	
2200	CLASSIFIED SUPPORT SALARIES	7,968	9,432	8,488	9,497	
2400	CLERICAL & OFFICE SALARIES	88,128	93,603	86,326	89,693	
	TOTAL: 2xxx	222,022	237,964	228,516	244,081	
3100	STATE TEACHER RETIREMENT SYS	9,638	14,600	14,894	18,311	
3200	PUBLIC EMPLOYEE RETIREMENT SYS	22,154	20,538	27,113	26,557	
3300	SOCIAL SECURITY / MEDICARE	17,409	17,023	17,069	18,845	
3400	HEALTH & WELFARE	18,868	18,798	23,138	23,739	
3500	STATE UNEMPLOYMENT INSURANCE	222	232	161	174	
3600	WORKER'S COMPENSATION	6,057	6,545			
3900	OTHER BENEFITS	3,342	3,938	3,189	3,549	
	TOTAL: 3xxx	77,689	81,673	85,564	91,175	
4200	BOOKS OTHER THAN TEXTBOOKS	6,712	4,000	3,999	4,000	
4300	SUPPLIES	15,643	7,066	9,157	17,532	
4400	INVENTORIED EQUIPMENT	2,678				
	TOTAL: 4xxx	25,033	11,066	13,156	21,532	
5200	TRAVEL & CONFERENCE	2,560	2,373	1,754	3,000	
5300	DUES & MEMBERSHIPS		75	225	225	
5600	RENTALS, LEASES & REPAIRS	1,050	975			
5700	DIRECT COST TRANSFERS	17,274	10,590	16,893	18,673	
5800	OTHER SERVICES & OPERATING EXP	12,194	3,565	5,168	16,127	
5900	COMMUNICATIONS	815	330	360	1,480	
	TOTAL: 5xxx	33,893	17,908	24,400	39,505	
*SUB-TOTAL:1000-5999		456,097	451,162	455,412	501,398	
7300	DIRECT SUPPORT & INDIRECT COST	26,317	24,768	20,585	18,802	

	2014-2015	2015-2016	2016-2017	2017-2018
	ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
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TOTAL: 7xxx	26,317	24,768	20,585	18,802
*SUB-TOTAL:1000-7999	482,414	475,930	475,997	520,200
*SUB-TOTAL:1000-7999	482,414	475,930	475,997	520,200



Fund 09

Charter School Fund Summary

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2017/2018 ADOPTED BUDGET

CHARTER SCHOOL FUND
SUMMARY OF REVENUE,
EXPENDITURES, AND CHANGES IN FUND BALANCE

OBJECT CODE DESCRIPTION	2013/14 Actuals	2014/15 Actuals	2015/16 Actuals	2016/17 Actuals	2017/18 Adopted Budget
A. REVENUES					
8010-8099 LCFF Sources	\$800,537	\$916,957	\$1,103,614	\$1,164,680	\$995,548
8100-8299 Federal Revenues	0	0	0	0	0
8300-8599 Other State Revenues	94,592	60,747	149,204	105,840	70,150
8600-8799 Other Local Revenues	4,965	8,299	13,250	10,077	5,028
TOTAL REVENUES	\$900,094	\$986,003	\$1,266,068	\$1,280,597	\$1,070,726
B. EXPENDITURES					
1000 Certificated Salaries	\$390,801	\$467,808	\$561,112	\$621,360	\$528,123
2000 Classified Salaries	35,552	44,381	52,422	61,250	62,276
3000 Employee Benefits	65,159	106,165	145,808	183,379	185,384
4000 Food & Supplies	108,441	126,399	91,977	113,088	75,520
5000 Contracted Services & Other Expenses	200,495	272,513	383,609	334,450	302,814
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	\$800,449	\$1,017,267	\$1,234,927	\$1,313,528	\$1,154,117
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (A - B)	\$99,646	(\$31,264)	\$31,141	(\$32,931)	(\$83,391)
D. OTHER FINANCING SOURCES/USES					
8910-8999 Sources	\$0	\$0	\$0	\$0	\$0
7610-7699 Uses	0	0	0	0	0
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D)	\$99,646	(\$31,264)	\$31,141	(\$32,931)	(\$83,391)

**FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2017/2018 ADOPTED BUDGET**

**CHARTER SCHOOL FUND
SUMMARY OF REVENUE,
EXPENDITURES, AND CHANGES IN FUND BALANCE**

OBJECT CODE DESCRIPTION	2013/14 Actuals	2014/15 Actuals	2015/16 Actuals	2016/17 Actuals	2017/18 Adopted Budget
F. <u>FUND BALANCE. RESERVES</u>					
1. Beginning Balance as of July 1 - Unaudited Restatement Audit Adjustment	\$132,504	\$232,150	\$200,886	\$232,028	\$199,097
2. Ending Balance, June 30 (E + F1)	\$232,150	\$200,886	\$232,028	\$199,097	\$115,706
<u>COMPONENTS OF ENDING FUND BALANCE</u>					
a.) Nonspendable Amounts	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
b.) Restricted Amounts	52,816	58,387	74,590	57,298	57,298
c.) Assigned Amounts					
9770 Economic Uncertainties	0	0	0	0	0
9780 Other Assignments	169,334	132,499	147,437	131,798	73,000
9790 Unassigned Amount	0	0	0	0	-24,592
ENDING FUND BALANCE	\$232,150	\$200,886	\$232,028	\$199,097	\$115,706



Fund 11

Adult Education Fund Summary

**FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2017/2018 ADOPTED BUDGET**

**ADULT EDUCATION FUND
SUMMARY OF REVENUE,
EXPENDITURES, AND CHANGES IN FUND BALANCE**

OBJECT CODE DESCRIPTION	2013/14 Actuals	2014/15 Actuals	2015/16 Actuals	2016/17 Actuals	2017/18 Adopted Budget
A. REVENUES					
8010-8099 LCFF Sources	\$324,626	\$324,626	\$0	\$0	\$0
8100-8299 Federal Revenues	181,987	197,773	181,247	198,173	198,173
8300-8599 Other State Revenues	0	0	640,507	816,647	747,758
8600-8799 Other Local Revenues	315,250	438,092	445,148	311,244	321,996
TOTAL REVENUES	\$821,863	\$960,491	\$1,266,902	\$1,326,063	\$1,267,927
B. EXPENDITURES					
1000 Certificated Salaries	\$513,167	\$626,218	\$677,032	\$784,574	\$717,117
2000 Classified Salaries	145,969	183,599	211,911	217,420	243,781
3000 Employee Benefits	128,243	172,086	227,721	265,809	280,938
4000 Food & Supplies	32,320	108,887	65,394	48,002	33,156
5000 Contracted Services & Other Expenses	40,003	44,113	57,651	78,177	73,967
6000 Capital Outlay	0	7,122	9,045	4,230	0
7100-7499 Other Outgo	0	0	0	0	0
7300 Direct Support/Indirect Costs	0	0	0	0	0
TOTAL EXPENDITURES & OTHER OUTGO	\$859,703	\$1,142,024	\$1,248,753	\$1,398,212	\$1,348,959
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (A - B)	(\$37,839)	(\$181,533)	\$18,149	(\$72,149)	(\$81,032)
D. OTHER FINANCING SOURCES/USES					
8910-8999 Sources	\$122,589	\$135,356	\$88,356	\$0	\$0
7610-7699 Uses	0	0	0	0	0
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D)	\$84,750	(\$46,177)	\$106,505	(\$72,149)	(\$81,032)

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT

2017/2018 ADOPTED BUDGET

**ADULT EDUCATION FUND
SUMMARY OF REVENUE,
EXPENDITURES, AND CHANGES IN FUND BALANCE**

OBJECT CODE	DESCRIPTION	2013/14 Actuals	2014/15 Actuals	2015/16 Actuals	2016/17 Actuals	2017/18 Adopted Budget
F.	<u>FUND BALANCE, RESERVES</u>					
	1. Beginning Balance as of July 1 - Unaudited	\$998,253	\$1,083,003	\$1,036,826	\$1,143,331	\$1,071,182
	Restatement					
	Audit Adjustment					
	2. Ending Balance, June 30 (E + F1)	\$1,083,003	\$1,036,826	\$1,143,331	\$1,071,182	\$990,150
	<u>COMPONENTS OF ENDING FUND BALANCE</u>					
	a.) Nonspendable Amounts	\$0	\$0	\$0	\$0	\$0
	b.) Restricted Amounts	0	0	46,896	46,895	45,395
	c.) Assigned Amounts	0	0	0	0	0
9770	Economic Uncertainties					
9780	Other Assignments	1,083,003	1,036,826	1,096,435	1,024,287	944,755
9790	Unassigned Amount	0	0	0	0	0
	ENDING FUND BALANCE	\$1,083,003	\$1,036,826	\$1,143,331	\$1,071,182	\$990,150



Fund 12

Child Development Fund Summary

**FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2017/2018 ADOPTED BUDGET**

**CHILD DEVELOPMENT FUND
SUMMARY OF REVENUE,
EXPENDITURES, AND CHANGES IN FUND BALANCE**

OBJECT CODE DESCRIPTION	2013/14 Actuals	2014/15 Actuals	2015/16 Actuals	2016/17 Actuals	2017/18 Adopted Budget
A. REVENUES					
8010-8099 LCFF Sources	\$0	\$0	\$0	\$0	\$0
8100-8299 Federal Revenues	48,254	0	0	0	0
8300-8599 Other State Revenues	936,837	1,200,997	1,693,102	1,682,687	1,503,797
8600-8799 Other Local Revenues	45,990	1,160	1,677	5,767	4,222
TOTAL REVENUES	\$1,031,081	\$1,202,157	\$1,694,779	\$1,688,454	\$1,508,019
B. EXPENDITURES					
1000 Certificated Salaries	\$49,842	\$44,995	\$47,670	\$48,499	\$49,054
2000 Classified Salaries	587,782	650,248	846,007	918,390	869,699
3000 Employee Benefits	191,717	230,994	305,637	356,190	359,796
4000 Food & Supplies	86,914	111,358	150,026	157,074	116,820
5000 Contracted Services & Other Expenses	50,075	40,112	42,453	54,640	59,040
6000 Capital Outlay	0	62,919	120,807	5,817	0
7100-7499 Other Outgo	1,732	1,736	2,168	2,079	2,071
7300 Direct Support/Indirect Costs	53,737	61,896	75,971	69,034	53,610
TOTAL EXPENDITURES & OTHER OUTGO	\$1,021,800	\$1,204,258	\$1,590,739	\$1,611,724	\$1,510,090
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (A - B)	\$9,281	(\$2,100)	\$104,040	\$76,730	(\$2,071)
D. OTHER FINANCING SOURCES/USES					
8910-8999 Sources	\$1,732	\$1,736	\$2,168	\$2,079	\$2,071
7610-7699 Uses	0	0	0	0	0
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D)	\$11,013	(\$364)	\$106,208	\$78,809	\$0

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2017/2018 ADOPTED BUDGET
CHILD DEVELOPMENT FUND
SUMMARY OF REVENUE,
EXPENDITURES, AND CHANGES IN FUND BALANCE

OBJECT CODE DESCRIPTION	2013/14 Actuals	2014/15 Actuals	2015/16 Actuals	2016/17 Actuals	2017/18 Adopted Budget
F. <u>FUND BALANCE. RESERVES</u>					
1. Beginning Balance as of July 1 - Unaudited Restatement Audit Adjustment	\$56,050	\$67,063	\$66,699	\$172,907	\$251,716
2. Ending Balance, June 30 (E + F1)	\$67,063	\$66,699	\$172,907	\$251,716	\$251,716
<u>COMPONENTS OF ENDING FUND BALANCE</u>					
a.) Nonspendable Amounts	\$0	\$0	\$0	\$0	\$0
b.) Restricted Amounts	67,063	66,699	172,907	251,716	251,716
c.) Assigned Amounts					
9770 Other Assignments	0	0	0	0	0
9780 Economic Uncertainties	0	0	0	0	0
9790 Unassigned Amount	0	0	0	0	0
ENDING FUND BALANCE	\$67,063	\$66,699	\$172,907	\$251,716	\$251,716



Fund 13

Cafeteria Fund Summary

**FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2017/2018 ADOPTED BUDGET**

**CAFETERIA FUND
SUMMARY OF REVENUE,
EXPENDITURES, AND CHANGES IN FUND BALANCE**

OBJECT CODE DESCRIPTION	2013/14 Actuals	2014/15 Actuals	2015/16 Actuals	2016/17 Actuals	2017/18 Adopted Budget
A. REVENUES					
8010-8099 LCFF Sources	\$0	\$0	\$0	\$0	\$0
8100-8299 Federal Revenues	3,566,135	3,502,619	3,821,855	4,371,795	4,265,000
8300-8599 Other State Revenues	283,984	516,301	276,379	306,023	330,000
8600-8799 Other Local Revenues	1,500,034	1,460,079	1,531,125	1,550,553	1,521,000
TOTAL REVENUES	\$5,350,152	\$5,478,999	\$5,629,360	\$6,228,371	\$6,116,000
B. EXPENDITURES					
1000 Certificated Salaries	\$0	\$0	\$0	\$0	\$0
2000 Classified Salaries	1,966,090	1,916,729	1,981,450	1,920,163	1,989,460
3000 Employee Benefits	643,077	619,462	650,387	641,085	705,417
4000 Food & Supplies	2,633,244	2,719,134	2,493,785	2,700,496	2,682,731
5000 Contracted Services & Other Expenses	75,944	169,106	160,107	167,579	169,693
6000 Capital Outlay	0	8,568	20,987	7,762	7,762
7100-7499 Other Outgo	3,528	3,536	4,415	4,234	4,220
7300 Direct Support/Indirect Costs	282,405	308,755	266,121	245,405	209,646
TOTAL EXPENDITURES & OTHER OUTGO	\$5,604,287	\$5,745,291	\$5,577,252	\$5,686,725	\$5,768,929
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (A - B)	(\$254,135)	(\$266,292)	\$52,108	\$541,646	\$347,071
D. OTHER FINANCING SOURCES/USES					
8910-8999 Sources	\$0	\$53,008	\$53,228	\$0	\$0
7610-7699 Uses	0	(256,526)	0	0	0
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D)	(\$254,135)	(\$469,810)	\$105,336	\$541,646	\$347,071

**FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2017/2018 ADOPTED BUDGET**

**CAFETERIA FUND
SUMMARY OF REVENUE,
EXPENDITURES, AND CHANGES IN FUND BALANCE**

OBJECT CODE DESCRIPTION	2013/14 Actuals	2014/15 Actuals	2015/16 Actuals	2016/17 Actuals	2017/18 Adopted Budget
F. <u>FUND BALANCE, RESERVES</u>					
1. Beginning Balance as of July 1 - Unaudited Restatement Audit Adjustment	\$2,073,439	\$1,819,304	\$1,349,494	\$1,454,830	\$1,996,476
2. Ending Balance, June 30 (E + F1)	\$1,819,304	\$1,349,494	\$1,454,830	\$1,996,476	\$2,343,547
<u>COMPONENTS OF ENDING FUND BALANCE</u>					
a.) Nonspendable Amounts	\$29,593	\$15,219	\$25,165	\$1,701	\$0
b.) Restricted Amounts	1,789,711	1,334,275	1,429,665	1,994,775	2,343,547
c.) Assigned Amounts					
9780 Other Assignments	0	0	0	0	0
9770 Economic Uncertainties	0	0	0	0	0
9790 Unassigned Amount	0	0	0	0	0
ENDING FUND BALANCE	\$1,819,304	\$1,349,494	\$1,454,830	\$1,996,476	\$2,343,547



Fund 14

Deferred Maintenance Fund Summary

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2017/2018 ADOPTED BUDGET
DEFERRED MAINTENANCE FUND
SUMMARY OF REVENUE,
EXPENDITURES, AND CHANGES IN FUND BALANCE

OBJECT CODE DESCRIPTION	2013/14 Actuals	2014/15 Actuals	2015/16 Actuals	2016/17 Actuals	2017/18 Adopted Budget
A. REVENUES					
8010-8099 LCFF Sources	\$650,566	\$650,566	\$650,566	\$650,566	\$650,566
8100-8299 Federal Revenues	0	0	0	0	0
8300-8599 Other State Revenues	0	0	0	0	0
8600-8799 Other Local Revenues	1,049	2,348	7,089	22,369	7,000
TOTAL REVENUES	\$651,615	\$652,914	\$657,655	\$672,935	\$657,566
B. EXPENDITURES					
1000 Certificated Salaries	\$0	\$0	\$0	\$0	\$0
2000 Classified Salaries	136,644	139,692	111,137	107,088	95,182
3000 Employee Benefits	30,619	34,333	29,960	31,579	29,311
4000 Food & Supplies	93,276	72,845	37,886	54,000	46,000
5000 Contracted Services & Other Expenses	386,378	849,516	727,844	1,119,148	401,960
6000 Capital Outlay	516,053	25,084	158,074	568,968	1,930,000
7100-7499 Other Outgo	0	0	0	0	0
7300 Direct Support/Indirect Costs	0	0	0	0	0
TOTAL EXPENDITURES & OTHER OUTGO	\$1,162,970	\$1,121,470	\$1,064,901	\$1,880,783	\$2,502,453
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (A - B)	(\$511,355)	(\$468,556)	(\$407,246)	(\$1,207,848)	(\$1,844,887)
D. OTHER FINANCING SOURCES/USES					
8910-8999 Sources	\$650,000	\$1,150,000	\$1,200,000	\$950,000	\$950,000
7610-7699 Uses	(60,000)	0	0	0	0
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D)	\$78,645	\$681,444	\$792,754	(\$257,848)	(\$894,887)

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2017/2018 ADOPTED BUDGET
DEFERRED MAINTENANCE FUND
SUMMARY OF REVENUE,
EXPENDITURES, AND CHANGES IN FUND BALANCE

OBJECT CODE	DESCRIPTION	2013/14 Actuals	2014/15 Actuals	2015/16 Actuals	2016/17 Actuals	2017/18 Adopted Budget
F.	<u>FUND BALANCE, RESERVES</u>					
	1. Beginning Balance as of July 1 - Unaudited Restatement Audit Adjustment	\$1,478,424	\$1,557,069	\$2,238,513	\$3,031,267	\$2,773,418
	2. Ending Balance, June 30 (E + F1)	\$1,557,069	\$2,238,513	\$3,031,267	\$2,773,418	\$1,878,531
	<u>COMPONENTS OF ENDING FUND BALANCE</u>					
	a.) Nonspendable Amounts	\$0	\$0	\$0	\$0	\$0
	b.) Restricted Amounts	0	0	0	0	0
	c.) Committed Amounts					
9780	Other Commitments	1,557,069	2,238,513	3,031,266	2,773,418	1,878,531
9770	Economic Uncertainties	0	0	0	0	0
9790	Unassigned Amount	0	0	0	0	0
	ENDING FUND BALANCE	\$1,557,069	\$2,238,513	\$3,031,266	\$2,773,418	\$1,878,531



Fund 22

Building Fund Summary

Folsom Measure G Combined

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2017/2018 ADOPTED BUDGET
BUILDING FUND - FOLSOM MEASURE G
COMBINED - SUMMARY OF REVENUE,
EXPENDITURES, AND CHANGES IN FUND BALANCE

OBJECT CODE	DESCRIPTION	2014/15 Actuals	2015/16 Actuals	2016/17 Actuals	2017/18 Adopted Budget
A.	<u>REVENUES</u>				
8010-8099	LCFF Sources	\$0	\$0	\$0	\$0
8100-8299	Federal Revenues	0	0	0	0
8300-8599	Other State Revenues	0	0	0	0
8600-8799	Other Local Revenues	(193)	69,569	2,412,079	80,000
	TOTAL REVENUES	(\$193)	\$69,569	\$2,412,079	\$80,000
B.	<u>EXPENDITURES</u>				
1000	Certificated Salaries	\$0	\$0	\$0	\$0
2000	Classified Salaries	0	0	0	0
3000	Employee Benefits	0	0	0	0
4000	Food & Supplies	0	6,547	600	0
5000	Contracted Services & Other Expenses	3,487	331,487	436,460	0
6000	Capital Outlay	983,700	10,671,811	38,541,608	51,760,061
7100-7499	Other Outgo	0	0	0	0
7300	Direct Support/Indirect Costs	0	0	0	0
	TOTAL EXPENDITURES & OTHER OUTGO	\$987,187	\$11,009,846	\$38,978,667	\$51,760,061
C.	<u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (A - B)</u>	(\$987,380)	(\$10,940,277)	(\$36,566,588)	(\$51,680,061)
D.	<u>OTHER FINANCING SOURCES/USES</u>				
8910-8999	Sources	\$1,030,000	\$40,140,000	\$60,135,000	\$0
7610-7699	Uses	0	(1,030,000)	0	0
E.	NET INCREASE (DECREASE) IN FUND BALANCE (C + D)	\$42,620	\$28,169,723	\$23,568,412	(\$51,680,061)

<p align="center">FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT</p> <p align="center">2017/2018 ADOPTED BUDGET</p> <p align="center">BUILDING FUND - FOLSOM MEASURE G</p> <p align="center">COMBINED - SUMMARY OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE</p>

OBJECT CODE	DESCRIPTION	2014/15 Actuals	2015/16 Actuals	2016/17 Actuals	2017/18 Adopted Budget
F.	<u>FUND BALANCE, RESERVES</u>				
	1. Beginning Balance as of July 1 - Unaudited Restatement Audit Adjustment	\$0	\$42,620	\$28,212,343	\$51,780,755
	2. Ending Balance, June 30 (E + F1)	\$42,620	\$28,212,343	\$51,780,755	\$100,694
	<u>COMPONENTS OF ENDING FUND BALANCE</u>				
	a.) Nonspendable Amounts	\$0	\$0	\$0	\$0
	b.) Restricted Amounts	0	0	0	0
	c.) Committed Amounts				
9780	Measure P	42,620	28,212,343	51,780,755	100,694
9790	Unassigned Amount	0	0	0	0
	ENDING FUND BALANCE	\$42,620	\$28,212,343	\$51,780,755	\$100,694



Fund 23

Building Fund Summary

Rancho Cordova Measure P Combined

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2017/2018 ADOPTED BUDGET
BUILDING FUND - RANCHO CORDOVA MEASURE P
COMBINED - SUMMARY OF REVENUE,
EXPENDITURES, AND CHANGES IN FUND BALANCE

OBJECT CODE DESCRIPTION	2013/14 Actuals	2014/15 Actuals	2015/16 Actuals	2016/17 Actuals	2017/18 Adopted Budget
A. REVENUES					
8010-8099 LCFF Sources	\$0	\$0	\$0	\$0	\$0
8100-8299 Federal Revenues	0	0	0	0	0
8300-8599 Other State Revenues	0	0	0	0	0
8600-8799 Other Local Revenues	4,112	12,701	42,310	1,540,251	0
TOTAL REVENUES	\$4,112	\$12,701	\$42,310	\$1,540,251	\$0
B. EXPENDITURES					
1000 Certificated Salaries	\$0	\$0	\$0	\$0	\$0
2000 Classified Salaries	0	111	0	0	0
3000 Employee Benefits	0	12	0	0	0
4000 Food & Supplies	0	3,613	36,102	1,357	0
5000 Contracted Services & Other Expenses	582,345	3,658	473,760	201,988	0
6000 Capital Outlay	1,288,359	23,151,920	16,689,143	14,272,389	4,118,233
7100-7499 Other Outgo	42,366,239	0	13,218,865	0	0
7300 Direct Support/Indirect Costs	0	0	0	0	0
TOTAL EXPENDITURES & OTHER OUTGO	\$44,236,943	\$23,159,314	\$30,417,870	\$14,475,733	\$4,118,233
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (A - B)	(\$44,232,831)	(\$23,146,613)	(\$30,375,560)	(\$12,935,482)	(\$4,118,233)
D. OTHER FINANCING SOURCES/USES					
8910-8999 Sources	\$67,903,584	\$211,299	\$43,959,414	\$13,029,250	\$0
7610-7699 Uses	0	(500,000)	0	0	0
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D)	\$23,670,753	(\$23,435,314)	\$13,583,854	\$93,768	(\$4,118,233)

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2017/2018 ADOPTED BUDGET
BUILDING FUND - RANCHO CORDOVA MEASURE P
COMBINED - SUMMARY OF REVENUE,
EXPENDITURES, AND CHANGES IN FUND BALANCE

OBJECT CODE DESCRIPTION	2013/14 Actuals	2014/15 Actuals	2015/16 Actuals	2016/17 Actuals	2017/18 Adopted Budget
F. <u>FUND BALANCE. RESERVES</u>					
1. Beginning Balance as of July 1 - Unaudited	\$0	\$23,670,753	\$235,439	\$13,819,293	\$13,913,061
Restatement	0	0	0		0
Audit Adjustment	0	0	0		0
2. Ending Balance, June 30 (E + F1)	\$23,670,753	\$235,439	\$13,819,293	\$13,913,061	\$9,794,828
<u>COMPONENTS OF ENDING FUND BALANCE</u>					
a.) Nonspendable Amounts	\$0	\$0	\$0	\$0	\$0
b.) Restricted Amounts	0	0	0	0	0
c.) Committed Amounts					
9780 Measure P	23,670,753	235,439	13,819,293	13,913,061	9,794,828
9790 Unassigned Amount	0	0	0	0	0
ENDING FUND BALANCE	\$23,670,753	\$235,439	\$13,819,293	\$13,913,061	\$9,794,828



Fund 25

Capital Facilities Fund Summary

Folsom

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2017/2018 ADOPTED BUDGET
CAPITAL FACILITIES FUND - FOLSOM
SUMMARY OF REVENUE,
EXPENDITURES, AND CHANGES IN FUND BALANCE

OBJECT CODE DESCRIPTION	2013/14 Actuals	2014/15 Actuals	2015/16 Actuals	2016/17 Actuals	2017/18 Adopted Budget
A. REVENUES					
8010-8099 LCFF Sources	\$0	\$0	\$0	\$0	\$0
8100-8299 Federal Revenues	0	0	0	0	0
8300-8599 Other State Revenues	0	0	253	253	0
8600-8799 Other Local Revenues	5,107,719	5,093,865	2,118,986	3,174,942	2,810,700
TOTAL REVENUES	\$5,107,719	\$5,093,865	\$2,119,239	\$3,175,195	\$2,810,700
B. EXPENDITURES					
1000 Certificated Salaries	\$0	\$0	\$0	\$0	\$0
2000 Classified Salaries	229,608	227,388	224,935	275,666	256,088
3000 Employee Benefits	71,273	70,827	66,132	83,326	85,477
4000 Food & Supplies	2,507	133,695	13,951	6,154	3,200
5000 Contracted Services & Other Expenses	98,544	49,532	38,245	25,493	29,362
6000 Capital Outlay	484,387	832,754	951,456	456,344	0
7100-7499 Other Outgo	3,549,607	3,552,666	3,469,521	3,459,263	3,463,956
7300 Direct Support/Indirect Costs	0	0	0	0	0
TOTAL EXPENDITURES & OTHER OUTGO	\$4,435,925	\$4,866,863	\$4,764,239	\$4,306,247	\$3,838,083
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (A - B)	\$671,794	\$227,002	(\$2,645,000)	(\$1,131,052)	(\$1,027,383)
D. OTHER FINANCING SOURCES/USES					
8910-8999 Sources amount borrowed from fund 26	\$656,961	\$1,098,037	\$3,425,317	\$5,850,000	\$2,815,000
7610-7699 Uses	0	(2,675,000)	(275,000)	(2,725,000)	(4,200,000)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D)	\$1,328,755	(\$1,349,961)	\$505,317	\$1,993,948	(\$2,412,383)

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2017/2018 ADOPTED BUDGET
CAPITAL FACILITIES FUND - FOLSOM
SUMMARY OF REVENUE,
EXPENDITURES, AND CHANGES IN FUND BALANCE

OBJECT CODE DESCRIPTION	2013/14 Actuals	2014/15 Actuals	2015/16 Actuals	2016/17 Actuals	2017/18 Adopted Budget
F. <u>FUND BALANCE, RESERVES</u>					
1. Beginning Balance as of July 1 - Unaudited	\$59,795	\$1,388,550	\$38,589	\$543,906	\$2,537,854
Restatement	0	0	0		0
Audit Adjustment	0	0	0		0
2. Ending Balance, June 30 (E + F1)	\$1,388,550	\$38,589	\$543,906	\$2,537,854	\$125,471
<u>COMPONENTS OF ENDING FUND BALANCE</u>					
a.) Reserved Amounts	\$0	\$0	\$0	\$0	\$0
b.) Committed Amounts					
9780 Other Commitments					
Folsom Projects	1,388,550	38,589	543,906	2,537,854	125,471
9790 Unassigned Amount	0	0	0	0	0
ENDING FUND BALANCE	\$1,388,550	\$38,589	\$543,906	\$2,537,854	\$125,471



Fund 26

Capital Facilities Fund Summary

Rancho Cordova

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2017/2018 ADOPTED BUDGET
CAPITAL FACILITIES FUND - RANCHO CORDOVA
SUMMARY OF REVENUE,
EXPENDITURES, AND CHANGES IN FUND BALANCE

OBJECT CODE DESCRIPTION	2013/14 Actuals	2014/15 Actuals	2015/16 Actuals	2016/17 Actuals	2017/18 Adopted Budget
A. REVENUES					
8010-8099 LCFF Sources	\$0	\$0	\$0	\$0	\$0
8100-8299 Federal Revenues	0	0	0	0	0
8300-8599 Other State Revenues	0	0	0	0	0
8600-8799 Other Local Revenues	1,029,012	1,489,201	3,910,355	4,915,133	4,340,000
TOTAL REVENUES	\$1,029,012	\$1,489,201	\$3,910,355	\$4,915,133	\$4,340,000
B. EXPENDITURES					
1000 Certificated Salaries	\$0	\$0	\$0	\$0	\$0
2000 Classified Salaries	230,021	227,388	222,635	263,580	256,088
3000 Employee Benefits	71,354	70,829	65,496	80,842	83,377
4000 Food & Supplies	2,466	799	25,248	50,093	13,607
5000 Contracted Services & Other Expenses	49,504	33,114	36,000	31,009	34,797
6000 Capital Outlay	14,111	137,181	1,517,541	1,041,635	0
7100-7499 Other Outgo	0	0	0	0	0
7300 Direct Support/Indirect Costs	0	0	0	0	0
TOTAL EXPENDITURES & OTHER OUTGO	\$367,457	\$469,311	\$1,866,920	\$1,467,158	\$387,869
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (A - B)	\$661,555	\$1,019,890	\$2,043,435	\$3,447,974	\$3,952,131
D. OTHER FINANCING SOURCES/USES					
8910-8999 Sources	\$0	\$3,186,656	\$604,377	\$2,757,792	\$4,274,250
7610-7699 12/13 &14/15 amounts loaned to fund 25	(323,552)	(275,000)	(2,725,000)	(5,850,000)	(2,500,000)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D)	\$338,004	\$3,931,547	(\$77,188)	\$355,766	\$5,726,381

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2017/2018 ADOPTED BUDGET

CAPITAL FACILITIES FUND - RANCHO CORDOVA
SUMMARY OF REVENUE,
EXPENDITURES, AND CHANGES IN FUND BALANCE

OBJECT CODE DESCRIPTION	2013/14 Actuals	2014/15 Actuals	2015/16 Actuals	2016/17 Actuals	2017/18 Adopted Budget
F. <u>FUND BALANCE, RESERVES</u>					
1. Beginning Balance as of July 1 - Unaudited Restatement Audit Adjustment	\$793,864	\$1,131,868	\$5,063,415	\$4,986,226	\$5,341,993
2. Ending Balance, June 30 (E + F1)	\$1,131,868	\$5,063,415	\$4,986,226	\$5,341,993	\$11,068,374
<u>COMPONENTS OF ENDING FUND BALANCE</u>					
a.) Reserved Amounts	\$0	\$0	\$0	\$0	\$0
b.) Committed Amounts					
9780 Other Commitments Rancho Projects	1,131,868	5,063,415	4,986,226	5,341,993	11,068,374
9790 Unassigned Amount	0	0	0	0	0
ENDING FUND BALANCE	\$1,131,868	\$5,063,415	\$4,986,226	\$5,341,993	\$11,068,374



Fund 27

Building Fund Summary

Undeveloped Area Measure M Bond

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2017/2018 ADOPTED BUDGET
BUILDING FUND - UNDEVELOPED AREA MEASURE M BOND
COMBINED - SUMMARY OF REVENUE,
EXPENDITURES, AND CHANGES IN FUND BALANCE

OBJECT CODE DESCRIPTION	2013/14 Actuals	2014/15 Actuals	2015/16 Actuals	2016/17 Actuals	2017/18 Adopted Budget
A. REVENUES					
8010-8099 LCFF Sources	\$0	\$0	\$0	\$0	\$0
8100-8299 Federal Revenues	0	0	0	0	0
8300-8599 Other State Revenues	0	0	0	0	0
8600-8799 Other Local Revenues	1,408	3,161	(2,294)	107,893	2,500
TOTAL REVENUES	\$1,408	\$3,161	(\$2,294)	\$107,893	\$2,500
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	10,289	3,300	57,022	203,323	0
6000 Capital Outlay	157,425	159,496	291,171	292,802	13,000
7100-7499 Other Outgo	0	0	0	0	0
7300 Direct Support/Indirect Costs	0	0	0	0	0
TOTAL EXPENDITURES & OTHER OUTGO	\$167,715	\$162,796	\$348,193	\$496,126	\$13,000
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (A - B)	(\$166,307)	(\$159,635)	(\$350,488)	(\$388,233)	(\$10,500)
D. OTHER FINANCING SOURCES/USES					
8910-8999 Sources	\$0	\$0	\$530,000	\$10,045,390	\$0
7610-7699 Uses	0	(530,000)	0	0	0
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D)	(\$166,307)	(\$689,635)	\$179,512	\$9,657,157	(\$10,500)

**FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2017/2018 ADOPTED BUDGET**

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

OBJECT CODE DESCRIPTION	2013/14 Actuals	2014/15 Actuals	2015/16 Actuals	2016/17 Actuals	2017/18 Adopted Budget
F. <u>FUND BALANCE. RESERVES</u>					
1. Beginning Balance as of July 1 - Unaudited	\$1,463,593	\$1,297,286	\$607,651	\$787,164	\$10,444,321
Restatement	0	0	0		0
Audit Adjustment	0	0	0		0
2. Ending Balance, June 30 (E + F1)	\$1,297,286	\$607,651	\$787,164	\$10,444,321	\$10,433,821
<u>COMPONENTS OF ENDING FUND BALANCE</u>					
a.) Reserved Amounts	\$0	\$0	\$0	\$0	\$0
b.) Committed Amounts					
9780 Other Commitments Measure M	1,297,286	607,651	787,164	10,444,321	10,433,821
9790 Unassigned Amount	0	0	0	0	0
ENDING FUND BALANCE	\$1,297,286	\$607,651	\$787,164	\$10,444,321	\$10,433,821



Fund 40

Special Reserve Fund Summary

Capital Projects

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2017/2018 ADOPTED BUDGET
SPECIAL RESERVE FUND CAPITAL PROJECTS
SUMMARY OF REVENUE,
EXPENDITURES, AND CHANGES IN FUND BALANCE

OBJECT CODE DESCRIPTION	2013/14 Actuals	2014/15 Actuals	2015/16 Actuals	2016/17 Actuals	2017/18 Adopted Budget
A. REVENUES					
8010-8099 LCFF Sources	\$0	\$0	\$0	\$0	\$0
8100-8299 Federal Revenues	0	0	0	0	0
8300-8599 Other State Revenues	0	0	0	0	0
8600-8799 Other Local Revenues	789,555	428,572	402,908	410,735	278,264
TOTAL REVENUES	\$789,555	\$428,572	\$402,908	\$410,735	\$278,264
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	1,400	0	10,625	13,484	0
6000 Capital Outlay	1,088,954	97,302	0	0	0
7100-7499 Other Outgo	34,857	40,601	43,696	43,696	0
7300 Direct Support/Indirect Costs	0	0	0	0	0
TOTAL EXPENDITURES & OTHER OUTGO	\$1,125,211	\$137,903	\$54,321	\$57,180	\$0
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (A - B)	(\$335,656)	\$290,669	\$348,588	\$353,555	\$278,264
D. OTHER FINANCING SOURCES/USES					
8910-8999 Sources	\$200,000	\$200,000	\$666,712	\$2,265,374	\$200,000
7610-7699 Uses	0	0	0	0	0
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D)	(\$135,656)	\$490,668.97	\$1,015,299	\$2,618,929	\$478,264

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2017/2018 ADOPTED BUDGET

SPECIAL RESERVE FUND CAPITAL PROJECTS
SUMMARY OF REVENUE,
EXPENDITURES, AND CHANGES IN FUND BALANCE

OBJECT CODE DESCRIPTION	2013/14 Actuals	2014/15 Actuals	2015/16 Actuals	2016/17 Actuals	2017/18 Adopted Budget
F. <u>FUND BALANCE, RESERVES</u>					
1. Beginning Balance as of July 1 - Unaudited Restatement Audit Adjustment	\$5,051,378	\$4,915,722	\$5,406,390	\$6,421,690	\$9,040,619
2. Ending Balance, June 30 (E + F1)	\$4,915,722	\$5,406,390	\$6,421,690	\$9,040,619	\$9,518,883
<u>COMPONENTS OF ENDING FUND BALANCE</u>					
a.) Nonspendable Amounts	\$0	\$0	\$0	\$0	\$0
b.) Restricted Amounts					
9780 c.) Committed Amounts					
WAN	2,556,176	2,633,273	2,650,956	2,834,882	2,847,197
CHS Stadium Turf Replacement	80,157	169,053	2,753,577	357,932	456,855
FHS and VDLHS Stadium Turf Replacement	533,431	642,033	261,067	873,651	994,977
Facilities	1,745,958	1,962,031	756,089	2,908,780	3,154,480
Sale of building at Folsom Lake High	0	0	0	2,065,374	2,065,374
9790 Unassigned Amount	0	0	0	0	0
TOTAL COMPONENTS OF ENDING FUND BALANCE	\$4,915,722	\$5,406,390	\$6,421,689	\$9,040,619	\$9,518,883



Fund 63

Student Care Centers Fund Summary

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2017/2018 ADOPTED BUDGET
STUDENT CARE CENTERS FUND
SUMMARY OF REVENUE,
EXPENDITURES, AND CHANGES IN FUND BALANCE

OBJECT CODE DESCRIPTION	2013/14 Actuals	2014/15 Actuals	2015/16 Actuals	2016/17 Actuals	2017/18 Adopted Budget
A. REVENUES					
8010-8099 LCFF Sources	\$0	\$0	\$0	\$0	\$0
8100-8299 Federal Revenues	0	0	0	0	0
8300-8599 Other State Revenues	0	0	0	0	0
8600-8799 Other Local Revenues	2,944,643	3,028,009	3,404,445	3,655,411	3,280,854
TOTAL REVENUES	\$2,944,643	\$3,028,009	\$3,404,445	\$3,655,411	\$3,280,854
B. EXPENDITURES					
1000 Certificated Salaries	\$125,665	\$0	\$0	\$0	\$0
2000 Classified Salaries	1,226,998	1,297,072	1,403,160	1,428,408	1,592,429
3000 Employee Benefits	369,915	369,379	394,701	423,052	477,448
4000 Food & Supplies	145,018	156,949	167,249	201,635	283,212
5000 Contracted Services & Other Expenses	139,567	143,543	170,045	161,954	149,722
6000 Capital Outlay	0	0	0	0	0
7100-7499 Other Outgo	0	0	0	0	0
7300 Direct Support/Indirect Costs	0	0	0	0	0
TOTAL EXPENDITURES & OTHER OUTGO	\$2,007,163	\$1,966,943	\$2,135,156	\$2,215,050	\$2,502,811
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (A - B)	\$937,480	\$1,061,066	\$1,269,289	\$1,440,361	\$778,043
D. OTHER FINANCING SOURCES/USES					
8910-8999 Sources	\$0	\$0	\$0	\$0	\$0
7610-7699 Uses	(464,508)	(1,023,903)	(1,154,269)	(591,608)	(485,176)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D)	\$472,972	\$37,163	\$115,020	\$848,753	\$292,867

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2017/2018 ADOPTED BUDGET
STUDENT CARE CENTERS FUND
SUMMARY OF REVENUE,
EXPENDITURES, AND CHANGES IN FUND BALANCE

OBJECT CODE DESCRIPTION	2013/14 Actuals	2014/15 Actuals	2015/16 Actuals	2016/17 Actuals	2017/18 Adopted Budget
F. <u>FUND BALANCE, RESERVES</u>					
1. Beginning Balance as of July 1 - Unaudited Restatement Audit Adjustment	\$1,100,517	\$1,573,490	\$1,610,652	\$1,725,673	\$2,574,426
2. Ending Balance, June 30 (E + F1)	\$1,573,489	\$1,610,652	\$1,725,673	\$2,574,426	\$2,867,293
<u>COMPONENTS OF ENDING FUND BALANCE</u>					
a.) Net Investment in Capital Assets	\$0	\$2,177	\$2,177	\$2,177	\$0
b.) Restricted Net Position	0	0	0	0	0
c.) Unrestricted Net Position	0	1,608,475	1,723,496	2,572,249	2,867,293
9790 Unassigned Amount	1,573,489	0	0	0	0
ENDING FUND BALANCE	\$1,573,489	\$1,610,652	\$1,725,673	\$2,574,426	\$2,867,293



Fund 71

Retiree Benefits Trust Fund Summary

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2017/2018 ADOPTED BUDGET
RETIREE BENEFITS TRUST FUND
SUMMARY OF REVENUE,
EXPENDITURES, AND CHANGES IN FUND BALANCE

OBJECT CODE DESCRIPTION	2013/14 Actuals	2014/15 Actuals	2015/16 Actuals	2016/17 Actuals	2017/18 Adopted Budget
A. REVENUES					
8010-8099 LCFF Sources	\$0	\$0	\$0	\$0	\$0
8100-8299 Federal Revenues	0	0	0	0	0
8300-8599 Other State Revenues	0	0	0	0	0
8600-8799 Other Local Revenues	982,487	1,128,629	1,318,727	1,403,743	1,393,000
TOTAL REVENUES	\$982,487	\$1,128,629	\$1,318,727	\$1,403,743	\$1,393,000
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	770,022	803,534	746,164	689,006	740,000
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	\$770,022	\$803,534	\$746,164	\$689,006	\$740,000
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (A - B)	\$212,466	\$325,095	\$572,563	\$714,737	\$653,000
D. OTHER FINANCING SOURCES/USES					
8910-8999 Sources	\$600,000	\$600,000	\$600,000	\$600,000	\$600,000
7610-7699 Uses	0	0	0	0	0
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D)	\$812,466	\$925,095	\$1,172,563	\$1,314,737	\$1,253,000

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2017/2018 ADOPTED BUDGET
RETIREE BENEFITS TRUST FUND
SUMMARY OF REVENUE,
EXPENDITURES, AND CHANGES IN FUND BALANCE

OBJECT CODE DESCRIPTION	2013/14 Actuals	2014/15 Actuals	2015/16 Actuals	2016/17 Actuals	2017/18 Adopted Budget
F. <u>FUND BALANCE, RESERVES</u>					
1. Beginning Balance as of July 1 - Unaudited Restatement Audit Adjustment	\$5,837,885	\$6,650,350	\$7,575,445	\$8,748,009	\$10,062,746
2. Ending Balance, June 30 (E + F1)	\$6,650,350	\$7,575,445	\$8,748,009	\$10,062,746	\$11,315,746
<u>COMPONENTS OF ENDING FUND BALANCE</u>					
a.) Nonspendable Amounts	\$0	\$0	\$0	\$0	\$0
b.) Restricted Amounts	0	0	0	0	0
c.) Committed Amounts	0	0	0	0	0
9790 Undesignated Amount	\$6,650,350	\$7,575,445	\$8,748,009	\$10,062,746	\$11,315,746
ENDING FUND BALANCE	\$6,650,350	\$7,575,445	\$8,748,009	\$10,062,746	\$11,315,746



Long Term Debt

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

DEBT SERVICE FINANCING - LONG TERM DEBT

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

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

DEBT SERVICE FINANCING - LONG TERM DEBT

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

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

DEBT SERVICE FINANCING - LONG TERM DEBT

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

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT -- FISCAL SERVICES DEPARTMENT

CAPITAL FACILITIES FUND - FOLSOM (FUND 25)

DEBT SERVICE FINANCING - LONG TERM DEBT

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

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT -- FISCAL SERVICES DEPARTMENT

SPECIAL RESERVE -CAPITAL OUTLAY (FUND 40)

DEBT SERVICE FINANCING - LONG TERM DEBT

					Updated: June, 2017		
	2015/16	2016/17	2017/18				
HP Financial Services							
<u>Lease agreement 4874648320000001</u>							
NWN computers	\$43,696	\$43,696	\$43,595				
Principal - 40-0290-0-7439-124-9278-9100.000-000	40,945	42,298	42,200				
Interest (Object 7438) Lease	2,751	1,398	1,394				
TOTALS	\$43,696	\$43,696	\$43,595				



School Finance

Glossary of Terms

School Finance Glossary of Terms

AB 1200

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

ACADEMIC PERFORMANCE INDEX (API)

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

ACCRUAL BASIS ACCOUNTING

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

ADULT EDUCATION

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

AD VALOREM TAXES

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

APPORTIONMENTS

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

APPROPRIATIONS

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

APPROPRIATION BILL

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

APPROPRIATION FOR CONTINGENCIES

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

ASSESSED VALUATION

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

ATTENDANCE REPORTS

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

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

AVERAGE DAILY ATTENDANCE (ADA)

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

BASE REVENUE LIMIT

See Revenue Limit.

BASIC AID

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

BILINGUAL EDUCATION

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

BLOCK GRANT

A lump sum allocation of special purpose funds.

BONDED DEBT LIMIT

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

BONDED INDEBTEDNESS

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

BUDGET

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

CAPITAL OUTLAY

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

CATEGORICAL AID

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

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

CBEST

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

CBEDS

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

CERTIFICATES OF PARTICIPATION (COP)

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

CERTIFICATED PERSONNEL

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

CLASSIFIED PERSONNEL

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

CLASS SIZE PENALTIES

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

CONCURRENTLY ENROLLED

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

CONSUMER PRICE INDEX (CPI)

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

COST OF LIVING ADJUSTMENT (COLA)

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

COSTS

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

COSTS, DIRECT

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

COSTS, DIRECT SUPPORT

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

COSTS, INDIRECT SUPPORT

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

CREDENTIALLED TEACHER

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

CRITERIA AND STANDARDS

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

CURRENT OPERATING EXPENDITURE

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

DEFERRED MAINTENANCE

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

DEFICITS

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

DEFICIT FACTOR

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

DEVELOPER FEES

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

ECONOMIC IMPACT AID (EIA)

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

EDUCATIONAL CONSOLIDATION AND IMPROVEMENT ACT (ECIA)

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

EMPLOYEE BENEFITS

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

ENCROACHMENT

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

ENCUMBRANCES

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

ENDING BALANCE

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

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

EQUALIZATION

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

ERAF

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

EXPENDITURES

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

FIRST PRINCIPAL APPORTIONMENT

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

FISCAL YEAR

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

FIXED ASSETS

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

FULL-TIME EQUIVALENT (FTE)

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

FUND

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

GOVERNMENTAL FUNDS

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

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

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

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

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

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

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

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

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

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

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

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

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

FUND BALANCE

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

GANN SPENDING LIMIT

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

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

GENERAL LEDGER

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

GENERAL OBLIGATION BONDS

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

GENERAL PURPOSE TAX RATE

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

GIFTED AND TALENTED EDUCATION (GATE)

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

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

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

IMPLICIT PRICE DEFLATOR

See Cost-of-Living Adjustment

INDIRECT COSTS

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

INDIVIDUALIZED EDUCATION PROGRAM (IEP)

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

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

LEA

Local Educational Agency

LEAST RESTRICTIVE ENVIRONMENT

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

LOTTERY

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

MANDATED COSTS

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

MAINTENANCE FACTOR

See Proposition 98.

MASTER PLAN FOR SPECIAL EDUCATION

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

MISCELLANEOUS FUNDS

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

OBJECT OF EXPENDITURE

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

OVERFLOW

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

PARCEL TAX

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

PERB

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

PERMISSIVE OVERRIDE TAX

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

PERS

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

PL81-874

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

PL94-142

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

PRIOR YEAR'S TAXES

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

PROPOSITION 13 (1978)

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

PROPOSITION 98 (1988)

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

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

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

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

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

PURCHASE ORDER

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

RESERVES

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

REVENUES

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

REVENUE LIMIT

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

REVOLVING CASH FUND

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

ROC/P

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

SACS

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

SB 90

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

SB 813

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

SCHOOL AND LIBRARY IMPROVEMENT PROGRAMS (SLIP)

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

SCOPE OF BARGAINING

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

SECOND PRINCIPAL APPORTIONMENT

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

SECURED PROPERTY

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

SECURED ROLL

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

SERRANO DECISION

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

SPECIAL EDUCATION

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

STAR

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

STATE ALLOCATION BOARD

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

STATE SCHOOL FUND

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

STATE TEACHERS' RETIREMENT SYSTEM (STRS)

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

SUBVENTIONS

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

SUNSET

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

SUPPLEMENTAL ROLL

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

TAX RATE

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

TAX RATE LIMIT

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

TEST 1/TEST 2/TEST 3

See Proposition 98.

TITLE 1

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

UNDULICATED COUNT

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

UNENCUMBERED BALANCE

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

UNSECURED PROPERTY

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

UNSECURED ROLL

That portion of assessed property that is movable.

WAIVERS

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

WARRANT

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