



2013 – 2014 Adopted Budget

Adopted June 25, 2013



FISCAL SERVICES

5115 Dudley Blvd.
McClellan, CA 95652
Sacramento County
www.twinriversusd.org





2013 – 2014 ADOPTED BUDGET

TABLE OF CONTENTS

INTRODUCTORY SECTION

Board of Trustees and Cabinet Administration	3
Superintendent's Message	5
ASBO Meritorious Budget Award	7
Executive Summary	9
Budget Summaries	25

ORGANIZATIONAL SECTION

Mission and Vision Statement	33
District Description	34
District Goals	36
Organizational Chart	39
Student Demographics	43
Accounting Policies	45
Budget Development	48

FINANCIAL SECTION

Financial Overview	53
Fund Summaries	56
General Fund (Fund 01)	56
Special Revenue Funds (Funds 09-20)	56
Capital Project Funds (Funds 21-50)	59
Proprietary Fund (Funds 61-70)	61
Fiduciary Fund (Funds 71-95)	61
Budget Details	62
General Fund Budgets – Schools	
Elementary Schools	63
Middle Schools	97
High Schools	116
General Fund Budgets – District Programs/Departments	137
Other Fund Budgets	225
Adult Education Fund (Fund 11)	226
Child Development Fund (Fund 12)	227
Cafeteria Fund (Fund 13)	228
Deferred Maintenance Fund (Fund 14)	229
Special Reserve Fund for Other than Capital Outlay Projects (Fund 17)	230
Special Reserve Fund for Postemployment Benefits (Fund 20)	231
Building Fund (Fund 21)	232
Capital Facilities Fund (Developer Fees) (Fund 25)	234
Special Reserve Fund for Capital Outlay Projects (Fund 40)	236
Other Enterprise Fund (Fueling Station) (Fund 63)	237
Retiree Benefits Fund (Fund 71)	238
Long Term Financial Commitments	239

INFORMATIONAL SECTION

Effect of State Budget and Local Property Taxes	245
Special Education	247
Multi-Year Financial Assumptions and Forecasts	248
Enrollment Projections	251
Staffing Trends and Projections	253
Student Achievement	255
School Climate – Parent Survey	260
Progress Toward District Goals	265
Glossary	267
Facts at a Glance	275



Introductory Section



District Board Members and Cabinet Administration

Board of Trustees

July 2013



Rebecca Sandoval
President (term ends June 2014)



Bob Bastian
Vice President (term ends June 2014)



Michael Baker
Clerk (term ends June 2016)



John Dexter
Member (term ends June 2014)



Linda Fowler
Member (term ends June 2016)



Walter Garcia-Kawamoto
Member (term ends June 2016)



Cortez Quinn
Member (term ends June 2016)

Cabinet Administration

July 2013

Steven Martinez, Ed. D.
Superintendent

Joseph Williams
*Associate Superintendent,
Educational Services*

Rob Ball
*Associate Superintendent,
Business Support Services*

Janet Balcom
*Assistant Superintendent,
Special Education*

Not Currently Filled
*Associate Superintendent,
Human Resources*



Superintendent's Message



The state's economic recovery (albeit slowly), prior budget cuts, and the temporary taxes provided by Proposition 30 have combined to bring California to a promising moment for K-12 education: This is going to be a good year for schools!!! Unlike prior years, when the state faced, multi-billion-dollar State Budget imbalances due to the recession, the 2013-14 State Budget fully funds the Proposition 98 minimum without any manipulations or reinterpretations of its provisions. Proposition 98 sets the minimum funding level for K-12 education, based on the prior-year funding level and changes in workload. If a steady economic recovery continues and the Legislature and the Governor keep a tight rein on state spending in the next couple of years, there is a strong likelihood that the state will have operating surpluses in subsequent years.

Proposition 98

Some of the major policy initiatives funded for the current year included:

- New funds to implement the Local Control Funding Formula (LCFF)
- Implementation of the California Common Core State Standards
- Career-Technical Education Pathways
- Mandated Block Grant
- Proposition 39 Energy Funding

Local Control Funding Formula (LCFF)

State policy makers enacted the LCFF to replace revenue limits and most categorical programs, commencing on 2013-14. This is the most sweeping reform of the state's school finance system since the enactment of Senate Bill 90 in the early 1970's. Some of the major features of the LCFF include the following:

- The elimination of revenue limits and most categorical programs, except for federally mandated programs, programs enacted by state initiatives
- The establishment of four base grants tied to specific grade spans, which, upon full implementation in 2020-21 will result in absolute dollar equalization
- Extra funding to serve students from low-income families and English language learners equal to 20% of the base grant and an additional 50% of the base grant for districts with concentrations of qualifying students equal to or greater than 55% of the student enrollment
- An Economic Recovery Target to ensure that all districts, except for the top 10% in per average daily attendance (ADA) funding, receive at least their 2007-08 funding level

What does this mean for Twin Rivers Unified School District? Over the next several years, we will have the opportunity to implement additional programs to meet the academic and social-emotional needs of our students. With this being said, we will develop a budget "to inspire every student to extraordinary achievement every day."

Sincerely,

A handwritten signature in blue ink, appearing to read "Steven Martinez".

Steven Martinez, Ed. D.
Superintendent



ASBO Meritorious Budget Award

The Association of School Business Officials (ASBO) International awarded its Meritorious Budget Award to Twin Rivers Unified School District for its 2012-13 Annual Budget. The District is very proud to have received this prestigious award on its first year of submission (2010-2011 budget) and every year since. The current award certificate is shown on the following page.

Receiving this award is recognition that the District has met the highest standards of excellence in school District budgeting as adopted by ASBO International.

ASBO International requires that the budget document be technically well prepared, easy to read, that information flows in a logical sequence, narratives are clear and understandable and that the document is free of spelling and grammatical error. In addition, there are many specific requirements of information to be included in the document, section by section. The District believes that this budget document, which will be submitted to ASBO International for review, will also conform to these high standards.



Association of School Business Officials International



This Meritorious Budget Award is presented to

TWIN RIVERS UNIFIED SCHOOL DISTRICT

*For excellence in the preparation and issuance of its school entity's budget
for the Fiscal Year 2012-2013.*

The budget adheres to the principles and standards
of ASBO International's Meritorious Budget Award criteria.



A handwritten signature in black ink, reading "Brian L. Mee".

Brian L. Mee, SFO, RSBA
President

A handwritten signature in black ink, reading "John D. Musso".

John D. Musso, CAE, RSBA
Executive Director

Executive Summary

District Description

Twin Rivers Unified School District (TRUSD) emerged from the consolidation of three pre-existing elementary school districts: North Sacramento, Del Paso and Rio Linda Elementary School Districts and one pre-existing secondary school district: Grant Joint Union High School District. Approved by voters in November of 2007 and taken into effect on July 1, 2008, the District will enter its sixth “unified” school year this fall.

It is the mission and vision of Twin Rivers USD, “to inspire each student to extraordinary achievement every day” through “an unwavering focus on powerful and engaging learning experiences that prepare students for college, career, and life success.” As a means to achieve this, the District is committed to the following:

- Offering a broad spectrum of programs with high expectations that support a wide variety of career paths.
- Valuing, respecting and engaging with diverse cultures.
- Creating family-friendly environments that foster mutual respect, trust, caring, and love.
- Engaging students, staff, families, and community with meaningful involvement in our schools and programs.

The District encompasses 120 square miles in northern Sacramento County. It is positioned in the center of a growing, ethnically and economically diverse region characterized by a mix of suburban development and light industry. Although there is land for growth, a moratorium has been placed on construction in the Natomas area. The first two years, the District experienced declining Average Daily Attendance (ADA). In 2010-11 ADA increased slightly, but then dropped in 2011-12 and again in 2012-13. An additional reduction of approximately 100 ADA is projected for the current year. The District’s 2,800 staff members serve just under 28,000 students in preschool through adult education. This education comes in a wide variety of delivery models and locations. The District is comprised of 48 schools, including 29 elementary schools, 5 middle schools, 4 high schools, 7 charter sites (3 charter schools), adult education program, 1 independent study high school, 2 continuation high schools, 1 community day school, 1 opportunity school and 1 special education school.

Budget Development

Preparation of this budget began in October with enrollment and then staff projections. In January, staffing projections are re-evaluated based on the release of the Governor’s proposed budget for the State of California for the upcoming year, which includes funding for schools. The Governor submits the Governor’s revised budget to the Legislature in May (May Revise) with the final Adopted to be approved prior to July 1. Twin Rivers USD, like most school districts in California, is dependent upon the State for much of its revenue each year. The District’s Adopted Budget revenue projection is developed based on the State Budget, along with the District’s student enrollment projection for the budget year.

The District’s budget advisory committee, has worked since January with the development of this budget. The committee (which includes parents, teachers, classified staff, principals, and administrators) evaluates programs and processes in light of the current financial situation. In lean years, the committee faces the unenviable task of recommending budget reductions in order to achieve a balanced budget (as required by law). In years when cuts are not needed, the committee may make recommendations for program enhancements. The current budget’s significant changes include: the elimination of furlough days for the certificated bargaining unit (increase to salaries and benefits), a \$1.5 million reduction in management salaries from the District Office position realignment and annual step and column increases for all eligible employees. The 2013-14 Budget continues with over \$42 million in reductions made over the last six budget years since the creation of Twin Rivers USD. The cumulative reductions over the last six budget years is over \$232 million.

Dealing with the Economic Crisis				
	2012-13 Budget	2013-14 Budget	Change	% Change
Staffing (Full Time Equivalents)	2,649.12	2,605.28	(43.84)	-1.7%
General Fund Expenditures				
Unrestricted	\$161,325,679	\$156,095,197	(\$5,230,482)	-3.2%
Restricted	77,948,530	80,344,197	2,395,667	3.1%
Total	\$239,274,209	\$236,439,394	(\$2,834,815)	-1.2%

District Goals for 2013-14

- *College and Career-Readiness*
- *Effective, Engaging, Data-Driven Instruction*
- *Equitable and Transparent Budgeting and Operations*
- *Respectful Partnerships with Family and Community*

School staff and school site councils have worked together to prepare their individual site budgets. The site budgets reflect allocations of unrestricted monies given on a per student basis, as well as special purpose appropriations from state and federal agencies.

The District's final budget, according to state law, is adopted prior to July 1. (The District's fiscal year is from July 1 to June 30.) But the budget is modified many times thereafter. Adoption of the state budget and the closing of the district books for the prior year, both of which usually occur in the summer months, provide additional information that causes the budget to be modified. Throughout the school year, the budget is monitored closely and continues to be adjusted.

There have been no significant changes in the District's budget policies or development process from prior years.

Accounting By Fund

The accounts of the District are organized on the basis of funds, each of which is considered to be a separate accounting entity. We have eleven (11) funds, which are described below.

The **General Fund** is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund. The district's General Fund is used to account for the day-to-day operations of the district. The salaries of our teachers, classroom aides, administrators, custodians, school secretaries and clerks, librarians, counselors, maintenance workers, district administrators and clerical support staff, and other certificated and classified staff are accounted for in the general fund. Our textbooks, other books and supplies, utility costs, repair costs, consulting services, and equipment costs are also paid out of the General Fund.

The District's General Fund is divided into two sections: unrestricted funds and restricted funds. Restricted funds are monies received by the District that are categorical in nature, i.e., they can only be used for the purposes prescribed by the funding agency. The state and federal governments provide such funding for many special programs or projects. For example, special education funds are restricted. They can only be spent on students with identified special needs and in the manner outlined in state and federal law. Restricted funds are, in some cases, provided directly to the schools and in other cases are controlled centrally by the District. In either case, how the District spends these monies is determined by restrictions imposed by the granting agency.

Unrestricted funds are monies received that are not restricted in their use. The District can spend unrestricted monies on whatever programs it chooses. Examples of unrestricted funds include property tax collections, state aid through the Revenue Limit, and rental and lease income.

The **Special Revenue Funds** are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. The District maintains six Special Revenue Funds:

- The **Adult Education Fund** is used to account separately for federal, state and local revenues for adult education programs. Money in this fund shall be expended for adult education purposes only. Expenditures in this fund may be made only for direct instructional costs, direct support costs and indirect costs.



Introductory Section

- The **Child Development Fund** is used to account separately for federal, state, and local revenues to operate child development programs. All monies received by the District for, or from the operation, of child development services are deposited into this fund. The moneys may be used only for expenditures for the operation of child development programs.
- The **Cafeteria Fund** is used to account for federal, state and local revenue to operate the nutrition services program. The purpose of the nutrition services program is to provide nutritious, attractive meals to the students. The District participated in the National School Lunch program and the Especially Needy Breakfast program.
- The **Deferred Maintenance Fund** generates its revenue from interest earnings, the State Deferred Maintenance allowance and the District contribution. Expenditures in this fund are for major repairs or replacement under a State approved Deferred Maintenance Plan.
- The **Special Reserve Fund for Other than Capital Outlay Projects** is used primarily to provide for the accumulation of general fund monies for general operating purposes other than for capital outlay. Amounts from this special reserve fund must first be transferred into the General Fund or other appropriate fund before expenditures may be made. The fund is currently being utilized to hold Certificates of Participation (COP) funds which are budgeted to be used towards debt payments of the COPs.
- The **Special Reserve Fund for Post-Employment Benefits** is used to account for amounts the District has earmarked for the future cost of post-employment benefits but has not contributed irrevocably to a separate trust for benefit plan. Amounts accumulated in this fund must be transferred back to the General Fund and then expended.



The **Capital Project Funds** are used to account for resources used for the acquisition and/or construction of capital facilities by the District. The District maintains four Capital Project Funds:

- The **Building Fund** is used to account for the proceeds and expenditures from the sale of the bonds and the purchase of Certificates of Participation (COP). Expenditures in this fund are for the remaining authorized bond projects and repayment of the COPs.
- The **Capital Facilities Fund – Developer Fees** is used to account for money received from fees levied on developers. Interest earned in the Capital Facilities fund is restricted. Expenditures in this fund are restricted to the purposes specified by the Government Code or to the items specified in agreements with local developers.
- The **Special Reserve Capital Outlay Fund** is used to account for the accumulation of general fund moneys for capital outlay purposes, proceeds from the sale of real property and any other revenue specifically for capital projects that are not restricted to a specific Capital Projects Fund. Under current law, these funds must be used for capital outlay purposes. The fund is currently being utilized to hold three (3) Qualified Zone Academy Bonds (QZAB) repayment accounts and to record the proceeds from public agencies that have entered into Memorandums of Understanding with the District to provide funding for specific projects.

Proprietary Funds include Enterprise Funds and Internal Service Funds. Enterprise Funds are used to account for any activity for which a fee is charged to external users for goods or services. The District maintains one Enterprise Fund:

- The **Other Enterprise Fund** is used to account for other business activities. The District used this fund to account for the revenues and expenditures from the sale of compressed natural gas to surrounding districts and private companies. The fueling station was closed in late spring 2013 and this fund will be closed once all financial transactions are completed.

Introductory Section

Fiduciary Funds are used to account for assets held in a trustee or agent capacity for others that cannot be used to support the District's own programs. The District maintains one Fiduciary Fund:

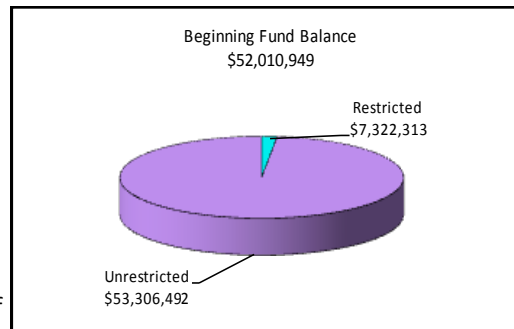
- The **Retiree Benefits Fund** is used to account separately for amounts held in trust from irrevocable contributions for post employment benefit payments.

General Fund – Budget Assumptions

The General Fund does not reflect deficit spending for the Adopted Budget. However, multiyear projections reflect deficit spending of \$1.6 million in 2014-15 and \$3.3 million in 2015-16. We have enough of an ending fund balance to cover the deficit spending and our 3% State reserve for economic uncertainties in the two projection years. Our revenue assumptions do anticipate for a new State school district funding formula as we have not eliminated the \$5.6 million CSR revenue (or fully implemented the CSR program) or removed the \$9.8 million in Tier III flexes. Under current law, these two items would result in deficit spending of \$7.2 million in 2014-15 and deficit spending of \$18.7 million in 2015-16. See multiyear projections for additional detail.

Even with all of the refinancing and debt consolidation over the last five years, the District still struggles with the Certificates of Participation (COP) debt acquired from the unification. Remaining bond funds to make the 2007 COP annual payments are minimal in 2014-15 and require the General Fund to pay for \$2.5 million of the \$3.9 million annual payments. Starting in 2015-16, the General Fund is budgeted to pay the entire \$3.9 million. In addition to the 2007 COP, the District also has a \$39 million Bond Anticipation Note (BAN) due in April 2014. The District is on its third endeavor to find a way to be able to sell more GO bonds that the District currently holds. The District has submitted a Validation request with the Superior Court to sell GO bonds at the unified (higher) percentage of debt to property value level. If the Validation is approved, we will sell current GO bonds to pay off the BAN and some of the 2007 COP. If the Validation is not approved, then we plan to obtain another COP to pay off the BAN and use General Fund money to also make the new COP payments until we can sell more GO bonds. All of the available ending fund balance is assigned for the BAN payment in case it is needed.

Beginning Fund Balance. The beginning fund balance is estimated to be \$52,010,949 (\$51,105,389 unrestricted and \$905,560 restricted for categorical programs). The 2012-13 Estimated Actuals continue to reflect a balanced budget for categorical where all revenues are budgeted in expenditures. Once the 2012-13 records are closed, the 2013-14 beginning fund balance will be updated with actuals (typically the restricted beginning balance is around \$8 million).



Revenue Assumptions. Unlike past years where the rate of change to revenue limits and categorical funding were generally consistent across all districts, upon passage of the Governor's Local Control Funding Formula (LCFF), every district would have its own unique progress rate toward the funding goal for 2020-21. Depending upon the State's final calculation parameters, the district's unique base funding amount in 2012-13, the number of students qualified for supplemental and concentration grants and the amount of money the State chooses to apply to the formula each year, each district will receive its own unique increase in funding per student.

Given the accountability/restriction provisions of the May Revision for LCFF, there is also some question as to how much, if any, of the supplemental or concentration funding is truly discretionary to the District. High levels of uncertainty in the LCFF funding call for a high degree of conservatism in the projection of future revenues. We have compared the May Revision LCFF proposal to School Services of California's (SSC) traditional Cost of Living Adjustment (COLA) calculation for revenue limit funding and are utilizing the lower of the two comparisons (traditional COLA calculation). The variance is about \$4.5 million, but it is possible we could not feel this increase if the restrictions on the supplemental and concentration funding remain.

Introductory Section

- Revenue Limit Sources:

- Average Daily Attendance (for purposes of calculating the Revenue Limit; using declining enrollment) is 22,975.44 (2012-13 P2 ADA – 300 charter shift + 85 for SCOE special day classes). Actual estimated P2 ADA is 22,825 (22,910 ADA if SCOE is included).
- The Revenue Limit per ADA, before the deficit, is \$7,647.69 (includes a 1.565% COLA).
- A deficit factor of 18.997% (3.275% decrease over the prior year) imposed by the State brings our Revenue Limit per ADA down to \$6,194.86.
- District Charter ADA is estimated at 2,052 (based on 95% of projected enrollment for 2013-14; 20 ADA higher than 2012-13 P2). The General Purpose Block Grant also includes the COLA and deficit reduction.
- Property taxes are estimated at 2012-13 P2 levels.
- Education Protection Account (EPA) is estimated at \$28.6 million (not additional funding; the State Aid portion of the revenue limit was reduced by this amount). The EPA funds will be used on salaries and benefits for instruction.

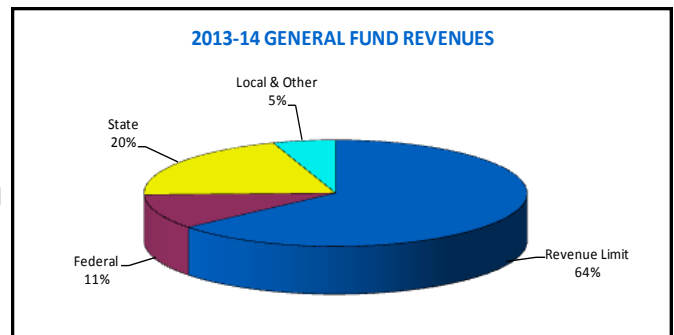
- Federal programs include the following reductions for Federal Sequestration; Title I Part A 10% and Special Education 5%. Title I School Improvement Grant (SIG) ends October 31st and only includes a small amount (\$33 thousand) of deferred revenue. Total deferred revenue budgeted at this time is \$837 thousand. We anticipate about \$10 million in Federal carryover funds, which will be budgeted on a future revision after the 2012-13 financial records are closed and the actual amounts are known.

- Other State Revenues:

- The Home-to-School Transportation and Class Size Reduction revenues are budgeted at the 2012-13 levels.
- Currently no revenue is planned for Mandated Cost reimbursements.
- Categorical programs are projected at or close to the 2012-13 levels, one-time funding (largest being Tobacco Use Program Education (TUPE) is eliminated in addition to the elimination of all deferred revenues.
- Lottery income is budgeted at SSC's increased projected student rate of \$154 (\$124 unrestricted and \$30 restricted).
- In 2008-09 SBX3 4 gave complete flexibility in the use of funds appropriated in 42 State programs (Tier III programs) to use for any educational purpose through 2012-13. Senate Bill (SB) 70 was approved which extends the flexibility of these programs two more years (through 2014-15). The total Tier III State funds in unrestricted that would have previously been in restricted funds is \$26.8 million. Although the Tier III programs are unrestricted, we have created accounts for each of the programs to be monitored individually. The Tier III programs are balanced with revenues equaling expenditures for categorical programs. In some cases, revenues are flexed (\$9.8 million) to be used towards unrestricted educational purposes to help eliminate deficit spending.

- Other Local revenue includes the reduction of one-time donations, grants and \$2 million of Erate reimbursements. Interest income is projected at a slightly higher amount than 2012-13. The State special education program is budgeted with no cut or COLA.

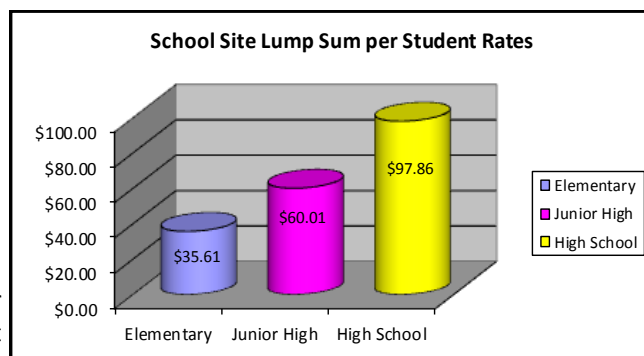
- Under Other Financing Sources, contributions to restricted programs are lower due to a required one-time additional contribution to Special Education for Coordinated Early Intervention Services in the prior year.



Introductory Section

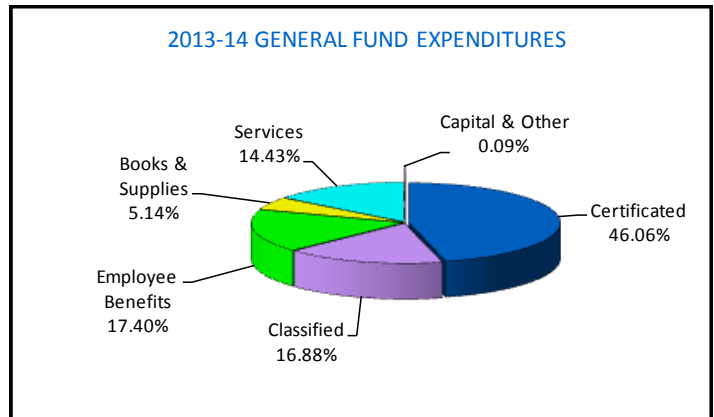
Expenditure Assumptions.

- Certificated salaries and benefits reflect current position control. Position control includes a 1.14% increase for step/column. A COLA on certificated salaries is not included in the budget. Zero furlough days for the TRUE bargaining unit and 3 days for management are reflected in the certificated salaries. Management salaries decreased \$1.5 million due to the District office realignment and new organizational structure.
- Classified salaries and benefits reflect current position control. Position control includes a 1.8% increase for step. A COLA on classified salaries is not included in the budget. Furlough of 3 days for the CSEA bargaining unit, confidential employees, supervisors and management are reflected in the budget. Management salaries decrease slightly to reflect the district office realignment and new organizational structure.
- Payroll driven benefit expenditures are budgeted at the following rates:
 - STRS – 8.25%
 - PERS – 11.417%
 - PERS Reduction – 1.603%
 - UI – 0.05%
 - OASDI – 6.20%
 - MC – 1.45%
 - WC – 1.683%
- District health benefit caps remain the same as prior year.
- We did not include 2012-13 categorical carryover expenditures. We balanced the categorical entitlements so that the current year revenues equal the expenditures.
- School site Lump Sum per student rates are recalculated to exclude, when applicable to the school grade, the athletic safety and athletic transportation which are now again in a separate category. The revised per student amounts are \$35.61 for elementary, \$60.01 for junior high and \$97.86 for high school.
- Department and District support budgets are at 2012-13 levels (which include on-going mid-year cuts in 2008-09 and 2012-13). A COLA is not included in the departmental budgets.
- The Routine Restricted Maintenance Account (RRMA) is at 2.3% of the current budgeted expenditures. SBX3 4 allows school districts to reduce their required contribution to the RRMA from 3% to 1% through 2012-13 and SB 70 extends the reduction through 2014-15. Additionally, school districts are also relieved of making their deferred maintenance match to the Deferred Maintenance Fund. We did not budget for the deferred maintenance match which typically comes from the RRMA.
- Encumbrance carryovers and one-time budgets are eliminated.
- Supplies, services, capital outlay and other outgo all significantly decreased in the restricted programs in order to balance the programs based on the estimated revenues. We ultimately anticipate about \$10 million in Federal carryover funds and \$9 million in State ending fund balance into 2013-14. We will budget the actual carryover and restricted ending fund balance amounts toward expenditures on a future revision after the actual amounts are known.
- Books and supplies decrease in the unrestricted funds to balance the Tier III programs such as Targeted Instructional Improvement Block Grant (TIIBG), Charter Block Grant, School Library Block Grant and Gifted and Talented Education (GATE).



Introductory Section

- Services and other operating expenditures decrease in the unrestricted funds to reflect Erate reimbursements (we were on “hold” and not receiving the last couple of years) for land line and cell phone services of \$1 million, \$400 thousand reduction for estimated legal fees, \$1.8 million reduction for legal settlements and the remainder of the reduction is to balance the Tier III programs.
- Capital outlay expenditures decrease in the unrestricted funds to reflect the removal of one-time ROP (Tier III) funds to construct a barn at Rio Linda High School and to balance other Tier III programs.
- Other Outgo expenditures include indirect costs which is two-thirds of the prior year since the carryover funds are not yet reflected in the budget.



Ending Fund Balance.

In accordance with GASB Statement 54, effective for the year end 2010-11, fund balances in the General Fund shall be reported within the following classifications: Nonspendable, Restricted, Committed, Assigned and Unassigned.

- Nonspendable - revolving cash and stores inventory is estimated at \$455 thousand.
- Restricted – legally restricted categorical programs is \$426 thousand.
- Committed – \$0
- Assigned – estimated Tier III program carryover, California English Language Development Test (CELDT) carryover, Charter Categorical Block Grant carryover, Lump Sum carryover, 5 teacher positions added to the staffing formula but not yet added within the certificated salaries, the uncollectable indirect cost and \$33 million towards the \$39 million BAN due April 2014.
- Unassigned –
 - \$15,000,000 Reserve for Economic Uncertainty (equal to one month of the District’s payroll).

Other Funds – Budget Assumptions

Adult Education Fund. The beginning fund balance is projected at zero (the 2012-13 Second Interim report reflected a negative ending fund balance of \$740,537. In 2012-13, the General Fund made a contribution to the Adult Education Fund in order to balance the budget).

Revenue from Federal categorical programs are budgeted at 40% of the prior years’ awards. The Pell Grant awards are budgeted as they occur; no revenue or expenditures are budgeted at this time. All costs are covered to operate the programs. Actual award and carryover amounts will be known and reflected at First Interim.

Other State Revenue represents Apprenticeship funding projected at \$40,320 and Tier III Community Based English Tutoring (CBET) and Adult Education Revenue Limit Sources in the amount of \$1,665,320 to run the Adult Education programs for English as a Second Language (ESL) and high school completion classes.

Other Local Revenue is made up of negative interest in the amount of \$10,000 due to the timing of cash receipts and cash disbursements during 2013-14 and revenue from fee based classes projected to generate \$200,000 primarily due to the projected enrollments in the following fee based classes through November 1, 2013: Heavy Duty Truck and Bus Driving; Heating, Ventilation and Air Conditioning; Green Construction; Licensed Vocational Nursing; Certified Nursing Assistant; Pharmacy Technician; Medical Billing/Coding; Office Technician and Forklift.

Introductory Section

Certificated and classified salaries and benefits reflect current position control which includes step/column increases. A COLA on salaries is not included in the budget. Salaries and benefits have also been budgeted for staff needed to teach fee based courses not budgeted through position control.

Books and Supplies and Services and Other Operating expenditures include all amounts needed to operate the program as well as IT technology fees, rent for facilities and indirect costs.

The ending fund balance is projected at zero.

Child Development Fund. The beginning fund balance is estimated from the 2012-13 Second Interim Report.

Federal Revenue for Head Start Basic is budgeted at the 2012-13 estimate less a 5.27% sequestration reduction (\$71,854) and Head Start Training & Technical Assistance is budgeted at the 2012-13 estimate. No deferred revenue is budgeted at this time.

Other State Revenue includes the General Child Care and Development program (CCTR), the California State Preschool program (CSPP) and the Pre-Kindergarten Family Literacy program (CPKS). The State proposes various funding reductions to these programs for 2013-14. Projected revenues total \$2,584,236 which is a reduction of \$256,236 over the prior year. Actual award amounts will be known and reflected at First Interim.



Other Local Revenue includes the First Five program and is funded at \$1,000,000 (which is the same amount as 2012-13) and parent paid fees. A District employee parent paid program was started 2011-12 for children of parents who work for the District.

Certificated and classified salaries and benefits reflect current position control which includes step/column increases and reductions of staff due to the reduction in appropriations of Federal and State funded programs. Y-rating for TRUE ECE unit members is eliminated per TRUE bargaining unit contract. A COLA on salaries is not included in the budget.

Books and Supplies and Services and Other Operating Expenditures include all amounts needed to operate the program and have been adjusted to reflect the reduction in appropriations of Federal and State funded programs.

The ending fund balance of \$143,944 is Restricted and can only be used with State approval.

Cafeteria Fund. The beginning fund balance is projected at \$1,598,724 (\$304,646 more than the amount estimated at the 2012-13 Second Interim reporting period).

Federal and State Revenue projections are higher than the previous year to reflect the \$0.06 per lunch reimbursement increase from our Federal Meal Pattern Certification. Additionally, Federal Revenue reflects an increase to the After School Feeding Program for increased participation due to an earlier start date compared to the prior year.

Other Local Revenue from a' la carte, kiosk sales and other outside revenue is estimated at a 2.3% decrease.

Salaries and benefits reflect current position control which includes step increases. In addition to step increases, salaries include the elimination of 1.5 furlough days. No other salary schedule increase is budgeted.

The food and supply budget reflects an increase to cover the increase in days for the After School Feeding Program and upgrades to school site POS systems. Services and Other Operating expenditures reflect an increase for the costs associated with equipment repair and software licensing.

The ending fund balance of \$1,598,724 is Restricted for the use of nutritional services.

Introductory Section

Deferred Maintenance Fund. The beginning fund balance is estimated at \$200,000 (\$200,000 more than the amount estimated at the 2012-13 Second Interim reporting period).

Deferred Maintenance funds are a Tier III program and thus can be used for any educational purpose through 2014-15. All Tier III funds are originally reported in the unrestricted General Fund. The District is moving \$775,000 of the estimated State deferred maintenance revenue to the Deferred Maintenance Fund to be used on maintenance projects. Additionally, school districts are relieved of making their deferred maintenance match to the Deferred Maintenance Fund. We did not budget for the deferred maintenance match, which typically comes from the RRMA.



Expenditures are budgeted based on the most recent Deferred Maintenance plan (please note that a Five-Year Deferred Maintenance plan is not required since the funding is part of the in Tier III programs).

The ending fund balance is projected at zero.

Special Reserve Fund for Other Than Capital Outlay Projects. The beginning fund balance is projected at \$5,557,575 (\$5,557,575 more than the amount estimated at the 2012-13 Second Interim reporting period).

Other Local Revenue is fully comprised of interest income from cash awaiting to be used towards Certificate of Participation (COP) debt.

Interfund Transfers out of \$5,557,575 reflects funds available to the Building Fund to be used for COP 2003 debt payments.

The ending fund balance of \$41,500 is Assigned to COP debt repayment.

Special Reserve Fund for Postemployment Benefits. The beginning fund balance is estimated from the 2012-13 Second Interim Report.

Other Local Revenue is fully comprised of interest income from funds previously accumulated specifically for postemployment benefits.

Expenditures are not anticipated at this time.

The ending fund balance of \$1,027,642 is Assigned for future postemployment benefits.

Building Fund. The beginning fund balance is projected at \$10,798,105 (\$3,178,451 less than the amount estimated at the 2012-13 Second Interim reporting period).

Other Local Revenue includes current year estimated interest income from cash awaiting to be used towards the Certificates of Participation (COP) debt. Additionally, included in Other Local Revenue is rental income for leases of our cell towers.

Interfund Transfers In reflect sources to be used towards the COP debt payments.

Classified salaries and benefits reflect current position control which includes step increases and the elimination of 1.5 furlough days. A COLA on salaries is not included in the budget.

All other expenditures reflect various bond projects and debt service interest towards the COP repayments.

The ending fund balance of \$12,172,493 is Assigned for future Qualified Zone Academy Bond (QZAB) and GO Bond outside administrative fees and Restricted for COP debt repayment.

Introductory Section

Capital Facilities—Developer Fee Fund. The beginning fund balance is estimated at \$1,500,000 (\$1,500,000 more than the amount estimated at the 2012-13 Second Interim reporting period).

Other Local Revenue includes estimated calculations for interest income and developer fees. The developer fees are significantly lower due to a one-time construction project along Richards Blvd. in the prior year.

Expenditures are budgeted to utilize the beginning fund balance and all new revenue.

The ending fund balance is projected at zero.

Special Reserve Fund for Capital Outlay Projects. The beginning fund balance is estimated from the 2012-13 Second Interim Report.

Other Local Revenue includes interest income from QZAB funds, revenue for the Smythe K-6 Field project and MOU with Gateway Community Charter (GCC) for maintenance of Ben Ali site location.

Expenditures are budgeted to cover outside administrative costs for one of the QZABs and the two projects for which we are receiving Local Revenue.

The ending fund balance of \$9,218,635 is Restricted for repayment towards the three QZABs.

Other Enterprise Fund. The beginning fund balance is estimated from the 2012-13 Second Interim Report.

No revenues or expenditures are budgeted for the current year. The compressed natural gas (CNG) station is in the process of being shut down. During the 2012-13 year end closing process, the fund balance from this fund will be transferred to the General Fund and used towards cameras and GPS equipment for added safety on our school busses.

Retiree Benefit Fund. The beginning fund balance is estimated from the 2012-13 Second Interim Report.

Other Local Revenue is fully comprised of interest income.

Expenditures are budgeted to cover outside administrative costs for the irrevocable trust (can only be used for retiree health costs).

The ending fund balance of \$414,543 is in a trust and can only be used for post employment benefits.



Introductory Section

Key Variables & Determinants

On the following pages we discuss in detail the key variables and determinants underlying our General Fund budget projections.

Revenue Limit and Property Taxes. The State of California has been marred by the budget crisis over the last several years. Revenue limit income is 64% of the General Fund budget; a 2% increase from the prior year. Even with this increase, we are 18% below what we received six years ago.

Unlike past years where the rate of change to revenue limits and categorical funding were generally consistent across all Districts, upon passage of the Governor's Local Control Funding Formula (LCFF), every District would have its own unique progress rate toward the LCFF funding goal for 2020-21. Depending upon the State's final calculation parameters, the District's unique base funding amount in 2012-13, the number of students qualified for supplemental and concentration grants and the amount of money the State chooses to apply to the formula each year, each District will receive its own unique increase in funding per student.

Given the accountability/restriction provisions of the May Revision for LCFF, there is also some question as to how much, if any, of the supplemental or concentration funding is truly discretionary to the District. High levels of uncertainty in the LCFF funding call for a high degree of conservatism in the projection of future revenues. We have compared the May Revision LCFF proposal to School Services of California's (SSC) traditional Cost of Living Adjustment (COLA) calculation for revenue limit funding and are utilizing the lower of the two comparison (traditional COLA calculation). The variance is about \$4.5 million, but it is possible we could not feel this increase if the restrictions on the supplemental and concentration funding remain.

Twin Rivers USD's Revenue Limit funding includes an on-going \$332 per ADA increase based on estimated effects of the LCFF.

Our revenue limit is the product of our per pupil general purpose funding amount times the average number of students in attendance on any given day (average daily attendance).

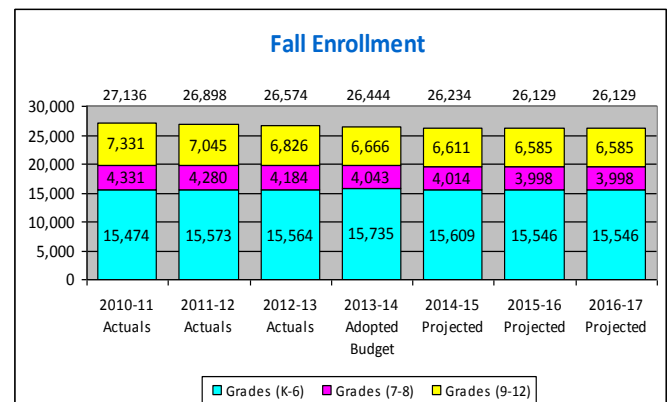
Property tax collections are used towards funding of the revenue limit. Typically tax collections fall short of the revenue limit total. When this occurs, the state makes up the difference (State Aid). In some districts, though, the amount of local property tax collected is actually larger than the total revenue limit amount. These districts are called basic aid districts and they get to keep the entire property tax collection. Since property taxes are also used to pay for charter school students, the amount we transfer to the charter schools is deducted from our property tax proceeds to arrive at a net figure. Our projected property tax collections for 2013-14 are not expected to exceed our calculated revenue limit.

Revenue Limit	\$142,478,785
Property Taxes, gross	\$25,384,231
Less, Transfer to Charter	5,696,575
Less Property Taxes, net	\$19,687,656
Less EPA	\$28,596,544
State Aid	\$94,194,585

Enrollment. The enrollment forecasts are produced using the standard demographic method for forecasting populations, the "cohort survival" technique. This method advances the current student body one grade for each year of the forecast period. One year's kindergarten students become the next year's first graders; first graders become second graders; and so on.

Historical trends and anticipated future changes are used to adjust cohort sizes.

The forecasts show a slight decline of enrollment in the future.



Introductory Section

Allocation of Human Resources—Staffing. Staffing at the schools is determined based on specific ratios. Non-school site staffing is determined annually according to the needs of the district. Prior year staffing acts as a baseline, to which staffing full-time equivalents (FTE) is either added or subtracted. Teacher staffing is determined by established class size ratios. Our 2013-14 staffing ratio for Kindergarten is 25 students per teacher, grades 1-3 is 29 students per teacher and grades 4-6 is 31 students per teacher. At the intermediate and high school level (grades 7 through 12) our staffing ratio is one teacher for every 33 students. These staffing ratios are the same as the prior budget year.

Total district staffing for 2013-14 is projected to be 2,605.28 FTE. This is a decrease of 43.84 FTE from the 2012-13 adopted budget, but is a decrease of 110.82 FTE compared to the 2012-13 year-end.

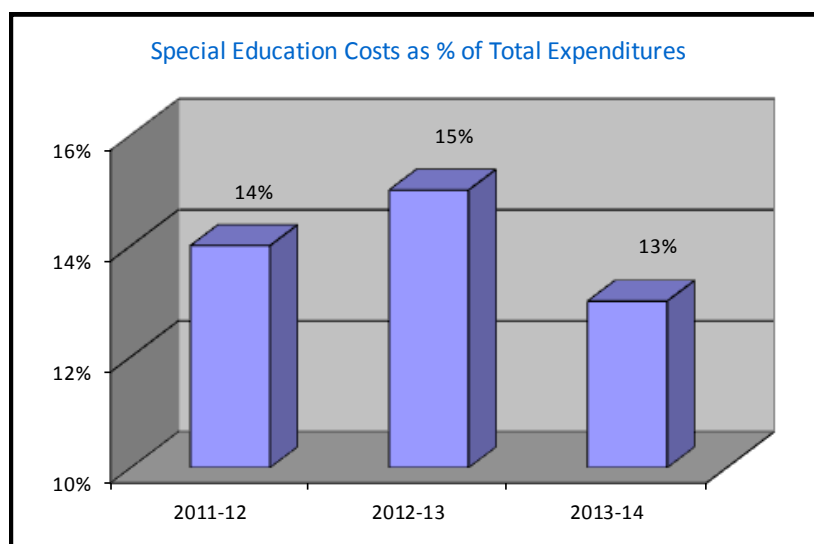
The state requires that unified districts spend 55% or more of their funds on classroom instruction. This includes teachers and teacher aides. Each year we file a report with the state showing what proportion of our spending goes to the classroom. The District's current ratio is 55% (based on 2012-13 estimated actuals).

Special Education. We are committed to educating students with special educational needs, as required by state and federal law. These students are served in a variety of ways—from limited pullout programs to separate special classrooms. Other agencies and non-public schools serve students whose educational needs cannot be met by district programs. The placement and appropriate services provided these students are determined by the student's individual education plan. We are spending over \$30 million a year on special education, 13% of our total General Fund expenditures.

Typically state and federal funding is inadequate to fully cover the costs of special education. The difference between expenditures for special education and the revenues received is called the special education encroachment, a budgetary term used to denote that the costs of the program encroach on our general purpose revenues. In recent years court decisions have expanded the definition of needs and required districts to provide an increased level of special education services for some students. This increased demand for service, coupled with state and federal under-funding, has placed a tremendous financial burden on school districts in California.

State funding for special education flows through our Special Education Local Plan Area (SELPA), a consortium of ten districts including the County Office of Education. The Districts work together to coordinate services and programs where appropriate in serving students from the entire SELPA in the most cost efficient manner. As an example, our district operates a program for students with orthopedic impairments for districts in the north area of our SELPA. Our county office of education supports our SELPA and other SELPAs in the county with some financial management services as well as providing some special education programs and services.

July 1, 2011, California law shifted the responsibility for providing educationally-related mental health services (ERMHS) from county mental health to districts/SELPA. As a result, districts/SELPA now receive funding to provide ERMHS to eligible special education students through a variety of supports and services as designated in the student's IEP.



Introductory Section

Changes in Debt

At inception of the District, Twin Rivers USD acquired General Obligation (GO) Bonds, Certificates of Participation (COP), and Qualified Zone Academy Bonds (QZAB) from the former districts. Additionally, long-term debt obligations include various capital leases and post-employment benefits. In 2012-13, the District entered into a capital lease to purchase four vans for the Nutritional Services program. On April 1, 2014, a \$39 million General Obligation Bond Anticipation Note (BAN) is due. The District is on its third endeavor to find a way to be able to sell more voter approved GO Bonds that the District currently holds in order to pay off the BAN. The District has submitted a validation request with the Superior Court to sell GO Bonds at the unified school district (higher) percentage of debt to property value. If the validation is approved, we will sell current GO Bonds to pay off the BAN and some of the 2007 COP. If the validation is not approved, then we will obtain another COP to pay off the BAN and use General Fund money to make the new COP payments until we can sell more GO Bonds.

General Obligation (GO) Bonds. Major capital facility improvements are typically financed by the District through the sale of voter approved GO Bonds. The funds enable the District to renovate and construct buildings without encroaching on the General Fund operating budget.

California law limits GO Bond debt to 2.5% of total assessed valuation for a unified school district and 1.25% each for elementary and high school districts. Being a unified district, our debt limit is 2.5%. Our total outstanding GO Bond principal debt on June 30, 2013 is \$229,734,407 million. We are over our debt limit in 2008-09 due to the assessed value (AV) decline over the previous years. GO Bond debt has no impact on present or future operating budgets; it only has the effect of limiting future bond debt.

The total debt service on the bonds is shown in the accompanying table.

Combined Bond Repayment Schedule			
Fiscal Year	Principal	Interest	Total
2013-14	\$7,111,981	\$8,053,503	\$15,165,484
2014-15	7,317,736	8,493,563	15,811,299
2015-16	7,970,161	8,458,075	16,428,236
2016-17	8,672,020	8,386,788	17,058,808
2017-18	9,903,971	8,271,121	18,175,092
2018-19	9,509,113	7,550,012	17,059,125
2019-20	8,372,921	9,315,285	17,688,206
2020-21	9,064,866	9,366,260	18,431,126
Thereafter	161,811,638	179,780,484	341,592,122
Total	\$229,734,407	\$247,675,091	\$477,409,498

General Obligation Bond Anticipation Note (BAN). On April 7, 2009, the District issued \$29,092,440 of General Obligation Bond Anticipation Notes, with interest rates 5.75%, for the repayment of certain lease-purchase obligations of the District, proceeds of which were used to finance the acquisition, construction, furnishing, and equipping of certain capital improvements for the District.

The District has one payment due of \$39,000,000 on April 1, 2014 that includes principal and interest as follows:

Year Ending June 30	Principal	Interest	Total
2014	\$29,092,440	\$9,907,560	\$39,000,000

Certificates of Participation (COP). COPs are sold to investors much as bonds are; however, a special tax is not assessed and repayment comes from the District's General Fund or other operating revenues. The District possesses two (2) COP. The COPs were obtained prior to the creation of Twin Rivers USD for the purpose of accelerating GO Bond projects until additional voter approved bonds could be issued. All remaining COP funds are budgeted to help repay the COP debt.

Following is a summary of outstanding indebtedness, as well as the District's 2013-14 COP payment obligation:

Issue	Outstanding Indebtedness July 1, 2013*	2013-14 Principal	2013-14 Interest
2002-03	\$18,761,842	\$0	\$283,150
2007-08	231,516,981	0	3,875,725
Total	\$250,278,823	\$0	\$4,158,875

* Represents principal and interest outstanding



Introductory Section

Following is a summary of the annual COP payments and the various funding sources making up the annual payments.

Certificates of Participation Amortization Schedule by Fund				
Year Ending June 30	COP	GO Bond	General Fund	Total
2014	\$4,158,875	\$0	\$0	\$4,158,875
2015	1,658,875	0	2,500,000	4,158,875
2016	283,150	0	3,875,725	4,158,875
2017	283,150	0	3,875,725	4,158,875
2018	485,400	8,061,400	0	8,546,800
2019-2023	2,427,000	27,938,600	14,082,700	44,448,300
2024-2028	2,427,000	16,530,050	26,528,250	45,485,300
2029-2033	2,427,000	19,953,825	18,080,450	40,461,275
2034-2038	9,862,842	13,251,125	37,150,275	60,264,242
2039-2042	0	0	34,437,406	34,437,406
TOTAL	\$24,013,292	\$85,735,000	\$140,530,531	\$250,278,823

Qualified Zone Academy Bonds (QZAB). The United States Congress enacted a bill called the Tax Payer Relief Act of 1997 that allowed schools to borrow at no or nominal interest cost. The intended use for these funds was to create, in each "ACADEMY", resources to help better educate kids and better prepare them for their futures (i.e. College or the workforce). The District possesses three (3) QZABs which were obtained through the unification of Twin Rivers USD. The certificates have no interest component and the principal payments are due as follows:

Issue	Principal	Due
November 2003	\$5,000,000	November 2018
December 2005	1,000,000	December 2017
December 2005	5,000,000	December 2020
Total	\$11,000,000	

Capital Lease Obligations. On July 1, 2013, the District holds eight (8) capital lease obligations. The lease obligations include lighting modernization, police vehicles, copiers, computers, and a lease-purchase for facility replacements and renovations. The majority of the payments are covered by the General Fund with a small portion being paid from the Deferred Maintenance Fund.

Following is the yearly lease repayment schedule:

Lease Repayment Schedule			
Fiscal Year	Principal	Interest	Total
2013-14	\$712,470	\$142,127	\$854,597
2014-15	565,322	104,208	669,530
2015-16	383,105	83,398	466,503
2016-17	399,254	67,248	466,502
2017-18	312,197	51,943	364,140
2018-19	324,852	39,289	364,141
2019-2022	810,121	39,539	849,660
Total	\$3,507,321	\$527,752	\$4,035,073

Other Post-Employment Benefits. The District provides post-employment health benefits to certificated and classified employees for up to 10 years between the age of 55 and 65. The District pays up to the single employee district contribution on health insurance in an amount that will not exceed the dollar amount paid to regular full-time employees. To qualify, employees must retire from the District after attaining age 55, with at least 10 years of District service for classified employees and 15 years of services for certificated employees. The expenditures for post-employment health benefits are recognized on a pay-as-you-go basis. The approximate accumulated future liability for the District at June 30, 2012 is estimated to be \$38 million based on an actuarial study performed as of July 1, 2010.

Student Achievement

Each year, students participate in several standardized testing programs at specific grade levels. The state-mandated Standardized Testing and Reporting (STAR) program requires that all students in grades 2-11 be tested each spring. The State also mandates physical performance testing, English proficiency testing and a high school exit examination. In addition, other measures like the Scholastic Assessment Test (SAT) are typically used to monitor student achievement.

The budget is a reflection of the goals and objectives of our district. The objectives are developed based on the analysis of student achievement trend data from the STAR and California High School Exit Exam (CAHSEE) assessment systems. The No Child Left Behind (NCLB) Adequate Yearly Progress (AYP) and the state's Academic Performance Index (API) scores are used as benchmark standards and the trend data is used to determine which instructional areas need additional support. The results of this analysis foster objectives which focus on improving the student achievement gap and are paired with the accountability tools of the API/AYP and district budget process.

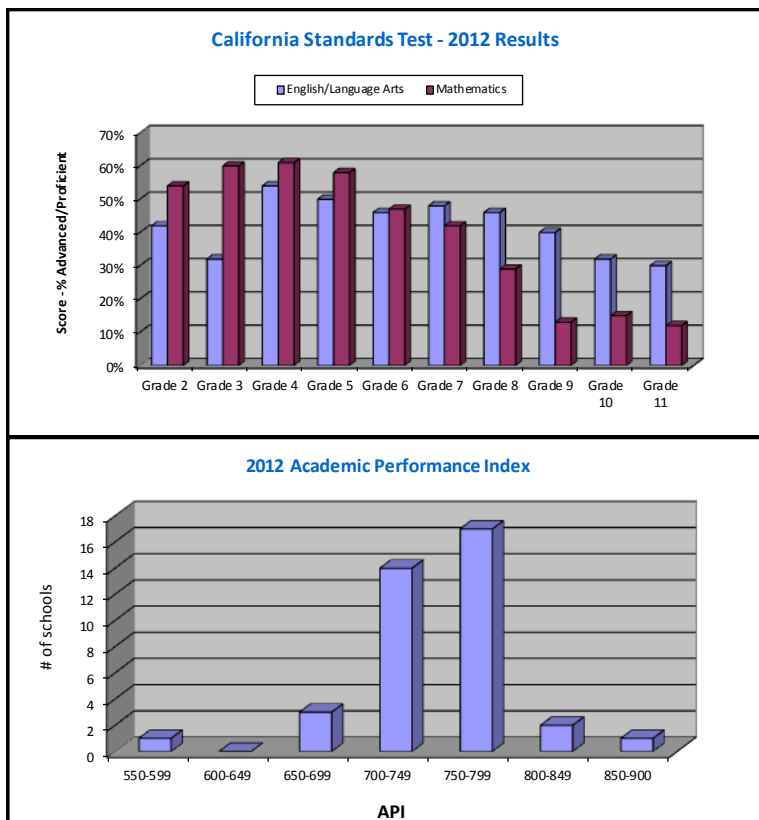
The Twin Rivers USD goals and specific objectives to meet our goals are:

- College/Career Readiness
 - Think-critically, problem-solve, work well with others and communicate effectively
 - Acquire technology skills
 - Commit to community and global awareness
- Respectful Partnerships with Family and Community
 - Collaborative and service-oriented
 - Committed to open communication
 - Focused on student success
 - Built upon strong relationships
- Equitable and Transparent Budgeting and Operations
 - Student-centered
 - Fiscally responsible
 - Valuing the input of all stakeholders
- Effective, Engaging, Data-Driven Instruction
 - Differentiated and rigorous
 - Standards-based
 - Relevant and measurable
 - Culturally responsive

Introductory Section

STAR. Each spring all students in grades 2-11 in California's public schools participate in the Standardized Testing and Reporting (STAR) testing program. The tests cover reading, mathematics, language, and spelling. The following chart illustrates the achievement of students in grade 2 through 11 for English/Language Arts and Mathematics.

API Ranking. Each year the California Department of Education releases an Academic Performance Index (API), which ranks all the public schools in California. This ranking is largely based on test results from the previous spring. Each school receives an index number between 200 and 1,000, with a score of 800 being considered the "target" score. The index number is in turn divided into a decile, with all schools divided into groups of ten, based on their index. The decile serves as a rank, with 10 being the highest and 1 the lowest. In October, the Department of Education released its 2011 rankings.



Multi-Year Projections

Often, looking at one or two years of financial data will not provide the reader with the ability to observe financial trends. The District provides data since 2010-11, the budget for the current year and three years of projected data for each of the District's funds. The projections take into consideration economic forecasts for the State of California, pupil trends and a variety of other issues.

Most salary projections for future years are calculated at a 1.14% increase for certificated and 1.82% increase for classified step and column and no increase for COLA. Benefits and non-salary expenses are projected based on anticipated enrollment and expected increases in costs of materials/services. One-time reductions are eliminated from the projection years. The 2012-13 deficit spending is from restricted dollars. The beginning fund balance has a reserve set aside for these budgeted expenditures. A summary of the District's General Fund for 2010-11 through 2016-17 is reflected in the following table:

	2010-11 Actuals	2011-12 Actuals	2012-13 Estimated	2013-14 Adopted	2014-15 Projected	2015-16 Projected	2016-17 Projected
Revenue	\$246,337,927	\$242,289,046	\$253,153,556	\$240,732,522	\$242,121,475	\$245,256,491	\$249,312,268
Expenditures	228,213,973	234,933,656	270,752,187	236,439,394	243,758,281	248,596,493	251,298,481
Surplus/(Deficit)	\$18,123,954	\$7,355,390	(\$17,598,631)	\$4,293,128	(\$1,636,806)	(\$3,340,002)	(\$1,986,213)

A detailed analysis of this projection for all funds can be found in the Informational Section of the budget book.

Budget Summaries

ALL FUND SUMMARY, 2 YEAR COMPARISON

ALL FUND	2012-13 Estimated Actuals	2013-14 Adopted Budget	Changes from Prior Year
REVENUES			
Revenue Limit Sources	\$148,962,036	\$153,833,149	\$4,871,113
Federal Revenue	54,656,128	41,336,997	(13,319,131)
Other State Revenue	55,958,108	54,711,636	(1,246,472)
Other Local Revenue	23,084,488	16,311,474	(6,773,014)
TOTAL REVENUES	\$282,660,760	\$266,193,256	(\$16,467,504)
EXPENDITURES			
Certificated Salaries	\$115,113,977	\$111,535,882	(\$3,578,095)
Classified Salaries	46,510,983	46,560,263	49,280
Employee Benefits	47,137,329	44,422,470	(2,714,859)
Books and Supplies	36,019,428	20,407,902	(15,611,526)
Services & Other Operating Expenditures	46,373,515	36,013,774	(10,359,741)
Capital Outlay	7,403,257	2,889,197	(4,514,060)
Transfers & Other Outgo	4,952,344	4,757,795	(194,549)
TOTAL EXPENDITURES	\$303,510,833	\$266,587,283	(\$36,923,550)
Excess (Deficiency) of Revenues Over Expenditures	(\$20,850,073)	(\$394,027)	\$20,456,046
OTHER FINANCING SOURCES/USES			
Interfund Transfers In	\$3,784,239	\$5,857,575	\$2,073,336
Interfund Transfers Out	4,331,204	6,686,507	2,355,303
TOTAL OTHER FINANCING SOURCES/USES	(\$546,965)	(\$828,932)	(\$281,967)
NET INCREASE (DECREASE) IN FUND BALANCE	(\$21,397,038)	(\$1,222,959)	\$20,174,079
BEGINNING FUND BALANCES	\$104,046,315	\$82,649,277	(\$21,397,038)
ENDING FUND BALANCES	\$82,649,277	\$81,426,318	(\$1,222,959)

Introductory Section

GENERAL FUND REVENUES, 2 YEAR COMPARISON

GENERAL FUND REVENUES	2012-13 Estimated Actuals	2013-14 Adopted Budget	Changes from Prior Year
Revenue Limit Sources			
State Aid	\$117,505,015	\$94,194,585	(\$23,310,430)
Education Protection Account State Aid	0	28,596,544	28,596,544
Charter Schools General Purpose Entitlement - State Aid	8,926,557	9,651,826	725,269
Property Taxes	26,726,963	25,384,231	(1,342,732)
Transfer to Independent Charter Schools - In-Lieu of Property Taxes	(4,086,573)	(3,952,897)	133,676
Miscellaneous	(109,926)	(41,140)	68,786
Total, Revenue Limit Sources	\$148,962,036	\$153,833,149	\$4,871,113
Federal Revenue			
Special Education Entitlement	\$4,863,893	\$5,263,897	\$400,004
Special Education Discretionary Grants	953,869	915,808	(38,061)
NCLB/IASA (incl. ARRA)	22,922,434	13,117,199	(9,805,235)
Other No Child Left Behind	7,255,525	4,247,113	
Vocational and Applied Technology Education	325,930	293,337	(32,593)
Other Federal Revenue (incl. ARRA)	2,406,696	1,688,959	(717,737)
Total, Federal Revenue	\$38,728,347	\$25,526,313	(\$10,193,622)
Other State Revenue			
Community Day School Additional Funding	\$0	\$0	\$0
Home-to-School Transportation	1,521,561	1,521,561	0
Economic Impact Aid	6,831,375	6,928,029	96,654
Special Education Transportation	715,649	715,649	0
All Other State Apportionments	0	0	0
Class Size Reduction, K-3	5,613,111	5,600,000	(13,111)
Mandated Costs Reimbursements	737,660	0	(737,660)
Lottery - Unrestricted and Instructional Materials	3,864,664	4,373,266	508,602
After School Education and Safety (ASES)	4,001,901	3,789,758	(212,143)
Drug/Alcohol/Tobacco Funds	294,233	0	(294,233)
Healthy Start	127,614	0	(127,614)
Quality Education Investment Act	1,103,300	1,108,400	5,100
All Other State Revenue	24,934,405	24,578,642	(355,763)
Total, Other State Revenue	\$49,745,473	\$48,615,305	(\$1,130,168)
Other Local Revenue			
Sale of Equipment/Supplies	\$0	\$0	\$0
Leases and Rentals	146,842	95,000	(51,842)
Interest	100,000	150,000	50,000
Fees and Contracts	175,200	0	(175,200)
All Other Fees and Contracts	143,000	143,000	0
All Other Local Revenue	2,835,290	232,953	(2,602,337)
All Other Transfers In	1,319,348	1,265,904	(53,444)
Transfers of Apportionments from County Offices	9,789,655	9,789,655	0
All Other Transfers In from All Others	1,208,365	1,081,243	(127,122)
Total, Other Local Revenue	\$15,717,700	\$12,757,755	(\$2,959,945)
Other Financing Sources/Uses			
Interfund Transfers In	\$0	\$0	\$0
Total, Other Financing Sources/Uses	\$0	\$0	\$0
TOTAL OPERATING REVENUE	\$253,153,556	\$240,732,522	(\$9,412,622)

Introductory Section

GENERAL FUND EXPENDITURES, 2 YEAR COMPARISON

GENERAL FUND EXPENDITURES	2012-13 Estimated Actuals	2013-14 Adopted Budget	Changes from Prior Year
Certificated Salaries			
Teachers' Salaries	\$90,731,419	\$89,908,130	(\$823,289)
Pupil Support Salaries	8,204,296	8,148,664	(55,632)
Supervisors' and Administrators' Salaries	11,051,614	9,422,433	(1,629,181)
Other Salaries	1,548,956	1,429,940	(119,016)
Total, Certificated Salaries	\$111,536,285	\$108,909,167	(\$2,627,118)
Classified Salaries			
Instructional Salaries	\$6,036,456	\$6,265,753	\$229,297
Support Salaries	14,985,321	15,139,767	154,446
Supervisors' and Administrators' Salaries	4,221,562	4,180,161	(41,401)
Clerical, Technical and Office Salaries	13,023,020	12,772,710	(250,310)
Other Salaries	1,639,595	1,567,253	(72,342)
Total, Classified Salaries	\$39,905,954	\$39,925,644	\$19,690
Employee Benefits			
Certificated Retirement (STRS)	\$9,257,848	\$8,967,074	(\$290,774)
Classified Retirement (PERS)	4,719,579	4,620,288	(99,291)
OASDI/Medicare/Alternative	4,586,932	4,485,944	(100,988)
Health and Welfare Benefits	18,591,833	18,563,070	(28,763)
Unemployment Insurance	2,071,449	330,320	(1,741,129)
Workers Compensation Insurance	2,553,671	2,494,974	(58,697)
OPEB	1,621,360	1,600,000	(21,360)
PERS Rate Reduction	(128,769)	(57,435)	71,334
Other Employee Benefits	145,628	137,652	(7,976)
Total, Employee Benefits	\$43,419,531	\$41,141,887	(\$2,277,644)
Books & Supplies			
Textbooks	\$4,341,299	\$2,358,276	(\$1,983,023)
Books and Other Reference Materials	334,401	144,641	(189,760)
Materials and Supplies	17,800,246	8,855,578	(8,944,668)
Non-capitalized Equipment	5,049,420	788,299	(4,261,121)
Total, Books & Supplies	\$27,525,366	\$12,146,794	(\$15,378,572)
Services & Other Operating Expenditures			
Subagreements for Services	\$7,330,804	\$6,994,080	(\$336,724)
Travels and Conferences	1,226,174	720,826	(505,348)
Dues and Memberships	79,280	84,167	4,887
Insurance	2,198,729	2,215,996	17,267
Operations and Housekeeping Services	5,864,832	5,936,007	71,175
Rentals, Leases, Repairs, and Noncapitalized Improvements	2,070,250	1,532,649	(537,601)
Transfers of Direct Costs - Interfund	(99,335)	(108,773)	(9,438)
Professional/Consulting Services and Operating Expenditures	24,158,533	16,185,469	(7,973,064)
Communications	151,791	563,542	(411,751)
Total, Services & Other Operating Expenditures	\$44,348,058	\$34,123,963	(\$10,224,095)
Capital Outlay			
Buildings and Improvement Buildings	\$288,969	\$0	(\$288,969)
Equipment	559,416	165,800	(393,616)
Equipment Replacement	67,243	47,652	(19,591)
Total, Capital Outlay	\$915,628	\$213,452	(\$702,176)
Transfers & Other Outgo			
Tuition, State Special Schools	\$35,000	\$37,164	\$2,164
Payments to County Offices	609,000	584,000	(25,000)
All Other Transfers Out to All Others	126,359	126,359	0
Debt Service - Interest	102,582	86,512	(16,070)
Debt Service - Principal	431,505	447,821	16,316
Transfers of Indirect Costs - Interfund	(1,239,213)	(1,303,369)	(64,156)
Total, Transfers & Other Outgo	\$65,233	(\$215,133)	(\$280,366)
Other Financing Sources/Uses			
Interfund Transfers Out	\$3,036,132	\$0	(\$3,036,132)
Total, Other Financing Sources/Uses	\$3,036,132	\$0	(\$3,036,132)
TOTAL OPERATING EXPENDITURES	\$270,752,187	\$236,439,394	(\$34,312,793)
Revenues over (under) Expenditures	(\$17,598,631)	\$4,293,128	\$2189,759
Beginning Fund Balance	\$69,609,580	\$52,010,949	(\$17,598,631)
Ending Fund Balance	\$52,010,949	\$56,304,077	\$4,293,128

Introductory Section

SPECIAL REVENUE FUNDS

	2013-14 Adult Education (Fund 11)	2013-14 Child Development (Fund 12)	2013-14 Cafeteria (Fund 13)	2013-14 Deferred Maintenance (Fund 14)	2013-14 Special Reserve Fund for Other than Capital Outlay Projects (Fund 17)	2013-14 Special Reserve for Postemployment Benefits (Fund 20)
REVENUES						
Revenue Limit Sources	\$0	\$0	\$0	\$0	\$0	\$0
Federal Revenue	170,061	1,330,423	14,310,200	0	0	0
Other State Revenue	1,705,640	2,584,236	1,031,455	775,000	0	0
Other Local Revenue	190,000	1,206,354	1,127,750	1,000	41,500	7,500
Transfers-in from Other Funds	0	0	0	0	0	0
TOTAL OPERATING REVENUE	\$2,065,701	\$5,121,013	\$16,469,405	\$776,000	\$41,500	\$7,500
EXPENSE						
Certificated Salaries	\$701,571	\$1,925,144	\$0	\$0	\$0	\$0
Classified Salaries	249,854	1,188,357	5,137,795	0	0	0
Employee Benefits	250,237	1,101,779	1,904,835	0	0	0
Books and Supplies	45,450	161,754	8,020,904	0	0	0
Services and Other Operating Expenditures	387,870	350,261	467,323	0	0	0
Capital Outlay	0	50,000	85,000	854,620	0	0
Other Expenses and Outgo	130,719	343,718	24,616	121,380	0	0
Transfers-out to Other Funds	300,000	0	828,932	0	5,557,575	0
TOTAL OPERATING EXPENSE	\$2,065,701	\$5,121,013	\$16,469,405	\$976,000	\$5,557,575	\$0
Revenues over (under) Expenses	\$0	\$0	\$0	(\$200,000)	(\$5,516,075)	\$7,500
Beginning Fund Balance	\$0	\$143,944	\$1,598,723	\$200,000	\$5,557,575	\$1,020,142
Ending Fund Balance	\$0	\$143,944	\$1,598,723	\$0	\$41,500	\$1,027,642

CAPITAL PROJECT FUNDS

	2013-14 Building Fund (Fund 21)	2013-14 Capital Facilities (Fund 25)	2013-14 Special Reserve Fund for Capital Outlay Projects (Fund 40)
REVENUES			
Revenue Limit Sources	\$0	\$0	\$0
Federal Revenue	0	0	0
Other State Revenue	0	0	0
Other Local Revenue	100,365	100,000	749,250
Transfers-in from Other Funds	5,857,575	0	0
TOTAL OPERATING REVENUE	\$5,957,940	\$100,000	\$749,250
EXPENSE			
Certificated Salaries	\$0	\$0	\$0
Classified Salaries	58,613	0	0
Employee Benefits	23,732	0	0
Books and Supplies	8,000	0	25,000
Services and Other Operating Expenditures	49,812	605,645	26,500
Capital Outlay	284,520	994,355	407,250
Other Expenses and Outgo	4,158,875	0	0
Transfers-out to Other Funds	0	0	0
TOTAL OPERATING EXPENSE	\$4,583,552	\$1,600,000	\$458,750
Revenues over (under) Expenses	\$1,374,388	(\$1,500,000)	\$290,500
Beginning Fund Balance	\$10,798,105	\$1,500,000	\$8,928,135
Ending Fund Balance	\$12,172,493	\$0	\$9,218,635

Introductory Section

PROPRIETARY FUNDS

	2013-14 Other Enterprise Fund - Fueling Station (Fund 63)
REVENUES	
Revenue Limit Sources	\$0
Federal Revenue	0
Other State Revenue	0
Other Local Revenue	0
Transfers-in from Other Funds	0
TOTAL OPERATING REVENUE	\$0
EXPENSE	
Certificated Salaries	\$0
Classified Salaries	0
Employee Benefits	0
Books and Supplies	0
Services and Other Operating Expenditures	0
Capital Outlay	0
Other Expenses and Outgo	0
Transfers-out to Other Funds	0
TOTAL OPERATING EXPENSE	\$0
Revenues over (under) Expenses	\$0
Beginning Fund Balance	\$504,762
Ending Fund Balance	\$504,762

FIDUCIARY FUNDS

	2013-14 Retiree Benefits Fund (Fund 71)
REVENUES	
Revenue Limit Sources	\$0
Federal Revenue	0
Other State Revenue	0
Other Local Revenue	30,000
Transfers-in from Other Funds	0
TOTAL OPERATING REVENUE	\$30,000
EXPENSE	
Certificated Salaries	\$0
Classified Salaries	0
Employee Benefits	0
Books and Supplies	0
Services and Other Operating Expenditures	2,400
Capital Outlay	0
Other Expenses and Outgo	0
Transfers-out to Other Funds	0
TOTAL OPERATING EXPENSE	\$2,400
Revenues over (under) Expenses	\$27,600
Beginning Fund Balance	\$386,943
Ending Fund Balance	\$414,543



Organizational Section



Mission & Vision Statement

Through a series of community, student, and staff forums designed to collect ideas, wisdom, and hopes, we have collaboratively created a unified mission and vision for Twin Rivers USD:

Our Mission – To inspire each student to extraordinary achievement every day

Our Vision – An unwavering focus on powerful and engaging learning experiences that prepare students for college, career and life success

To achieve this vision, we commit to:

- Offering a broad spectrum of programs with high expectations that support a wide variety of career paths
- Valuing, respecting and engaging with diverse cultures
- Creating family friendly environments that foster mutual respect, trust, caring and love
- Engaging students, staff, families, and community with meaningful involvement in our schools and programs

Moving Forward Together by Building Capacity Key Focus Areas in 2013-14

- College/Career Readiness
- Effective, Engaging, Data-Driven Instruction
- Equitable and Transparent Budgeting & Operations
- Respectful Partnerships with Family and Community

District Description

Twin Rivers Unified School District is the 27th largest school district in California by enrollment, according to the California Department of Education. We serve approximately 28,000 students who come from families that speak 46 languages.

Established in 2008 after the unification of four school districts in the North Sacramento area, Twin Rivers USD encompasses 120 square miles in a growing, ethnically diverse region characterized by a mix of suburban development and light industry. Our families live in the neighborhoods of North and South Natomas, Robla, Dos Rios, Gardenland, Northgate, Foothill Farms, Elverta, Rio Linda, North Highlands, Arden Fair, Woodlake, North Sacramento, Del Paso Heights and McClellan Park.

Our District includes four comprehensive high schools, five middle schools and 29 elementary schools. Twin Rivers USD also offers families the option of two alternative high schools, two special education centers, an independent study high school, a community day school, an opportunity school, preschools, three dependent charter schools and Twin Rivers Adult School.

We have an exceptional teaching and support staff committed to our mission of inspiring each student to extraordinary achievement every day. We are proud to include among our nearly 2,800 employees, the 2011 California Teacher of the Year and the 2010 California Classified School Employee of the Year.

In April 2013, Harmon Johnson Elementary became one of only three schools nationwide to receive the prestigious Community School Award for Excellence from the Coalition of Community Schools.



Seven elected school board members represent the entire district. The Board of Trustees sets major policies and district goals, and hires the superintendent.

Twin Rivers USD Board of Trustees include (top left to right): Bob Bastian, Walter Garcia-Kawamoto, John Dexter (bottom left to right): Michael Baker, Rebecca Sandoval, Linda Fowler, Cortez Quinn

Our District is a public agency governed by the laws of the State of California. The Sacramento County Office of Education (SCOE) has fiscal oversight of Twin Rivers USD and 12 other public school districts in Sacramento County. Budget approval and ongoing fiscal monitoring is performed by SCOE staff.

On June 11, 2013, the Board of Trustees officially hired Steven Martinez, Ed.D., as Twin Rivers USD's new superintendent. Together, they are moving forward to create a truly extraordinary learning community for our students and families.

Please visit our website for more information about Twin Rivers: www.twinriversusd.org.

District Goals

The story of Twin Rivers USD is an example of the democratic process at its best. Several communities in Northern Sacramento County identified a common need: the unified governance of a fractured public school system.

Citizens worked with local agencies, school districts, and elected officials to create a grassroots movement to address educational concerns and establish a new preschool through adult student public education system that would better serve the needs of the children and community. The shared goals were embraced by the community, and in an open election, they validated the identified needs by voting to form a new unified public school system with a new governance team.

The board and superintendent created a process to engage the surrounding community, its families, staff members, students, and other stakeholders with the new unified school district. Through a series of community forums and roundtable discussions held in a variety of locations, district leaders engaged participants in questions about their expectations, needs, and dreams for their new unified school district. All of the discussions were recorded, and the feedback was compiled in a report shared with the trustees, staff, parents and community.

The results of the forums and roundtables were a mission and vision for the District created using actual phrasing and language from the community and students. Some of the themes included:

- Inspirational and engaging classrooms
- Show children that they are loved
- Value diversity and different learning styles
- Raise expectations
- Determination and commitment to succeed

Incorporating these comments into the mission creation process led to the District's mission statement: *To inspire each student to extraordinary achievement every day.*

Twin Rivers USD can document a number of successes during the past five years, including:

- A nationally recognized Harmon Johnson Elementary School
- A California State Teacher of the Year, and a California Classified School Employee of the Year
- A nationally recognized Visual and Performing Arts program
- State Seal of Biliteracy program certified by the California Department of Education
- National recognition for increasing enrollment in high school Advanced Placement classes
- Five California Partnership Academies
- More schools offering certified AVID (Advancement Via Individual Determination) programs
- Full preschool programs at 21 schools and after school programs at all elementary and many middle schools
- Being one of the few area districts to maintain summer school and free transportation for students

While we take pride in our accomplishments, there's more to be done. With the collaborative efforts of families, teachers, and instructional leaders, we will tackle a number of challenges as we move forward—from closing the achievement gap, to establishing effective partnerships with our families and communities to increase academic success for all students.



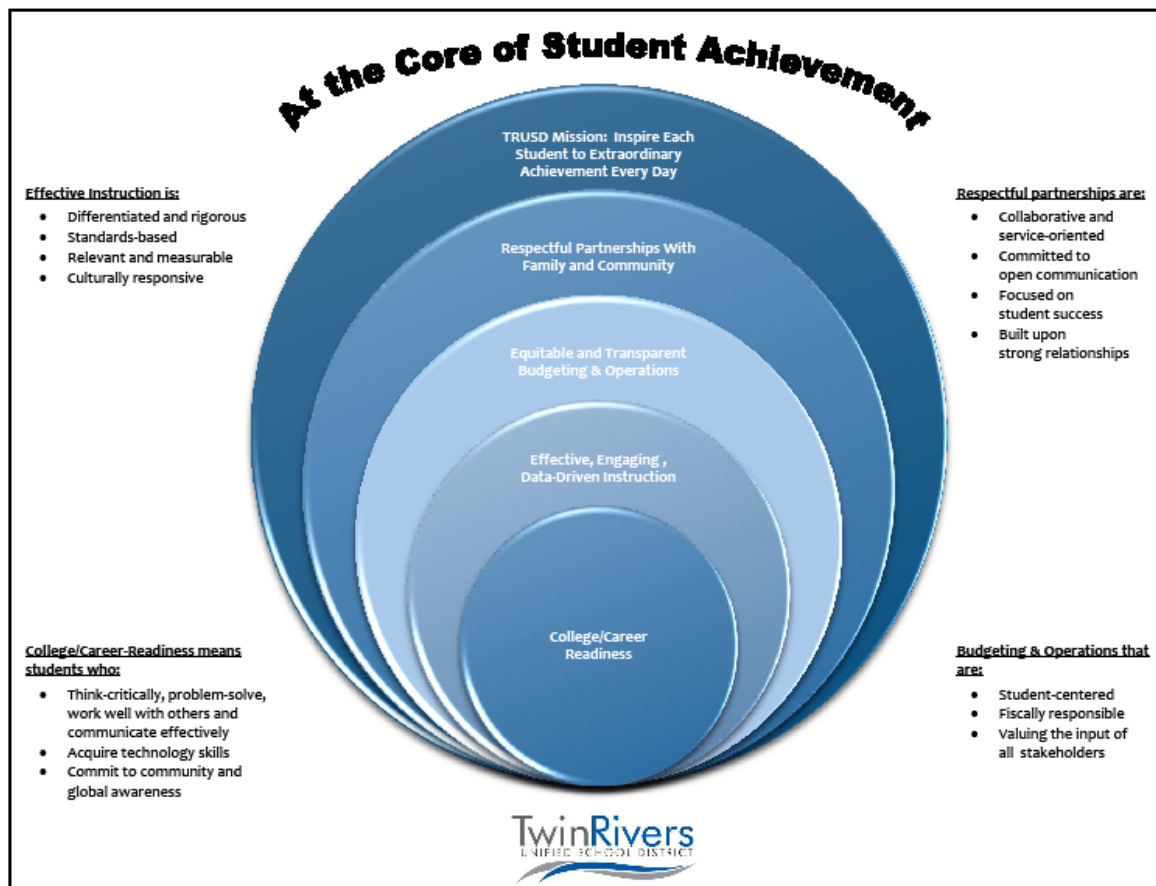
Organizational Section

Our broad goals for the future include:

- Offering a broad spectrum of programs with high expectations that support a wide variety of career paths
- Valuing, respecting and engaging with diverse cultures
- Creating family-friendly environments that foster mutual respect, trust, caring, and love
- Engaging students, staff, families, and community with meaningful involvement in our schools and programs

We are wholeheartedly committed to improving student achievement, increasing graduation rates, rebuilding trust and teamwork within our district and our community, and ensuring that our budget adequately supports the District's mission, vision and goals.

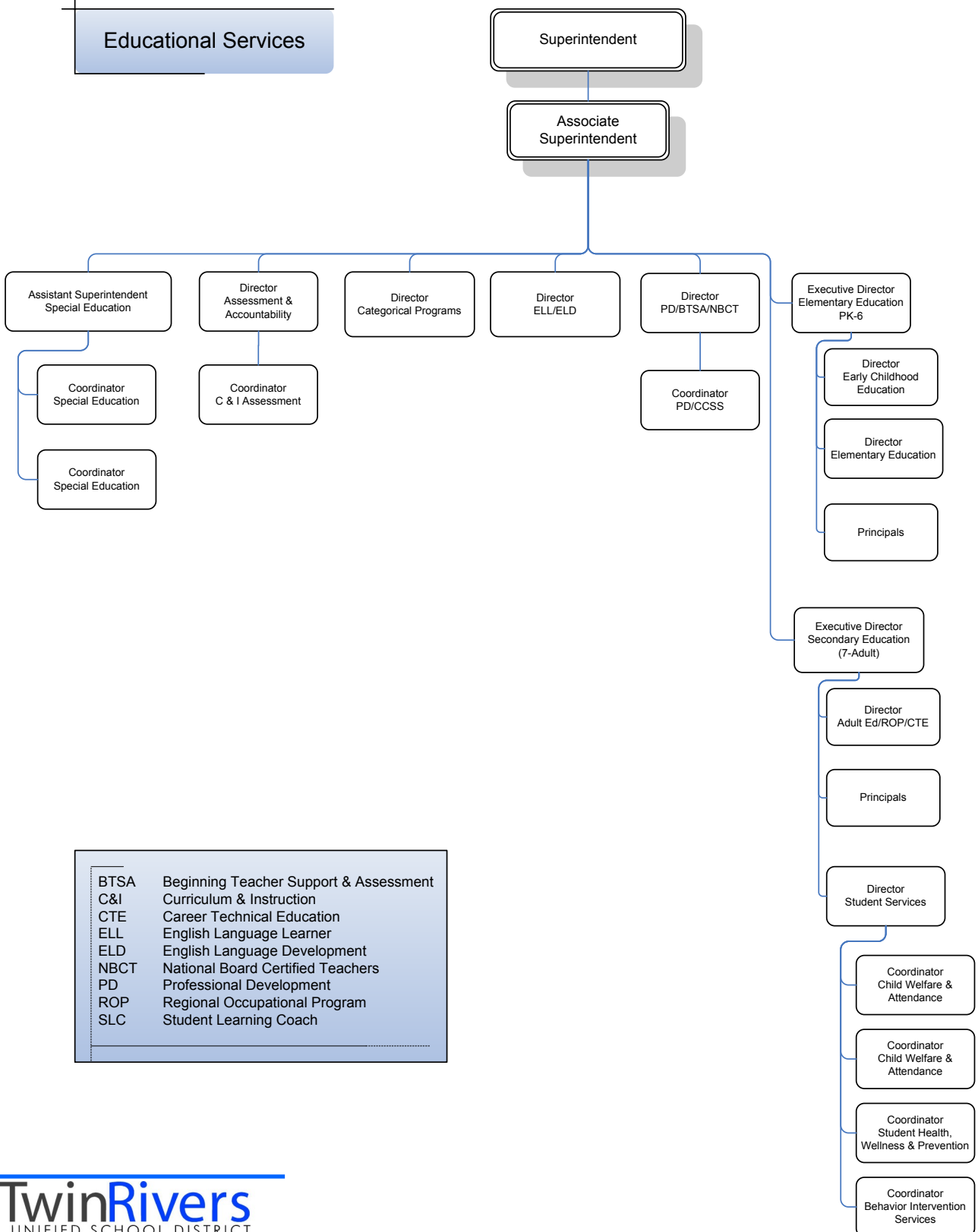
The specific objectives in order to accomplish our goals are below.





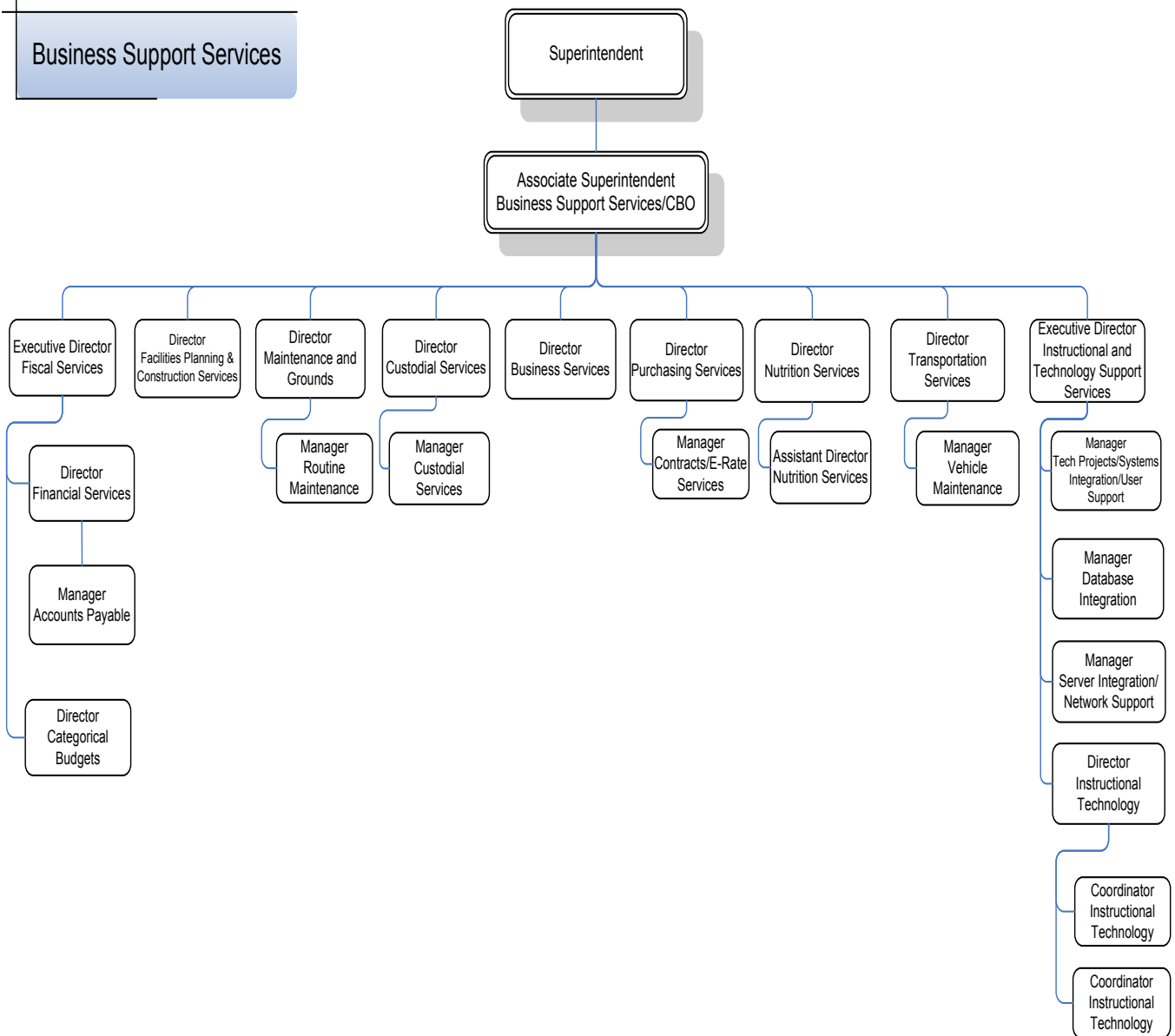
Organizational Section

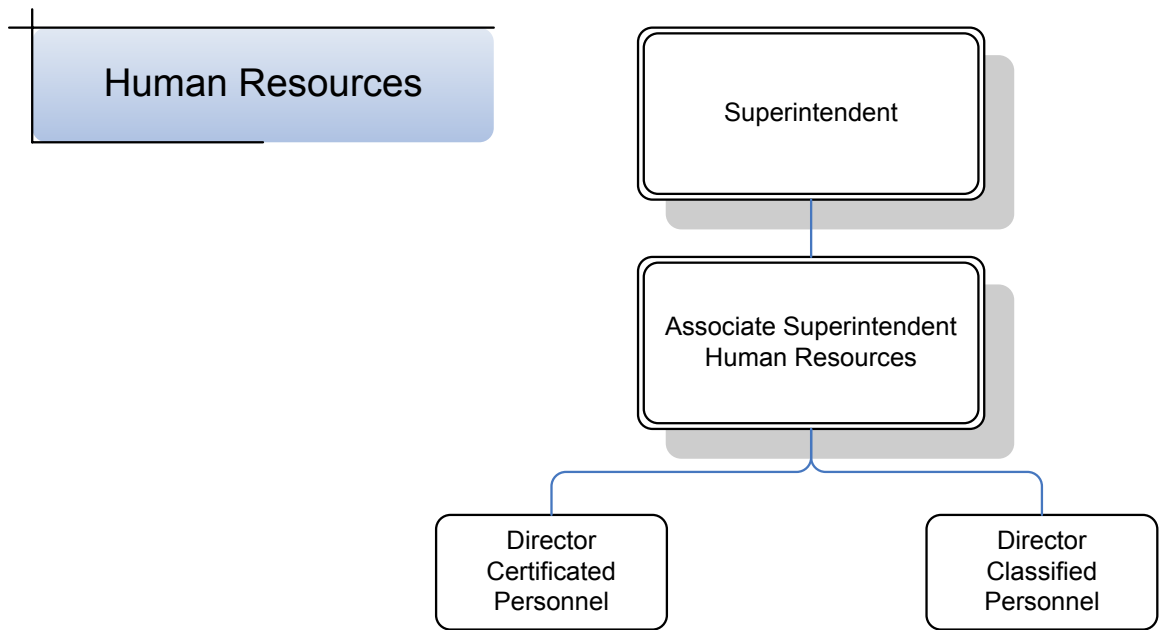
Organizational Chart



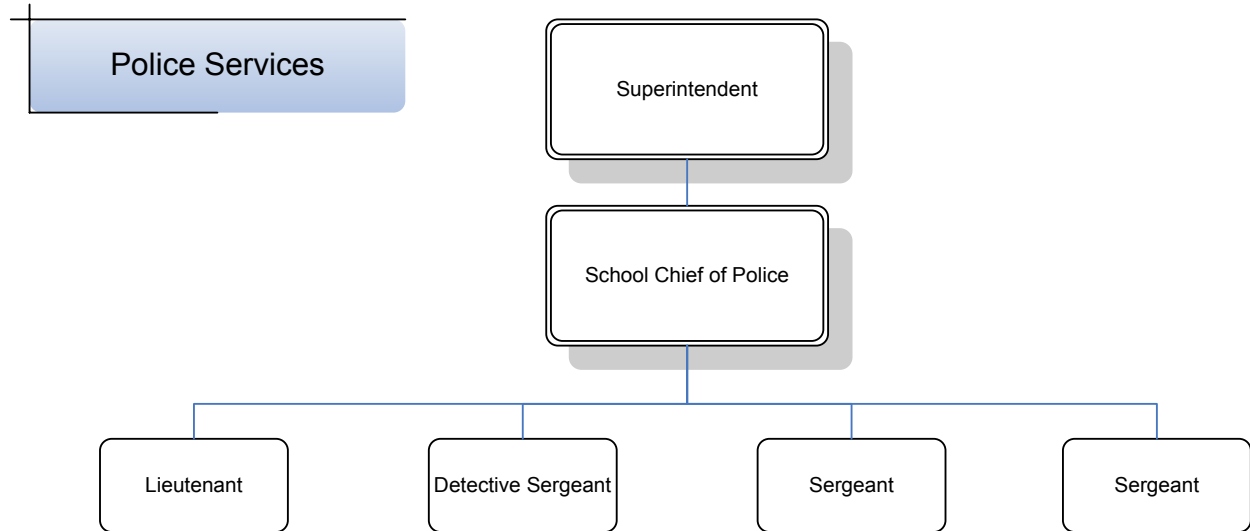
Organizational Section

Business Support Services





Organizational Section



Student Demographics

Enrollment

The by school enrollment since the creation of TRUSD is shown in the table to the right. We expect 26,444 students in the fall of 2013 as compared to 26,574 students in the prior year, which is a decrease of 130 students. Additionally, we expect about 900 children for the preschool program.



Fall Enrollment History				
School Name	2010	2011	2012	2013 *
Allison Elementary	392	484	459	446
Babcock Elementary	393	368	345	341
Castori Elementary	536	739	780	835
Creative Connections Arts Academy (K-5)	308	327	336	388
Creative Connections Arts Academy (6-12)	160	277	295	371
Del Paso Heights Elementary	478	518	484	441
Dry Creek Elementary	393	409	393	383
Fairbanks Elementary	375	402	421	423
Foothill High	1,318	1,198	1,152	1,099
Foothill Oaks Elementary	575	542	521	518
Foothill Ranch Middle School	594	679	667	648
Frontier Elementary	490	498	538	563
Garden Valley Elementary	401	389	420	423
Grant High	2,062	2,025	1,924	1,871
Hagginwood Elementary	394	420	420	424
Highlands High School	1,100	862	891	905
Hillsdale Elementary	364	405	399	405
Johnson Elementary	378	582	578	568
Joyce Elementary (K-8)	512	558	545	519
Keema High	727	717	616	602
Kohler Elementary (K-8)	417	479	490	467
Larchmont Elementary	321	N/A	N/A	N/A
Madison Elementary	638	620	670	674
Martin Luther King Jr. Technology Academy	462	408	403	402
Miles P. Richmond	55	43	69	52
Morey Avenue Early Childhood Development	80	100	99	97
Non-Public Schools	71	53	51	51
Noralto Elementary	713	526	516	517
North Avenue Elementary	292	N/A	N/A	N/A
Northwood Elementary	460	481	494	504
Norwood Junior High	714	752	744	681
Nova Opportunity School	31	12	24	17
Oakdale Elementary (K-8)	450	514	509	526
Orchard Elementary (K-8)	515	563	565	545
Pacific Career and Technology High	161	131	161	156
Pathways Community Day	17	22	28	39
Pioneer Elementary (K-8)	575	654	634	623
Regency Park Elementary	801	866	865	889
Ridgepoint Elementary (K-8)	642	729	683	668
Rio Linda High	1,928	1,818	1,717	1,664
Rio Linda Preparatory Academy	593	455	405	381
Rio Tierra Junior High	576	579	548	549
Sierra View Elementary	445	476	460	465
Smythe Academy of Arts and Sciences (K-6)	554	624	660	691
Smythe Academy of Arts and Sciences (7-8)	454	432	424	428
Strauch Elementary	563	580	605	609
Village Elementary (K-8)	501	613	603	577
Vista Nueva Career and Technology High	162	158	154	158
Westside Elementary	437	423	413	419
Westside Preparatory Charter **	436	437	424	412
Woodlake Elementary	447	465	470	489
Woodridge Elementary	675	486	502	521
Total	27,136	26,898	26,574	26,444

* Fall 2013 is projected enrollment.

** Includes Eastside, Frontier and Westside Campuses

Organizational Section

Ethnicity

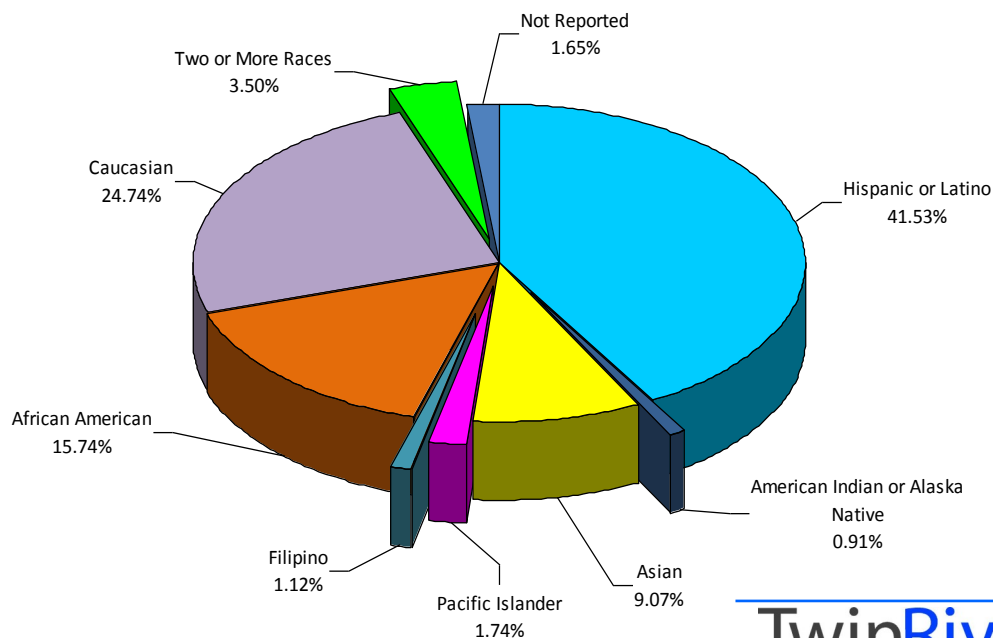
In addition to the valuable experience of learning and growing with students and families that speak more than 40 languages, Twin Rivers USD students are offered a variety of experiences that build confidence in multi-cultural skills. Some of these activities include:

- Saturday Russian-Ukrainian School, at Creative Connections Arts Academy, has been supporting over 100 students and their families as they learn their heritage, culture and language
- Hmong Saturday School, at MLK Technology Academy, supports over 150 students and encourages the learning of Hmong culture, language, music and art

Continuation of our Parents as Partners Conferences district-wide providing parents with strategies and information on how to support the academic achievement of their children. These conferences are trilingual in English, Spanish, and Hmong.

The following Professional Development series are focused on effective instructional strategies to close the achievement gap:

- English Language Development (ELD)/Strategically Designed Academic Instruction in English (SDAIE), with emphasis on effective academic language instruction
- Differentiated instruction using high-yield strategies that includes culturally responsive instruction to meet the needs of our diverse student population



Accounting Policies

The District's accounting policies conform to generally accepted accounting principles as prescribed by the Governmental Accounting Standards Board (GASB) and the American Institute of Certified Public Accountants. The District accounts for its financial transactions in accordance with the policies and procedures of the California School Accounting Manual.

The Sacramento County Office of Education (SCOE) has fiscal oversight of Twin Rivers USD and 12 other public school districts in Sacramento County. The District must submit its annual budget, first interim budget, second interim budget and final actual financial reports to SCOE for review and approval. Additionally, the District chooses to run payroll and accounts payable warrants through SCOE. SCOE audits these transactions before the warrants are processed. The regular monitoring by SCOE helps maintain fiscal integrity and comply with State fiscal requirements.

Fund Accounting

The accounts of the District are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. District resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The District's accounts are organized into three broad categories which, in aggregate, include thirteen funds.

Governmental Fund Types

The **General Fund** is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund. The General Fund is used to account for the day-to-day operations of the District. The District's General Fund is divided into two sections: unrestricted funds and restricted funds. Restricted funds are monies received by the District that are categorical in nature, i.e., they can only be used for the purposes prescribed by the funding agency. Unrestricted funds are monies available for use at the District's discretion.

The **Special Revenue Funds** are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. The District maintains six Special Revenue Funds:

- The **Adult Education Fund** is used to account separately for federal, state and local revenues for adult education programs. Money in this fund shall be expended for adult education purposes only. Expenditures in this fund may be made only for direct instructional costs, direct support costs and indirect costs.
- The **Child Development Fund** is used to account separately for federal, state, and local revenues to operate child development programs. All monies received by the District for, or from the operation, of child development services are deposited into this fund. The moneys may be used only for expenditures for the operation of child development programs.
- The **Cafeteria Fund** is used to account for federal, state and local revenue to operate the nutrition services program. The purpose of the nutrition services program is to provide nutritious, attractive meals to the students. The District participated in the National School Lunch program and the Especially Needy Breakfast program.
- The **Deferred Maintenance Fund** generates its revenue from interest earnings, the State Deferred Maintenance allowance and the District contribution. Expenditures in this fund are for major repairs or replacement under a State approved Deferred Maintenance Plan.
- The **Special Reserve Fund for Other than Capital Outlay Projects** is used primarily to provide for the accumulation of general fund monies for general operating purposes other than for capital outlay. Amounts from this special reserve fund must first be transferred into the General Fund or other

appropriate fund before expenditures may be made. The fund is currently being utilized to hold COP funds which are budgeted to be used towards debt payments of the COPs.

Organizational Section

- The **Special Reserve Fund for Post-Employment Benefits** is used to account for amounts the District has earmarked for the future cost of post-employment benefits but has not contributed irrevocably to a separate trust for benefit plan. Amounts accumulated in this fund must be transferred back to the General Fund and then expended.

The **Capital Project Funds** are used to account for resources used for the acquisition and/or construction of capital facilities by the District. The District maintains three Capital Project Funds:

- The **Building Fund** is used to account for the proceeds and expenditures from the sale of the bonds and the purchase of Certificates of Participation (COP). Expenditures in this fund are for the remaining authorized bond projects, COP projects and repayment of the COPs.
- The **Capital Facilities Fund – Developer Fees** is used to account for money received from fees levied on developers. Interest earned in the Capital Facilities fund is restricted. Expenditures in this fund are restricted to the purposes specified by the Government Code or to the items specified in agreements with local developers.
- The **Special Reserve Capital Outlay Fund** is used to account for the accumulation of general fund moneys for capital outlay purposes, proceeds from the sale of real property and any other revenue specifically for capital projects that are not restricted to a specific Capital Projects Fund. Under current law, these funds must be used for capital outlay purposes. The fund is currently being utilized to hold three (3) Qualified Zone Academy Bonds (QZAB) repayment accounts and to record the proceeds from public agencies that have entered into Memorandums of Understanding with the District to provide funding for specific projects.

Proprietary Fund Type

Proprietary Funds include Enterprise Funds and Internal Service Funds. Enterprise Funds are used to account for any activity for which a fee is charged to external users for goods or services. The District maintains one Enterprise Fund:

- The **Other Enterprise Fund** is used to account for other business activities. The District uses this fund to account for the revenues and expenditures from the sale of compressed natural gas to surrounding districts and private companies.

Fiduciary Fund Type

Fiduciary Funds are used to account for assets held in a trustee or agent capacity for others that cannot be used to support the District's own programs. The District maintains one Fiduciary Fund:

- The **Retiree Benefits Fund** is used to account separately for amounts held in trust from irrevocable contributions for post employment benefit payments.

Basis Of Accounting

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of measurement made, regardless of the measurement focus applied. Governmental funds are generally accounted for using the modified accrual basis of accounting. Their revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current fiscal period. Expenditures are recognized in the accounting period in which the liability is incurred (when goods are received or services rendered).

Organizational Section

Revenue & Expenditure Accounting

Twin Rivers Unified School District records revenues and expenditures in accordance with the California School Accounting Manual as prescribed by California Education Code Section 41010. Revenues are classified by fund and sources. Fund classifications are shown below.

- Fund 01 General Fund
- Fund 11 Adult Education Fund
- Fund 12 Child Development Fund
- Fund 13 Cafeteria Fund
- Fund 14 Deferred Maintenance Fund
- Fund 17 Special Reserve Fund
- Fund 20 Special Reserve Post-Employment Benefits
- Fund 21 Building Fund
- Fund 25 Capital Facilities Fund
- Fund 40 Special Reserve Fund for Capital Outlay Projects
- Fund 63 Other Enterprise Fund
- Fund 71 Retiree Benefit Fund

Within each fund, revenues are classified by source as shown below.

- 8010–8099 Revenue Limit Sources
- 8100–8299 Federal Revenue
- 8300–8599 Other State Revenue
- 8600–8799 Other Local Revenue
- 8910–8929 Interfund Transfers In
- 8930–8979 Other Financing Sources
- 8980–8999 Contributions to Restricted Programs

Expenditures are classified by object. The use of object of expenditures enables consistent reporting across districts throughout the state and nation. Within each fund, the major object classifications for expenditures are as shown.

- 1000–1999 Certificated Personnel Salaries
- 2000–2999 Classified Personnel Salaries
- 3000–3999 Employee Benefits
- 4000–4999 Books and Supplies
- 5000–5999 Services and Other Operating Expenses
- 6000–6999 Capital Outlay
- 7000–7999 Other Outgo

Additionally, expenditures must be coded to a function. The function describes the activities or services performed in order to accomplish a set of objectives or goal. The major function classifications are as shown below.

- 1000–1999 Instruction
- 2000–2999 Instruction—Related Services
- 3000–3999 Pupil Services
- 4000–4999 Ancillary Services
- 5000–5999 Community Services
- 6000–6999 Enterprise
- 7000–7999 General Administration
- 8000–8999 Plant Services
- 9000–9999 Other Outgo

Budget Development

The Board of Trustees accepts responsibility for adopting a sound budget for each fiscal year which is aligned with the District's mission, vision, goals, and priorities. Per Board Policy, the District budget shall guide administrative decisions and actions throughout the year and shall serve as a tool for monitoring the fiscal health of the District. The District budget shall show a complete plan and itemized statement of all proposed expenditures and all estimated revenues.

The Board encourages public input in the budget development process. As such, the Budget Advisory Committee was formed the first year of Twin Rivers USD's existence (2008-09). The Budget Advisory Committee may include representatives of each of the following groups: District and school site administrators, representatives of bargaining units, certificated and/or classified staff, parents/guardians and representatives of the community. The Budget Advisory Committee is a standing committee whose principal task is to make recommendations regarding budget matters.

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. Since inception of Twin Rivers USD, as well as the 2013-14 fiscal year, the Board of Trustees 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 adopted budget is forwarded to the Sacramento County Office of Education for review and approval. 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 accuracy of the District's budget projection is only as good as the assumptions that are used in developing the budget numbers. If the assumptions are wrong, so too will be the budget. As a consequence, the assumptions have to be carefully considered in evaluating the accuracy of revenues and expenditures.

Since it is impossible to accurately predict all of the assumptions that are needed in budget development, Twin Rivers USD updates its budget—and the assumptions—as needed throughout the year after the original budget is adopted. The adopted budget, therefore, should be considered a "financial snapshot" on the date it is approved.

Fiscal Accountability

California school districts are required to file two interim financial reports during the year. These reports must be presented to the school board at a public meeting and require board certification and approval. The first report reflects actual data as of October 31 and must be filed within 45 days of that date. The second report reflects actual data as of January 31 and must be filed within 45 days as well. The county office of education reviews these reports, makes comment, and files them with the state. The reports include actual revenues and expenditures to date, revised projections for the year, a two-year future forecast, and a standards and criteria section. As part of the report, the District certifies that it is positive, qualified or negative in meeting its financial obligations in the current and two future years.

School districts are required to publicly disclose the costs associated with tentative collective bargaining agreements with its employee groups. The costs must be disclosed at a public board meeting prior to final ratification of the agreement. Additionally, districts are required to notify the county office of education within 45 days after ratification of any budget revisions made necessary by the terms of that agreement.

State law requires that an independent certified public accounting firm conduct an audit of the school district each year. The results of that audit are presented to the school board at a public meeting and filed with the state controller's office. As a part of the audit, the audit firm works with district staff to compile and present the District's financial statements for the prior year. Districts are required to make adjustments to their financial records to reconcile with the financials presented by the auditor.



Organizational Section

Budget Development Guidelines and Responsibilities

Each year the Board adopts a calendar for development of the budget for the subsequent fiscal year. The budget development calendar provides for all actions that must be taken to meet legal deadlines and those actions that need to be taken to prepare the Board for final adoption of the budget.

Although there are numerous deadlines used in the development of the adopted budget, the following Budget Calendar highlights the main steps:

Budget Calendar Highlights	
October	District prepares enrollment and staffing projections
November	School sites are provided estimated allocations
January	School site staffing meetings
	Governor's proposed State Budget is released
	Budget Advisory Committee begins meeting
February	District prepares revised Budget estimate (based on Governor's proposals)
March	Budget direction packets distributed to school sites/departments
April	Budget information returned from school sites/departments
May	Governor updates revenue projection (May Revise)
	District prepares Final Budget estimates
June	School Board holds public hearing and adopts budget
Prior to July 1 (<i>state law</i>)*	State Budget adopted
By August 15*	District Budget updated to reflect adopted State Budget
	<i>* While state law requires an adopted state budget by July 1, typically the political process pushes adoption into the summer and sometimes later. The district is then required to update its budget within 45 days of the state budget adoption.</i>

Preparation of the budget begins in October with enrollment and then staff projections.

Enrollment Projections. Enrollment projections are prepared in October by the Associate Superintendent of Business Support Services and used as a basis for all expenditure and staffing allocations. The projections are produced using the standard demographic method of forecasting populations, the "cohort survival" technique. This method advances the current student body one grade for each year of the forecast period. Student housing also is based on these projections.

Students are assigned to schools based on the attendance areas in which they live. If space is not available in their neighborhood school, they are assigned to the nearest school that can accommodate them. Students may request a transfer to any school in the District that has space.

Authorized Staffing Guidelines. Human Resources in conjunction with Fiscal Services prepares allocations for district authorized staffing, based on enrollment projections and the Staffing Formulas Handbook. District authorized staffing is budgeted in district level budget accounts. If significant changes in enrollment occur during the first month of school, a principal may request staffing modifications.

In October, along with staffing allocations, school sites are also given conservative preliminary categorical budgets to complete staffing needs with the Human Resources Department.

Additionally, in January adjustments are made to staffing projections, if needed, based on the release of the Governor's proposed State budget for the upcoming year. In that proposed budget, the Governor indicates his estimate of school revenues. We prepare a preliminary district budget based on the Governor's proposals and take this budget to our Budget Advisory Committee for analysis and discussion and then to the Board of Trustees.

In early March, budget direction packets are created and sent to school sites and departments reflecting their categorical and unrestricted budgets. Each packet shows the current year budget, current year expenditures to date and the bottom line budget for the coming fiscal year which the site or department must allocate by the 29 digit SACS code to best provide for their student or department needs.



Organizational Section

School Allocations. The school site's unrestricted dollars, known as Lump Sum, is allocated per student based on grade level; \$35.61 for K-6th grade, \$60.01 for 7th and 8th grade and \$97.86 for 9th—12th grade. The Lump Sum is general purpose dollars and is allocated based on the discretion of the school site principal. In November, the Lump Sum allocation is updated based on the actual enrollment as of the first Wednesday in October. If the site's enrollment increased compared to projections, they receive additional discretionary dollars. If enrollment decreases compared to projections, the site must reduce Lump Sum dollars.

Allocation – District Level Programs. Department allocations are based on maintaining the same allowance as the prior year, decreased by any one-time additions for that year. Additionally, any program or service not continuing in the budget year do not receive an allocation.

In May, the Governor prepares a revised estimate of revenues (May Revise). We adjust our budget projections to reflect these revisions and any other anticipated assumption changes. The proposed budget is brought to the Board of Trustees in June for discussion and public hearing before being approved by the Board no later than June 30.

Oversight. Once the Board has approved the budgets, a site or department can reallocate their dollars within their overall allocation. The Associate Superintendent of Business Support Services along with the Executive Director of Fiscal Services have oversight responsibilities for the budget and finance of the District. Department directors and managers are responsible for meeting their goals within their established budgets. To aid in this responsibility, all sites and departments have continuous on-line access to their budgets. This allows them to ascertain, at any point in time, where they stand financially. Further, all sites and departments have the ability to make budget transfers directly into the computer system as necessary. In addition, Budget Services reviews all budgets on an on-going basis and recommends adjustments as needed.

Budget management is accomplished in part through the District's integrated financial software system. Purchase Orders are entered at the site or department and must include a valid account number to which the items will be charged. The software verifies the validity of the account number, that the user has access, and whether sufficient dollars are available to cover the items being purchased. The system advises the user immediately if an invalid code is used or funds are not available. If funds are available within the program but not the specific object code needed, the user may enter a budget transfer moving sufficient funds from the one object code to another. Twice a day, the Budget Services department reviews the on-line budget transfers and posts to the system. The budget change is immediate so the site can then process its purchase order. If there is an error on the transfer the site will be notified by Budget Services as to why and asked to correct it before posting.

Carryover Funds Guidelines. Unrestricted departmental budgets unspent at the end of the year are not carried forward into the following year. School site Lump Sum budgets are carried forward and most of the site's Categorical budgets are carried forward. The carryover is to be used towards one-time items; not towards recurring expenditures. School site's negative ending balances are carried forward as well as positive balances. Categorical program manager budgets also carryover, but they may have carryover restrictions. Program managers are encouraged to use carryover funds as a source of funding for special needs, such as replacement equipment or new equipment.

Capital Budget Process. Equipment needs are addressed through the normal budget development process. Program managers are required to submit their equipment requests to Budget Services for inclusion in the District's budget. If special needs arise during the year, a budget transfer request is submitted to Budget Services and ultimately to the board through budget revisions.

Major capital expenditures are funded by one or more of the District's special purpose funds—the deferred maintenance fund, the building fund, or the capital facilities fund. Needs are identified every spring, costs are estimated, resources are analyzed, and the board approves which projects (if any) will be funded. Typically capital projects are accomplished during the summer.



Financial Section



Financial Section

Financial Overview

The Financial Section is organized so that summary data is presented first, followed by detail information. Expenditures are shown both by object (category) and by function. Revenues are not accounted for by function, only by object.

Revenues and Expenditures, By Object

The following tables show the actuals from 2009-10 forward; the 2012-13 estimated actuals, the 2013-14 budget and three years of future forecasts. The first table is a summary of all funds followed by each of the individual funds.

ALL FUNDS

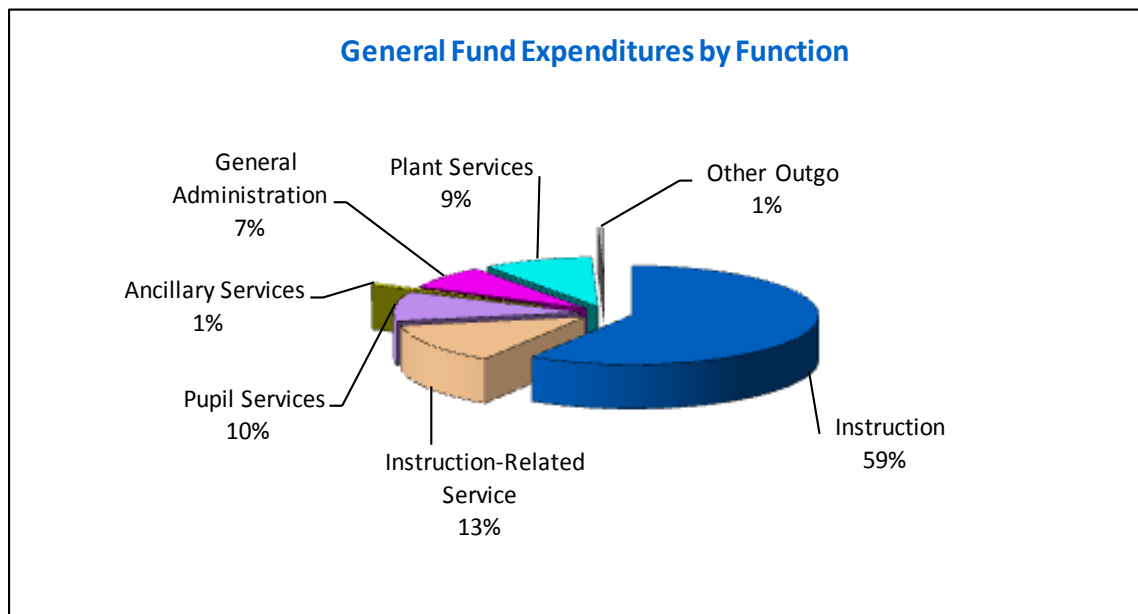
All Funds	2009-10 Actuals	2010-11 Actuals	2011-12 Actuals	2012-13 Estimated Actuals	2013-14 Adopted Budget	2014-15 Projected	2015-16 Projected	2016-17 Projected
REVENUES								
Revenue Limit Sources	\$145,215,469	\$151,775,695	\$150,534,604	\$148,962,036	\$153,833,149	\$154,929,694	\$157,700,889	\$161,756,666
Federal Revenue	\$41,499,207	\$47,307,106	\$42,900,687	\$54,656,128	\$41,336,997	\$41,551,650	\$41,725,948	\$41,902,338
Other State Revenue	\$53,116,259	\$55,225,769	\$56,276,666	\$55,958,108	\$54,711,636	\$54,824,881	\$55,225,220	\$55,279,063
Other Local Revenue	\$19,974,411	\$17,342,669	\$19,876,165	\$23,084,488	\$16,311,474	\$15,675,474	\$15,684,474	\$15,684,474
Transfers-in from Other Funds	\$19,038,145	\$11,233,578	\$8,237,236	\$3,784,239	\$5,857,575	\$300,000	\$300,000	\$300,000
TOTAL OPERATING REVENUE	\$278,843,492	\$282,884,817	\$277,825,358	\$286,444,999	\$272,050,831	\$267,281,699	\$270,636,532	\$274,922,541
EXPENSE								
Certificated Salaries	\$115,130,760	\$112,865,654	\$110,852,900	\$115,113,977	\$111,535,882	\$114,090,869	\$116,447,667	\$117,776,594
Classified Salaries	\$52,952,127	\$44,408,052	\$45,171,583	\$46,510,983	\$46,560,263	\$48,034,281	\$48,892,616	\$49,765,316
Employee Benefits	\$47,422,406	\$45,119,173	\$45,421,323	\$47,137,329	\$44,422,470	\$44,959,738	\$45,560,069	\$46,231,964
Books & Supplies	\$16,788,851	\$17,795,673	\$18,624,606	\$36,019,428	\$20,407,902	\$20,198,301	\$20,303,301	\$20,386,151
Services & Other Operating Expenditures	\$30,077,896	\$32,479,135	\$37,317,759	\$46,373,515	\$36,013,774	\$35,251,239	\$35,083,765	\$35,083,765
Capital Outlay	\$15,634,106	\$18,760,247	\$18,478,989	\$7,403,257	\$2,889,197	\$1,178,452	\$1,173,452	\$1,123,452
Other Expenses and Outgo	\$2,437,896	\$4,976,360	\$5,514,703	\$5,609,319	\$5,586,727	\$3,467,601	\$2,107,195	\$2,122,489
Transfers-out to Other Funds	\$19,029,278	\$300,000	\$355,579	\$3,674,229	\$5,857,575	\$300,000	\$300,000	\$300,000
Other Adjustments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,875,725
TOTAL OPERATING EXPENSE	\$299,473,320	\$276,704,294	\$281,737,442	\$307,842,037	\$273,273,790	\$267,480,481	\$269,868,065	\$276,665,455
Revenues over (under) Expenses	(\$20,629,829)	\$6,180,523	(\$3,912,084)	(\$21,397,038)	(\$1,222,959)	(\$198,782)	\$768,467	(\$1,742,914)
Beginning Fund Balance	\$123,819,352	\$104,171,167	\$110,351,690	\$104,046,315	\$82,649,277	\$81,426,318	\$81,227,536	\$81,996,003
Audit Adjustments	981,644	0	(2,393,291)	0	0	0	0	0
Adjusted Beginning Fund Balance	\$124,800,996	\$104,171,167	\$107,958,399	\$104,046,315	\$82,649,277	\$81,426,318	\$81,227,536	\$81,996,003
Ending Fund Balance	\$104,171,167	\$110,351,690	\$104,046,315	\$82,649,277	\$81,426,318	\$81,227,536	\$81,996,003	\$80,253,089

EXPENDITURES BY FUNCTION, ALL FUNDS

EXPENDITURES BY FUNCTION, ALL FUNDS									
FUNDS	Instruction	Instruction Related Services	Pupil Services	Ancillary Services	Enterprise	General Administration	Plant Services	Other Outgo	TOTAL EXPENDITURES
General Fund	\$139,375,887	\$312,16,232	\$22,578,535	\$1,588,261	\$0	\$17,856,140	\$22,542,483	\$128,1856	\$236,439,394
Adult Education Fund	\$670,214	\$773,795	\$105,522	\$0	\$0	\$130,719	\$85,451	\$300,000	\$2,065,701
Child Development Fund	\$3,361,581	\$813,638	\$381,349	\$0	\$0	\$343,718	\$220,727	\$0	\$5,121,033
Cafeteria Fund	\$0	\$0	\$15,508,257	\$0	\$0	\$828,932	\$107,600	\$24,616	\$16,469,405
Deferred Maintenance Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$854,620	\$121,380	\$976,000
Special Reserve Fund for Other than Capital Outlay Projects	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,557,575	\$5,557,575
Special Reserve Fund for Postemployment Benefits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Building Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$398,865	\$4,184,687	\$4,583,552
Capital Facilities Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$1,600,000	\$0	\$1,600,000
Special Reserve Fund for Capital Outlay Projects	\$0	\$0	\$0	\$0	\$0	\$0	\$457,250	\$1,500	\$458,750
Other Enterprise Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Retiree Fund	\$0	\$0	\$0	\$0	\$2,400	\$0	\$0	\$0	\$2,400
TOTAL	\$143,407,682	\$32,803,665	\$38,573,663	\$1,588,261	\$2,400	\$19,159,509	\$26,266,996	\$11,471,614	\$273,273,790

General Fund Expenditures, By Function

Our General Fund budget for 2013–14 totals just over \$236 million. With a projected enrollment of 26,444 students and an average class size (including special program classes) of 23.9 students, we are spending about \$214,000 per classroom. The table below shows how that investment is used in each classroom.



Financial Section

Instruction. 59% (\$126,060 per classroom) of our total spending goes for regular and special education classroom teachers, teacher aides and student learning coaches. The average classroom teacher costs \$85,323. In addition to that cost, this category includes the cost of teacher aides, substitutes, textbooks, and classroom equipment and supplies.

Instruction-Related Services. \$28,234 per classroom or 13% of our money pays for school administration (principals, secretaries, and office supplies) and for improving teaching. Improving teaching includes the cost of professional development of our teachers, mentor teachers, curriculum, and library services.

Pupil Services. 10% of our money goes for direct non-instructional services to students. The cost of counselors, psychologists, health and speech services, and pupil transportation are included here.

Ancillary Services. 1% is spent on extra curricular athletic stipends, transportation and safety equipment.

General Administration. 7% of our spending is for running the system. General administration includes costs for Personnel, the superintendent's office, pupil services administration, legal services, and business operations (insurance, printing, data processing, payroll, and bookkeeping).

Plant Services. 9% of our money pays for the cleaning and upkeep of our schools. We pay for custodians, our maintenance and grounds crew, alarm systems, and utilities. Utilities alone cost over \$7 million.

Other Outgo. Other outgo, which includes debt service and interest on our capital leases, state special school and special education excess costs to SCOE is less than 1% of our spending.

2013-14 General Fund Expenditures By Function				
	Cost	% of Total	Cost per Teacher FTE	Cost per Student
Instruction	\$139,375,887	59%	\$126,060	\$5,271
Instruction-Related Service	31,216,232	13%	\$28,234	\$1,180
Pupil Services	22,578,535	10%	\$20,421	\$854
Ancillary Services	1,588,261	1%	\$1,437	\$60
General Administration	17,856,140	7%	\$16,150	\$675
Plant Services	22,542,483	9%	\$20,389	\$852
Other Outgo	1,281,856	1%	\$1,159	\$48
TOTAL	\$236,439,394	100%	\$213,850	\$8,941
<i>Based on 1,105.63 Teacher FTE and 26,444 students.</i>				

Fund Summaries

GENERAL FUND

General Fund (Fund 01)	2009-10 Actuals	2010-11 Actuals	2011-12 Actuals	2012-13 Estimated Actuals	2013-14 Adopted Budget	2014-15 Projected	2015-16 Projected	2016-17 Projected
REVENUES								
Revenue Limit Sources	\$145,215,469	\$151,775,695	\$150,534,604	\$148,962,036	\$153,833,149	\$154,929,694	\$157,700,889	\$161,756,666
Federal Revenue	28,397,203	33,351,722	26,723,366	38,728,347	25,526,313	25,526,313	25,526,313	25,526,313
Other State Revenue	48,902,503	48,266,426	50,447,591	49,745,473	48,615,305	48,907,713	49,271,534	49,271,534
Other Local Revenue	15,001,853	12,944,084	14,233,844	15,717,700	12,757,755	12,757,755	12,757,755	12,757,755
Transfers-in from Other Funds	4,451,080	0	349,641	0	0	0	0	0
TOTAL OPERATING REVENUE	\$241,968,108	\$246,337,927	\$242,289,046	\$253,153,556	\$240,732,522	\$242,121,475	\$245,256,491	\$249,312,268
EXPENSE								
Certificated Salaries	\$110,809,304	\$108,461,762	\$107,362,414	\$111,536,285	\$108,909,167	\$111,747,234	\$114,074,153	\$115,374,598
Classified Salaries	45,304,141	38,217,054	39,170,000	39,905,954	39,925,644	41,413,440	42,167,164	42,934,606
Employee Benefits	43,559,620	41,452,961	42,035,815	43,419,531	41,141,887	41,714,040	42,273,358	42,907,458
Books and Supplies	9,924,685	10,954,594	11,360,118	27,525,366	12,146,794	11,811,097	11,811,097	11,811,097
Services and Other Operating Expenditures	26,359,201	28,227,754	32,638,075	44,348,058	34,123,963	33,880,531	33,703,057	33,703,057
Capital Outlay	441,922	900,666	2,136,618	915,628	213,452	213,452	213,452	213,452
Other Expenses and Outgo	108,329	(818)	175,037	65,233	(21,513)	478,487	478,487	478,487
Transfers-out to Other Funds	5,518,944	0	55,579	3,036,132	0	0	0	0
Other Adjustments	0	0	0	0	0	2,500,000	3,875,725	3,875,725
TOTAL OPERATING EXPENSE	\$242,026,146	\$228,213,973	\$234,933,656	\$270,752,187	\$236,439,394	\$243,758,281	\$248,596,493	\$251,298,481
Revenues over (under) Expenses	(\$58,038)	\$18,123,954	\$7,355,390	(\$17,598,631)	\$4,293,128	(\$1,636,806)	(\$3,340,002)	(\$1,986,213)
Beginning Fund Balance	\$44,188,274	\$44,130,236	\$62,254,190	\$69,609,580	\$52,010,949	\$56,304,077	\$54,667,271	\$51,327,269
Ending Fund Balance	\$44,130,236	\$62,254,190	\$69,609,580	\$52,010,949	\$56,304,077	\$54,667,271	\$51,327,269	\$49,341,056

SPECIAL REVENUE FUNDS

Adult Education Fund (Fund 11)	2009-10 Actuals	2010-11 Actuals	2011-12 Actuals	2012-13 Estimated Actuals	2013-14 Adopted Budget	2014-15 Projected	2015-16 Projected	2016-17 Projected
REVENUES								
Revenue Limit Sources	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Federal Revenue	1,104,125	1,220,072	2,810,896	628,596	170,061	170,061	170,061	170,061
Other State Revenue	202,683	3,196,401	1,665,139	1,696,027	1,705,640	1,490,320	1,490,320	1,507,279
Other Local Revenue	445,339	479,151	1,583,805	984,944	190,000	0	0	0
Transfers-in from Other Funds	4,743,944	0	0	949,005	0	0	0	0
TOTAL OPERATING REVENUE	\$6,496,092	\$4,895,624	\$6,059,840	\$4,258,572	\$2,065,701	\$1,660,381	\$1,660,381	\$1,677,340
EXPENSE								
Certificated Salaries	\$2,322,422	\$1,839,261	\$1,393,460	\$1,523,833	\$701,571	\$395,389	\$401,889	\$406,712
Classified Salaries	1,101,935	870,109	603,436	625,382	249,854	\$222,094	\$227,094	\$231,182
Employee Benefits	930,330	797,429	584,623	680,235	250,237	203,509	208,509	209,846
Books and Supplies	344,077	214,987	255,916	219,780	45,450	45,450	45,450	45,450
Services and Other Operating Expenditures	1,108,639	1,219,730	3,094,304	971,676	387,870	397,870	397,870	397,870
Capital Outlay	68,699	19,365	21,494	48,613	0	0	0	0
Other Expenses and Outgo	233,200	175,473	204,510	279,245	130,719	86,547	87,686	87,686
Transfers-out to Other Funds	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000
TOTAL OPERATING EXPENSE	\$6,409,302	\$5,436,354	\$6,457,743	\$4,648,764	\$2,065,701	\$1,650,859	\$1,668,498	\$1,678,745
Revenues over (under) Expenses	\$86,790	(\$540,730)	(\$397,903)	(\$390,192)	\$0	\$9,522	(\$8,117)	(\$1,405)
Beginning Fund Balance	\$1,242,035	\$1,328,825	\$788,095	\$390,192	(\$0)	(\$0)	\$9,522	\$1,405
Ending Fund Balance	\$1,328,825	\$788,095	\$390,192	(\$0)	(\$0)	\$9,522	\$1,405	(\$0)

Financial Section

Child Development Fund (Fund 12)	2009-10 Actuals	2010-11 Actuals	2011-12 Actuals	2012-13 Estimated Actuals	2013-14 Adopted Budget	2014-15 Projected	2015-16 Projected	2016-17 Projected
REVENUES								
Revenue Limit Sources	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Federal Revenue	1,305,624	1,482,992	1,593,001	1,524,796	1,330,423	1,330,423	1,330,423	1,330,423
Other State Revenue	3,068,747	2,046,567	2,319,487	2,619,109	2,584,236	2,610,078	2,636,179	2,662,541
Other Local Revenue	1,049,062	1,233,909	1,253,901	1,259,481	1,206,354	1,206,354	1,206,354	1,206,354
Transfers-in from Other Funds	0	0	55,579	0	0	0	0	0
TOTAL OPERATING REVENUE	\$5,423,433	\$4,763,468	\$5,221,968	\$5,403,386	\$5,121,013	\$5,146,855	\$5,172,956	\$5,199,318
EXPENSE								
Certificated Salaries	\$1,999,034	\$2,564,631	\$2,097,026	\$2,053,859	\$1,925,144	\$1,948,246	\$1,971,625	\$1,995,284
Classified Salaries	1,227,393	971,528	1,051,144	1,129,257	1,188,357	1,209,747	1,231,523	1,253,690
Employee Benefits	1,027,163	1,126,432	1,087,250	1,186,234	1,101,779	1,118,306	1,135,080	1,152,106
Books and Supplies	239,458	313,183	233,657	331,523	161,754	161,754	161,754	161,754
Services and Other Operating Expenditures	481,775	544,696	501,166	340,238	350,261	350,261	350,261	350,261
Capital Outlay	29,082	0	0	60,246	50,000	50,000	50,000	0
Other Expenses and Outgo	393,410	416,540	282,696	302,993	343,718	330,394	334,667	339,004
Transfers-out to Other Funds	0	0	0	0	0	0	0	0
TOTAL OPERATING EXPENSE	\$5,397,315	\$5,937,010	\$5,252,939	\$5,404,350	\$5,121,013	\$5,168,707	\$5,234,910	\$5,252,100
Revenues over (under) Expenses	\$26,118	(\$1,173,542)	(\$30,971)	(\$964)	\$0	(\$21,852)	(\$61,953)	(\$52,782)
Beginning Fund Balance	\$1,323,303	\$1,349,421	\$175,879	\$144,908	\$143,944	\$143,944	\$122,091	\$60,138
Ending Fund Balance	\$1,349,421	\$175,879	\$144,908	\$143,944	\$143,944	\$122,091	\$60,138	\$7,356

Cafeteria Fund (Fund 13)	2009-10 Actuals	2010-11 Actuals	2011-12 Actuals	2012-13 Estimated Actuals	2013-14 Adopted Budget	2014-15 Projected	2015-16 Projected	2016-17 Projected
REVENUES								
Revenue Limit Sources	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Federal Revenue	10,692,255	11,252,320	11,773,424	13,774,389	14,310,200	14,524,853	14,699,151	14,875,541
Other State Revenue	925,020	941,375	1,069,449	1,012,937	1,031,455	1,041,770	1,052,187	1,062,709
Other Local Revenue	1,420,700	1,132,160	1,177,875	1,153,887	1,127,750	1,135,000	1,144,000	1,144,000
Transfers-in from Other Funds	0	0	0	110,010	0	0	0	0
TOTAL OPERATING REVENUE	\$13,037,975	\$13,325,855	\$14,020,748	\$16,051,223	\$16,469,405	\$16,701,624	\$16,895,338	\$17,082,250
EXPENSE								
Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Classified Salaries	4,434,959	4,225,141	4,285,049	4,793,373	5,137,795	5,189,000	5,266,835	5,345,838
Employee Benefits	1,642,147	1,701,176	1,689,257	1,827,361	1,904,835	1,923,883	1,943,122	1,962,553
Books and Supplies	5,922,080	6,122,903	6,649,070	7,769,138	8,020,904	8,180,000	8,285,000	8,367,850
Services and Other Operating Expenditures	145,774	115,137	140,506	397,471	467,323	475,000	485,000	485,000
Capital Outlay	59,012	56,096	0	207,810	85,000	85,000	80,000	80,000
Other Expenses and Outgo	392,393	539,958	612,666	681,593	853,548	837,298	847,205	858,162
Transfers-out to Other Funds	427,043	0	0	0	0	0	0	0
TOTAL OPERATING EXPENSE	\$13,023,408	\$12,760,411	\$13,376,548	\$15,676,746	\$16,469,405	\$16,690,181	\$16,907,162	\$17,099,403
Revenues over (under) Expenses	\$14,567	\$565,444	\$644,200	\$374,477	\$0	\$11,442	(\$11,824)	(\$17,153)
Beginning Fund Balance	\$35	\$14,602	\$580,046	\$1,224,246	\$1,598,723	\$1,598,723	\$1,610,165	\$1,598,341
Ending Fund Balance	\$14,602	\$580,046	\$1,224,246	\$1,598,723	\$1,598,723	\$1,610,165	\$1,598,341	\$1,581,189

Financial Section

Deferred Maintenance Fund (Fund 14)	2009-10 Actuals	2010-11 Actuals	2011-12 Actuals	2012-13 Estimated Actuals	2013-14 Adopted Budget	2014-15 Projected	2015-16 Projected	2016-17 Projected
REVENUES								
Revenue Limit Sources	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Federal Revenue	0	0	0	0	0	0	0	0
Other State Revenue	0	775,000	775,000	884,562	775,000	775,000	775,000	775,000
Other Local Revenue	13,359	491	1,974	5,000	1,000	1,000	1,000	1,000
Transfers-in from Other Funds	775,000	0	1,200,000	0	0	0	0	0
TOTAL OPERATING REVENUE	\$788,359	\$775,491	\$1,976,974	\$889,562	\$776,000	\$776,000	\$776,000	\$776,000
EXPENSE								
Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Classified Salaries	0	113	0	0	0	0	0	0
Employee Benefits	0	26	0	0	0	0	0	0
Books and Supplies	7,236	4,067	638	11,292	0	0	0	0
Services and Other Operating Expenditures	17,890	0	467,423	80,000	0	0	0	0
Capital Outlay	868,182	851,365	1,278,807	875,050	854,620	700,000	700,000	700,000
Other Expenses and Outgo	0	0	80,920	121,380	121,380	76,000	76,000	76,000
Transfers-out to Other Funds	2,000,000	0	0	59,986	0	0	0	0
TOTAL OPERATING EXPENSE	\$2,893,308	\$855,571	\$1,827,788	\$1,147,708	\$976,000	\$776,000	\$776,000	\$776,000
Revenues over (under) Expenses	(\$2,104,949)	(\$80,080)	\$149,186	(\$258,146)	(\$200,000)	\$0	\$0	\$0
Beginning Fund Balance	\$2,493,989	\$389,040	\$308,960	\$458,146	\$200,000	\$0	\$0	\$0
Ending Fund Balance	\$389,040	\$308,960	\$458,146	\$200,000	\$0	\$0	\$0	\$0

Special Reserve Fund for Other Than Capital Outlay Projects (Fund 17)	2009-10 Actuals	2010-11 Actuals	2011-12 Actuals	2012-13 Estimated Actuals	2013-14 Adopted Budget	2014-15 Projected	2015-16 Projected	2016-17 Projected
REVENUES								
Revenue Limit Sources	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Federal Revenue	0	0	0	0	0	0	0	0
Other State Revenue	0	0	0	0	0	0	0	0
Other Local Revenue	29,215	15,509	14,313	27,750	41,500	0	0	0
Transfers-in from Other Funds	0	0	0	2,078,124	0	0	0	0
TOTAL OPERATING REVENUE	\$29,215	\$15,509	\$14,313	\$2,105,874	\$41,500	\$0	\$0	\$0
EXPENSE								
Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Classified Salaries	0	0	0	0	0	0	0	0
Employee Benefits	0	0	0	0	0	0	0	0
Books and Supplies	0	0	0	0	0	0	0	0
Services and Other Operating Expenditures	0	0	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0	0	0
Other Expenses and Outgo	0	0	0	0	0	0	0	0
Transfers-out to Other Funds	6,855,945	0	0	278,111	5,557,575	0	0	0
TOTAL OPERATING EXPENSE	\$6,855,945	\$0	\$0	\$278,111	\$5,557,575	\$0	\$0	\$0
Revenues over (under) Expenses	(\$6,826,730)	\$15,509	\$14,313	\$1,827,763	(\$5,516,075)	\$0	\$0	\$0
Beginning Fund Balance	\$10,526,720	\$3,699,990	\$3,715,499	\$3,729,812	\$5,557,575	\$41,500	\$41,500	\$41,500
Ending Fund Balance	\$3,699,990	\$3,715,499	\$3,729,812	\$5,557,575	\$41,500	\$41,500	\$41,500	\$41,500

Financial Section

Special Reserve Fund for Postemployment Benefits (Fund 20)	2009-10 Actuals	2010-11 Actuals	2011-12 Actuals	2012-13 Estimated Actuals	2013-14 Adopted Budget	2014-15 Projected	2015-16 Projected	2016-17 Projected
REVENUES								
Revenue Limit Sources	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Federal Revenue	0	0	0	0	0	0	0	0
Other State Revenue	0	0	0	0	0	0	0	0
Other Local Revenue	22,017	5,095	3,886	7,500	7,500	7,500	7,500	7,500
Transfers-in from Other Funds	0	0	0	0	0	0	0	0
TOTAL OPERATING REVENUE	\$22,017	\$5,095	\$3,886	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500
EXPENSE								
Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Classified Salaries	0	0	0	0	0	0	0	0
Employee Benefits	0	0	0	0	0	0	0	0
Books and Supplies	0	0	0	0	0	0	0	0
Services and Other Operating Expenditures	0	0	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0	0	0
Other Expenses and Outgo	0	0	0	0	0	0	0	0
Transfers-out to Other Funds	1,894,088	0	0	0	0	0	0	0
TOTAL OPERATING EXPENSE	\$1,894,088	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Revenues over (under) Expenses	(\$1,872,071)	\$5,095	\$3,886	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500
Beginning Fund Balance	\$1,894,088	\$1,003,661	\$1,008,756	\$1,012,642	\$1,020,142	\$1,027,642	\$1,035,142	\$1,042,642
Audit Adjustments	981,644	0	0	0	0	0	0	0
Adjusted Beginning Fund Balance	\$2,875,732	\$1,003,661	\$1,008,756	\$1,012,642	\$1,020,142	\$1,027,642	\$1,035,142	\$1,042,642
Ending Fund Balance	\$1,003,661	\$1,008,756	\$1,012,642	\$1,020,142	\$1,027,642	\$1,035,142	\$1,042,642	\$1,050,142

CAPITAL PROJECT FUNDS

Building Fund (Fund 21)	2009-10 Actuals	2010-11 Actuals	2011-12 Actuals	2012-13 Estimated Actuals	2013-14 Adopted Budget	2014-15 Projected	2015-16 Projected	2016-17 Projected
REVENUES								
Revenue Limit Sources	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Federal Revenue	0	0	0	0	0	0	0	0
Other State Revenue	0	0	0	0	0	0	0	0
Other Local Revenue	393,467	384,104	173,002	168,610	100,365	97,865	97,865	97,865
Transfers-in from Other Funds	2,211,426	11,233,578	4,832,016	587,114	5,857,575	300,000	300,000	300,000
TOTAL OPERATING REVENUE	\$2,604,893	\$11,617,682	\$5,005,018	\$755,724	\$5,957,940	\$397,865	\$397,865	\$397,865
EXPENSE								
Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Classified Salaries	868,622	122,437	57,280	57,017	58,613	0	0	0
Employee Benefits	257,131	40,906	23,845	23,968	23,732	0	0	0
Books and Supplies	75,185	38,019	58,334	15,529	8,000	0	0	0
Services and Other Operating Expenditures	1,675,123	2,416,309	328,972	138,740	49,812	123,677	123,677	123,677
Capital Outlay	13,646,320	15,785,702	12,344,772	1,900,175	284,520	0	0	0
Other Expenses and Outgo	1,222,193	3,824,771	4,158,874	4,158,875	4,158,875	1,658,875	283,150	283,150
Transfers-out to Other Funds	414,456	0	0	0	0	0	0	0
TOTAL OPERATING EXPENSE	\$18,159,030	\$22,228,144	\$16,972,077	\$6,294,304	\$4,583,552	\$1,782,552	\$406,827	\$406,827
Revenues over (under) Expenses	(\$15,554,137)	(\$10,610,462)	(\$11,967,059)	(\$5,538,580)	\$1,374,388	(\$1,384,687)	(\$8,962)	(\$8,962)
Beginning Fund Balance	\$56,861,634	\$41,307,497	\$30,697,035	\$16,336,685	\$10,798,105	\$12,172,493	\$10,787,806	\$10,778,844
Audit Adjustments	0	0	(2,393,291)	0	0	0	0	0
Adjusted Beginning Fund Balance	\$56,861,634	\$41,307,497	\$28,303,744	\$16,336,685	\$10,798,105	\$12,172,493	\$10,787,806	\$10,778,844
Ending Fund Balance	\$41,307,497	\$30,697,035	\$16,336,685	\$10,798,105	\$12,172,493	\$10,787,806	\$10,778,844	\$10,769,882

Financial Section

Capital Facilities Fund (Fund 25)	2009-10 Actuals	2010-11 Actuals	2011-12 Actuals	2012-13 Estimated Actuals	2013-14 Adopted Budget	2014-15 Projected	2015-16 Projected	2016-17 Projected
REVENUES								
Revenue Limit Sources	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Federal Revenue	0	0	0	0	0	0	0	0
Other State Revenue	0	0	0	0	0	0	0	0
Other Local Revenue	725,937	596,829	764,764	948,033	100,000	100,000	100,000	100,000
Transfers-in from Other Funds	0	0	0	0	0	0	0	0
TOTAL OPERATING REVENUE	\$725,937	\$596,829	\$764,764	\$948,033	\$100,000	\$100,000	\$100,000	\$100,000
EXPENSE								
Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Classified Salaries	15,077	1,670	0	0	0	0	0	0
Employee Benefits	6,015	243	0	0	0	0	0	0
Books and Supplies	27,692	33,902	0	0	0	0	0	0
Services and Other Operating Expenditures	328,411	43,317	161,397	77,000	605,645	20,000	20,000	20,000
Capital Outlay	326,757	884,436	790,872	711,035	994,355	80,000	80,000	80,000
Other Expenses and Outgo	88,371	20,436	0	0	0	0	0	0
Transfers-out to Other Funds	129,948	0	0	0	0	0	0	0
TOTAL OPERATING EXPENSE	\$922,271	\$984,004	\$952,269	\$788,035	\$1,600,000	\$100,000	\$100,000	\$100,000
Revenues over (under) Expenses	(\$196,334)	(\$387,175)	(\$187,505)	\$159,998	(\$1,500,000)	\$0	\$0	\$0
Beginning Fund Balance	\$2,111,016	\$1,914,682	\$1,527,507	\$1,340,002	\$1,500,000	\$0	\$0	\$0
Ending Fund Balance	\$1,914,682	\$1,527,507	\$1,340,002	\$1,500,000	\$0	\$0	\$0	\$0

Special Reserve Fund for Capital Outlay Projects (Fund 40)	2009-10 Actuals	2010-11 Actuals	2011-12 Actuals	2012-13 Estimated Actuals	2013-14 Adopted Budget	2014-15 Projected	2015-16 Projected	2016-17 Projected
REVENUES								
Revenue Limit Sources	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Federal Revenue	0	0	0	0	0	0	0	0
Other State Revenue	17,306	0	0	0	0	0	0	0
Other Local Revenue	734,260	315,227	546,371	2,628,583	749,250	340,000	340,000	340,000
Transfers-in from Other Funds	6,856,695	0	1,800,000	59,986	0	0	0	0
TOTAL OPERATING REVENUE	\$7,608,261	\$315,227	\$2,346,371	\$2,688,569	\$749,250	\$340,000	\$340,000	\$340,000
EXPENSE								
Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Classified Salaries	0	0	4,674	0	0	0	0	0
Employee Benefits	0	0	533	0	0	0	0	0
Books and Supplies	164,198	1,503	11,768	41,800	25,000	0	0	0
Services and Other Operating Expenditures	4,500	1,500	11,900	24,332	26,500	1,500	1,500	1,500
Capital Outlay	194,132	262,617	1,906,426	2,684,700	407,250	50,000	50,000	50,000
Other Expenses and Outgo	0	0	0	0	0	0	0	0
Transfers-out to Other Funds	1,488,854	0	0	0	0	0	0	0
TOTAL OPERATING EXPENSE	\$1,851,684	\$265,620	\$1,935,301	\$2,750,832	\$458,750	\$51,500	\$51,500	\$51,500
Revenues over (under) Expenses	\$5,756,577	\$49,607	\$411,070	(\$62,263)	\$290,500	\$288,500	\$288,500	\$288,500
Beginning Fund Balance	\$2,773,144	\$8,529,721	\$8,579,328	\$8,990,398	\$8,928,135	\$9,218,635	\$9,507,135	\$9,795,635
Ending Fund Balance	\$8,529,721	\$8,579,328	\$8,990,398	\$8,928,135	\$9,218,635	\$9,507,135	\$9,795,635	\$10,084,135

Financial Section

PROPRIETARY FUND

Other Enterprise Fund (Fund 63)	2009-10 Actuals	2010-11 Actuals	2011-12 Actuals	2012-13 Estimated Actuals	2013-14 Adopted Budget	2014-15 Projected	2015-16 Projected	2016-17 Projected
REVENUES								
Revenue Limit Sources	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Federal Revenue	0	0	0	0	0	0	0	0
Other State Revenue	0	0	0	0	0	0	0	0
Other Local Revenue	95,031	167,299	130,288	143,000	0	0	0	0
Transfers-in from Other Funds	0	0	0	0	0	0	0	0
TOTAL OPERATING REVENUE	\$95,031	\$167,299	\$130,288	\$143,000	\$0	\$0	\$0	\$0
EXPENSE								
Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Classified Salaries	0	0	0	0	0	0	0	0
Employee Benefits	0	0	0	0	0	0	0	0
Books and Supplies	84,240	112,515	55,105	105,000	0	0	0	0
Services and Other Operating Expenditures	(45,654)	(91,860)	(28,585)	(5,000)	0	0	0	0
Capital Outlay	0	0	0	0	0	0	0	0
Other Expenses and Outgo	0	0	0	0	0	0	0	0
Transfers-out to Other Funds	0	0	0	0	0	0	0	0
TOTAL OPERATING EXPENSE	\$38,586	\$20,655	\$26,520	\$100,000	\$0	\$0	\$0	\$0
Revenues over (under) Expenses	\$56,445	\$146,644	\$103,768	\$43,000	\$0	\$0	\$0	\$0
Beginning Fund Balance	\$154,904	\$211,349	\$357,993	\$461,761	\$504,761	\$504,761	\$504,761	\$504,761
Ending Fund Balance	\$211,349	\$357,993	\$461,761	\$504,761	\$504,761	\$504,761	\$504,761	\$504,761

FIDUCIARY FUND

Retiree Fund (Fund 71)	2009-10 Actuals	2010-11 Actuals	2011-12 Actuals	2012-13 Estimated Actuals	2013-14 Adopted Budget	2014-15 Projected	2015-16 Projected	2016-17 Projected
REVENUES								
Revenue Limit Sources	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Federal Revenue	0	0	0	0	0	0	0	0
Other State Revenue	0	0	0	0	0	0	0	0
Other Local Revenue	44,171	68,811	(7,858)	40,000	30,000	30,000	30,000	30,000
Transfers-in from Other Funds	0	0	0	0	0	0	0	0
TOTAL OPERATING REVENUE	\$44,171	\$68,811	(\$7,858)	\$40,000	\$30,000	\$30,000	\$30,000	\$30,000
EXPENSE								
Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Classified Salaries	0	0	0	0	0	0	0	0
Employee Benefits	0	0	0	0	0	0	0	0
Books and Supplies	0	0	0	0	0	0	0	0
Services and Other Operating Expenditures	2,237	2,552	2,601	1,000	2,400	2,400	2,400	2,400
Capital Outlay	0	0	0	0	0	0	0	0
Other Expenses and Outgo	0	0	0	0	0	0	0	0
Transfers-out to Other Funds	0	0	0	0	0	0	0	0
TOTAL OPERATING EXPENSE	\$2,237	\$2,552	\$2,601	\$1,000	\$2,400	\$2,400	\$2,400	\$2,400
Revenues over (under) Expenses	\$41,934	\$66,259	(\$10,459)	\$39,000	\$27,600	\$27,600	\$27,600	\$27,600
Beginning Fund Balance	\$250,209	\$292,143	\$358,402	\$347,943	\$386,943	\$414,543	\$442,143	\$469,743
Ending Fund Balance	\$292,143	\$358,402	\$347,943	\$386,943	\$414,543	\$442,143	\$469,743	\$497,343

Budget Details

Each year, the legislature and governor decide how much funding will go to education and how those funds will be allocated. State leaders do not finalize that decision until they pass the state budget, an action that is legally required by the end of June but which has in some years been delayed to much later in the year. The state provides its support for schools through income and sales tax revenues that can change dramatically from year to year.

The bulk of school district expenditures go to employee salaries and benefits—just over 80%. More than a third of revenues are intended by state or federal government for specified purposes and programs. These are called categorical funds and include teacher professional development, resources for English learners, career and college options, Special Education programs for students with disabilities and a wide variety of other programs.

On the following pages, we present expenditure information in more detail. We begin with General Fund information broken down by school site. Following that, we show expenditure information for our District Program and departmental budgets.

- *Project DREAM, an education foundation, provided \$72,000 in teacher mini grants last school year!*
- *About 190 students attended College Bound. 32 of the students won scholarships and 17 of the students received a wireless laptop computer. College Bound scholarship recipients are eligible to receive an additional \$100 gift card if they send in their first semester grades to confirm that they have made the transition to college and are making progress towards their academic goals.*



General Fund Budgets – Schools

Elementary Schools (various combinations of Grades K through 8). Our district is characterized by small neighborhood schools. We provide twenty-nine (29) elementary schools with an average school size of 513 students, ranging from a low of 341 (Babcock) to a high of 889 (Regency Park). We also offer an elementary community day school and two (2) dependent elementary charter sites.

Students are taught in self-contained classrooms, following a strong district-adopted curriculum meeting State standards. Students receive a variety of experiences in visual and performing arts, physical education, computers, and art. Elementary schools exist in different configurations: K-2, K-4, K-6, and K-8. Several school sites offer transitional kindergarten. A Gifted and Talented Education (GATE) program is available to students who qualify. Each school has its own web site, created by staff with assistance from students and parents. Each school has a special education resource specialist. Special education special day classes are provided for students who require additional special education services. All school sites maintain a School Site Council (SSC) with parent, teacher and staff representatives. In the spring of each year, schools are required by the state to administer the California Standards Test (CST) for students in grades 2-8. In addition, a physical fitness test is given to all students in fifth and seventh grade.

Multiple measures and improved data collection systems are used to match programs and services to individual needs, interests and strengths. Professional development activities assist teachers in the use of rubrics to scaffold student skills toward mastery of the standards. The elementary schools are using standards-based report cards for reporting progress to parents. Attendance is critical to academic achievement; students are referred to the School Attendance Review Board (SARB) when they have persistent attendance and behavior problems. There are also referrals to SARB when normal avenues of classroom, school and district counseling are not effective.

School staffing is provided centrally. In addition, our elementary schools receive a general purpose Lump Sum allocation of \$35.61 per K-6th grade and \$60.01 per 7th and 8th grade student. The schools receive state and federal categorical funding to assist with school improvement activities, the purchase of supplies and materials, and the education of students with limited English language proficiency.





Allison Elementary

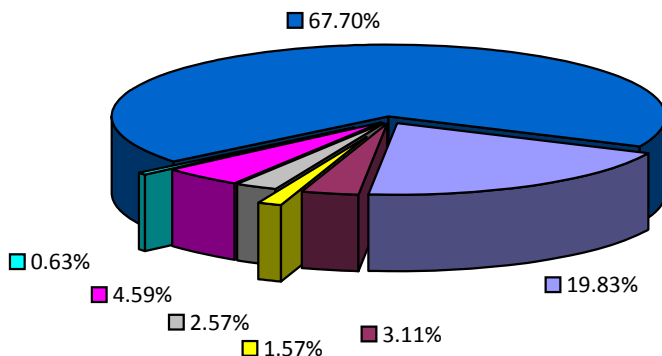
JACQUELINE DEWITT
Principal

Projected 2013-14 Enrollment: 446

* May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES *	BENEFITS *
Classroom Teachers	15.00	\$1,033,104	\$244,038
Principal	1.00	105,824	22,609
School Secretary I	1.00	36,808	18,756
School Office Assistant I	1.00	22,797	11,322
Head Custodian I	1.00	41,011	19,698
Custodian	0.50	18,039	10,631
Library Media Technician I	0.38	10,698	6,454
Health Assistant	0.37	10,921	5,554
Instructional Paraeducator	0.37	9,449	2,232
Subtotal FTE/Salaries & Benefits	20.62		\$1,629,945

CHART OF ACCOUNTS	FTE	ALLOCATION
LUMP SUM		
Site Staffing in Position Control		01-0000-0-xxxx -604-xxxx -xxxx -999-111 \$0
Certificated Variable Salaries		01-0000-0-1xxx -604-xxxx -xxxx -000-111 0
Classified Variable Salaries		01-0000-0-2xxx -604-xxxx -xxxx -000-111 1,139
Classified Variable Salaries-Duty Asst.		01-0000-0-290x-604-1540-1000-000-111 10,875
Variable Benefits		01-0000-0-3xxx -604-xxxx -xxxx -000-111 863
Materials and Supplies		01-0000-0-4xxx -604-xxxx -xxxx -000-111 1,454
Operating Expenses		01-0000-0-5xxx -604-xxxx -xxxx -000-111 7,600
Capital Outlay		01-0000-0-6xxx -604-xxxx -xxxx -000-111 0
Subtotal Lump Sum		\$21,931
TOTAL DISTRICT FUNDED BUDGET:	20.62	\$1,651,876



Special Education	\$ 483,909
Title I	\$ 75,933
EIA-SCE	\$ 38,240
EL Programs	\$ 62,693
ASES	\$ 112,050
Other Categoricals	\$ 15,267
District	\$ 1,651,876

TOTAL ALLISON BUDGET: \$2,439,968



Babcock Elementary

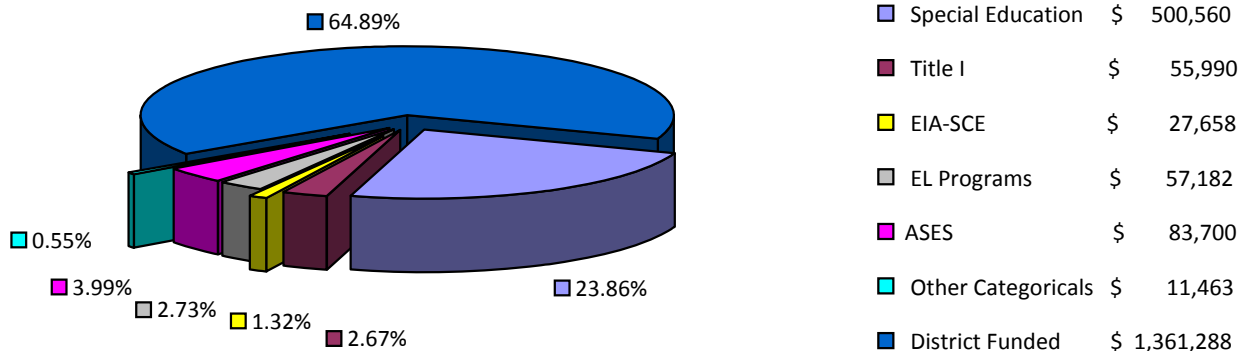
BETTY VON WERLHOF
Principal

Projected 2013-14 Enrollment: 341

* May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES *	BENEFITS *
Classroom Teachers	12.00	\$814,588	\$187,802
Principal	1.00	110,531	18,257
School Secretary I	1.00	29,552	19,800
School Office Assistant I	1.00	29,814	12,894
Head Custodian I	1.00	43,062	10,540
Custodian	0.50	18,941	7,351
Library Media Technician I	0.37	10,698	7,652
Health Assistant	0.38	8,776	2,024
Instructional Paraeducator	0.25	6,299	4,124
Subtotal FTE/Salaries & Benefits	17.50		\$1,342,705

CHART OF ACCOUNTS	FTE		ALLOCATION
LUMP SUM			
Site Staffing in Position Control		01-0000-0-xxxx -607-xxxx -xxxx -999-111	\$0
Certificated Variable Salaries		01-0000-0-1xxx -607-xxxx -xxxx -000-111	0
Classified Variable Salaries		01-0000-0-2xxx -607-xxxx -xxxx -000-111	0
Classified Variable Salaries-Duty Asst.		01-0000-0-290x-607-1540-1000-000-111	6,461
Variable Benefits		01-0000-0-3xxx -607-xxxx -xxxx -000-111	866
Materials and Supplies		01-0000-0-4xxx -607-xxxx -xxxx -000-111	5,720
Operating Expenses		01-0000-0-5xxx -607-xxxx -xxxx -000-111	5,536
Capital Outlay		01-0000-0-6xxx -607-xxxx -xxxx -000-111	0
Subtotal Lump Sum			\$18,583
TOTAL DISTRICT FUNDED BUDGET:	17.50		\$1,361,288



TOTAL BABCOCK BUDGET: \$2,097,841



Castori Elementary

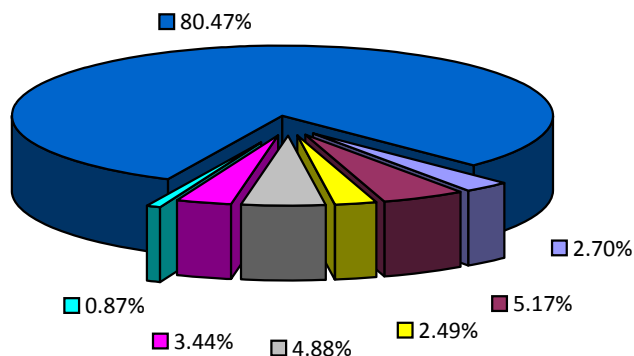
MICHELLE NUNN
Principal

Projected 2013-14 Enrollment: 835

* May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES *	BENEFITS *
Classroom Teachers	27.00	\$1,717,692	\$414,466
Principal	1.00	92,133	18,648
Counselor	0.50	42,600	8,966
School Secretary I	1.00	36,808	14,461
School Office Assistant I	1.50	39,945	24,907
Head Custodian I	1.00	43,062	20,157
Custodian	0.50	18,039	9,296
Library Media Technician I	0.81	23,178	18,372
Health Assistant	0.37	9,217	3,519
Instructional Paraeducator	0.63	15,749	10,309
Subtotal FTE/Salaries & Benefits	34.31		\$2,581,524

CHART OF ACCOUNTS	FTE	ALLOCATION
LUMP SUM		
Staff and Benefits in Position Control		01-0000-0-xxxx -610-xxxx -xxxx -999-111 \$0
Certificated Variable Salaries		01-0000-0-1xxx -610-xxxx -xxxx -000-111 3,600
Classified Variable Salaries		01-0000-0-2xxx -610-xxxx -xxxx -000-111 2,000
Classified Variable Salaries-Duty Asst.		01-0000-0-290x-610-1540-1000-000-111 14,500
Variable Benefits		01-0000-0-3xxx -610-xxxx -xxxx -000-111 1,622
Materials and Supplies		01-0000-0-4xxx -610-xxxx -xxxx -000-111 7,742
Operating Expenses		01-0000-0-5xxx -610-xxxx -xxxx -000-111 12,617
Capital Outlay		01-0000-0-6xxx -610-xxxx -xxxx -000-111 0
Subtotal Lump Sum		\$42,081
TOTAL DISTRICT FUNDED BUDGET:	34.31	\$2,623,605



Special Education	\$ 87,930
Title I	\$ 168,484
EIA-SCE	\$ 81,040
EL Programs	\$ 159,143
ASES	\$ 112,050
Other Categoricals	\$ 28,288
District Funded	\$ 2,623,605

TOTAL CASTORI BUDGET: \$3,260,540



Creative Connections Arts Academy Charter K-5

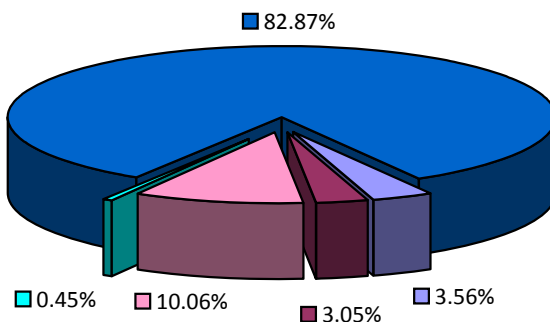
ELAINE DOUGLAS
Principal

Projected 2013-14 Enrollment: 388

* May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES *	BENEFITS *
Classroom Teachers	12.00	\$812,617	\$228,747
Principal	0.60	67,033	11,036
School Secretary I	1.00	37,706	14,662
School Office Assistant I	1.00	27,706	12,422
Head Custodian I	1.00	41,011	9,303
Custodian	0.50	18,490	7,250
Library Media Technician I	0.38	10,698	2,454
Health Assistant	0.38	10,413	2,390
Subtotal FTE/Salaries & Benefits	16.85		\$1,313,938

CHART OF ACCOUNTS	FTE	ALLOCATION
LUMP SUM		
Site Staffing in Position Control	01-0000-0-xxxx -954-xxxx -xxxx -999-111	\$0
Certificated Variable Salaries	01-0000-0-1xxx -954-xxxx -xxxx -000-111	0
Classified Variable Salaries	01-0000-0-2xxx -954-xxxx -xxxx -000-111	0
Classified Variable Salaries-Duty Asst.	01-0000-0-290x-954-1540-1000-000-111	0
Variable Benefits	01-0000-0-3xxx -954-xxxx -xxxx -000-111	0
Materials and Supplies	01-0000-0-4xxx -954-xxxx -xxxx -000-111	4,150
Operating Expenses	01-0000-0-5xxx -954-xxxx -xxxx -000-111	14,016
Capital Outlay	01-0000-0-6xxx -954-xxxx -xxxx -000-111	0
Subtotal Lump Sum		\$18,166
TOTAL DISTRICT FUNDED BUDGET:	16.85	\$1,332,104



Special Education	\$	57,278
Title I	\$	49,088
Charter School Block	\$	161,681
Other Categoricals	\$	7,304
District Funded	\$	1,332,104

TOTAL CREATIVE CONNECTIONS BUDGET: \$1,607,455



Del Paso Heights Elementary

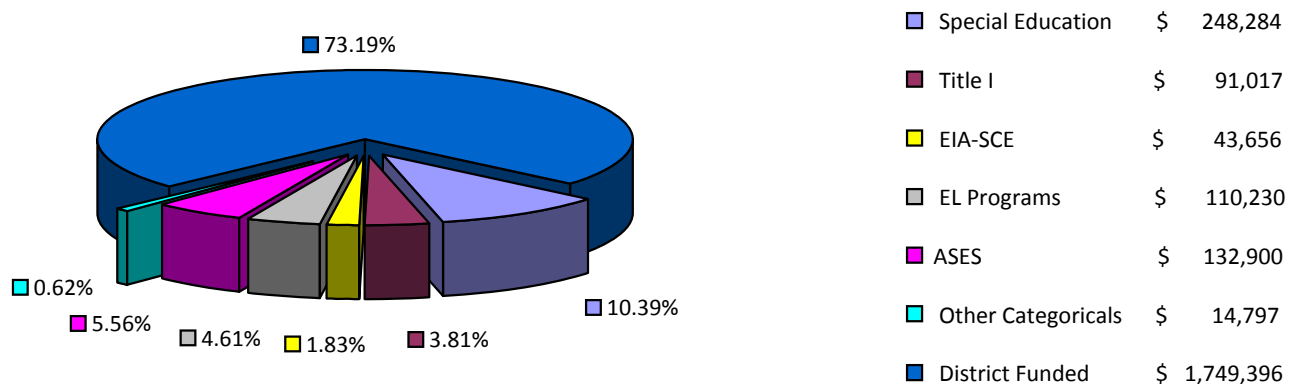
LEO ALVAREZ
Principal

Projected 2013-14 Enrollment: 441

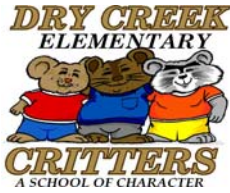
* May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES *	BENEFITS *
Classroom Teachers	15.00	\$1,124,670	\$262,938
Principal	1.00	107,531	25,474
School Secretary I	1.00	35,910	21,225
School Office Assistant I	1.00	29,814	12,894
Head Custodian I	1.00	32,116	17,705
Custodian	0.50	18,251	7,196
Library Media Technician I	0.38	8,384	3,332
Health Assistant	0.37	8,776	2,624
Instructional Paraeducator	0.25	4,937	3,831
Subtotal FTE/Salaries & Benefits	20.50		\$1,727,608

CHART OF ACCOUNTS	FTE	ALLOCATION
LUMP SUM		
Site Staffing in Position Control		01-0000-0-xxxx -612-xxxx -xxxx -999-111 \$0
Certificated Variable Salaries		01-0000-0-1xxx -612-xxxx -xxxx -000-111 0
Classified Variable Salaries		01-0000-0-2xxx -612-xxxx -xxxx -000-111 3,000
Classified Variable Salaries-Duty Asst.		01-0000-0-290x-612-1540-1000-000-111 0
Variable Benefits		01-0000-0-3xxx -612-xxxx -xxxx -000-111 345
Materials and Supplies		01-0000-0-4xxx -612-xxxx -xxxx -000-111 7,805
Operating Expenses		01-0000-0-5xxx -612-xxxx -xxxx -000-111 10,638
Capital Outlay		01-0000-0-6xxx -612-xxxx -xxxx -000-111 0
Subtotal Lump Sum		\$21,788
TOTAL DISTRICT FUNDED BUDGET:		
	20.50	\$1,749,396



TOTAL DEL PASO BUDGET: \$2,390,280



Dry Creek Elementary

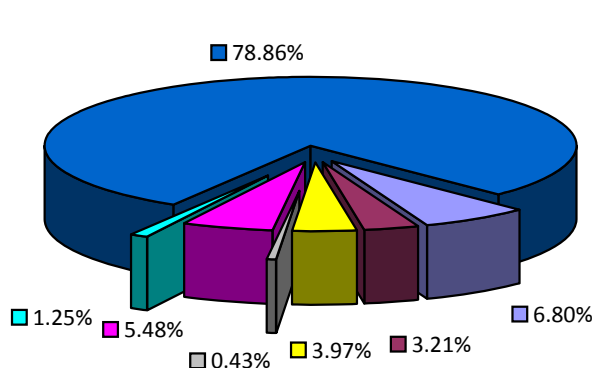
SAL GARCIA
Principal

Projected 2013-14 Enrollment: 383

* May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES *	BENEFITS *
Classroom Teachers	14.00	\$990,738	\$226,400
Principal	1.00	109,031	25,645
School Secretary I	1.00	37,706	18,957
School Office Assistant I	1.00	26,391	16,422
Head Custodian I	1.00	43,062	15,862
Custodian	0.50	18,490	12,447
Library Media Technician I	0.38	10,965	9,046
Health Assistant	0.37	9,217	8,655
Instructional Paraeducator	0.37	9,685	6,239
Subtotal FTE/Salaries & Benefits	19.62		\$1,594,958

CHART OF ACCOUNTS	FTE		ALLOCATION
LUMP SUM			
Site Staffing in Position Control	0.16	01-0000-0-xxxx -614-xxxx -xxxx -999-111	\$4,610
Certificated Variable Salaries		01-0000-0-1xxx -614-xxxx -xxxx -000-111	0
Classified Variable Salaries		01-0000-0-2xxx -614-xxxx -xxxx -000-111	0
Classified Variable Salaries-Duty Asst.		01-0000-0-290x-614-1540-1000-000-111	11,373
Variable Benefits		01-0000-0-3xxx -614-xxxx -xxxx -000-111	627
Materials and Supplies		01-0000-0-4xxx -614-xxxx -xxxx -000-111	5,204
Operating Expenses		01-0000-0-5xxx -614-xxxx -xxxx -000-111	700
Capital Outlay		01-0000-0-6xxx -614-xxxx -xxxx -000-111	0
Subtotal Lump Sum	0.16		\$22,514
TOTAL DISTRICT FUNDED BUDGET:	19.78		\$1,617,472



Special Education	\$ 139,559
Title I	\$ 65,859
EIA-SCE	\$ 81,423
EL Programs	\$ 8,728
ASES	\$ 112,500
Other Categoricals	\$ 25,608
District Funded	\$ 1,617,472

TOTAL DRY CREEK BUDGET: \$2,051,149



Fairbanks Elementary

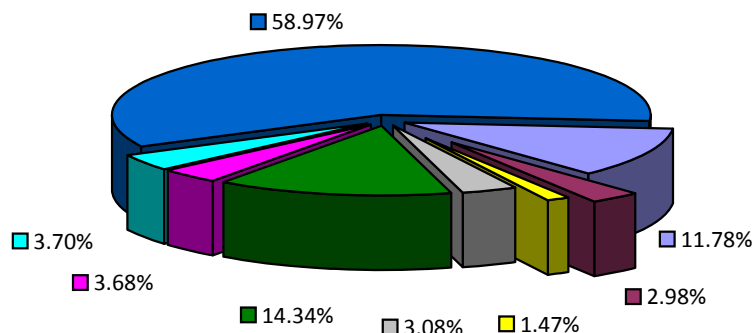
JANIS WADE
Principal

Projected 2013-14 Enrollment: 423

* May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES *	BENEFITS *
Classroom Teachers	16.00	\$1,176,206	\$255,452
Principal	1.00	112,031	18,428
School Secretary I	1.00	29,952	14,825
School Office Assistant I	1.00	29,087	17,026
Head Custodian I	1.00	32,116	17,705
Custodian	0.50	18,490	9,397
Library Media Technician I	0.38	10,698	3,054
Health Assistant	0.37	11,480	4,026
Instructional Paraeducator	0.25	8,819	5,222
Subtotal FTE/Salaries & Benefits	21.50		\$1,774,014

CHART OF ACCOUNTS	FTE	ALLOCATION
LUMP SUM		
Site Staffing in Position Control		01-0000-0-xxxx -618-xxxx -xxxx -999-111 \$0
Certificated Variable Salaries		01-0000-0-1xxx -618-xxxx -xxxx -000-111 0
Classified Variable Salaries		01-0000-0-2xxx -618-xxxx -xxxx -000-111 813
Classified Variable Salaries-Duty Asst.		01-0000-0-290x-618-1540-1000-000-111 11,925
Variable Benefits		01-0000-0-3xxx -618-xxxx -xxxx -000-111 847
Materials and Supplies		01-0000-0-4xxx -618-xxxx -xxxx -000-111 6,246
Operating Expenses		01-0000-0-5xxx -618-xxxx -xxxx -000-111 1,387
Capital Outlay		01-0000-0-6xxx -618-xxxx -xxxx -000-111 0
Subtotal Lump Sum		\$21,218
TOTAL DISTRICT FUNDED BUDGET:	21.50	\$1,795,232



Special Education	\$	358,576
Title I	\$	90,761
EIA-SCE	\$	44,769
EL Programs	\$	93,695
QEIA	\$	436,657
ASES	\$	112,050
Other Categoricals	\$	112,595
District Funded	\$	1,795,232

TOTAL FAIRBANKS BUDGET: \$3,044,335



Foothill Oaks Elementary

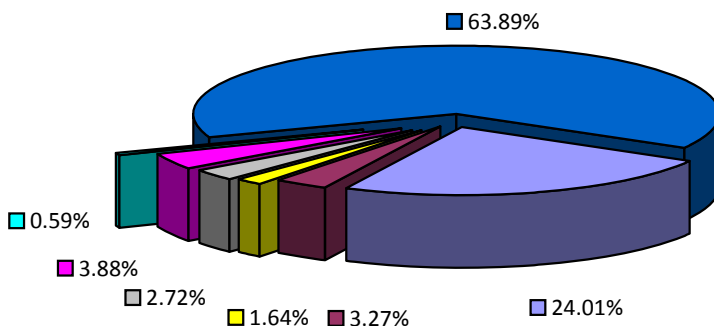
SYLVIA HANNA
Principal

Projected 2013-14 Enrollment: 518

* May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES *	BENEFITS *
Classroom Teachers	16.00	\$1,217,659	\$270,599
Principal	1.00	92,133	18,648
School Secretary I	1.00	35,910	21,225
School Office Assistant I	1.00	26,391	12,127
Head Custodian I	1.00	45,113	20,616
Custodian	0.50	18,039	9,296
Library Media Technician I	0.38	10,965	5,564
Health Assistant	0.37	10,159	3,543
Instructional Paraeducator	0.25	6,772	4,230
Subtotal FTE/Salaries & Benefits	21.50		\$1,828,989

CHART OF ACCOUNTS	FTE		ALLOCATION
LUMP SUM			
Site Staffing in Position Control		01-0000-0-xxxx -621-xxxx -xxxx -999-111	\$0
Certificated Variable Salaries		01-0000-0-1xxx -621-xxxx -xxxx -000-111	1,800
Classified Variable Salaries		01-0000-0-2xxx -621-xxxx -xxxx -000-111	0
Classified Variable Salaries-Duty Asst.		01-0000-0-290x-621-1540-1000-000-111	15,562
Variable Benefits		01-0000-0-3xxx -621-xxxx -xxxx -000-111	1,263
Materials and Supplies		01-0000-0-4xxx -621-xxxx -xxxx -000-111	891
Operating Expenses		01-0000-0-5xxx -621-xxxx -xxxx -000-111	4,729
Capital Outlay		01-0000-0-6xxx -621-xxxx -xxxx -000-111	0
Subtotal Lump Sum			\$24,245
TOTAL DISTRICT FUNDED BUDGET:	21.50		\$1,853,234



Special Education	\$ 696,552
Title I	\$ 94,852
EIA-SCE	\$ 47,453
EL Programs	\$ 78,827
ASES	\$ 112,500
Other Categoricals	\$ 17,251
District Funded	\$ 1,853,234

TOTAL FOOTHILL OAKS BUDGET: \$2,900,669



Frontier Elementary

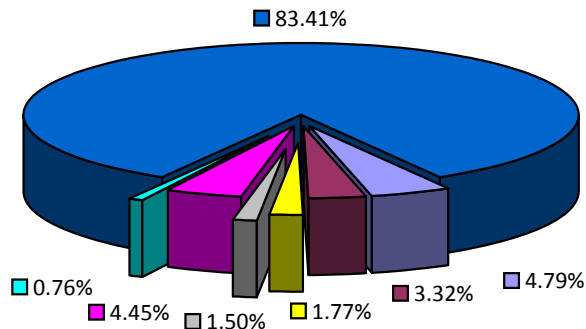
ELLEN GIFFIN
Principal

Projected 2013-14 Enrollment: 563

* May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES *	BENEFITS *
Classroom Teachers	19.00	\$1,400,814	\$303,454
Principal	1.00	116,222	18,908
School Secretary I	1.00	35,910	21,225
School Office Assistant I	1.00	24,273	13,553
Head Custodian I	1.00	43,062	22,827
Custodian	0.50	18,039	9,296
Library Media Technician I	0.63	17,829	4,109
Health Assistant	0.37	10,413	2,390
Instructional Paraeducator	0.37	10,158	6,344
Subtotal FTE/Salaries & Benefits	24.87		\$2,078,826

CHART OF ACCOUNTS	FTE		ALLOCATION
LUMP SUM			
Site Staffing in Position Control	0.25	01-0000-0-xxxx-624-xxxx -xxxx -999-111	\$7,306
Certificated Variable Salaries		01-0000-0-1xxx-624-xxxx -xxxx -000-111	0
Classified Variable Salaries		01-0000-0-2xxx-624-xxxx -xxxx -000-111	0
Classified Variable Salaries-Duty Asst.		01-0000-0-290x-624-1540-1000-000-111	6,646
Variable Benefits		01-0000-0-3xxx-624-xxxx -xxxx -000-111	368
Materials and Supplies		01-0000-0-4xxx-624-xxxx -xxxx -000-111	11,799
Operating Expenses		01-0000-0-5xxx-624-xxxx -xxxx -000-111	3,235
Capital Outlay		01-0000-0-6xxx-624-xxxx -xxxx -000-111	0
Subtotal Lump Sum	0.25		\$29,354
TOTAL DISTRICT FUNDED BUDGET:	25.12		\$2,108,180



Special Education	\$ 121,150
Title I	\$ 83,859
EIA-SCE	\$ 44,664
EL Programs	\$ 37,892
ASES	\$ 112,500
Other Categoricals	\$ 19,152
District Funded	\$ 2,108,180

TOTAL FRONTIER BUDGET: \$2,527,397



Garden Valley Elementary

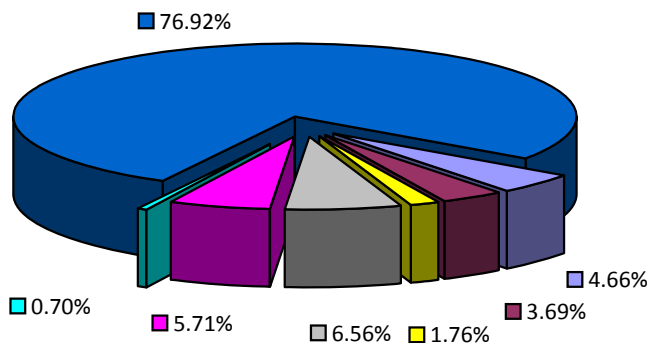
MICHELE WILLIAMS
Principal

Projected 2013-14 Enrollment: 423

* May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES *	BENEFITS *
Classroom Teachers	15.00	\$1,069,688	\$223,267
Principal	1.00	109,031	18,085
School Secretary I	1.00	35,910	14,260
School Office Assistant I	1.00	24,273	13,553
Head Custodian I	1.00	36,303	9,448
Custodian	0.50	18,108	4,656
Library Media Technician I	0.38	8,384	3,332
Health Assistant	0.37	11,480	4,026
Instructional Paraeducator	0.37	13,229	7,833
Subtotal FTE/Salaries & Benefits	20.62		\$1,624,866

CHART OF ACCOUNTS	FTE	ALLOCATION
LUMP SUM		
Site Staffing in Position Control		01-0000-0-xxxx -627-xxxx -xxxx -999-111 \$0
Certificated Variable Salaries		01-0000-0-1xxx -627-xxxx -xxxx -000-111 0
Classified Variable Salaries		01-0000-0-2xxx -627-xxxx -xxxx -000-111 2,000
Classified Variable Salaries-Duty Asst.		01-0000-0-290x-627-1540-1000-000-111 7,250
Variable Benefits		01-0000-0-3xxx -627-xxxx -xxxx -000-111 401
Materials and Supplies		01-0000-0-4xxx -627-xxxx -xxxx -000-111 3,267
Operating Expenses		01-0000-0-5xxx -627-xxxx -xxxx -000-111 8,300
Capital Outlay		01-0000-0-6xxx -627-xxxx -xxxx -000-111 0
Subtotal Lump Sum		\$21,218
TOTAL DISTRICT FUNDED BUDGET:	20.62	\$1,646,084



Special Education	\$ 99,776
Title I	\$ 79,000
EIA-SCE	\$ 37,634
EL Programs	\$ 140,298
ASEs	\$ 122,250
Other Categoricals	\$ 14,873
District Funded	\$ 1,646,084

TOTAL GARDEN VALLEY BUDGET: \$2,139,915



Hagginwood Elementary

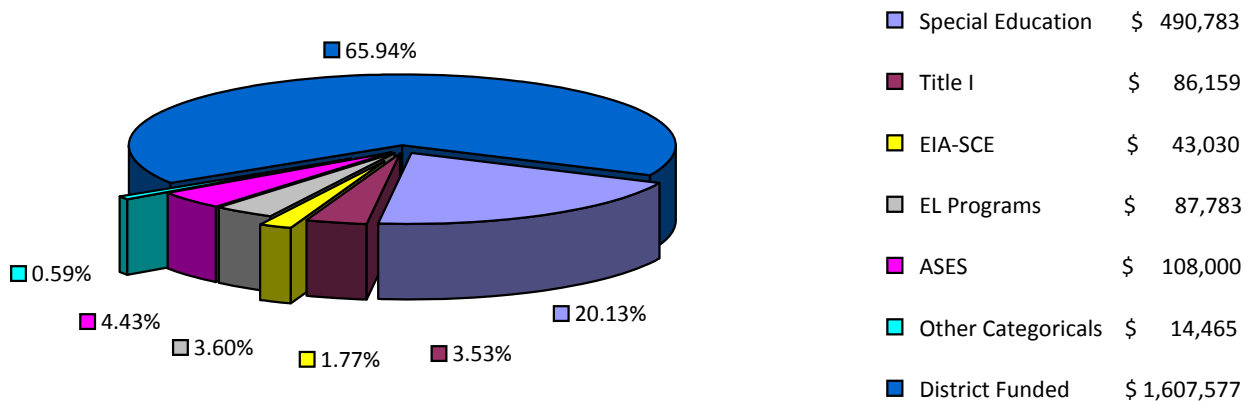
ALBERTO BECERRA
Principal

Projected 2013-14 Enrollment: 424

* May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES *	BENEFITS *
Classroom Teachers	14.00	\$1,015,820	\$226,170
Principal	1.00	109,031	18,085
School Secretary I	1.00	32,572	13,512
School Office Assistant I	1.00	29,087	17,026
Head Custodian I	1.00	42,037	15,632
Custodian	0.50	18,039	9,296
Library Media Technician I	0.38	11,233	5,624
Health Assistant	0.37	9,217	3,519
Instructional Paraeducator	0.25	6,299	4,124
Subtotal FTE/Salaries & Benefits	19.50		\$1,586,323

CHART OF ACCOUNTS	FTE	ALLOCATION
LUMP SUM		
Site Staffing in Position Control		01-0000-0-xxxx -629-xxxx -xxxx -999-111 \$0
Certificated Variable Salaries		01-0000-0-1xxx -629-xxxx -xxxx -000-111 0
Classified Variable Salaries		01-0000-0-2xxx -629-xxxx -xxxx -000-111 0
Classified Variable Salaries-Duty Asst.		01-0000-0-290x-629-1540-1000-000-111 11,000
Variable Benefits		01-0000-0-3xxx -629-xxxx -xxxx -000-111 500
Materials and Supplies		01-0000-0-4xxx -629-xxxx -xxxx -000-111 6,754
Operating Expenses		01-0000-0-5xxx -629-xxxx -xxxx -000-111 3,000
Capital Outlay		01-0000-0-6xxx -629-xxxx -xxxx -000-111 0
Subtotal Lump Sum		\$21,254
TOTAL DISTRICT FUNDED BUDGET:		
	19.50	\$1,607,577



TOTAL HAGGINWOOD BUDGET: \$2,437,797



Hillsdale Elementary

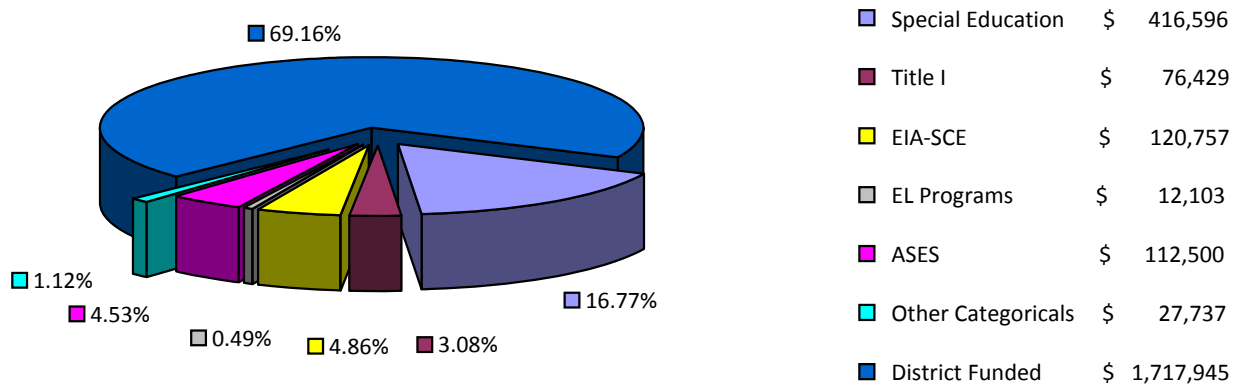
RENEE SCOTT-FEMENELLA
Principal

Projected 2013-14 Enrollment: 405

* May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES *	BENEFITS *
Classroom Teachers	14.00	\$1,085,916	\$234,786
Principal	1.00	114,052	26,219
School Secretary I	1.00	37,706	18,957
School Office Assistant I	1.00	29,087	7,831
Head Custodian I	1.00	41,011	15,403
Custodian	0.50	18,490	10,732
Library Media Technician I	0.63	18,275	10,875
Health Assistant	0.37	9,352	6,153
Instructional Paraeducator	0.25	6,929	4,265
Subtotal FTE/Salaries & Benefits	19.75		\$1,696,039

CHART OF ACCOUNTS	FTE		ALLOCATION
LUMP SUM			
Site Staffing in Position Control	0.06	01-0000-0-xxxx -631-xxxx -xxxx -999-111	\$1,852
Certificated Variable Salaries		01-0000-0-1xxx -631-xxxx -xxxx -000-111	0
Classified Variable Salaries		01-0000-0-2xxx -631-xxxx -xxxx -000-111	864
Classified Variable Salaries-Duty Asst.		01-0000-0-290x-631-1540-1000-000-111	7,200
Variable Benefits		01-0000-0-3xxx -631-xxxx -xxxx -000-111	597
Materials and Supplies		01-0000-0-4xxx -631-xxxx -xxxx -000-111	8,993
Operating Expenses		01-0000-0-5xxx -631-xxxx -xxxx -000-111	2,400
Capital Outlay		01-0000-0-6xxx -631-xxxx -xxxx -000-111	0
Subtotal Lump Sum	0.06		\$21,906
TOTAL DISTRICT FUNDED BUDGET:	19.81		\$1,717,945



TOTAL HILLSDALE BUDGET: \$2,484,067



Johnson Elementary

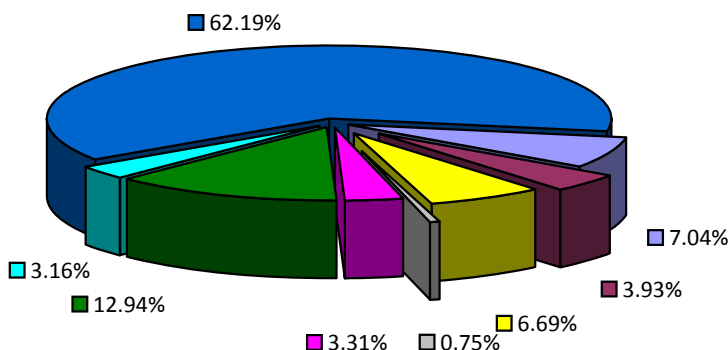
DAVID NEVAREZ
Principal

Projected 2013-14 Enrollment: 568

* May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES *	BENEFITS *
Classroom Teachers	21.00	\$1,589,093	\$349,583
Principal	1.00	105,131	22,529
School Secretary I	1.00	35,910	21,225
School Office Assistant I	1.00	29,814	19,859
Head Custodian I	1.00	41,011	19,698
Custodian	0.25	9,020	3,574
Library Media Technician I	0.63	18,720	10,956
Health Assistant	0.38	8,776	2,624
Subtotal FTE/Salaries & Benefits	26.25		\$2,287,523

CHART OF ACCOUNTS	FTE		ALLOCATION
LUMP SUM			
Site Staffing in Position Control		01-0000-0-xxxx -635-xxxx -xxxx -999-111	\$0
Certificated Variable Salaries		01-0000-0-1xxx -635-xxxx -xxxx -000-111	0
Classified Variable Salaries		01-0000-0-2xxx -635-xxxx -xxxx -000-111	0
Classified Variable Salaries-Duty Asst.		01-0000-0-290x-635-1540-1000-000-111	6,117
Variable Benefits		01-0000-0-3xxx -635-xxxx -xxxx -000-111	338
Materials and Supplies		01-0000-0-4xxx -635-xxxx -xxxx -000-111	17,193
Operating Expenses		01-0000-0-5xxx -635-xxxx -xxxx -000-111	2,200
Capital Outlay		01-0000-0-6xxx -635-xxxx -xxxx -000-111	0
Subtotal Lump Sum			\$25,848
TOTAL DISTRICT FUNDED BUDGET:	26.25		\$2,313,371



Special Education	\$	261,852
Title I	\$	146,354
EIA-SCE	\$	248,918
EL Programs	\$	27,743
ASES	\$	123,000
QEIA	\$	481,400
Other Categoricals	\$	117,403
District Funded	\$	2,313,371

TOTAL JOHNSON BUDGET: \$3,720,041



Joyce Elementary

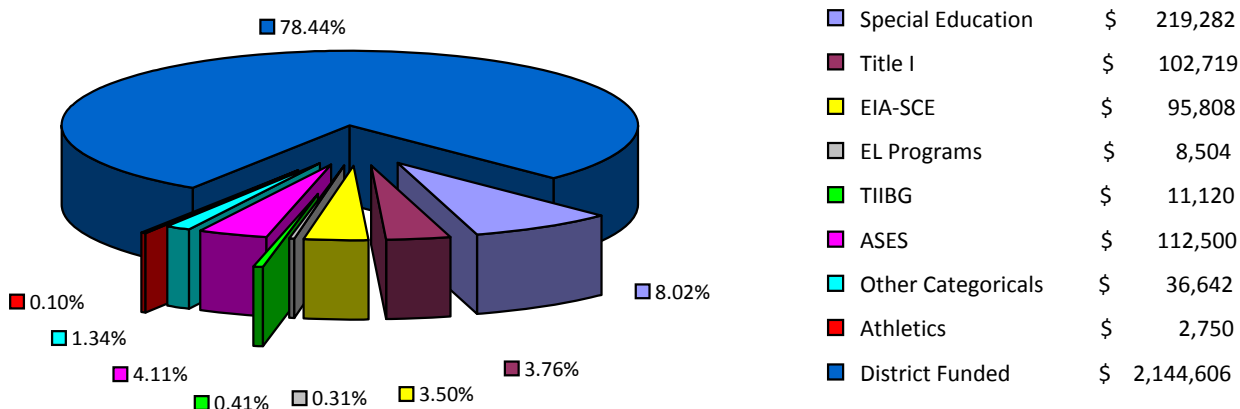
ROB MYERS
Principal

Projected 2013-14 Enrollment: 519

* May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES *	BENEFITS *
Classroom Teachers	20.00	\$1,368,418	\$340,232
Principal	1.00	104,024	25,073
Counselor	0.50	28,663	7,392
School Secretary I	1.00	36,808	14,461
School Office Assistant I	1.38	31,900	24,441
Head Custodian I	1.00	42,037	15,632
Custodian	0.50	18,490	10,732
Library Media Technician I	0.63	13,974	3,245
Health Assistant	0.38	10,413	7,588
Instructional Paraeducator	0.37	7,887	5,882
Subtotal FTE/Salaries & Benefits	26.75		\$2,117,292

CHART OF ACCOUNTS	FTE	ALLOCATION
LUMP SUM		
Site Staffing in Position Control	0.16	01-0000-0-xxxx -637-xxxx -xxxx -999-111 \$7,063
Certificated Variable Salaries		01-0000-0-1xxx -637-xxxx -xxxx -000-111 0
Classified Variable Salaries		01-0000-0-2xxx -637-xxxx -xxxx -000-111 0
Classified Variable Salaries-Duty Asst.		01-0000-0-290x-637-1540-1000-000-111 5,081
Variable Benefits		01-0000-0-3xxx -637-xxxx -xxxx -000-111 298
Materials and Supplies		01-0000-0-4xxx -637-xxxx -xxxx -000-111 14,072
Operating Expenses		01-0000-0-5xxx -637-xxxx -xxxx -000-111 800
Capital Outlay		01-0000-0-6xxx -637-xxxx -xxxx -000-111 0
Subtotal Lump Sum	0.16	\$27,314
TOTAL DISTRICT FUNDED BUDGET:	26.91	\$2,144,606



TOTAL JOYCE BUDGET: \$2,733,931



Kohler Elementary

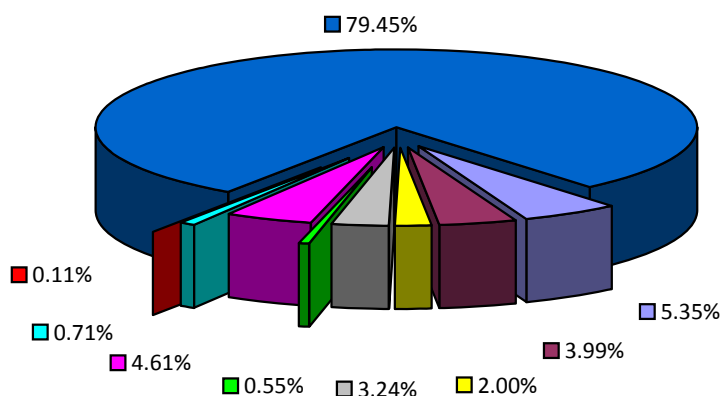
WILL POPE
Principal

Projected 2013-14 Enrollment: 467

* May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES *	BENEFITS *
Classroom Teachers	17.00	\$1,238,278	\$281,362
Principal	1.00	100,757	24,699
Counselor	0.60	34,396	8,847
School Secretary I	1.00	35,910	10,953
School Office Assistant I	1.38	41,098	19,537
Head Custodian I	1.00	41,011	9,303
Custodian	0.50	18,039	4,950
Library Media Technician I	0.37	10,698	6,454
Health Assistant	0.37	10,921	5,554
Instructional Paraeducator	0.25	4,700	3,765
Subtotal FTE/Salaries & Benefits	23.47		\$1,911,232

CHART OF ACCOUNTS	FTE		ALLOCATION
LUMP SUM			
Site Staffing in Position Control	0.28	01-0000-0-xxxx -640-xxxx -xxxx -999-111	\$8,206
Certificated Variable Salaries		01-0000-0-1xxx -640-xxxx -xxxx -000-111	3,600
Classified Variable Salaries		01-0000-0-2xxx -640-xxxx -xxxx -000-111	0
Classified Variable Salaries-Duty Asst.		01-0000-0-290x-640-1540-1000-000-111	3,136
Variable Benefits		01-0000-0-3xxx -640-xxxx -xxxx -000-111	605
Materials and Supplies		01-0000-0-4xxx -640-xxxx -xxxx -000-111	11,444
Operating Expenses		01-0000-0-5xxx -640-xxxx -xxxx -000-111	2,500
Capital Outlay		01-0000-0-6xxx -640-xxxx -xxxx -000-111	0
Subtotal Lump Sum	0.28		\$29,491
TOTAL DISTRICT FUNDED BUDGET:	23.75		\$1,940,723



Special Education	\$	130,571
Title I	\$	97,409
EIA-SCE	\$	48,781
EL Programs	\$	79,227
TIIBG	\$	13,365
ASES	\$	112,500
Other Categoricals	\$	17,424
Athletics	\$	2,750
District Funded	\$	1,940,723

TOTAL KOHLER BUDGET: \$2,442,750



Madison Elementary

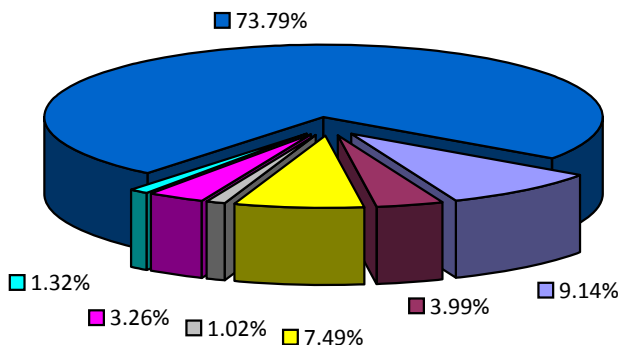
KAREN SYNDER
Principal

Projected 2013-14 Enrollment: 674

* May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES *	BENEFITS *
Classroom Teachers	23.00	\$1,705,994	\$418,825
Principal	1.00	114,031	26,217
School Secretary I	1.00	39,502	22,029
School Office Assistant I	1.00	28,398	19,542
Head Custodian I	1.00	41,011	9,303
Custodian	0.50	18,039	4,950
Library Media Technician I	0.63	17,829	4,109
Health Assistant	0.38	10,159	3,543
Instructional Paraeducator	0.63	17,578	10,719
Subtotal FTE/Salaries & Benefits	29.13		\$2,511,778

CHART OF ACCOUNTS	FTE		ALLOCATION
LUMP SUM			
Site Staffing in Position Control	0.19	01-0000-0-xxxx -646-xxxx -xxxx -999-111	\$6,728
Certificated Variable Salaries		01-0000-0-1xxx -646-xxxx -xxxx -000-111	0
Classified Variable Salaries		01-0000-0-2xxx -646-xxxx -xxxx -000-111	500
Classified Variable Salaries-Duty Asst.		01-0000-0-290x-646-1540-1000-000-111	13,692
Variable Benefits		01-0000-0-3xxx -646-xxxx -xxxx -000-111	875
Materials and Supplies		01-0000-0-4xxx -646-xxxx -xxxx -000-111	8,837
Operating Expenses		01-0000-0-5xxx -646-xxxx -xxxx -000-111	6,800
Capital Outlay		01-0000-0-6xxx -646-xxxx -xxxx -000-111	0
Subtotal Lump Sum	0.19		\$37,432
TOTAL DISTRICT FUNDED BUDGET:	29.31		\$2,549,210



Special Education	\$	315,648
Title I	\$	137,682
EIA-SCE	\$	258,725
EL Programs	\$	35,345
ASES	\$	112,500
Other Categoricals	\$	45,648
District Funded	\$	2,549,210

TOTAL MADISON BUDGET: \$3,454,758



Morey Avenue Kdgn

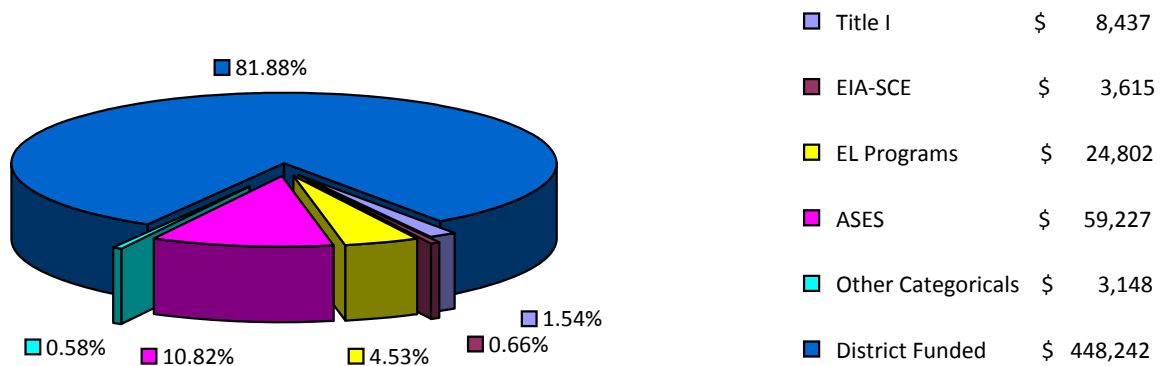
TABITHA THOMPSON
Principal

Projected 2013-14 Enrollment: 97

* May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES *	BENEFITS *
Classroom Teachers	4.00	\$256,581	\$57,560
Principal	0.29	28,584	7,122
School Secretary I	0.29	11,223	6,385
School Office Assistant I	0.29	7,874	3,592
Head Custodian I	0.29	12,044	6,524
Custodian	0.15	5,297	2,088
Library Media Technician I	0.38	10,698	3,054
Instructional Paraeducator	0.50	9,400	7,554
Subtotal FTE/Salaries & Benefits	6.19		\$435,580

CHART OF ACCOUNTS	FTE		ALLOCATION
LUMP SUM			
Site Staffing in Position Control		01-0000-0-xxxx -647-xxxx -xxxx -999-111	\$0
Certificated Variable Salaries		01-0000-0-1xxx -647-xxxx -xxxx -000-111	0
Classified Variable Salaries		01-0000-0-2xxx -647-xxxx -xxxx -000-111	0
Classified Variable Salaries-Duty Asst.		01-0000-0-290x-647-1540-1000-000-111	9,063
Variable Benefits		01-0000-0-3xxx -647-xxxx -xxxx -000-111	501
Materials and Supplies		01-0000-0-4xxx -647-xxxx -xxxx -000-111	2,598
Operating Expenses		01-0000-0-5xxx -647-xxxx -xxxx -000-111	500
Capital Outlay		01-0000-0-6xxx -647-xxxx -xxxx -000-111	0
Subtotal Lump Sum			\$12,662
TOTAL DISTRICT FUNDED BUDGET:	6.19		\$448,242



TOTAL MOREY AVENUE BUDGET: \$547,471



Noralto Elementary

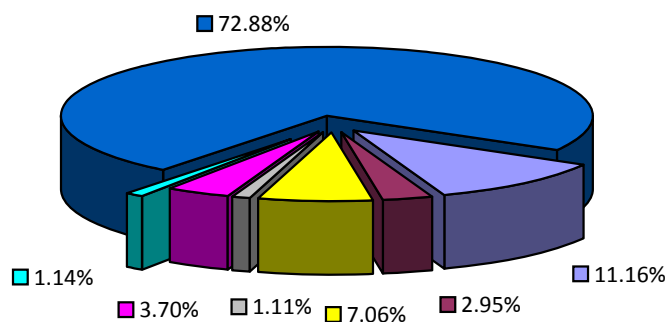
BRADLEY ALLEN
Principal

Projected 2013-14 Enrollment: 517

* May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES *	BENEFITS *
Classroom Teachers	18.50	\$1,431,355	\$363,209
Principal	1.00	110,531	25,817
School Secretary I	1.00	35,910	21,225
School Office Assistant I	1.00	29,087	12,731
Head Custodian I	1.00	41,011	15,403
Custodian	0.75	27,059	10,723
Library Media Technician I	0.62	13,311	4,515
Health Assistant	0.38	11,200	7,764
Instructional Paraeducator	0.88	17,279	13,377
Subtotal FTE/Salaries & Benefits	25.12		\$2,191,507

CHART OF ACCOUNTS	FTE	ALLOCATION
LUMP SUM		
Site Staffing in Position Control	01-0000-0-xxxx -649-xxxx -xxxx -999-111	\$0
Certificated Variable Salaries	01-0000-0-1xxx -649-xxxx -xxxx -000-111	0
Classified Variable Salaries	01-0000-0-2xxx -649-xxxx -xxxx -000-111	2,400
Classified Variable Salaries-Duty Asst.	01-0000-0-290x-649-1540-1000-000-111	0
Variable Benefits	01-0000-0-3xxx -649-xxxx -xxxx -000-111	600
Materials and Supplies	01-0000-0-4xxx -649-xxxx -xxxx -000-111	17,310
Operating Expenses	01-0000-0-5xxx -649-xxxx -xxxx -000-111	3,900
Capital Outlay	01-0000-0-6xxx -649-xxxx -xxxx -000-111	0
Subtotal Lump Sum		\$24,210
TOTAL DISTRICT FUNDED BUDGET:		
	25.12	\$2,215,717



Special Education	\$ 339,277
Title I	\$ 89,710
EIA-SCE	\$ 214,766
EL Programs	\$ 33,868
ASES	\$ 112,500
Other Categoricals	\$ 34,508
District Funded	\$ 2,215,717

TOTAL NORALTO BUDGET: \$3,040,346



Northwood Elementary

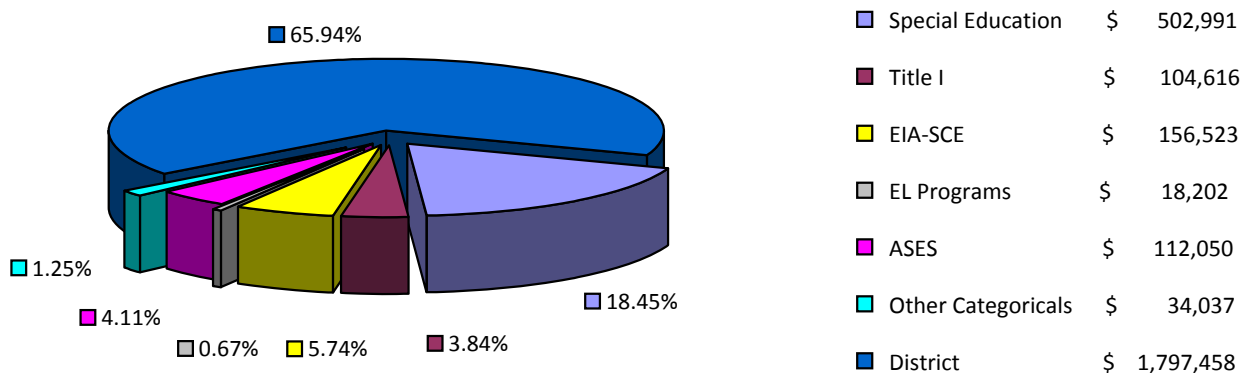
KELLY GRASHOFF
Principal

Projected 2013-14 Enrollment: 504

* May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES *	BENEFITS *
Classroom Teachers	16.00	\$1,121,094	\$277,872
Principal	1.00	114,031	26,217
School Secretary I	1.00	35,910	21,225
School Office Assistant I	1.00	29,087	19,696
Head Custodian I	1.00	43,062	15,862
Custodian	0.50	18,941	7,351
Library Media Technician I	0.38	11,233	5,624
Health Assistant	0.38	8,776	2,024
Instructional Paraeducator	0.37	9,449	6,186
Subtotal FTE/Salaries & Benefits	21.62		\$1,773,640

CHART OF ACCOUNTS	FTE	ALLOCATION
LUMP SUM		
Site Staffing in Position Control		01-0000-0-xxxx -654-xxxx -xxxx -999-111 \$0
Certificated Variable Salaries		01-0000-0-1xxx -654-xxxx -xxxx -000-111 0
Classified Variable Salaries		01-0000-0-2xxx -654-xxxx -xxxx -000-111 0
Classified Variable Salaries-Duty Asst.		01-0000-0-290x-654-1540-1000-000-111 7,250
Variable Benefits		01-0000-0-3xxx -654-xxxx -xxxx -000-111 401
Materials and Supplies		01-0000-0-4xxx -654-xxxx -xxxx -000-111 13,500
Operating Expenses		01-0000-0-5xxx -654-xxxx -xxxx -000-111 2,667
Capital Outlay		01-0000-0-6xxx -654-xxxx -xxxx -000-111 0
Subtotal Lump Sum		\$23,818
TOTAL DISTRICT FUNDED BUDGET:	21.62	\$1,797,458



TOTAL NORTHWOOD BUDGET: \$2,725,877



Oakdale Elementary

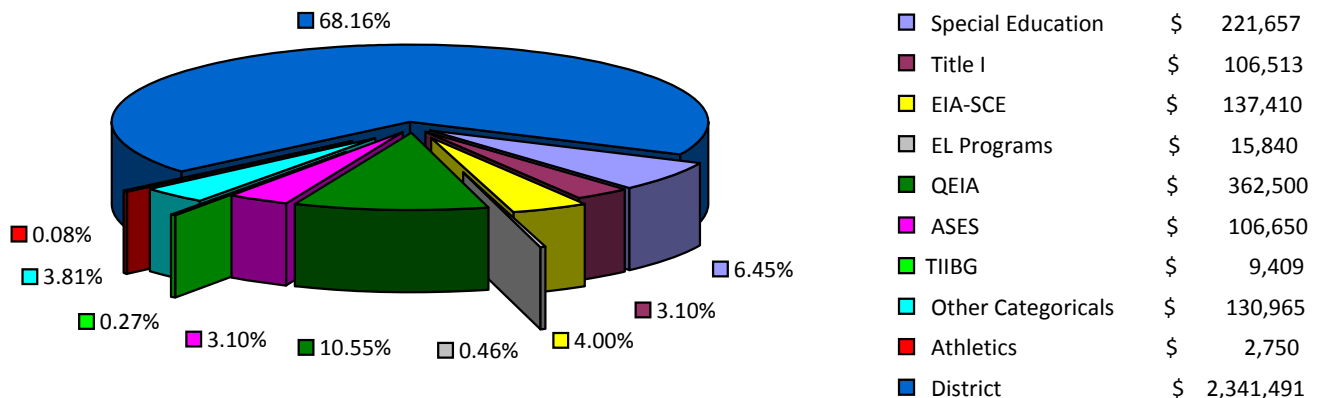
GRACIELA GARCIA-TORRES
Principal

Projected 2013-14 Enrollment: 526

* May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES *	BENEFITS *
Classroom Teachers	23.00	\$1,544,423	\$362,173
Principal	1.00	109,031	15,373
Counselor	0.50	28,663	7,392
School Secretary I	1.00	36,808	21,426
School Office Assistant I	1.37	38,916	19,048
Head Custodian I	1.00	41,011	22,368
Custodian	0.50	18,039	4,950
Library Media Technician I	0.38	10,698	2,454
Health Assistant	0.38	9,352	6,153
Instructional Paraeducator	0.38	10,394	6,397
Subtotal FTE/Salaries & Benefits	29.50		\$2,315,069

CHART OF ACCOUNTS	FTE	ALLOCATION
LUMP SUM		
Staff and Benefits in Position Control		01-0000-0-xxxx -657-xxxx -xxxx -999-111 \$0
Certificated Variable Salaries		01-0000-0-1xxx -657-xxxx -xxxx -000-111 0
Classified Variable Salaries		01-0000-0-2xxx -657-xxxx -xxxx -000-111 2,500
Classified Variable Salaries-Duty Asst.		01-0000-0-290x-657-1540-1000-000-111 7,250
Variable Benefits		01-0000-0-3xxx -657-xxxx -xxxx -000-111 560
Materials and Supplies		01-0000-0-4xxx -657-xxxx -xxxx -000-111 11,062
Operating Expenses		01-0000-0-5xxx -657-xxxx -xxxx -000-111 5,050
Capital Outlay		01-0000-0-6xxx -657-xxxx -xxxx -000-111 0
Subtotal Lump Sum		\$26,422
TOTAL DISTRICT FUNDED BUDGET:	29.50	\$2,341,491



TOTAL OAKDALE BUDGET: \$3,435,185



Orchard Elementary

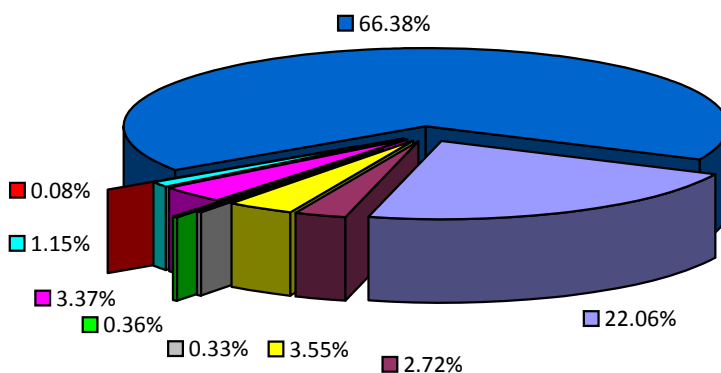
PAULA ROACH
Principal

Projected 2013-14 Enrollment: 545

* May vary due to actual placements

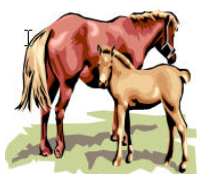
DISTRICT FUNDED STAFF	FTE	SALARIES *	BENEFITS *
Classroom Teachers	20.00	\$1,415,437	\$332,081
Principal	1.00	108,131	17,982
Counselor	0.50	28,663	7,392
School Secretary I	1.00	35,910	18,555
School Office Assistant I	1.37	35,494	13,381
Head Custodian I	1.00	43,062	20,157
Custodian	1.00	38,784	25,168
Library Media Technician I	0.63	16,983	3,920
Health Assistant	0.37	9,352	6,153
Instructional Paraeducator	0.25	6,457	4,159
Subtotal FTE/Salaries & Benefits	27.12		\$2,187,221

CHART OF ACCOUNTS	FTE		ALLOCATION
LUMP SUM			
Site Staffing in Position Control	0.16	01-0000-0-xxxx -660-xxxx -xxxx -999-111	\$4,749
Certificated Variable Salaries		01-0000-0-1xxx -660-xxxx -xxxx -000-111	0
Classified Variable Salaries		01-0000-0-2xxx -660-xxxx -xxxx -000-111	1,000
Classified Variable Salaries-Duty Asst.		01-0000-0-290x-660-1540-1000-000-111	6,500
Variable Benefits		01-0000-0-3xxx -660-xxxx -xxxx -000-111	500
Materials and Supplies		01-0000-0-4xxx -660-xxxx -xxxx -000-111	14,864
Operating Expenses		01-0000-0-5xxx -660-xxxx -xxxx -000-111	3,500
Capital Outlay		01-0000-0-6xxx -660-xxxx -xxxx -000-111	0
Subtotal Lump Sum	0.16		\$31,113
TOTAL DISTRICT FUNDED BUDGET:	27.28		\$2,218,334



Special Education	\$ 737,216
Title I	\$ 91,065
EIA-SCE	\$ 118,648
EL Programs	\$ 11,054
TIIBG	\$ 12,082
ASES	\$ 112,500
Other Categoricals	\$ 38,308
Athletics	\$ 2,750
District Funded	\$ 2,218,334

TOTAL ORCHARD BUDGET: \$3,341,957



Pathways Community Day School

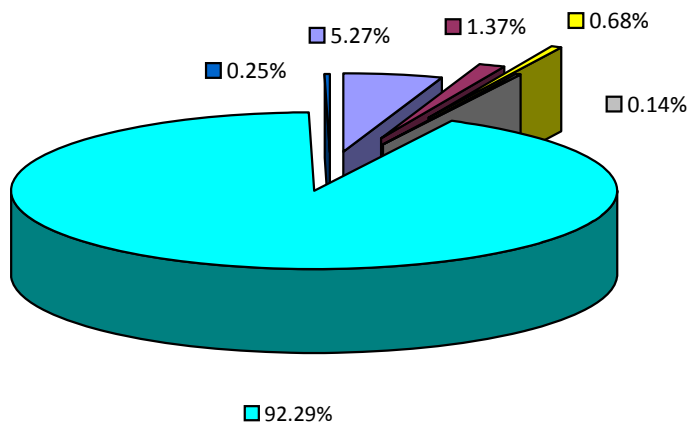
AXEL HANNEMANN
Principal

Projected 2013-14 Enrollment: 39

* May vary due to actual placements

CATEGORICAL FUNDED STAFF	FTE	SALARIES *	BENEFITS *
Teachers	2.00	\$139,150	\$45,004
Principal	0.90	99,478	16,431
School Secretary I	0.60	22,085	5,898
Paraeducators	3.00	80,050	40,759
Subtotal FTE/Salaries & Benefits	6.50		\$448,855

CHART OF ACCOUNTS	FTE		ALLOCATION
OPERATING BUDGET			
Certificated Variable Salaries		01-2430-0-11xx-828-3550-xxxx-000-751	\$8,670
Classified Variable Salaries		01-2430-0-2xxx-828-3550-xxxx-000-751	577
Variable Benefits		01-2430-0-3xxx-828-3550-xxxx-000-751	1,028
Materials and Supplies		01-2430-0-4300-828-3550-xxxx-000-751	395
Operating Expenses		01-2430-0-5600-828-3550-xxxx-000-751	4,084
Subtotal Operating Budget			\$14,754
LUMP SUM			
Site Staffing in Position Control		01-2430-0-xxxx-828-3550-xxxx-999-111	\$0
Certificated Variable Salaries		01-2430-0-1xxx-828-3550-xxxx-000-111	0
Classified Variable Salaries		01-2430-0-2xxx-828-3550-xxxx-000-111	0
Variable Benefits		01-2430-0-3xxx-828-3550-xxxx-000-111	0
Materials and Supplies		01-2430-0-4xxx-828-3550-xxxx-000-111	1,078
Operating Expenses		01-2430-0-5xxx-828-3550-xxxx-000-111	175
Capital Outlay		01-2430-0-6xxx-828-3550-xxxx-000-111	0
Subtotal Lump Sum			\$1,253
TOTAL COMMUNITY DAY SCHOOL CATEGORICAL FUNDED BUDGET:			\$464,862



Special Education	\$	26,525
Title I	\$	6,887
EIA-SCE	\$	3,437
EL Programs	\$	689
Other Categoricals	\$	46,654
District Funded	\$	1,253

TOTAL PATHWAYS BUDGET: \$503,445



Pioneer Elementary

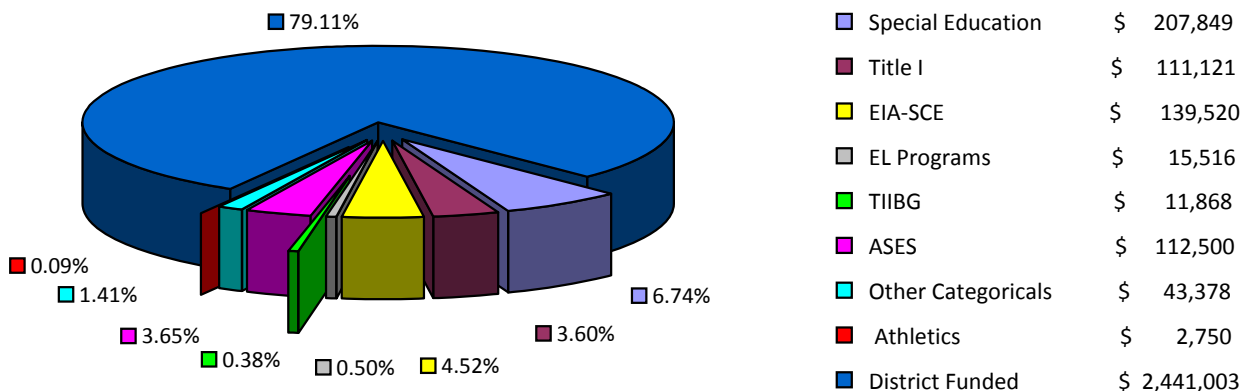
PATRICK BIRDSONG
Principal

Projected 2013-14 Enrollment: 623

* May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES *	BENEFITS *
Classroom Teachers	22.50	\$1,604,843	\$400,021
Principal	1.00	92,133	18,648
Counselor	0.50	28,663	7,392
School Secretary I	1.00	37,706	18,957
School Office Assistant I	1.37	37,501	13,831
Head Custodian I	1.00	41,011	15,403
Custodian	0.50	18,039	4,950
Library Media Technician I	0.63	19,612	8,840
Health Assistant	0.37	10,413	7,588
Instructional Paraeducator	0.38	11,189	9,288
Subtotal FTE/Salaries & Benefits	29.25		\$2,406,028

CHART OF ACCOUNTS	FTE		ALLOCATION
LUMP SUM			
Staff and Benefits in Position Control	0.07	01-0000-0-xxxx -662-xxxx -xxxx -999-111	\$2,147
Certificated Variable Salaries		01-0000-0-1xxx -662-xxxx -xxxx -000-111	2,000
Classified Variable Salaries		01-0000-0-2xxx -662-xxxx -xxxx -000-111	3,657
Classified Variable Salaries-Duty Asst.		01-0000-0-290x-662-1540-1000-000-111	14,824
Variable Benefits		01-0000-0-3xxx -662-xxxx -xxxx -000-111	1,902
Materials and Supplies		01-0000-0-4xxx -662-xxxx -xxxx -000-111	7,345
Operating Expenses		01-0000-0-5xxx -662-xxxx -xxxx -000-111	3,100
Capital Outlay		01-0000-0-6xxx -662-xxxx -xxxx -000-111	0
Subtotal Lump Sum	0.07		\$34,975
TOTAL DISTRICT FUNDED BUDGET:	29.32		\$2,441,003



TOTAL PIONEER BUDGET: \$3,085,505



Regency Park Elementary

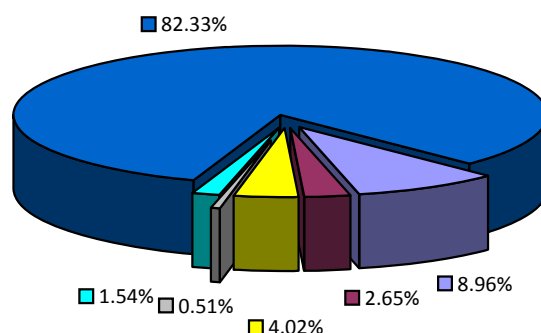
TIMOTHY HAMMONS
Principal

Projected 2013-14 Enrollment: 889

* May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES *	BENEFITS *
Classroom Teachers	31.00	\$2,145,050	\$508,418
Principal	1.00	92,133	18,648
Counselor	0.50	38,802	8,494
School Secretary I	1.00	36,808	18,756
School Office Assistant I	1.50	40,535	15,845
Head Custodian I	1.00	42,037	22,597
Custodians	1.00	36,079	18,730
Library Media Technician I	0.81	23,178	6,507
Health Assistant	0.38	9,352	6,210
Instructional Paraeducator	0.87	24,529	15,668
Subtotal FTE/Salaries & Benefits	39.06		\$3,128,376

CHART OF ACCOUNTS	FTE	ALLOCATION
LUMP SUM		
Staff and Benefits in Position Control		01-0000-0-xxxx -656-xxxx -xxxx -999-111 \$0
Certificated Variable Salaries		01-0000-0-1xxx -656-xxxx -xxxx -000-111 0
Classified Variable Salaries		01-0000-0-2xxx -656-xxxx -xxxx -000-111 2,000
Classified Variable Salaries-Duty Asst.		01-0000-0-290x-656-1540-1000-000-111 14,544
Variable Benefits		01-0000-0-3xxx -656-xxxx -xxxx -000-111 1,300
Materials and Supplies		01-0000-0-4xxx -656-xxxx -xxxx -000-111 22,946
Operating Expenses		01-0000-0-5xxx -656-xxxx -xxxx -000-111 3,000
Capital Outlay		01-0000-0-6xxx -656-xxxx -xxxx -000-111 0
Subtotal Lump Sum		\$43,790
TOTAL DISTRICT FUNDED BUDGET:	39.06	\$3,172,166



Special Education	\$	345,066
Title I	\$	102,177
EIA-SCE	\$	154,830
EL Programs	\$	19,624
Other Categoricals	\$	59,337
District Funded	\$	3,172,166

TOTAL REGENCY PARK BUDGET: \$3,853,200



Ridgepoint Elementary

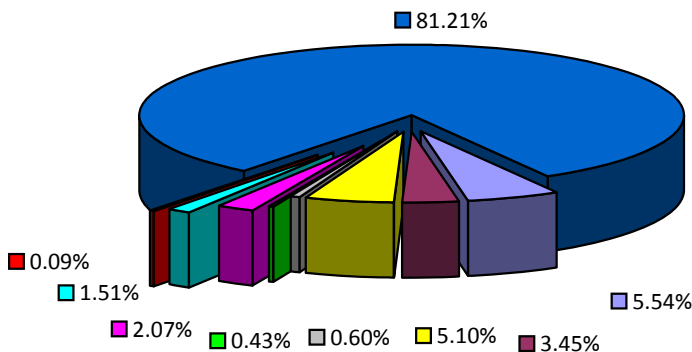
JIM MCLAUGHLIN
Principal

Projected 2013-14 Enrollment: 668

* May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES *	BENEFITS *
Classroom Teachers	24.00	\$1,687,578	\$388,719
Principal	1.00	114,031	18,657
Counselor	0.50	28,663	7,392
School Secretary I	1.00	36,808	21,426
School Office Assistant I	1.38	39,644	23,506
Head Custodian I	1.00	42,037	22,597
Custodian	0.50	18,039	10,631
Library Media Technician I	0.63	19,167	8,740
Health Assistant	0.38	10,159	2,933
Instructional Paraeducator	0.13	3,228	2,081
Subtotal FTE/Salaries & Benefits	30.50		\$2,506,036

CHART OF ACCOUNTS	FTE	ALLOCATION
LUMP SUM		
Staff and Benefits in Position Control	0.04	01-0000-0-xxxx -669-xxxx -xxxx -999-111 \$1,445
Certificated Variable Salaries		01-0000-0-1xxx -669-xxxx -xxxx -000-111 0
Classified Variable Salaries		01-0000-0-2xxx -669-xxxx -xxxx -000-111 0
Classified Variable Salaries-Duty Asst.		01-0000-0-290x-669-1540-1000-000-111 10,875
Variable Benefits		01-0000-0-3xxx -669-xxxx -xxxx -000-111 600
Materials and Supplies		01-0000-0-4xxx -669-xxxx -xxxx -000-111 19,973
Operating Expenses		01-0000-0-5xxx -669-xxxx -xxxx -000-111 3,600
Capital Outlay		01-0000-0-6xxx -669-xxxx -xxxx -000-111 0
Subtotal Lump Sum	0.04	\$36,493
TOTAL DISTRICT FUNDED BUDGET:	30.54	\$2,542,529



Special Education	\$ 173,499
Title I	\$ 108,140
EIA-SCE	\$ 159,795
EL Programs	\$ 18,793
TIIBG	\$ 13,365
ASES	\$ 64,800
Other Categoricals	\$ 47,162
Athletics	\$ 2,750
District Funded	\$ 2,542,529

TOTAL RIDGEPOINT BUDGET: \$3,130,833



Sierra View Elementary

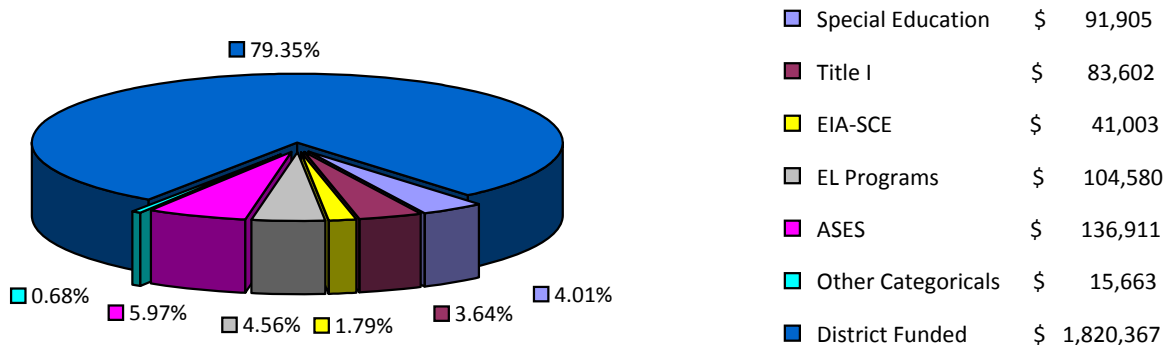
CINDY GODDARD
Principal

Projected 2013-14 Enrollment: 465

* May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES *	BENEFITS *
Classroom Teachers	16.00	\$1,182,661	\$272,769
Principal	1.00	104,024	22,403
School Secretary I	1.00	32,572	13,512
School Office Assistant I	1.00	23,928	15,870
Head Custodian I	1.00	44,087	9,992
Custodian	0.50	18,490	7,250
Library Media Technician I	0.38	10,965	5,564
Health Assistant	0.38	9,352	6,153
Instructional Paraeducator	0.38	7,050	5,648
Subtotal FTE/Salaries & Benefits	21.63		\$1,792,290

CHART OF ACCOUNTS	FTE		ALLOCATION
LUMP SUM			
Site Staffing in Position Control	0.37	01-0000-0-xxxx -677-xxxx -xxxx -999-111	\$10,989
Certificated Variable Salaries		01-0000-0-1xxx -677-xxxx -xxxx -000-111	0
Classified Variable Salaries		01-0000-0-2xxx -677-xxxx -xxxx -000-111	0
Classified Variable Salaries-Duty Asst.		01-0000-0-290x-677-1540-1000-000-111	4,676
Variable Benefits		01-0000-0-3xxx -677-xxxx -xxxx -000-111	259
Materials and Supplies		01-0000-0-4xxx -677-xxxx -xxxx -000-111	5,779
Operating Expenses		01-0000-0-5xxx -677-xxxx -xxxx -000-111	6,374
Capital Outlay		01-0000-0-6xxx -677-xxxx -xxxx -000-111	0
Subtotal Lump Sum	0.37		\$28,077
TOTAL DISTRICT FUNDED BUDGET:	22.00		\$1,820,367



TOTAL SIERRA VIEW BUDGET: \$2,294,031



**Smythe Academy of
Arts and Science
Charter K-6**

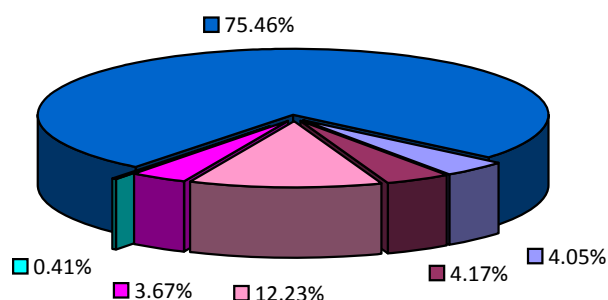
KENNETH DANDURAND
Principal

Projected 2013-14 Enrollment: 691

* May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES *	BENEFITS *
Classroom Teachers	24.00	\$1,749,255	\$374,361
Principal	1.00	100,757	19,634
School Secretary I	1.00	35,910	14,260
School Office Assistant I	1.00	29,087	19,696
Head Custodian I	1.00	42,037	12,325
Custodian	0.50	18,039	7,149
Library Media Technician I	0.63	13,311	3,097
Health Assistant	0.38	9,676	2,225
Instructional Paraeducator	0.50	13,544	8,483
Subtotal FTE/Salaries & Benefits	30.00		\$2,472,846

CHART OF ACCOUNTS	FTE	ALLOCATION
LUMP SUM		
Site Staffing in Position Control		01-0000-0-xxxx -994-xxxx -xxxx -999-111 \$0
Certificated Variable Salaries		01-0000-0-1xxx -994-xxxx -xxxx -000-111 4,207
Classified Variable Salaries		01-0000-0-2xxx -994-xxxx -xxxx -000-111 0
Classified Variable Salaries-Duty Asst.		01-0000-0-290x-994-1540-1000-000-111 24,200
Variable Benefits		01-0000-0-3xxx -994-xxxx -xxxx -000-111 1,843
Materials and Supplies		01-0000-0-4xxx -994-xxxx -xxxx -000-111 734
Operating Expenses		01-0000-0-5xxx -994-xxxx -xxxx -000-111 2,641
Capital Outlay		01-0000-0-6xxx -994-xxxx -xxxx -000-111 0
Subtotal Lump Sum		\$33,625
TOTAL DISTRICT FUNDED BUDGET:	30.00	\$2,506,471



Special Education	\$ 134,490
Title I	\$ 138,571
Charter School Block Grant	\$ 406,144
ASES	\$ 122,053
Other Categoricals	\$ 13,723
District Funded	\$ 2,506,471

TOTAL SMYTHE CHARTER K-6 BUDGET: \$3,321,452



Strauch Elementary

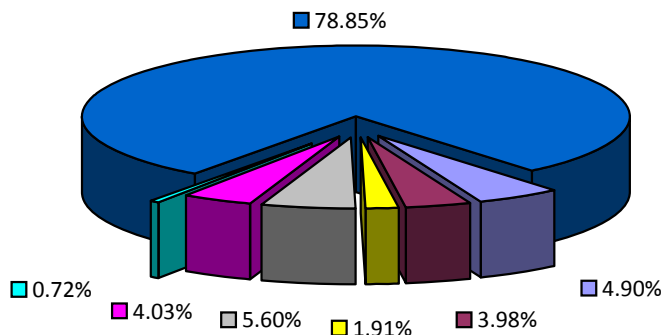
PAUL ORLANDO JR.
Principal

Projected 2013-14 Enrollment: 609

* May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES *	BENEFITS *
Classroom Teachers	21.00	\$1,463,976	\$325,813
Principal	1.00	109,031	25,645
School Secretary I	1.00	36,808	18,756
School Office Assistant I	1.00	22,797	5,222
Head Custodian I	1.00	42,037	28,697
Custodian	0.50	18,039	4,699
Library Media Technician I	0.62	17,829	5,755
Health Assistant	0.50	16,371	8,923
Instructional Paraeducator	0.50	9,400	7,554
Subtotal FTE/Salaries & Benefits	27.12		\$2,167,352

CHART OF ACCOUNTS	FTE	ALLOCATION
LUMP SUM		
Site Staffing in Position Control		01-0000-0-xxxx -680-xxxx -xxxx -999-111 \$0
Certificated Variable Salaries		01-0000-0-1xxx -680-xxxx -xxxx -000-111 1,500
Classified Variable Salaries		01-0000-0-2xxx -680-xxxx -xxxx -000-111 3,115
Classified Variable Salaries-Duty Asst.		01-0000-0-290x-680-1540-1000-000-111 14,899
Variable Benefits		01-0000-0-3xxx -680-xxxx -xxxx -000-111 2,101
Materials and Supplies		01-0000-0-4xxx -680-xxxx -xxxx -000-111 6,500
Operating Expenses		01-0000-0-5xxx -680-xxxx -xxxx -000-111 2,875
Capital Outlay		01-0000-0-6xxx -680-xxxx -xxxx -000-111 0
Subtotal Lump Sum		\$30,990
TOTAL DISTRICT FUNDED BUDGET:	27.12	\$2,198,342



Special Education	\$	136,675
Title I	\$	110,959
EIA-SCE	\$	53,306
EL Programs	\$	156,239
ASES	\$	112,500
Other Categoricals	\$	20,117
District Funded	\$	2,198,342

TOTAL STRAUCH BUDGET: \$2,788,138



Village Elementary

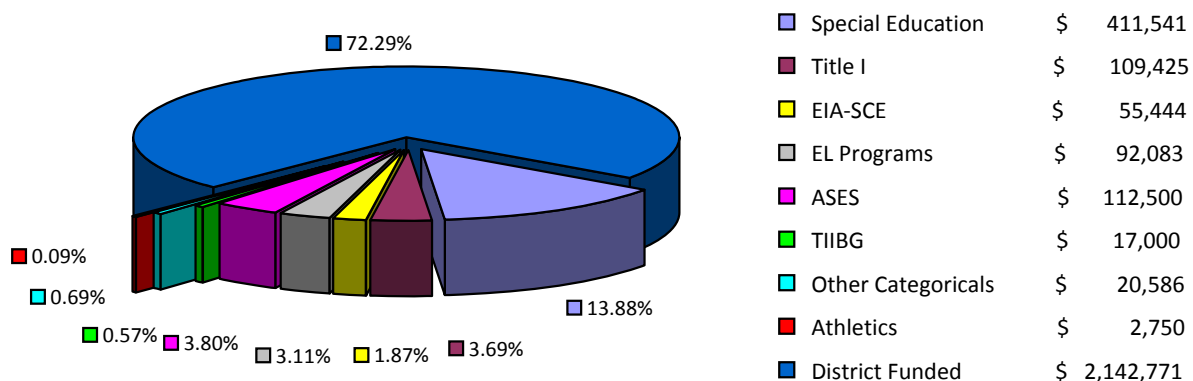
TED MILLER
Principal

Projected 2013-14 Enrollment: 577

* May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES *	BENEFITS *
Classroom Teachers	19.50	\$1,357,144	\$325,025
Principal	1.00	107,531	17,914
Counselor	0.50	28,663	7,392
School Secretary I	1.00	38,604	19,158
School Office Assistant I	1.37	36,808	25,541
Head Custodian I	1.00	43,062	26,747
Custodian	0.50	18,039	7,149
Library Media Technician I	0.63	19,167	4,603
Health Assistant	0.38	10,159	2,933
Instructional Paraeducator	0.38	9,685	6,242
Subtotal FTE/Salaries & Benefits	26.25		\$2,111,566

CHART OF ACCOUNTS	FTE	ALLOCATION
LUMP SUM		
Site Staffing in Position Control		01-0000-0-xxxx -689-xxxx -xxxx -999-111 \$0
Certificated Variable Salaries		01-0000-0-1xxx -689-xxxx -xxxx -000-111 0
Classified Variable Salaries		01-0000-0-2xxx -689-xxxx -xxxx -000-111 1,500
Classified Variable Salaries-Duty Asst.		01-0000-0-290x-689-1540-1000-000-111 12,260
Variable Benefits		01-0000-0-3xxx -689-xxxx -xxxx -000-111 1,581
Materials and Supplies		01-0000-0-4xxx -689-xxxx -xxxx -000-111 11,000
Operating Expenses		01-0000-0-5xxx -689-xxxx -xxxx -000-111 4,864
Capital Outlay		01-0000-0-6xxx -689-xxxx -xxxx -000-111 0
Subtotal Lump Sum		\$31,205
TOTAL DISTRICT FUNDED BUDGET:	26.25	\$2,142,771



TOTAL VILLAGE BUDGET: \$2,964,100



Westside Elementary

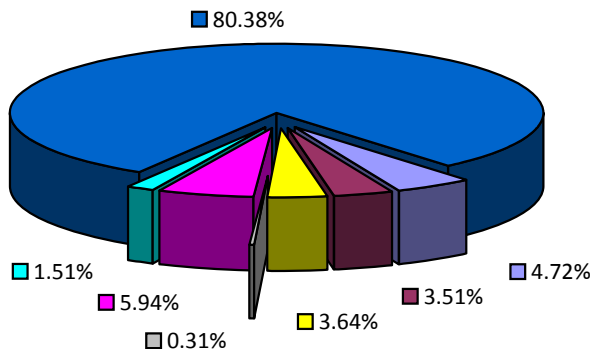
LAURA LOFGREN
Principal

Projected 2013-14 Enrollment: 419

* May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES *	BENEFITS *
Classroom Teachers	14.00	\$957,758	\$195,195
Principal	1.00	114,031	23,547
School Secretary I	1.00	35,910	14,260
School Office Assistant I	1.00	27,706	19,387
Head Custodian I	1.00	42,037	10,732
Custodian	0.50	18,039	10,631
Library Media Technician I	0.38	10,965	9,046
Health Assistant	0.38	9,217	8,655
Instructional Paraeducator	0.25	6,772	4,242
Subtotal FTE/Salaries & Benefits	19.50		\$1,518,130

CHART OF ACCOUNTS	FTE		ALLOCATION
LUMP SUM			
Site Staffing in Position Control	0.05	01-0000-0-xxxx -691-xxxx -xxxx -999-111	\$1,518
Certificated Variable Salaries		01-0000-0-1xxx -691-xxxx -xxxx -000-111	0
Classified Variable Salaries		01-0000-0-2xxx -691-xxxx -xxxx -000-111	0
Classified Variable Salaries-Duty Asst.		01-0000-0-290x-691-1540-1000-000-111	9,376
Variable Benefits		01-0000-0-3xxx -691-xxxx -xxxx -000-111	1,180
Materials and Supplies		01-0000-0-4xxx -691-xxxx -xxxx -000-111	8,608
Operating Expenses		01-0000-0-5xxx -691-xxxx -xxxx -000-111	1,150
Capital Outlay		01-0000-0-6xxx -691-xxxx -xxxx -000-111	0
Subtotal Lump Sum	0.05		\$21,832
TOTAL DISTRICT FUNDED BUDGET:	19.55		\$1,539,962



Special Education	\$	90,434
Title I	\$	67,215
EIA-SCE	\$	69,682
EL Programs	\$	5,959
ASES	\$	113,712
Other Categoricals	\$	28,980
District Funded	\$	1,539,962

TOTAL WESTSIDE BUDGET: \$1,915,944



Woodlake Elementary

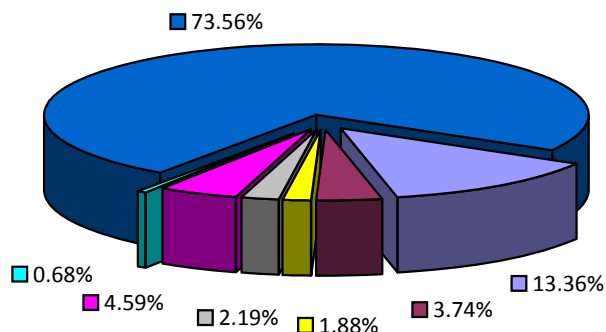
DORETHA HAYES
Principal

Projected 2013-14 Enrollment: 489

* May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES *	BENEFITS *
Classroom Teachers	16.00	\$1,151,818	\$262,204
Principal	1.00	114,031	23,547
School Secretary I	1.00	28,149	16,816
School Office Assistant I	1.00	29,087	19,696
Head Custodian I	1.00	42,037	12,325
Custodian	0.50	18,039	7,149
Library Media Technician I	0.38	10,698	7,652
Health Assistant	0.38	11,200	7,764
Instructional Paraeducator	0.37	9,449	6,186
Subtotal FTE/Salaries & Benefits	21.62		\$1,777,847

CHART OF ACCOUNTS	FTE	ALLOCATION
LUMP SUM		
Site Staffing in Position Control		01-0000-0-xxxx -693-xxxx -xxxx -999-111 \$0
Certificated Variable Salaries		01-0000-0-1xxx -693-xxxx -xxxx -000-111 0
Classified Variable Salaries		01-0000-0-2xxx -693-xxxx -xxxx -000-111 200
Classified Variable Salaries-Duty Asst.		01-0000-0-290x-693-1540-1000-000-111 7,168
Variable Benefits		01-0000-0-3xxx -693-xxxx -xxxx -000-111 782
Materials and Supplies		01-0000-0-4xxx -693-xxxx -xxxx -000-111 8,403
Operating Expenses		01-0000-0-5xxx -693-xxxx -xxxx -000-111 6,766
Capital Outlay		01-0000-0-6xxx -693-xxxx -xxxx -000-111 0
Subtotal Lump Sum		\$23,319
TOTAL DISTRICT FUNDED BUDGET:		
	21.62	\$1,801,166



Special Education	\$	327,092
Title I	\$	91,528
EIA-SCE	\$	45,971
EL Programs	\$	53,736
ASES	\$	112,500
Other Categoricals	\$	16,530
District Funded	\$	1,801,166

TOTAL WOODLAKE BUDGET: \$2,448,523



Woodridge Elementary

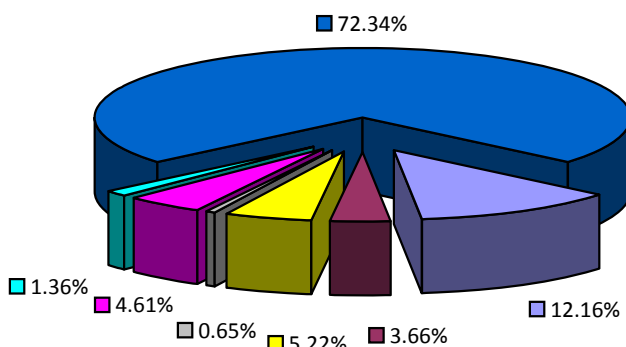
ROBERTA RAYMOND
Principal

Projected 2013-14 Enrollment: 521

* May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES *	BENEFITS *
Classroom Teachers	18.00	\$1,160,511	\$286,846
Principal	1.00	112,031	25,988
School Secretary I	1.00	35,910	21,225
School Office Assistant I	1.00	27,706	6,322
Head Custodian I	1.00	44,087	20,387
Custodian	0.50	18,039	7,265
Library Media Technician I	0.63	18,721	4,309
Health Assistant	0.38	9,676	2,225
Instructional Paraeducator	0.50	13,859	8,553
Subtotal FTE/Salaries & Benefits	24.00		\$1,823,660

CHART OF ACCOUNTS	FTE	ALLOCATION
LUMP SUM		
Site Staffing in Position Control		01-0000-0-xxxx -695-xxxx -xxxx -999-111 \$0
Certificated Variable Salaries		01-0000-0-1xxx -695-xxxx -xxxx -000-111 0
Classified Variable Salaries		01-0000-0-2xxx -695-xxxx -xxxx -000-111 0
Classified Variable Salaries-Duty Asst.		01-0000-0-290x-695-1540-1000-000-111 11,302
Variable Benefits		01-0000-0-3xxx -695-xxxx -xxxx -000-111 625
Materials and Supplies		01-0000-0-4xxx -695-xxxx -xxxx -000-111 9,925
Operating Expenses		01-0000-0-5xxx -695-xxxx -xxxx -000-111 2,500
Capital Outlay		01-0000-0-6xxx -695-xxxx -xxxx -000-111 0
Subtotal Lump Sum		\$24,352
TOTAL DISTRICT FUNDED BUDGET:	24.00	\$1,848,012



Special Education	\$	310,653
Title I	\$	93,504
EIA-SCE	\$	133,326
EL Programs	\$	16,572
ASES	\$	117,900
Other Categoricals	\$	34,819
District Funded	\$	1,848,012

TOTAL WOODRIDGE BUDGET: \$2,554,786



Financial Section

Middle Schools (various combinations of Grades 5 through 8). Our district provides five (5) middle schools ranging from 381 (Rio Linda Preparatory Academy) to 681 (Norwood) students. We also offer one (1) alternative middle school and five (5) dependent charter sites.

One of the benefits of unification has been the improvement of articulation from elementary to secondary curriculum and programs. In addition to the core courses (English, Math, Science, Social Studies, and Physical Education), students have a variety of elective class opportunities. Several junior high schools offer Honors classes. There is also a sports program and academic clubs such as MESA and College Career Clubs. AVID (Advancement via Individual Determination), a college readiness system designed to increase school-wide learning and performance, operates in most of the District middle schools. AVID electives help students develop organizational and study skills, increase critical thinking and provide opportunities for participation in enrichment and motivational activities that make college attainable. Each school has its own web site, created by staff with assistance from students and parents. Each school has a special education resource specialist. Special education special day classes are provided for students who require additional special education services. All school sites maintain a School Site Council (SSC) with student, parent, teacher and staff representatives. In the spring of each year, schools are required by the state to administer the California Standards Test (CST) for students in grades 2-8. Each school has at least one full time counselor for social, academic and career counseling. In addition a physical fitness test is given to all students in fifth and seventh grade.

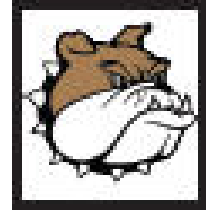
On-going assessments assist in diagnosis, teaching, and learning in the classroom in ways that best enable low-achieving students to meet State student achievement academic standards and do well in the local curriculum. With increased access to data and specialized teacher training, site and district teachers and administrators can monitor academic achievement and modify instruction and programs based on data-driven evaluation and planning. Attendance is critical to academic achievement; students are referred to the School Attendance Review Board (SARB) when they have persistent attendance and behavior problems. There are also referrals to SARB when normal avenues of classroom, school and district counseling are not effective.

School staffing is provided centrally. In addition, our middle schools receive a general purpose Lump Sum allocation of \$35.61 per 5th and 6th grade student and \$60.01 per 7th and 8th grade student. The schools receive state and federal categorical funding to assist with school improvement activities, the purchase of supplies and materials, and the education of students with limited English language proficiency.



EASTSIDE CHARTER 7-8

CHART OF ACCOUNTS - Lump Sum



				Project				School									
Fund		Resource		Year		Object		Location		Goal		Function		LO1		LO2	
01	-	0000	-	0	-	XXXX	-	958	-	XXXX	-	XXXX	-	XXX	-	111	
\$7,049		GENERAL EDUCATION								01-0000-0-XXXX-958-1110-1000-000-111							
2,073		SCHOOL ADMINISTRATION								01-0000-0-XXXX-958-0000-2700-000-111							
---		TEXTBOOK RECOVERY								01-0000-0-XXXX-958-1755-1000-000-111							
\$9,122		2013-14 Allocation															

NOTE: X's used in 28-digit coding are place holders only. Please insert the proper Object Code in place of the XXXX.



Eastside Charter 7-8

RENEE SCOTT-FEMENELLA
Principal

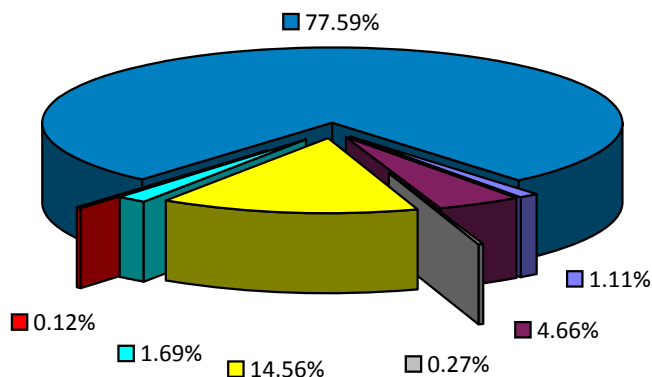
Projected 2013-14 Enrollment: 169

* May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES *	BENEFITS *
Classroom Teachers	6.00	\$426,143	\$94,890
Counselor	0.40	26,302	6,252
School Office Assistant I	0.75	22,362	6,136
Subtotal FTE/Salaries & Benefits	7.15		\$582,085

LUMP SUM	FTE		ALLOCATION
Staff and Benefits in Position Control			\$0
Variable Salaries and Benefits			923
Materials/Supplies/Operations			8,199
Subtotal Lump Sum			\$9,122

TOTAL DISTRICT FUNDED BUDGET:	7.15		\$591,207
--------------------------------------	-------------	--	------------------



Special Education	\$ 8,467
Title I	\$ 35,504
EL Programs	\$ 2,054
Charter Categorical Grant	\$ 110,967
Other Categoricals	\$ 12,880
Athletics	\$ 916
District Funded	\$ 591,207

TOTAL EASTSIDE CHARTER BUDGET: \$761,995

FOOTHILL RANCH MIDDLE SCHOOL

CHART OF ACCOUNTS - Lump Sum



Project				School												
Fund	Resource	Year	Object	Location	Goal	Function	LO1	LO2								
01	-	0000	-	0	-	XXXX	-	710	-	XXXX	-	XXXX	-	XXX	-	111
\$20,492	GENERAL EDUCATION					01-0000-0-XXXX-710-1110-1000-000-111										
0	RESERVE					01-0000-0-XXXX-710-1632-1000-000-111										
1,000	ART					01-0000-0-XXXX-710-1230-1000-000-111										
0	COMPUTER SCIENCE					01-0000-0-XXXX-710-1298-1000-000-111										
0	ENGLISH					01-0000-0-XXXX-710-1355-1000-000-111										
0	ESL					01-0000-0-XXXX-710-1356-1000-000-111										
0	HIGH RISK					01-0000-0-XXXX-710-1420-1000-000-111										
0	INDUSTRIAL ARTS					01-0000-0-XXXX-710-1432-1000-000-111										
0	MATHEMATICS					01-0000-0-XXXX-710-1500-1000-000-111										
750	MUSIC					01-0000-0-XXXX-710-1520-1000-000-111										
750	PHYSICAL EDUCATION					01-0000-0-XXXX-710-1550-1000-000-111										
0	SCIENCE					01-0000-0-XXXX-710-1600-1000-000-111										
1,000	INSTRUC. MEDIA-LIBRARY					01-0000-0-XXXX-710-0000-2420-000-111										
7,850	SCHOOL ADMINISTRATION					01-0000-0-XXXX-710-0000-2700-000-111										
1,000	COUNSELING					01-0000-0-XXXX-710-0000-3110-000-111										
750	HEALTH SERVICES					01-0000-0-XXXX-710-0000-3140-000-111										
1,000	PLANT OPERATIONS					01-0000-0-XXXX-710-0000-8200-000-111										
----	GENERAL SHOP RESALE					01-0000-0-XXXX-710-1401-1000-000-111										
----	TEXTBOOK RECOVERY					01-0000-0-XXXX-710-1755-1000-000-111										
2,460	VARIABLE SALARY (CERTIFICATED & CLASSIFIED)					01-0000-0-XXXX-710-XXXX-XXXX-000-111										
	POSITION CONTROL															
39,829	SALARY (CERTIFICATED & CLASSIFIED)					01-0000-0-XXXX-710-XXXX-XXXX-999-111										
\$76,881	2013-14 Allocation															

NOTE: X's used in 28-digit coding should be replaced with the appropriate Object, Goal or Function code.



Foothill Ranch Middle School

ROXANNE MITCHELL
Principal

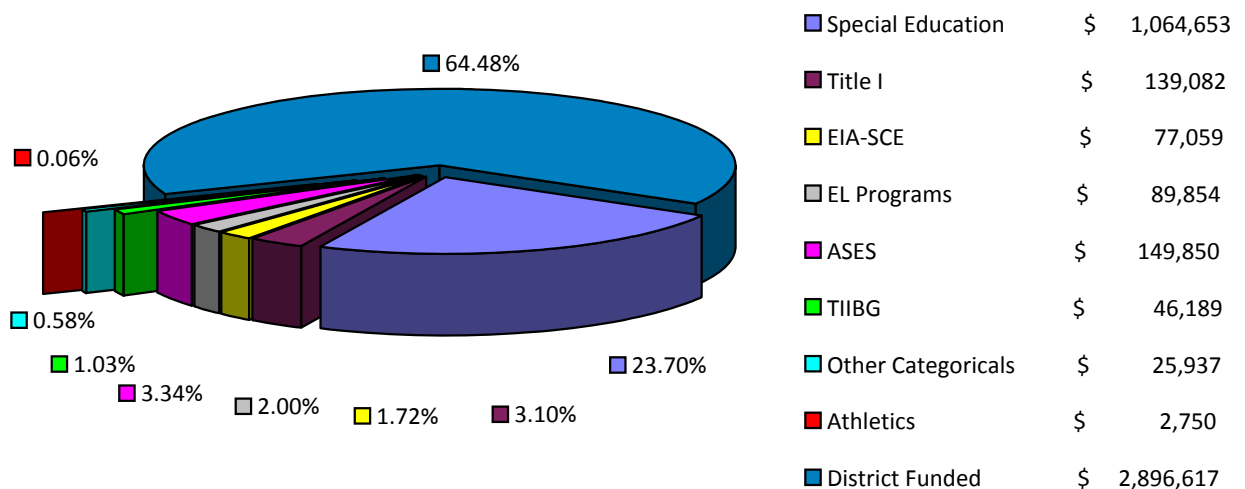
Projected 2013-14 Enrollment: 648

* May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES *	BENEFITS *
Classroom Teachers	26.00	\$1,726,121	\$406,364
Principal	1.00	113,222	26,125
Vice Principal	1.00	84,083	15,233
Counselor	1.00	65,756	15,633
School Secretary II	1.00	34,651	18,273
School Office Assistant II	1.00	33,148	13,641
Counseling Clerk I	1.00	31,589	17,587
Attendance Clerk	1.00	33,939	13,818
Health Assistant	1.00	32,742	13,550
Library Media Technician II	1.00	34,241	8,986
Head Custodian II	1.00	44,046	11,684
Custodian	0.50	18,039	7,265
Subtotal FTE/Salaries & Benefits	36.50		\$2,819,736

LUMP SUM	FTE	ALLOCATION
Staff and Benefits in Position Control	0.88	\$39,829
Variable Salaries and Benefits		2,460
Materials/Supplies/Operations		34,592
Subtotal Lump Sum	0.88	\$76,881

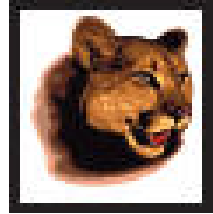
TOTAL DISTRICT FUNDED BUDGET:	37.38	\$2,896,617
--------------------------------------	--------------	--------------------



TOTAL FOOTHILL RANCH BUDGET: \$4,491,991

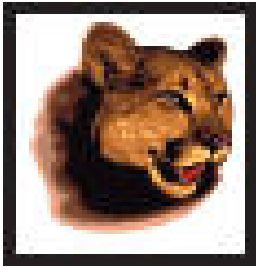
FRONTIER CHARTER 7-8

CHART OF ACCOUNTS - Lump Sum



										Project				School			
Fund		Resource		Year		Object		Location		Goal		Function		LO1		LO2	
01	-	0000	-	0	-	XXXX	-	960	-	XXXX	-	XXXX	-	XXX	-	111	
\$4,980		GENERAL EDUCATION								01-0000-0-XXXX-960-1110-1000-000-111							
1,441		SCHOOL ADMINISTRATION								01-0000-0-XXXX-960-0000-2700-000-111							
---		TEXTBOOK RECOVERY								01-0000-0-XXXX-960-1755-1000-000-111							
\$6,421		2013-14 Allocation															

NOTE: X's used in 28-digit coding are place holders only. Please insert the proper Object Code in place of the XXXX.



Frontier Charter 7-8

ELLEN GIFFIN
Principal

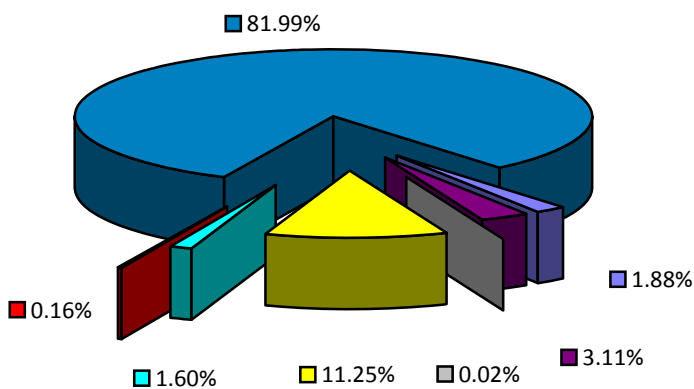
Projected 2013-14 Enrollment: 119

* May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES *	BENEFITS *
Classroom Teachers	4.80	\$328,526	\$83,894
Counselor	0.30	19,727	4,690
School Office Assistant I	0.63	17,315	10,641
Subtotal FTE/Salaries & Benefits	5.73		\$464,793

LUMP SUM	FTE		ALLOCATION
Staff and Benefits in Position Control			\$0
Variable Salaries and Benefits			1,266
Materials/Supplies/Operations			5,155
Subtotal Lump Sum			\$6,421

TOTAL DISTRICT FUNDED BUDGET:	5.73		\$471,214
--------------------------------------	-------------	--	------------------



Special Education	\$	10,789
Title I	\$	17,855
EL Programs	\$	113
Charter Categorical Grant	\$	64,643
Other Categoricals	\$	9,204
Athletics	\$	916
District Funded	\$	471,214

TOTAL FRONTIER CHARTER BUDGET: \$574,734

MARTIN LUTHER KING JR. TECH. ACADEMY

CHART OF ACCOUNTS - Lump Sum



		Project				School										
Fund	Resource	Year	Object	Location	Goal	Function	LO1	LO2								
01	-	0000	-	0	-	XXXX	-	730	-	XXXX	-	XXXX	-	XXX	-	111
\$16,209	GENERAL EDUCATION					01-0000-0-XXXX-730-1110-1000-000-111										
0	RESERVE					01-0000-0-XXXX-730-1632-2700-000-111										
0	ART					01-0000-0-XXXX-730-1230-1000-000-111										
1,000	ENGLISH					01-0000-0-XXXX-730-1355-1000-000-111										
500	ESL					01-0000-0-XXXX-730-1356-1000-000-111										
1,000	MATHEMATICS					01-0000-0-XXXX-730-1500-1000-000-111										
0	MUSIC					01-0000-0-XXXX-730-1520-1000-000-111										
500	PHYSICAL EDUCATION					01-0000-0-XXXX-730-1550-1000-000-111										
500	SCIENCE					01-0000-0-XXXX-730-1600-1000-000-111										
500	SOCIAL SCIENCE					01-0000-0-XXXX-730-1650-1000-000-111										
500	PERFORMING ARTS					01-0000-0-XXXX-730-1800-1000-000-111										
1,000	SCHOOL ADMINISTRATION					01-0000-0-XXXX-730-0000-2700-000-111										
500	COUNSELING					01-0000-0-XXXX-730-0000-3110-000-111										
500	HEALTH SERVICES					01-0000-0-XXXX-730-0000-3140-000-111										
----	TEXTBOOK RECOVERY					01-0000-0-XXXX-730-1755-1000-000-111										
0	VARIABLE SALARY (CERTIFICATED & CLASSIFIED)					01-0000-0-XXXX-730-XXXX-XXXX-000-111										
39,175	POSITION CONTROL SALARY (CERTIFICATED & CLASSIFIED)					01-0000-0-XXXX-730-XXXX-XXXX-999-111										
\$61,884	2013-14 Allocation															

NOTE: X's used in 28-digit coding should be replaced with the appropriate Object, Goal or Function code.



Martin Luther King Jr. Technology Academy

XAY PHONGMANY
Principal

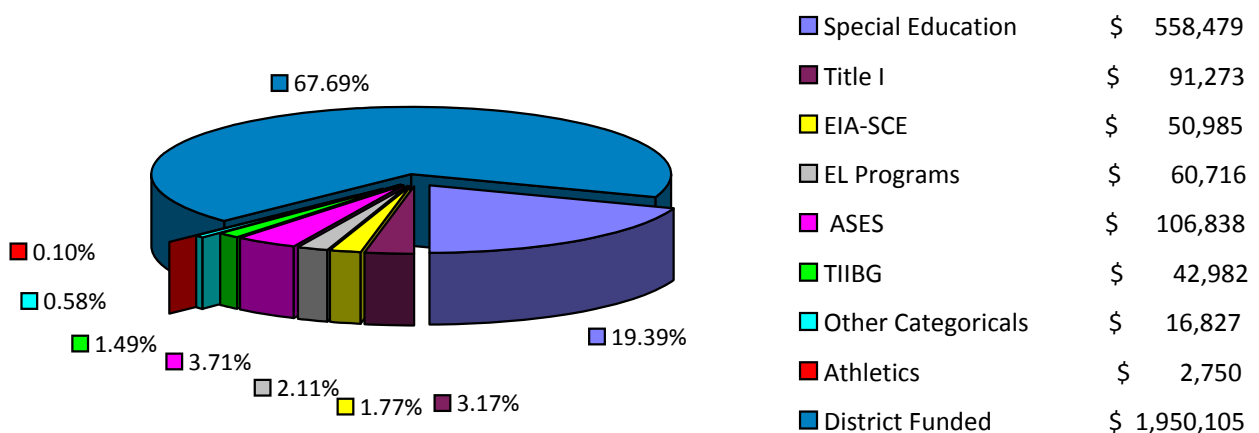
Projected 2013-14 Enrollment: 402

* May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES *	BENEFITS *
Classroom Teachers	15.00	\$947,607	\$236,497
Principal	1.00	95,786	19,066
Vice Principal	1.00	86,591	15,520
Counselor	1.00	84,723	17,801
School Secretary II	1.00	38,196	14,772
School Office Assistant II	1.75	59,248	24,149
Attendance Clerk	1.00	36,422	14,375
Health Assistant	1.00	31,183	13,201
Library Media Technician II	1.00	32,607	10,213
Head Custodian II	1.00	45,147	11,429
Custodian	1.00	38,784	14,904
Subtotal FTE/Salaries & Benefits	25.75		\$1,888,221

LUMP SUM	FTE		ALLOCATION
Staff and Benefits in Position Control	1.00		\$39,175
Variable Salaries and Benefits			0
Materials/Supplies/Operations			22,709
Subtotal Lump Sum	1.00		\$61,884

TOTAL DISTRICT FUNDED BUDGET:	26.75		\$1,950,105
--------------------------------------	--------------	--	--------------------



TOTAL MARTIN LUTHER KING BUDGET: \$2,880,955

NORWOOD JUNIOR HIGH SCHOOL

CHART OF ACCOUNTS - Lump Sum



Project					School											
Fund	Resource	Year	Object	Location	Goal	Function	LO1	LO2								
01	-	0000	-	0	-	XXXX	-	780	-	XXXX	-	XXXX	-	XXX	-	111
\$2,500	GENERAL EDUCATION				01-0000-0-XXXX-780-1110-1000-000-111											
0	RESERVE				01-0000-0-XXXX-780-1632-1000-000-111											
500	ART				01-0000-0-XXXX-780-1230-1000-000-111											
500	COMPUTER SCIENCE				01-0000-0-XXXX-780-1298-1000-000-111											
500	DRAMA				01-0000-0-XXXX-780-1335-1000-000-111											
1,000	ENGLISH				01-0000-0-XXXX-780-1355-1000-000-111											
1,000	ESL				01-0000-0-XXXX-780-1356-1000-000-111											
500	FOREIGN LANGUAGE				01-0000-0-XXXX-780-1385-1000-000-111											
500	JOURNALISM				01-0000-0-XXXX-780-1435-1000-000-111											
1,000	MATHEMATICS				01-0000-0-XXXX-780-1500-1000-000-111											
2,500	MUSIC				01-0000-0-XXXX-780-1520-1000-000-111											
1,000	PHYSICAL EDUCATION				01-0000-0-XXXX-780-1550-1000-000-111											
1000	SCIENCE				01-0000-0-XXXX-780-1600-1000-000-111											
1,000	SOCIAL SCIENCE				01-0000-0-XXXX-780-1650-1000-000-111											
1,000	SPECIAL EDUCATION				01-0000-0-XXXX-780-5770-1110-000-111											
2,750	INSTRUC. MEDIA-LIBRARY				01-0000-0-XXXX-780-0000-2420-000-111											
7,544	SCHOOL ADMINISTRATION				01-0000-0-XXXX-780-0000-2700-000-111											
500	COUNSELING				01-0000-0-XXXX-780-0000-3110-000-111											
1,500	HEALTH SERVICES				01-0000-0-XXXX-780-0000-3140-000-111											
0	PLANT OPERATIONS				01-0000-0-XXXX-780-0000-8200-000-111											
0	TEXTBOOK RECOVERY				01-0000-0-XXXX-780-1755-1000-000-111											
0	VARIABLE SALARY (CERTIFICATED & CLASSIFIED)				01-0000-0-XXXX-780-XXXX-XXXX-000-111											
47,608	POSITION CONTROL SALARY (CERTIFICATED & CLASSIFIED)				01-0000-0-XXXX-780-XXXX-XXXX-999-111											
\$74,402	2013-14 Allocation															

NOTE: X's used in 28-digit coding should be replaced with the appropriate Object, Goal or Function code.



Norwood JHS

DIEDRE BARLOW
Principal

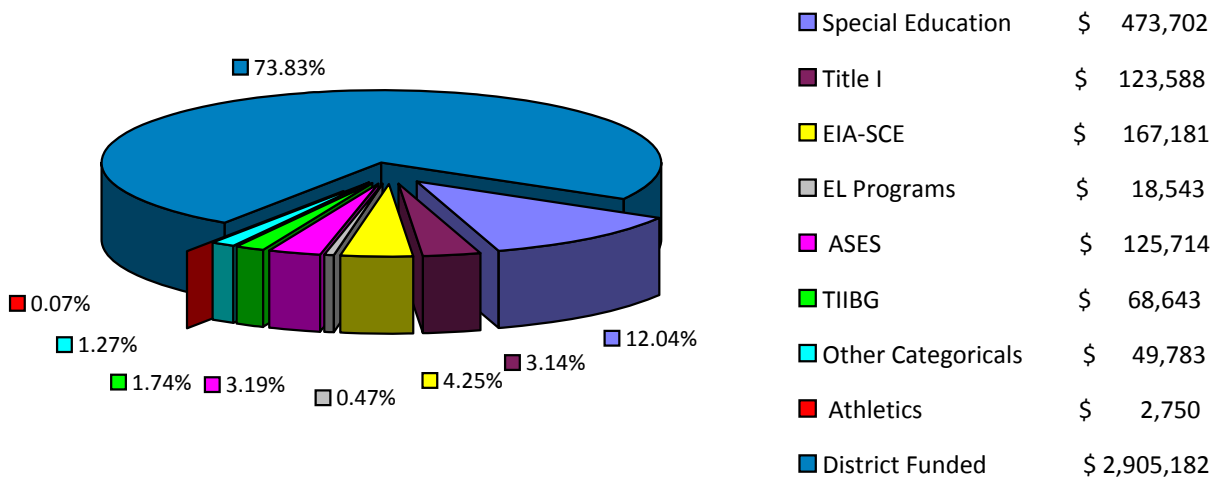
Projected 2013-14 Enrollment: 681

* May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES *	BENEFITS *
Classroom Teachers	24.39	\$1,755,179	\$396,144
Principal	1.00	95,786	19,066
Vice Principal	1.00	92,821	16,232
Counselor	1.00	87,723	25,962
School Secretary II	1.00	36,377	14,364
School Office Assistant II	0.75	23,678	15,190
Attendance and Behavior Assistant	0.75	25,900	15,687
Attendance Clerk	1.00	31,533	13,279
Health Assistant	0.75	23,387	7,225
Library Media Technician II	1.00	34,241	20,851
Head Custodian II	1.00	34,489	13,942
Custodian	0.50	18,041	13,683
Subtotal FTE/Salaries & Benefits	34.14		\$2,830,780

LUMP SUM	FTE	ALLOCATION
Staff and Benefits in Position Control	0.95	\$47,608
Variable Salaries and Benefits		0
Materials/Supplies/Operations		26,794
Subtotal Lump Sum	0.95	\$74,402

TOTAL DISTRICT FUNDED BUDGET:	35.10	\$2,905,182
--------------------------------------	--------------	--------------------



TOTAL NORWOOD BUDGET: \$3,935,086

RIO LINDA PREPARATORY ACADEMY

CHART OF ACCOUNTS - Lump Sum



Project						School					
Fund	Resource	Year	Object	Location	Goal	Function	LO1	LO2			
01	- 0000	- 0	- XXXX	- 714	- XXXX	- XXXX	- XXX	- 111			
\$14,133	GENERAL EDUCATION				01-0000-0-XXXX-714-1110-1000-000-111						
0	RESERVE				01-0000-0-XXXX-714-1632-1000-000-111						
0	ATHLETICS				01-0000-0-XXXX-714-1240-4200-000-111						
0	ENGLISH				01-0000-0-XXXX-714-1355-1000-000-111						
0	ESL				01-0000-0-XXXX-714-1356-1000-000-111						
0	MATHEMATICS				01-0000-0-XXXX-714-1500-1000-000-111						
0	MUSIC				01-0000-0-XXXX-714-1520-1000-000-111						
0	PHYSICAL EDUCATION				01-0000-0-XXXX-714-1550-1000-000-111						
0	SCIENCE				01-0000-0-XXXX-714-1600-1000-000-111						
0	SOCIAL SCIENCE				01-0000-0-XXXX-714-1650-1000-000-111						
0	INSTRUC. MEDIA-LIBRARY				01-0000-0-XXXX-714-0000-2420-000-111						
1,850	SCHOOL ADMINISTRATION				01-0000-0-XXXX-714-0000-2700-000-111						
0	COUNSELING				01-0000-0-XXXX-714-0000-3110-000-111						
0	HEALTH SERVICES				01-0000-0-XXXX-714-0000-3140-000-111						
0	OPERATIONS				01-0000-0-XXXX-714-0000-8200-000-111						
---	TEXTBOOK RECOVERY				01-0000-0-XXXX-714-1755-1000-000-111						
0	VARIABLE SALARY (CERTIFICATED & CLASSIFIED)				01-0000-0-XXXX-714-XXXX-XXXX-000-111						
36,607	POSITION CONTROL SALARY (CERTIFICATED & CLASSIFIED)				01-0000-0-XXXX-714-XXXX-XXXX-999-111						
\$52,590	2013-14 Allocation										

NOTE: X's used in 28-digit coding should be replaced with the appropriate Object, Goal or Function code.



Rio Linda Preparatory Academy

MARIA SEVILLA
Principal

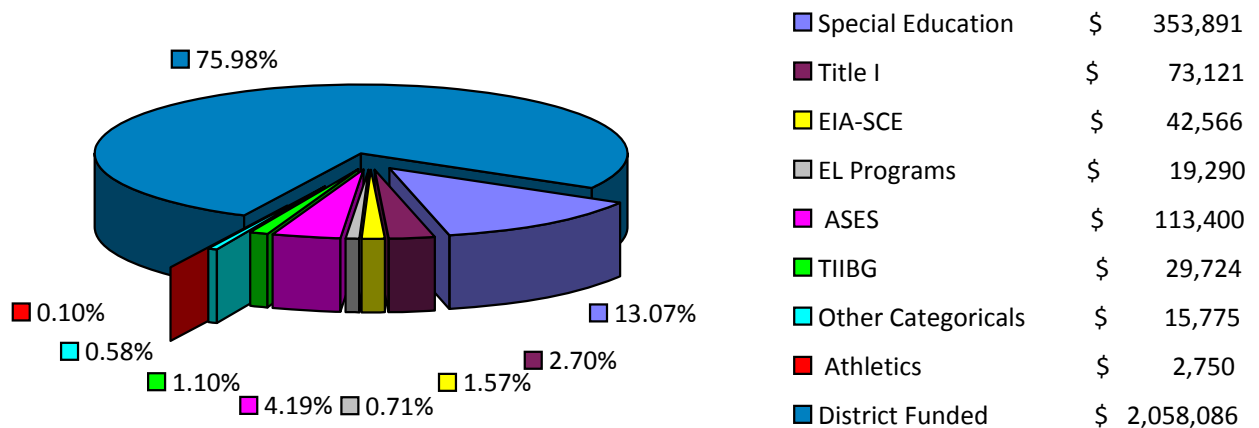
Projected 2013-14 Enrollment: 381

* May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES *	BENEFITS *
Classroom Teachers	17.00	\$1,057,244	\$240,541
Principal	1.00	113,222	18,565
Vice Principal	1.00	102,862	24,940
Counselor	1.00	65,756	15,633
Library Media Technician II	1.00	35,097	7,978
School Secretary II	1.00	31,828	15,245
School Office Assistant II	1.00	36,540	18,699
Attendance Clerk	1.00	33,939	13,818
Counseling Clerk I	1.00	30,086	12,955
Health Assistant	1.00	31,183	8,301
Head Custodian II	1.00	44,045	16,082
Custodian	0.50	18,490	12,447
Subtotal FTE/Salaries & Benefits	27.50		\$2,005,496

LUMP SUM	FTE	ALLOCATION
Staff and Benefits in Position Control	0.87	\$36,607
Variable Salaries and Benefits		0
Materials/Supplies/Operations		15,983
Subtotal Lump Sum	0.87	\$52,590

TOTAL DISTRICT FUNDED BUDGET:	28.37	\$2,058,086
--------------------------------------	--------------	--------------------



TOTAL RIO LINDA PREPARATORY ACADEMY BUDGET: \$2,708,603

RIO TIERRA JUNIOR HIGH SCHOOL

CHART OF ACCOUNTS - Lump Sum



Project						School					
Fund	Resource	Year	Object	Location	Goal	Function	LO1	LO2			
01	-	0000	-	0	-	XXXX	-	750	-	XXXX - XXX - 111	
\$5,018	GENERAL EDUCATION				01-0000-0-XXXX-750-1110-1000-000-111						
3,450	RESERVE				01-0000-0-XXXX-750-1632-1000-000-111						
0	AVID				01-0000-0-XXXX-750-1195-1000-000-111						
0	COMPUTER SCIENCE				01-0000-0-XXXX-750-1298-1000-000-111						
0	MECHANICAL DRAWING				01-0000-0-XXXX-750-1330-1000-000-111						
400	ENGLISH				01-0000-0-XXXX-750-1355-1000-000-111						
0	ESL				01-0000-0-XXXX-750-1356-1000-000-111						
400	MATHEMATICS				01-0000-0-XXXX-750-1500-1000-000-111						
300	MUSIC				01-0000-0-XXXX-750-1520-1000-000-111						
400	PHYSICAL EDUCATION				01-0000-0-XXXX-750-1550-1000-000-111						
500	SCIENCE				01-0000-0-XXXX-750-1600-1000-000-111						
300	SOCIAL SCIENCE				01-0000-0-XXXX-750-1650-1000-000-111						
0	WOODSHOP				01-0000-0-XXXX-750-1900-1000-000-111						
525	INSTRUC. MEDIA-LIBRARY				01-0000-0-XXXX-750-0000-2420-000-111						
9,350	SCHOOL ADMINISTRATION				01-0000-0-XXXX-750-0000-2700-000-111						
300	COUNSELING				01-0000-0-XXXX-750-0000-3110-000-111						
455	HEALTH SERVICES				01-0000-0-XXXX-750-0000-3140-000-111						
500	PLANT OPERATIONS				01-0000-0-XXXX-750-0000-8200-000-111						
0	SCHOOL SAFETY				01-0000-0-XXXX-750-0000-8300-000-111						
---	WOODSHOP RESALE				01-0000-0-XXXX-750-1901-1000-000-111						
---	TEXTBOOK RECOVERY				01-0000-0-XXXX-750-1755-1000-000-111						
2,319	VARIABLE SALARY (CERTIFICATED & CLASSIFIED)				01-0000-0-XXXX-750-XXXX-XXXX-000-111						
74,930	POSITION CONTROL SALARY (CERTIFICATED & CLASSIFIED)				01-0000-0-XXXX-750-XXXX-XXXX-999-111						
\$99,147	2013-14 Allocation										

NOTE: X's used in 28-digit coding should be replaced with the appropriate Object, Goal or Function code.



Rio Tierra JHS

PAUL ORLANDO JR.
Principal

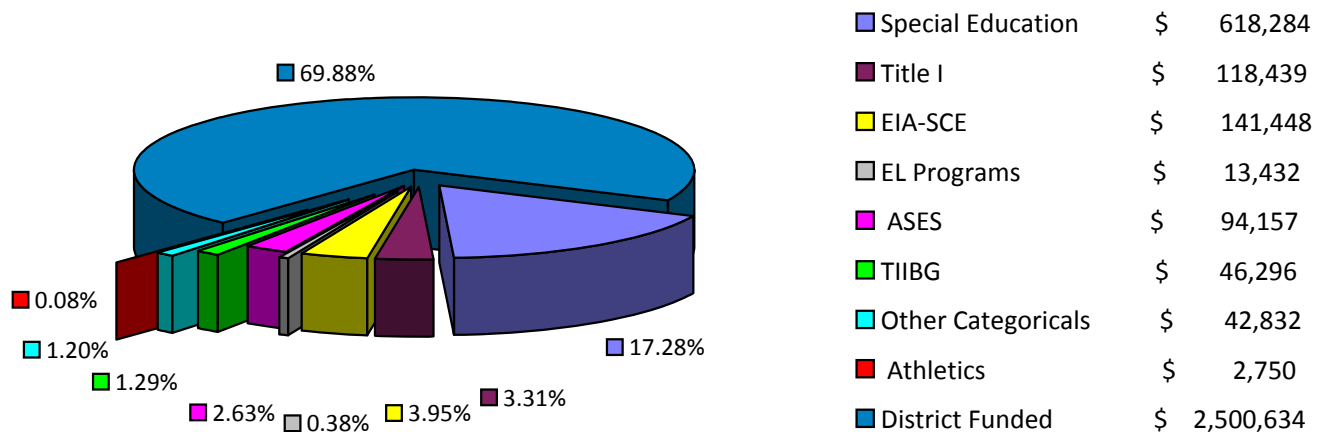
Projected 2013-14 Enrollment: 549

* May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES *	BENEFITS *
Classroom Teachers	20.80	\$1,366,432	\$314,489
Principal	1.00	110,822	25,850
Vice Principal	1.00	100,462	30,171
Counselor	1.00	78,400	14,583
School Secretary II	1.00	38,196	14,772
School Office Assistant II	0.75	26,104	16,358
Attendance Clerk	1.00	27,598	14,298
Health Assistant	1.00	25,662	11,964
Library Media Technician II	1.00	37,665	18,948
Counseling Clerk I	1.00	32,379	13,469
Head Custodian II	1.00	44,045	16,082
Custodian	0.50	18,039	4,699
Subtotal FTE/Salaries & Benefits	31.05		\$2,401,487

LUMP SUM	FTE		ALLOCATION
Staff and Benefits in Position Control	1.75		\$74,930
Variable Salaries and Benefits			2,319
Materials/Supplies/Operations			21,898
Subtotal Lump Sum	1.75		\$99,147

TOTAL DISTRICT FUNDED BUDGET:	32.80		\$2,500,634
--------------------------------------	--------------	--	--------------------



TOTAL RIO TIERRA BUDGET: \$3,578,272

**SMYTHE ACADEMY OF
ARTS & SCIENCE CHARTER 7-8
CHART OF ACCOUNTS - Lump Sum**



				Project				School									
Fund		Resource		Year		Object		Location		Goal		Function		LO1		LO2	
01	-	0000	-	0	-	XXXX	-	995	-	XXXX	-	XXXX	-	XXX	-	111	
\$5,054		GENERAL EDUCATION								01-0000-0-XXXX-995-1110-1000-000-111							
1,000		AVID								01-0000-0-XXXX-995-1195-1000-000-111							
500		ART								01-0000-0-XXXX-995-1230-1000-000-111							
1,000		ATHLETICS								01-0000-0-XXXX-995-1240-4200-000-111							
500		DRAMA								01-0000-0-XXXX-995-1335-1000-000-111							
750		JOURNALISM								01-0000-0-XXXX-995-1435-1000-000-111							
1,000		LEADERSHIP								01-0000-0-XXXX-995-1480-1000-000-111							
2,000		VISUAL & PERFORMING ARTS								01-0000-0-XXXX-995-1800-1000-000-111							
9,300		SCHOOL ADMINISTRATION								01-0000-0-XXXX-995-0000-2700-000-111							
1,000		COUNSELING								01-0000-0-XXXX-995-0000-3110-000-111							
0		HEALTH SERVICES								01-0000-0-XXXX-995-0000-3140-000-111							
1,000		PLANT OPERATIONS								01-0000-0-XXXX-995-0000-8200-000-111							
---		TEXTBOOK RECOVERY								01-0000-0-XXXX-995-1755-1000-000-111							
\$23,104		2013-14 Allocation															

NOTE: X's used in 28-digit coding are place holders only. Please insert the proper Object Code in place of the XXXX.



Smythe Academy of Arts and Science Charter 7-8

MELISSA JEWELL
Principal

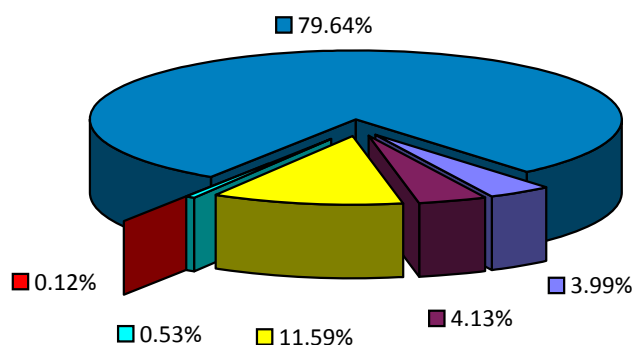
Projected 2013-14 Enrollment: 428

* May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES *	BENEFITS *
Classroom Teachers	16.00	\$1,016,882	\$215,334
Principal	1.00	113,222	31,630
Vice Principal	1.00	101,362	12,904
Counselor	1.00	65,756	15,633
School Secretary II	1.00	31,828	15,245
School Office Assistant II	1.00	31,211	13,207
Attendance Clerk	0.88	24,149	13,525
Library Media Technician II	1.00	32,607	13,520
Health Assistant	0.75	17,457	4,026
Head Custodian II	1.00	47,349	23,787
Custodian	0.50	18,039	7,149
Instructional Paraeducator	0.45	11,304	2,624
Subtotal FTE/Salaries & Benefits	25.57		\$1,879,749

LUMP SUM	FTE	ALLOCATION
Staff and Benefits in Position Control		\$0
Variable Salaries and Benefits		0
Materials/Supplies/Operations		23,104
Subtotal Lump Sum		\$23,104

TOTAL DISTRICT FUNDED BUDGET:	25.57	\$1,902,853
--------------------------------------	--------------	--------------------



Special Education	\$	95,348
Title I	\$	98,687
Charter Categorical Grant	\$	276,963
Other Categoricals	\$	12,724
Athletics	\$	2,750
District Funded	\$	1,902,853

TOTAL SMYTHE CHARTER 7-8 BUDGET: \$2,389,325

WESTSIDE CHARTER 7-8 **CHART OF ACCOUNTS - Lump Sum**



										Project			School					
Fund		Resource		Year		Object		Location		Goal		Function		LO1		LO2		
01	-	0000	-	0	-	XXXX	-	998	-	XXXX	-	XXXX	-	XXX	-	111		
\$6,121		GENERAL EDUCATION										01-0000-0-XXXX-998-1110-1000-000-111						
600		SCHOOL ADMINISTRATION										01-0000-0-XXXX-998-0000-2700-000-111						
---		TEXTBOOK RECOVERY										01-0000-0-XXXX-998-1755-1000-000-111						
\$6,721		2013-14 Allocation																

NOTE: X's used in 28-digit coding are place holders only. Please insert the proper Object Code in place of the XXXX.



Westside Charter 7-8

LAURA LOFGREN
Principal

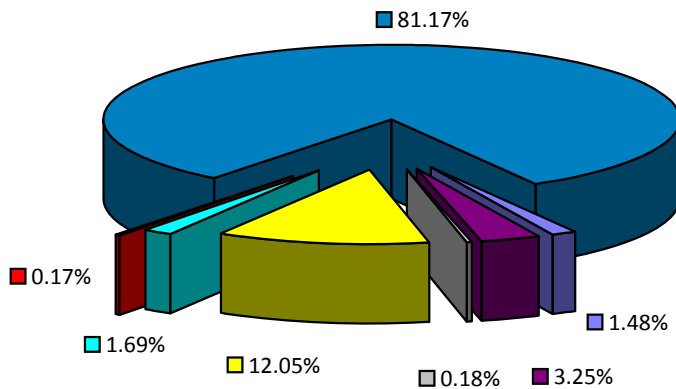
Projected 2013-14 Enrollment: 124

* May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES *	BENEFITS *
Classroom Teachers	4.80	\$295,326	\$79,769
Counselor	0.30	19,727	4,690
School Office Assistant I	0.56	15,532	4,387
Subtotal FTE/Salaries & Benefits	5.66		\$419,431

LUMP SUM	FTE		ALLOCATION
Staff and Benefits in Position Control			\$0
Variable Salaries and Benefits			0
Materials/Supplies/Operations			6,721
Subtotal Lump Sum			\$6,721

TOTAL DISTRICT FUNDED BUDGET:	5.66		\$426,152
--------------------------------------	-------------	--	------------------



Special Education	\$	7,787
Title I	\$	17,075
EL Programs	\$	955
Charter Categorical Grant	\$	63,248
Other Categoricals	\$	8,863
Athletics	\$	916
District Funded	\$	426,152

TOTAL WESTSIDE CHARTER BUDGET: \$524,996

High Schools (Grades 9 through 12). Twin Rivers USD includes four (4) comprehensive high schools ranging from 905 (Highlands High School) to 1,871 (Grant High School) students. We also offer two (2) alternative high schools, a special education school, an independent study high school, an adult education program, and a visual and performing arts dependent charter high school.

In addition to district-adopted core curriculum and electives based on state standards, our high schools offer a variety of Advanced Placement (AP) and Honors courses, Career Academies and Advancement via Individual Determination (AVID).

Advanced Placement courses allow Twin Rivers' students to take advanced level courses and take an exam at the end of the year to challenge for early college credit. More TRUSD students are taking AP classes and more are passing AP exams than ever before.

Career Academies operate as a school-within-a-school; a team of teachers follow a cohort of students throughout their high school experience. The Academies offer a career-themed approach that provides a hybrid college and career preparation for those enrolled in the program. Academies in Twin Rivers include the:

- Foothill New Energy Academy in Partnership with PG&E
- Grant Criminal Justice Academy
- Grant Environmental Science Academy
- Grant Sports Health Academy
- Rio Linda AgriScience Academy

Additionally, Career Technical Education (CTE) Pathways are available that engage, motivate and prepare students for economic self-sufficiency. These include study in the areas of:

- Agriculture Natural Resources
- Art, Media & Entertainment
- Education, Child Development & Family Services
- Energy & Utilities
- Engineering & Design
- Finance & Business
- Health Science & Medical Technology
- Hospitality, Tourism & Recreation
- Manufacturing & Product Development
- Marketing, Sales & Service
- Public Services

AVID targets students who are capable of completing the rigorous curriculum required for college enrollment but are falling short of their potential. Typically, they will be the first in their families to attend college. Most AVID students who participate for at least three years are accepted to college and possess the higher level skills needed for college success.

Advanced Placement (AP) and Honors classes in different subject areas are available to students seeking more advanced and rigorous classes. Each campus offers multiple computer labs. Each school has its own web site, created by staff with assistance from students and parents. There are also a wealth of extra-curricular activities

Financial Section

such as sports, clubs and academic teams. Counseling and other support services such as psychologists, health assistants, speech and language specialists and librarian/library media teachers are available to students. Schools have at least one special education resource specialist. Special Day Classes are provided for students who need additional special education services. High school sites provide extended learning for all students who have not passed the math and/or English Language Arts portion of the California High School Exit Exam (CAHSEE). In the spring of each year, schools are required by the state to administer California Standards Test (CST) for students in grades 9-11. In addition, a physical fitness exam is given to all students in ninth grade.

Multiple measures and improved data collection systems are used to match programs and services to individual needs, interests and strengths. Professional development activities assist teachers in the use of rubrics to scaffold student skills toward mastery of the standards. Additionally, staff members participate in professional development that focuses on the analysis of student data, teaching strategies such as scaffolding, modifying lesson design, differentiated instruction, and other best practices that enable low-achieving students to meet academic standards. Attendance is critical to academic achievement; students are referred to the School Attendance Review Board (SARB) when they have persistent attendance and behavior problems. There are also referrals to SARB when normal avenues of classroom, school and district counseling are not effective.

School staffing is provided centrally. In addition, our high schools receive a general purpose Lump Sum allocation of \$97.86 per student. High schools also receive state and federal categorical funding to assist with school improvement activities, the purchase of supplies and materials, and the education of students with limited English language proficiency.

40 recent Twin Rivers graduates were invited to shop for \$300 in dorm supplies. Thank you Project Dream!



CREATIVE CONNECTIONS ARTS ACADEMY
CHARTER 6-12
CHART OF ACCOUNTS - Lump Sum



Project						School										
Fund	Resource	Year	Object	Location	Goal	Function	LO1	LO2								
01	-	0000	-	0	-	XXXX	-	955	-	XXXX	-	XXXX	-	XXX	-	111
\$22,953	GENERAL EDUCATION					01-0000-0-XXXX-955-1110-1000-000-111										
1,409	SCHOOL ADMINISTRATION					01-0000-0-XXXX-955-0000-2700-000-111										
2,809	NOON DUTY					01-0000-0-XXXX-955-1540-1000-000-111										
---	TEXTBOOK RECOVERY					01-0000-0-XXXX-955-1755-1000-000-111										
\$27,171	2013-14 Allocation															

NOTE: X's used in 28-digit coding are place holders only. Please insert the proper Object Code in place of the XXXX.



Creative Connections Arts Academy Charter 6-12

ELAINE DOUGLAS
Principal

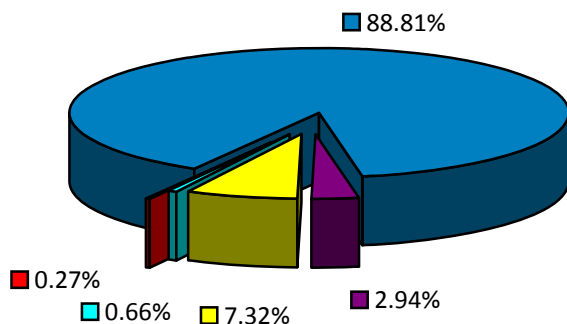
Projected 2013-14 Enrollment: 371

* May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES *	BENEFITS*
Classroom Teachers	15.20	\$1,027,869	\$266,100
Principal	0.40	44,689	7,357
Vice Principal	0.50	42,721	8,942
Counselor	1.00	65,756	15,633
Attendance Clerk	0.75	20,699	12,752
Library Media Technician II	1.00	28,185	9,222
Head Custodian III	1.00	46,006	16,522
Health Assistant	0.50	16,371	8,923
School Secretary III	1.00	41,370	22,448
School Office Assistant II	1.00	36,540	18,696
Subtotal FTE/Salaries & Benefits	22.35		\$1,756,801

LUMP SUM	FTE		ALLOCATION
Staff and Benefits in Position Control			\$0
Variable Salaries and Benefits			8,362
Materials/Supplies/Operations			18,809
Subtotal Lump Sum			\$27,171

TOTAL DISTRICT FUNDED BUDGET:	22.35		\$1,783,972
--------------------------------------	--------------	--	--------------------



Title I	\$	59,059
Charter Categorical Grant	\$	147,078
Other Categoricals	\$	13,199
Athletics	\$	5,500
District Funded	\$	1,783,972

**TOTAL CREATIVE CONNECTIONS ARTS ACADEMY
CHARTER BUDGET: \$2,008,808**

FOOTHILL HIGH SCHOOL

CHART OF ACCOUNTS - Lump Sum



		Project			School				
<u>Fund</u>	<u>Resource</u>	<u>Year</u>	<u>Object</u>	<u>Location</u>	<u>Goal</u>	<u>Function</u>	<u>LO1</u>	<u>LO2</u>	
01	-	0000	-	0	-	XXXX	-	910	-
						XXXX	-	XXXX	-
						XXX	-	111	
\$11,832			GENERAL EDUCATION			01-0000-0-XXXX-910-1110-1000-000-111			
0			RESERVE			01-0000-0-XXXX-910-1632-1000-000-111			
1,000			AVID			01-0000-0-XXXX-910-1195-1000-000-111			
1,250			ART			01-0000-0-XXXX-910-1230-1000-000-111			
3,285			CONSUMER EDUCATION			01-0000-0-XXXX-910-1300-1000-000-111			
3,000			CRAFTS			01-0000-0-XXXX-910-1313-1000-000-111			
1,400			ENGLISH			01-0000-0-XXXX-910-1355-1000-000-111			
500			ESL			01-0000-0-XXXX-910-1356-1000-000-111			
1,400			FOREIGN LANGUAGE			01-0000-0-XXXX-910-1385-1000-000-111			
500			HIGH RISK SPECIALIST			01-0000-0-XXXX-910-1420-1000-000-111			
500			JOURNALISM			01-0000-0-XXXX-910-1435-1000-000-111			
1,500			LIFE SKILLS			01-0000-0-XXXX-910-1494-1000-000-111			
1,500			MATHEMATICS			01-0000-0-XXXX-910-1500-1000-000-111			
500			MEDIA CLUB			01-0000-0-XXXX-910-1504-1000-000-111			
0			MESA			01-0000-0-XXXX-910-1505-1000-000-111			
1,900			MUSIC			01-0000-0-XXXX-910-1520-1000-000-111			
1,000			PHYSICAL EDUCATION			01-0000-0-XXXX-910-1550-1000-000-111			
3,500			SCIENCE			01-0000-0-XXXX-910-1600-1000-000-111			
1,500			SOCIAL SCIENCE			01-0000-0-XXXX-910-1650-1000-000-111			
1,000			WOODSHOP			01-0000-0-XXXX-910-1900-1000-000-111			
---			TESTING MONIES COLLECTED FROM STUDENTS-SAT-PSAT-ACT-ETC.			01-0000-0-XXXX-910-1750-3160-000-111			
2,000			INSTRUC. MEDIA-LIBRARY			01-0000-0-XXXX-910-0000-2420-000-111			
33,500			SCHOOL ADMINISTRATION			01-0000-0-XXXX-910-0000-2700-000-111			
1,300			COUNSELING			01-0000-0-XXXX-910-0000-3110-000-111			
500			CAREER GUIDANCE			01-0000-0-XXXX-910-9126-3110-000-111			
900			HEALTH SERVICES			01-0000-0-XXXX-910-0000-3140-000-111			
3,900			PLANT OPERATIONS			01-0000-0-XXXX-910-0000-8200-000-111			
---			TEXTBOOK RECOVERY			01-0000-0-XXXX-910-1755-1000-000-111			
24,267			VARIABLE SALARY (CERTIFICATED & CLASSIFIED)			01-0000-0-XXXX-910-XXXX-XXXX-000-111			
135,826			POSITION CONTROL SALARY (CERTIFICATED & CLASSIFIED)			01-0000-0-XXXX-910-XXXX-XXXX-999-111			
\$239,260			2013-14 Allocation						

NOTE: X's used in 28-digit coding should be replaced with the appropriate Object, Goal or Function code.



Foothill High School

BRIAN WELBORN
Principal

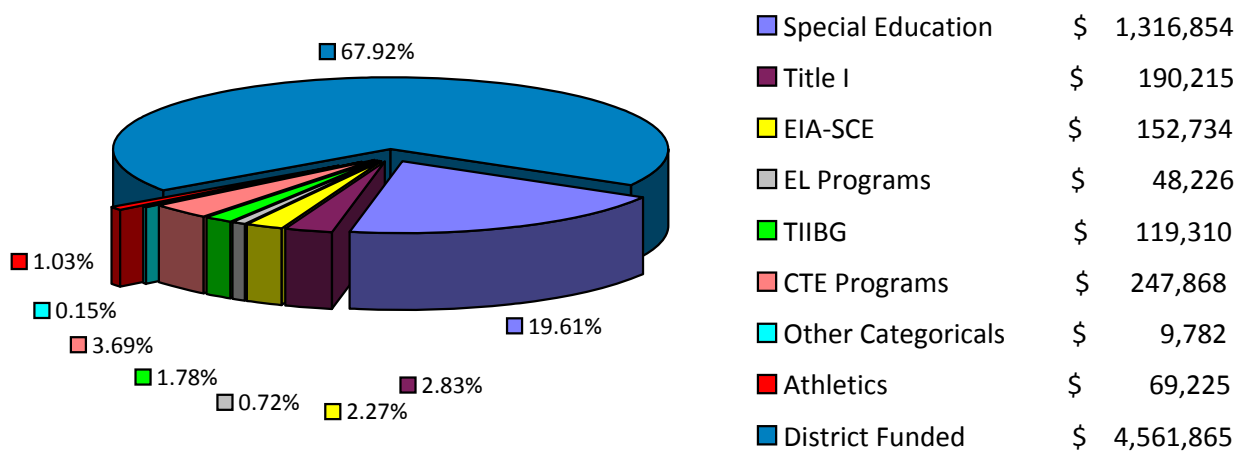
Projected 2013-14 Enrollment: 1099

* May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES *	BENEFITS *
Classroom Teachers	38.20	\$2,661,449	\$567,362
Principal	1.00	121,235	21,975
Vice Principals	2.00	198,323	36,409
Counselors	2.60	201,040	54,259
School Secretary III	1.00	41,370	10,583
Attendance Clerk	1.00	34,766	18,299
Registrar	1.00	38,722	19,185
School Office Assistant II	2.00	64,044	21,573
Counseling Clerk II	1.00	34,766	14,004
Health Assistant	1.00	29,701	19,834
Custodian	1.00	36,079	9,397
Head Custodian III	1.00	47,156	21,074
Subtotal FTE/Salaries & Benefits	52.80		\$4,322,605

LUMP SUM	FTE		ALLOCATION
Staff and Benefits in Position Control	2.87		\$135,826
Variable Salaries and Benefits			24,267
Materials/Supplies/Operations			79,167
Subtotal Lump Sum	2.87		\$239,260

TOTAL DISTRICT FUNDED BUDGET:	55.67		\$4,561,865
--------------------------------------	--------------	--	--------------------



TOTAL FOOTHILL HIGH SCHOOL BUDGET: \$6,716,079

GRANT HIGH SCHOOL

CHART OF ACCOUNTS - Lump Sum



		<i>Project</i>			<i>School</i>				
<u>Fund</u>	<u>Resource</u>	<u>Year</u>	<u>Object</u>	<u>Location</u>	<u>Goal</u>	<u>Function</u>	<u>LO1</u>	<u>LO2</u>	
01	-	0000	-	0	-	XXXX	-	920	-
						XXXX	-	XXXX	-
						XXX	-	111	
\$38,196	GENERAL EDUCATION					01-0000-0-XXXX-920-1110-1000-000-111			
0	RESERVE					01-0000-0-XXXX-920-1632-1000-000-111			
2,000	ARTS					01-0000-0-XXXX-920-1230-1000-000-111			
1,000	BUSINESS					01-0000-0-XXXX-920-1260-1000-000-111			
0	CSR					01-0000-0-XXXX-920-1275-1000-000-111			
0	COMPUTER SCIENCE					01-0000-0-XXXX-920-1298-1000-000-111			
1,000	MECHANICAL DRAWING					01-0000-0-XXXX-920-1330-1000-000-111			
1,000	DRAMA					01-0000-0-XXXX-920-1335-1000-000-111			
2,000	ENGLISH					01-0000-0-XXXX-920-1355-1000-000-111			
5,000	ESL					01-0000-0-XXXX-920-1356-1000-000-111			
2,500	FOREIGN LANGUAGE					01-0000-0-XXXX-920-1385-1000-000-111			
500	FORENSICS					01-0000-0-XXXX-920-1387-1000-000-111			
2,000	HIGH RISK					01-0000-0-XXXX-920-1420-1000-000-111			
0	INDUSTRIAL ARTS					01-0000-0-XXXX-920-1432-1000-000-111			
2,000	JROTC					01-0000-0-XXXX-920-1438-1000-000-111			
2,000	MATHEMATICS					01-0000-0-XXXX-920-1500-1000-000-111			
0	MUSIC					01-0000-0-XXXX-920-1520-1000-000-111			
5,000	PHYSICAL EDUCATION					01-0000-0-XXXX-920-1550-1000-000-111			
10,000	SCIENCE					01-0000-0-XXXX-920-1600-1000-000-111			
1,000	SOCIAL SCIENCE					01-0000-0-XXXX-920-1650-1000-000-111			
1,000	VISUAL PERFORMING ARTS					01-0000-0-XXXX-920-1800-1000-000-111			
---	TESTING MONIES COLLECTED FROM STUDENTS-SAT-PSAT-ACT-ETC.					01-0000-0-XXXX-920-1750-3160-000-111			
3,000	INSTRUC. MEDIA-LIBRARY					01-0000-0-XXXX-920-0000-2420-000-111			
43,000	SCHOOL ADMINISTRATION					01-0000-0-XXXX-920-0000-2700-000-111			
5,000	COUNSELING					01-0000-0-XXXX-920-0000-3110-000-111			
0	CAREER GUIDANCE					01-0000-0-XXXX-920-9126-3110-000-111			
0	HEALTH SERVICES					01-0000-0-XXXX-920-0000-3140-000-111			
5,088	PLANT OPERATIONS					01-0000-0-XXXX-920-0000-8200-000-111			
---	TEXTBOOK RECOVERY					01-0000-0-XXXX-920-1755-1000-000-111			
23,980	VARIABLE SALARY (CERTIFICATED & CLASSIFIED)					01-0000-0-XXXX-920-XXXX-XXXX-000-111			
	POSITION CONTROL								
224,217	SALARY (CERTIFICATED & CLASSIFIED)					01-0000-0-XXXX-920-XXXX-XXXX-999-111			
\$380,481	2013-14 Allocation								

NOTE: X's used in 28-digit coding should be replaced with the appropriate Object, Goal or Function code.



Grant High School

DARRIS HINSON
Principal

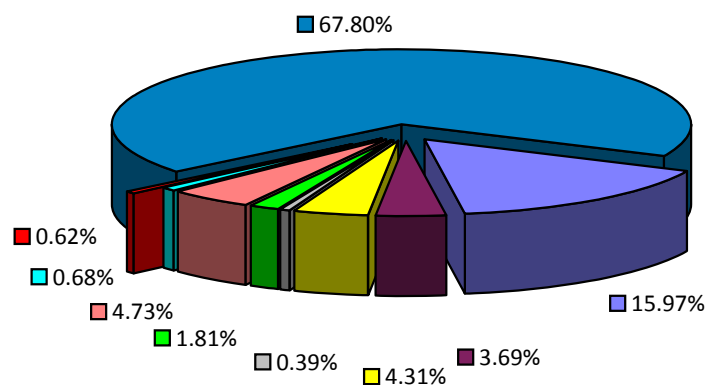
Projected 2013-14 Enrollment: 1871

* May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES *	BENEFITS *
Classroom Teachers	68.00	\$4,536,483	\$1,114,846
Principal	1.00	102,011	19,778
Vice Principals	3.00	320,721	63,920
Counselors	4.00	292,332	73,517
School Secretary III	1.00	42,404	15,715
Attendance Clerk	1.00	33,937	13,818
Registrar	1.00	40,566	10,905
Account Clerk II	1.00	36,285	14,344
School Office Assistant II	3.00	108,306	54,168
Storeroom Control Clerk	1.00	36,678	9,532
Counseling Clerk II	1.00	25,947	5,928
Health Assistant	1.00	31,183	13,201
Custodian	2.50	91,549	32,093
Head Custodian III	1.00	48,307	30,102
Subtotal FTE/Salaries & Benefits	89.50		\$7,218,576

LUMP SUM	FTE		ALLOCATION
Staff and Benefits in Position Control	4.50		\$224,217
Variable Salaries and Benefits			23,980
Materials/Supplies/Operations			132,284
Subtotal Lump Sum	4.50		\$380,481

TOTAL DISTRICT FUNDED BUDGET:	94.00		\$7,599,057
--------------------------------------	--------------	--	--------------------



Special Education	\$ 1,790,120
Title I	\$ 413,586
EIA-SCE	\$ 483,225
EL Programs	\$ 44,006
TIIBG	\$ 203,120
CTE Programs	\$ 529,747
Other Categoricals	\$ 75,753
Athletics	\$ 69,225
District Funded	\$ 7,599,057

TOTAL GRANT HIGH SCHOOL BUDGET: \$11,207,839

HIGHLANDS HIGH SCHOOL

CHART OF ACCOUNTS - Lump Sum



Project				School										
Fund	Resource	Year	Object	Location	Goal	Function	LO1	LO2						
01	-	0000	-	0	-	XXXX	-	930	-	XXXX	-	XXX	-	111
\$45,040	GENERAL EDUCATION					01-0000-0-XXXX-930-1110-1000-000-111								
0	FINE ARTS					01-0000-0-XXXX-930-1230-1000-000-111								
0	ENGLISH					01-0000-0-XXXX-930-1355-1000-000-111								
0	FOREIGN LANGUAGE					01-0000-0-XXXX-930-1385-1000-000-111								
0	JROTC					01-0000-0-XXXX-930-1438-1000-000-111								
0	MATHEMATICS					01-0000-0-XXXX-930-1500-1000-000-111								
0	MUSIC					01-0000-0-XXXX-930-1520-1000-000-111								
0	PHYSICAL EDUCATION					01-0000-0-XXXX-930-1550-1000-000-111								
0	SCIENCE					01-0000-0-XXXX-930-1600-1000-000-111								
0	SOCIAL SCIENCE					01-0000-0-XXXX-930-1650-1000-000-111								
0	WOODSHOP					01-0000-0-XXXX-930-1900-1000-000-111								
0	TESTING					01-0000-0-XXXX-930-1750-3160-000-111								
---	TESTING MONIES COLLECTED FROM STUDENTS-SAT-PSAT-ACT-ETC.					01-0000-0-XXXX-930-1750-3160-000-111								
0	INSTRUC. MEDIA-LIBRARY					01-0000-0-XXXX-930-0000-2420-000-111								
153,922	SCHOOL ADMINISTRATION					01-0000-0-XXXX-930-0000-2700-000-111								
0	COUNSELING					01-0000-0-XXXX-930-0000-3110-000-111								
0	CAREER GUIDANCE					01-0000-0-XXXX-930-9126-3110-000-111								
0	HEALTH SERVICES					01-0000-0-XXXX-930-0000-3140-000-111								
0	PLANT OPERATIONS					01-0000-0-XXXX-930-0000-8200-000-111								
---	TEXTBOOK RECOVERY					01-0000-0-XXXX-930-1755-1000-000-111								
0	VARIABLE SALARY (CERTIFICATED & CLASSIFIED)					01-0000-0-XXXX-930-XXXX-XXXX-000-111								
		POSITION CONTROL												
33,814	SALARY (CERTIFICATED & CLASSIFIED)					01-0000-0-XXXX-930-XXXX-XXXX-999-111								
\$232,776		2013-14 Allocation												

NOTE: X's used in 28-digit coding should be replaced with the appropriate Object, Goal or Function code.



Highlands High School

DARRYL HAWTHRONE
Principal

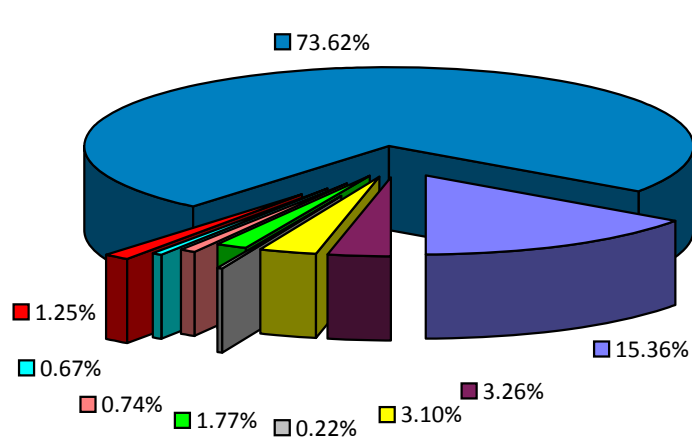
Projected 2013-14 Enrollment: 905

* May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES *	
Classroom Teachers	34.80	\$2,360,563	\$515,206
Principal	1.00	121,235	27,041
Vice Principals	1.50	161,260	32,179
Counselors	2.00	168,123	38,021
Attendance and Behavior Assistant	0.75	33,899	17,479
School Secretary III	1.00	41,370	19,778
Attendance Clerk	1.00	35,594	14,189
Counseling Clerk II	1.00	30,030	19,907
Registrar	1.00	37,801	14,683
Health Assistant	1.00	31,183	20,166
Custodian	1.00	34,365	7,814
Head Custodian III	1.00	47,156	16,779
Subtotal FTE/Salaries & Benefits	47.05		\$3,845,821

LUMP SUM	FTE		ALLOCATION
Staff and Benefits in Position Control	0.87		\$33,814
Variable Salaries and Benefits			0
Materials/Supplies/Operations			198,962
Subtotal Lump Sum	0.87		\$232,776

TOTAL DISTRICT FUNDED BUDGET:	47.92		\$4,078,597
--------------------------------------	--------------	--	--------------------



Special Education	\$ 850,743
Title I	\$ 180,775
EIA-SCE	\$ 171,741
EL Programs	\$ 12,360
TIIBG	\$ 98,249
CTE Programs	\$ 40,821
Other Categoricals	\$ 37,249
Athletics	\$ 69,225
District Funded	\$ 4,078,597

TOTAL HIGHLANDS HIGH SCHOOL BUDGET: \$5,539,760

KEEMA HIGH SCHOOL

CHART OF ACCOUNTS - Lump Sum



<i>Project</i>				<i>School</i>												
<i>Fund</i>	<i>Resource</i>	<i>Year</i>	<i>Object</i>	<i>Location</i>	<i>Goal</i>	<i>Function</i>	<i>LO1</i>	<i>LO2</i>								
<i>01</i>	<i>-</i>	<i>0000</i>	<i>-</i>	<i>0</i>	<i>-</i>	<i>XXXX</i>	<i>-</i>	<i>815</i>	<i>-</i>	<i>XXXX</i>	<i>-</i>	<i>XXXX</i>	<i>-</i>	<i>XXX</i>	<i>-</i>	<i>111</i>
\$24,283	GENERAL EDUCATION				01-0000-0-XXXX-815-3300-1000-000-111											
0	PROFESSIONAL DEVELOPMENT				01-0000-0-XXXX-815-3300-2140-000-111											
23,865	SCHOOL ADMINISTRATION				01-0000-0-XXXX-815-3300-2700-000-111											
500	HEALTH SERVICES				01-0000-0-XXXX-815-3300-3140-000-111											
---	TEXTBOOK RECOVERY				01-0000-0-XXXX-815-1755-1000-000-111											
2,500	VARIABLE SALARY (CERTIFICATED & CLASSIFIED)				01-0000-0-XXXX-815-XXXX-XXXX-000-111											
0	POSITION CONTROL SALARY (CERTIFICATED & CLASSIFIED)				01-0000-0-XXXX-815-XXXX-XXXX-999-111											
\$51,148	2013-14 Allocation															

NOTE: X's used in 28-digit coding should be replaced with the appropriate Object, Goal or Function code.



Keema High School

HARJINDER MATTU
Principal

Projected 2013-14 Enrollment: 602

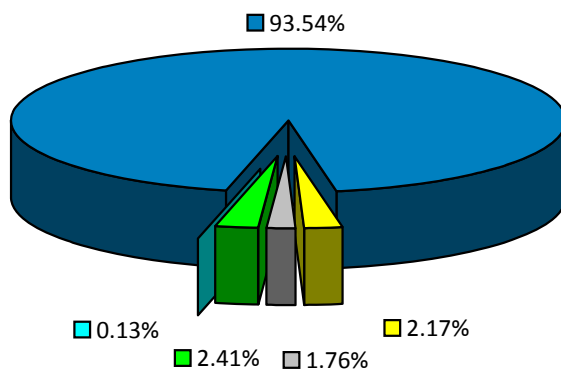
* May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES *	BENEFITS *
Classroom Teachers	5.00	\$359,242	\$84,114
Vice Principal	1.00	112,507	18,483
Counselor	1.00	86,223	15,478
School Secretary III	1.00	41,370	19,778
Registrars	2.00	77,445	41,040
School Office Assistant II	1.00	31,570	20,253
Subtotal FTE/Salaries & Benefits	11.00		\$907,503

LUMP SUM	FTE		ALLOCATION
Staff and Benefits in Position Control			\$0
Variable Salaries and Benefits			2,500
Materials/Supplies/Operations			48,648
Subtotal Lump Sum			\$51,148

ADDITIONAL FUNDING	FTE		ALLOCATION
Additional Funding for Indep. Study			\$1,508,268
Additional Funding for Keema Supplemental			65,000
Subtotal Lump Sum			\$1,573,268

TOTAL DISTRICT FUNDED BUDGET:	11.00		\$2,531,919
--------------------------------------	--------------	--	--------------------



EIA-SCE	\$	58,665
EL Programs	\$	47,533
TIIBG	\$	65,264
Other Categoricals	\$	3,540
District Funded	\$	2,531,919

TOTAL KEEMA HIGH SCHOOL BUDGET: \$2,706,921

NOVA OPPORTUNITY SCHOOL

CHART OF ACCOUNTS - Lump Sum



Project				School												
<u>Fund</u>	<u>Resource</u>	<u>Year</u>	<u>Object</u>	<u>Location</u>	<u>Goal</u>	<u>Function</u>	<u>LO1</u>	<u>LO2</u>								
01	-	0000	-	0	-	XXXX	-	825	-	XXXX	-	XXXX	-	XXX	-	111

\$900	GENERAL EDUCATION	01-0000-0-XXXX-825-3400-1000-000-111
-------	-------------------	--------------------------------------

0	LIBRARY	01-0000-0-XXXX-825-3400-2420-000-111
---	---------	--------------------------------------

189	SCHOOL ADMINISTRATION	01-0000-0-XXXX-825-3400-2700-000-111
-----	-----------------------	--------------------------------------

---	TEXTBOOK RECOVERY	01-0000-0-XXXX-825-1755-1000-000-111
-----	-------------------	--------------------------------------

\$1,089	2013-14 Allocation
----------------	---------------------------

NOTE: X's used in 28-digit coding are place holders only. Please insert the proper Object Code in place of the XXXX.



Nova Opportunity School

HARJINDER MATTU
Principal

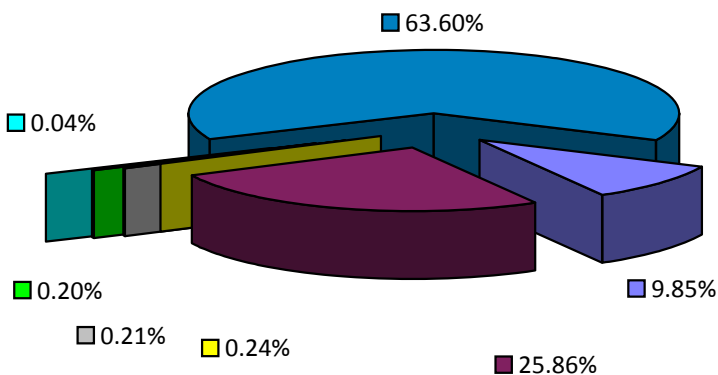
Projected 2013-14 Enrollment: 17

* May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES *	BENEFITS*
Classroom Teachers	3.40	\$267,140	\$52,406
Vice Principal	0.50	53,754	11,401
Counselor	0.33	28,238	5,102
Subtotal FTE/Salaries & Benefits	4.23		\$418,041

LUMP SUM	FTE		ALLOCATION
Staff and Benefits in Position Control			\$0
Variable Salaries and Benefits			0
Materials/Supplies/Operations			1,089
Subtotal Lump Sum			\$1,089

TOTAL DISTRICT FUNDED BUDGET:	4.23		\$419,130
--------------------------------------	-------------	--	------------------



Special Education	\$	64,928
Title I	\$	170,453
EIA-SCE	\$	1,554
EL Programs	\$	1,377
TIIBG	\$	1,293
Other Categoricals	\$	296
District Funded	\$	419,130

TOTAL NOVA OPPORTUNITY SCHOOL BUDGET: \$659,031

PACIFIC CAREER & TECHNOLOGY HIGH SCHOOL **CHART OF ACCOUNTS - Lump Sum**



<i>Fund</i>	<i>Resource</i>	<i>Project</i>	<i>Object</i>	<i>School</i>	<i>Goal</i>	<i>Function</i>	<i>LO1</i>	<i>LO2</i>								
<i>Year</i>	<i>Location</i>	<i>Location</i>	<i>Location</i>	<i>Location</i>	<i>Location</i>	<i>Location</i>	<i>Location</i>	<i>Location</i>								
01	-	2200	-	0	-	XXXX	-	935	-	XXXX	-	XXXX	-	XXX	-	111

\$2,548	CONTINUATION HIGH SCHOOL	01-2200-0-XXXX-935-3200-1000-000-111
---------	--------------------------	--------------------------------------

0	LIBRARY	01-2200-0-XXXX-935-3200-2420-000-111
---	---------	--------------------------------------

2,375	SCHOOL ADMINISTRATION	01-2200-0-XXXX-935-3200-2700-000-111
-------	-----------------------	--------------------------------------

0	COUNSELING/CAREER	01-2200-0-XXXX-935-3200-3110-000-111
---	-------------------	--------------------------------------

0	PLANT OPERATIONS	01-2200-0-XXXX-935-3200-8200-000-111
---	------------------	--------------------------------------

---	TEXTBOOK RECOVERY	01-0000-0-XXXX-935-1755-1000-000-111
-----	-------------------	--------------------------------------

1,835	VARIABLE SALARY (CERTIFICATED & CLASSIFIED)	01-2200-0-XXXX-935-3200-XXXX-000-111
-------	--	--------------------------------------

78,188	POSITION CONTROL SALARY (CERTIFICATED & CLASSIFIED)	01-2200-0-XXXX-935-3200-XXXX-999-111
--------	---	--------------------------------------

\$84,946	2013-14 Allocation
-----------------	---------------------------

NOTE: X's used in 28-digit coding should be replaced with the appropriate Object, Goal or Function code.



Pacific Career and Technology High School

HARJINDER MATTU
Principal

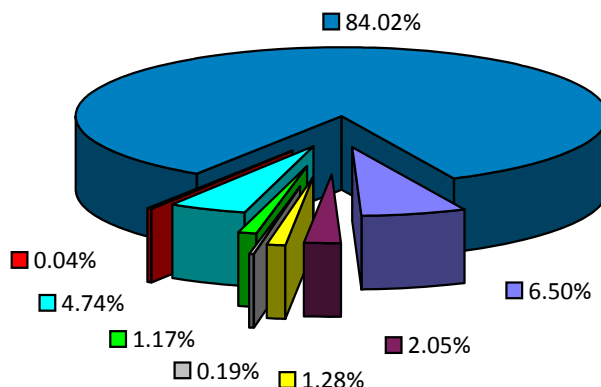
Projected 2013-14 Enrollment: 156

* May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES *	BENEFITS *
Classroom Teachers	8.00	\$561,247	\$129,243
Principal Continuation High School	1.00	113,222	26,125
Vice Principal Continuation High School	1.00	107,507	15,199
Counselor	0.33	28,238	5,102
School Secretary III	1.00	37,528	18,917
Attendance Clerk	1.00	27,246	7,419
Head Custodian III	1.00	37,854	16,595
Subtotal FTE/Salaries & Benefits	13.33		\$1,131,442

LUMP SUM	FTE		ALLOCATION
Staff and Benefits in Position Control	1.75		\$78,188
Variable Salaries and Benefits			1,835
Materials/Supplies/Operations			4,923
Subtotal Lump Sum	1.75		\$84,946

TOTAL DISTRICT FUNDED BUDGET:	15.08		\$1,216,388
--------------------------------------	--------------	--	--------------------



Special Education	\$	94,150
Title I	\$	29,657
EIA-SCE	\$	18,588
EL Programs	\$	2,756
TIIBG	\$	16,936
Other Categoricals	\$	68,672
Athletics	\$	551
District Funded	\$	1,216,388

TOTAL PACIFIC CAREER AND TECHNOLOGY BUDGET: \$1,447,698

RIO LINDA HIGH SCHOOL

CHART OF ACCOUNTS - Lump Sum



Project				School								
Fund	Resource	Year	Object	Location	Goal	Function	LO1	LO2				
01	-	0000	-	0	-	XXXX	-	XXXX	-	XXX	-	111
\$12,500	GENERAL EDUCATION				01-0000-0-XXXX-940-1110-1000-000-111							
0	RESERVE				01-0000-0-XXXX-940-1632-1000-000-111							
4,000	AVID				01-0000-0-XXXX-940-1195-1000-000-111							
2,000	AGRICULTURE				01-0000-0-XXXX-940-1215-1000-000-111							
1,000	ARTS				01-0000-0-XXXX-940-1230-1000-000-111							
2,000	BUSINESS				01-0000-0-XXXX-940-1260-1000-000-111							
1,000	CSR				01-0000-0-XXXX-940-1275-1000-000-111							
1,000	COMPUTER SCIENCE				01-0000-0-XXXX-940-1298-1000-000-111							
3,000	CONSUMER EDUCATION				01-0000-0-XXXX-940-1300-1000-000-111							
1,000	MECHANICAL DRAWING				01-0000-0-XXXX-940-1330-1000-000-111							
2,000	DRAMA				01-0000-0-XXXX-940-1335-1000-000-111							
5,000	ENGLISH				01-0000-0-XXXX-940-1355-1000-000-111							
1,000	ESL				01-0000-0-XXXX-940-1356-1000-000-111							
2,000	FOREIGN LANGUAGE				01-0000-0-XXXX-940-1385-1000-000-111							
1,500	INDUSTRIAL ARTS				01-0000-0-XXXX-940-1432-1000-000-111							
5,000	JOURNALISM				01-0000-0-XXXX-940-1435-1000-000-111							
2,000	JROTC				01-0000-0-XXXX-940-1438-1000-000-111							
2,000	MATHEMATICS				01-0000-0-XXXX-940-1500-1000-000-111							
2,000	METAL SHOP				01-0000-0-XXXX-940-1510-1000-000-111							
2,000	MUSIC				01-0000-0-XXXX-940-1520-1000-000-111							
2,000	PHYSICAL EDUCATION				01-0000-0-XXXX-940-1550-1000-000-111							
5,000	SCIENCE				01-0000-0-XXXX-940-1600-1000-000-111							
3,000	SOCIAL SCIENCE				01-0000-0-XXXX-940-1650-1000-000-111							
---	TESTING MONIES COLLECTED FROM STUDENTS-SAT-PSAT-ACT-ETC.				01-0000-0-XXXX-940-1750-3160-000-111							
4,500	SPECIAL EDUCATION				01-0000-0-XXXX-940-57XX-1110-000-111							
1,500	INSTRUC. MEDIA-LIBRARY				01-0000-0-XXXX-940-0000-2420-000-111							
44,557	SCHOOL ADMINISTRATION				01-0000-0-XXXX-940-0000-2700-000-111							
9,000	COUNSELING				01-0000-0-XXXX-940-0000-3110-000-111							
0	CAREER GUIDANCE				01-0000-0-XXXX-940-9126-3110-000-111							
3,000	HEALTH SERVICES				01-0000-0-XXXX-940-0000-3140-000-111							
4000	PLANT OPERATIONS				01-0000-0-XXXX-940-0000-8200-000-111							
---	TEXTBOOK RECOVERY				01-0000-0-XXXX-940-1755-1000-000-111							
8,000	VARIABLE SALARY (CERTIFICATED & CLASSIFIED)				01-0000-0-XXXX-940-XXXX-XXXX-000-111							
200,425	POSITION CONTROL SALARY (CERTIFICATED & CLASSIFIED)				01-0000-0-XXXX-940-XXXX-XXXX-999-111							
\$336,982	2013-14 Allocation											

NOTE: X's used in 28-digit coding should be replaced with the appropriate Object, Goal or Function.



Rio Linda High School

ED DELGADO
Principal

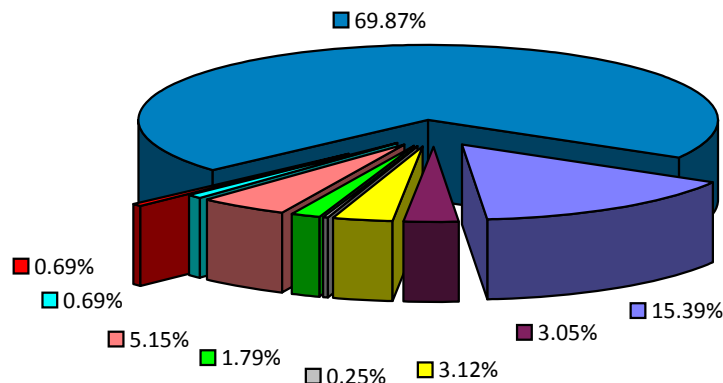
Projected 2013-14 Enrollment: 1664

* May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES *	BENEFITS *
Classroom Teachers	60.20	\$4,321,263	\$964,001
Principal	1.00	120,335	15,073
Vice Principals	3.00	325,521	51,109
Counselors	3.60	309,655	85,685
School Secretary III	1.00	41,370	22,448
Attendance Clerk	1.00	33,111	7,533
Registrar	1.00	38,723	14,890
School Office Assistant II	3.00	106,140	42,204
Counseling Clerk II	1.00	33,111	13,633
Health Assistant	1.00	31,183	13,201
Custodian	1.00	31,166	7,097
Head Custodian III	1.00	49,457	21,590
Subtotal FTE/Salaries & Benefits	77.80		\$6,699,499

LUMP SUM	FTE		ALLOCATION
Staff and Benefits in Position Control	3.82		\$200,425
Variable Salaries and Benefits			8,000
Materials/Supplies/Operations			128,557
Subtotal Lump Sum	3.82		\$336,982

TOTAL DISTRICT FUNDED BUDGET:	81.62		\$7,036,481
--------------------------------------	--------------	--	--------------------



Special Education	\$ 1,549,945
Title I	\$ 306,802
EIA-SCE	\$ 314,078
EL Programs	\$ 25,161
TIIBG	\$ 180,648
CTE Programs	\$ 518,354
Other Categoricals	\$ 69,844
Athletics	\$ 69,225
District Funded	\$ 7,036,481

TOTAL RIO LINDA HIGH SCHOOL BUDGET: \$10,070,538

**VISTA NUEVA CAREER &
TECHNOLOGY HIGH SCHOOL**
CHART OF ACCOUNTS - Lump Sum



Project					School									
Fund	Resource	Year	Object	Location	Goal	Function	LO1	LO2						
01	-	2200	-	0	-	XXXX	-	945	-	XXXX	-	XXX	-	111
\$11,265	CONTINUATION HIGH SCHOOL				01-2200-0-XXXX-945-3200-1000-000-111									
0	LIBRARY				01-2200-0-XXXX-945-3200-2420-000-111									
0	PARENT PARTICIPATION				01-2200-0-XXXX-945-3200-2495-000-111									
1,065	SCHOOL ADMINISTRATION				01-2200-0-XXXX-945-3200-2700-000-111									
0	COUNSELING/CAREER				01-2200-0-XXXX-945-3200-3110-000-111									
0	PLANT OPERATIONS				01-2200-0-XXXX-945-3200-8200-000-111									
---	TEXTBOOK RECOVERY				01-0000-0-XXXX-945-1755-1000-000-111									
122	VARIABLE SALARY (CERTIFICATED & CLASSIFIED)				01-2200-0-XXXX-945-3200-XXXX-000-111									
33,814	POSITION CONTROL SALARY (CERTIFICATED & CLASSIFIED)				01-2200-0-XXXX-945-3200-XXXX-999-111									
\$46,266	2013-14 Allocation													

NOTE: X's used in 28-digit coding should be replaced with the appropriate Object, Goal or Function code.

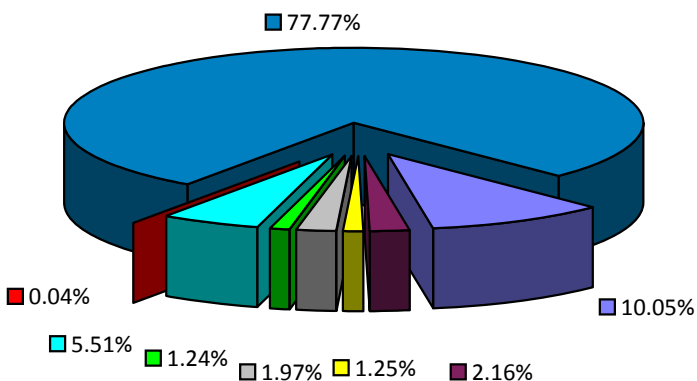
Projected 2013-14 Enrollment: 158

* May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES *	BENEFITS *
Classroom Teachers	8.00	\$598,622	\$127,834
Vice Principal	0.50	53,754	11,401
Counselor	0.33	28,247	5,103
School Secretary III	1.00	35,746	8,629
Attendance Clerk	1.00	34,766	20,969
Registrar	1.00	36,879	8,377
Head Custodian III	1.00	47,105	12,137
Subtotal FTE/Salaries & Benefits	12.83		\$1,029,569

LUMP SUM	FTE		ALLOCATION
Staff and Benefits in Position Control	0.87		\$33,814
Variable Salaries and Benefits			122
Materials/Supplies/Operations			12,330
Subtotal Lump Sum	0.87		\$46,266

TOTAL DISTRICT FUNDED BUDGET:	13.70		\$1,075,835
--------------------------------------	--------------	--	--------------------



Special Education	\$	139,044
Title I	\$	29,912
EIA-SCE	\$	17,242
EL Programs	\$	27,317
TIIBG	\$	17,153
Other Categoricals	\$	76,232
Athletics	\$	551
District Funded	\$	1,075,835

TOTAL VISTA NUEVA HIGH SCHOOL BUDGET: \$1,383,286



General Fund Budgets—District Programs/Departments

District programs and departments support our schools in a variety of ways, from direct instruction by teaching staff not assigned to a specific site to general administrative support. For the budget year, two-thirds of our expenditures (\$147,269,603 out of \$236,439,394) are recorded at the site level, leaving one-third at the district level. The following information summarizes the school site and district level programs; the detail of the district level programs are then shown on succeeding pages.

General Fund Budgets Detail	2013-14 Expenditures
School Programs	
Elementary	\$ 83,683,686
Middle	21,845,957
High School	41,739,960
Total, School Programs	\$ 147,269,603
District Programs/Departments	\$ 89,169,791
Grand Total	\$ 236,439,394



ADMINISTRATOR TRAINING

GINNA MYERS
Director

The Administrator Training program is categorized as a Tier III program from July 1, 2008 through June 30, 2015. Tier III programs give categorical flexibility for the funds to be unrestricted. We are continuing to use the funds under its original purposes, which is to provide professional development funds for school administrators using California State Board of Education (SBE) approved training providers. Training providers use SBE adopted curriculum to develop administrators who: can establish sound and clear instructional goals; can collaboratively develop data-driven decisions, and be knowledgeable about academic content and effective instructional strategies; and have the skills to lead a school through powerful academic instructional program change.

CATEGORICALLY FUNDED STAFF	FTE	SALARIES	BENEFITS
None	0.00	\$0	\$0
Subtotal FTE, Salaries & Benefits	0.00		\$0

Category	Budget Code	2013-14 Budget
Admin Certificated Substitutes	01-0046-0-1304-080-9538-2700-000-475	\$5,000
Variable Benefits	01-0046-0-3xx1-080-9538-2700-000-475	573
Materials & Supplies	01-0046-0-4300-080-9538-2700-000-475	518
Travel & Conference	01-0046-0-5200-080-9538-2700-000-475	7,500
Direct Support/Indirect Cost @ 7.04%	01-0046-0-7310-080-0000-7210-000-475	957
TOTAL		\$14,548

Total Revenue: \$14,548

Total Budget: \$14,548
(Categorical)

AFTER SCHOOL EDUCATION AND SAFETY PROGRAM

GWYN DELLINGER
Director

After School Education and Safety Program (ASES) and 21st Century funding provide after school enrichment and academics for students in grades 1 - 8. The programs are run by community partners and district employees. Each site must run a full program every school day for three hours after school, which includes academic, physical, and enrichment components. The district must provide a matching/in-kind cost for 1/3 of the grant award. This matching/in-kind amount is provided by facilities, unrestricted general fund dollars and federal dollars.

CATEGORICALLY FUNDED STAFF	FTE	SALARIES	BENEFITS
Lead After School Ed & Safety	0.75	\$15,765	\$3,648
Instructional Para - ASES*	1.37	25,458	6,048
Program Specialist*	1.00	58,803	19,388
Subtotal FTE, Salaries & Benefits	3.12		\$129,110

Category	Budget Code	2013-14 Budget
Classified Salaries - Extra Duty*	01-0601-0-2405-090-1237-2100-000-025	\$15,593
Variable Benefits*	01-0601-0-3xxx-090-1237-2100-000-025	3,494
Materials & Supplies*	01-0601-0-4300-090-1237-1000-000-025	10,000
Sub Agreement for Services	01-0601-0-5100-090-1237-1000-000-025	5,336
Mileage*	01-0601-0-5230-090-1237-2100-000-025	1,000
Rentals/Leases/Repairs*	01-0601-0-5600-647-1237-1000-000-025	792
Interfund Charges/Printing*	01-0601-0-5725-090-1237-2100-000-025	245
Other Services*	01-0601-0-5800-090-1237-xxxx-000-025	35,900
Cell Phone Services*	01-0601-0-5930-090-1237-2100-000-025	21,520
Materials & Supplies	01-6010-0-4300-xxx-1110-1000-000-448	174,880
Subagreements for Services	01-6010-0-5100-xxx-1110-1000-000-448	2,612,719
Other Services	01-6010-0-5800-xxx-xxxx-xxxx-000-448	876,000
Cellular Monthly Service	01-6010-0-5930-xxx-0000-8300-000-448	20,400
Direct Support/Indirect Cost @ 5%	01-6010-0-7310-xxx-0000-7210-000-448	56,054
TOTAL		\$3,833,933

Total Revenue: \$ 3,789,758

Total Budget: \$3,963,043 *

Contribution: \$ 173,285

(Categorical)

Total Amount: \$ 3,963,043

* includes part of the matching/in-kind cost

\$ 3,789,758 of the above budget is also reflected in the school site budgets.

ARTS AND MUSIC BLOCK GRANT

JOSEPH WILLIAMS

Associate Superintendent

JACQUELINE WHITE

Arts Integration Curriculum Facilitator

The Arts and Music Block Grant is categorized as a Tier III program from July 1, 2008 through June 30, 2015. Tier III programs give categorical flexibility for the funds to be unrestricted. We are continuing to use part of the funds under its original purposes and will be flexing part of these funds to be used for other educational purposes. These funding supports the implementation of Pre K-Adult Culturally Responsive, sequential standards-based instruction, inclusive of dance, music, spoken word, theatre, visual art as well as arts media and entertainment courses, for instructional programs via integration and subject specific delivery models before, during and after school both at the site and district level according to the nine focus areas of the CDE Program Quality Indicator (PQI) survey while demonstrating alignment with the site and district VAPA plan with the intent of creating avenues to advance student achievement, CAHSEE passage rates and high school graduation requirements to develop 21st Century learners that will impact the global work force with creativity, imagination, and innovation. The focus of the 2012-13 program funds will be used to continue and advance partnerships which include the Kennedy Center's *Any Given Child Program*, *Partners in Education* and *Artist-in-Resident* development to train teachers and leaders in the VAPA standards at district sites, in addition to sending teams to content based conferences both in and out of state, as per board approval and teacher requests.

CATEGORICALLY FUNDED STAFF	FTE	SALARIES	BENEFITS
Arts Integration Specialist	1.00	\$50,892	\$13,933
Clerk III	0.50	14,045	4,055
Subtotal FTE, Salaries & Benefits	1.50		\$82,926

Category	Budget Code	2013-14 Budget
Certificated - Extra Duty	01-0032-0-1103-080-xxxx-1000-000-476	\$5,380
Classified - Overtime	01-0032-0-2401-080-1795-2100-000-476	8,042
Variable Benefits	01-0032-0-3xxx-080-xxxx-xxxx-000-476	2,021
Materials & Supplies	01-0032-0-43xx-080-xxxx-xxxx-000-476	82,594
Travel & Conferences	01-0032-0-52xx-080-xxxx-2100-000-476	6,000
Mileage	01-0032-0-5230-080-1795-2100-000-476	1,000
Interprogram Charges/Transportaion	01-0032-0-5742-080-1795-1000-000-476	10,000
Professional/Consulting Services	01-0032-0-58xx-080-xxxx-xxxx-000-476	60,216
Catering	01-0032-0-5825-080-1795-1000-000-476	1,000
Field Trips	01-0032-0-5865-080-1795-1000-000-476	20,000
Postage	01-0032-0-5920-080-1795-1000-000-476	100
Cell Phone Service	01-0032-0-5930-080-1660-2100-000-476	600
Direct Support/Indirect Cost @ 7.04%	01-0032-0-7310-080-0000-7210-000-476	19,010
TOTAL		\$215,963

Allocated Revenue: \$382,940

Total Budget:

\$298,889

Flexed Revenue: (\$ 84,051)

(Categorical)

Net Revenue: \$298,889

ASSESSMENT & ACCOUNTABILITY

UVE DAHMEN
Director

The Assessment and Accountability Department coordinates the district-wide state testing programs, district assessments and CALPADS. Services include processing and reporting test scores; monitoring student demographic information; monitoring data integrity; disseminating results and student information to district staff and various state and federal agencies; managing the student achievement software system; creating reports and statistical analyses, etc.

DISTRICT FUNDED STAFF	FTE	SALARIES	BENEFITS
Director, Assessment & Accountability	1.00	\$113,734	\$38,659
Coord., C & I Assessment	1.00	90,741	33,509
Research Assistant	2.00	93,437	30,055
Secretary II	1.00	48,307	21,332
Subtotal FTE, Salaries & Benefits	5.00		\$469,773

Category	Budget Code	2013-14 Budget
Operating Budget		
Classified - Overtime	01-0000-0-240x-080-xxxx-xxxx-000-621	\$3,174
Classified Variable Benefits	01-0000-0-3xxx-080-xxxx-xxxx-000-621	347
Books Other Than Textbooks	01-0000-0-4200-080-0000-3160-000-621	1,610
Materials & Supplies	01-0000-0-4300-080-0000-3160-000-621	5,000
Computer Software & Supplies	01-0000-0-4310-080-0000-3160-000-621	290
Computer Supplies Over \$500-\$4,999	01-0000-0-4410-080-0000-3160-000-621	3,000
Subagreements for Services	01-0000-0-5100-080-0000-3160-000-621	7,000
Travel & Conference	01-0000-0-5200-080-0000-3160-000-621	3,000
Mileage	01-0000-0-5230-080-0000-3160-000-621	500
Rentals/Leases/Repairs	01-0000-0-5600-080-0000-3160-000-621	400
Other Services	01-0000-0-5800-080-0000-3160-000-621	54,912
Licensing Software	01-0000-0-5882-080-0000-3160-000-621	300
Accountability Report Card		
Interprogram Charges/Postage	01-0000-0-5715-080-9601-7180-000-621	10,000
Other Services	01-0000-0-5800-080-9601-7180-000-621	13,651
TOTAL		\$103,184

Total Budget: \$572,957

ATHLETIC TRANSPORTATION AND SAFETY

This budget provides support for student athletics and transportation to athletic events.

Category	Budget Code	2013-14 Budget
Athletic Transp. / Interprogram Charges		
Joyce 7-8	01-0000-0-5xxx-637-1240-4200-000-071	\$2,750
Kohler 7-8	01-0000-0-5xxx-640-1240-4200-000-071	2,750
Oakdale 7-8	01-0000-0-5xxx-657-1240-4200-000-071	2,750
Orchard 7-8	01-0000-0-5xxx-660-1240-4200-000-071	2,750
Pioneer 7-8	01-0000-0-5xxx-662-1240-4200-000-071	2,750
Ridgepoint 7-8	01-0000-0-5xxx-669-1240-4200-000-071	2,750
Village 7-8	01-0000-0-5xxx-689-1240-4200-000-071	2,750
Foothill Ranch MS	01-0000-0-5xxx-710-1240-4200-000-071	2,750
Martin Luther King JHS	01-0000-0-5xxx-730-1240-4200-000-071	2,750
Norwood JHS	01-0000-0-5xxx-780-1240-4200-000-071	2,750
Rio Linda Prep Acadamy	01-0000-0-5xxx-714-1240-4200-000-071	2,750
Rio Tierra JHS	01-0000-0-5xxx-750-1240-4200-000-071	2,750
Pacific HS	01-0000-0-5xxx-935-1240-4200-000-071	551
Vista Nueva Careers & Tech. HS.	01-0000-0-5xxx-945-1240-4200-000-071	551
Creative Connection 6-12	01-0000-0-5xxx-955-1240-4200-000-071	5,500
Eastside Charter	01-0000-0-5xxx-958-1240-4200-000-071	916
Frontier Charter	01-0000-0-5xxx-960-1240-4200-000-071	916
Smythe Charter 7-8	01-0000-0-5xxx-995-1240-4200-000-071	2,750
Westside Charter	01-0000-0-5xxx-998-1240-4200-000-071	916
Foothill HS		
Athletic Safety Supplies	01-0000-0-4xxx-910-1243-4100-000-071	11,750
Athletic Transp. / Interprogram Charges	01-0000-0-5xxx-910-1240-4200-000-071	57,475
Grant HS		
Athletic Safety Supplies	01-0000-0-4xxx-920-1243-4100-000-071	11,750
Athletic Transp. / Interprogram Charges	01-0000-0-5xxx-920-1240-4200-000-071	57,475
Highlands HS		
Athletic Safety Supplies	01-0000-0-4xxx-930-1243-4100-000-071	11,750
Athletic Transp. / Interprogram Charges	01-0000-0-5xxx-930-1240-4200-000-071	57,475
Rio Linda HS		
Athletic Safety Supplies	01-0000-0-4xxx-940-1243-4100-000-071	11,750
Athletic Transp. / Interprogram Charges	01-0000-0-5xxx-940-1240-4200-000-071	57,475
TOTAL		\$322,000

Total Budget: \$322,000

BOARD OF TRUSTEES

The Board of Trustees is composed of seven community members, elected by the voters of the entire district to serve a four-year term. The Board believes its primary responsibility is to act in the best interest of every student. Major responsibilities of the Board includes: setting direction for the district, establishing academic expectation, developing and organizational structure, overseeing the development and adoption of policies, and establishing budget priorities and adoption. The Board members are expected to govern responsibly and to hold themselves to the highest standards of ethical conduct.

DISTRICT FUNDED STAFF	FTE	SALARIES	BENEFITS
Board of Trustees	7.00	\$63,000	\$18,471
Exec. Assistant to Board, Conf.	1.00	88,114	27,855
Subtotal FTE, Salaries & Benefits	8.00		\$197,440

Category	Budget Code	2013-14 Budget
Materials & Supplies	01-0000-0-4300-010-0000-7110-000-652	\$500
Materials & Supplies - Meetings	01-0000-0-4325-010-0000-7110-000-652	200
Travel & Conference	01-0000-0-5200-010-0000-7110-000-652	517
Travel & Conference:		
Bob Bastian	01-0000-0-5200-011-0000-7110-000-652	2,500
Walter G. Kawamoto	01-0000-0-5200-012-0000-7110-000-652	2,500
Linda Fowler	01-0000-0-5200-013-0000-7110-000-652	2,500
Michael Baker	01-0000-0-5200-014-0000-7110-000-652	2,500
Cortez Quinn	01-0000-0-5200-015-0000-7110-000-652	2,500
John Dexter	01-0000-0-5200-016-0000-7110-000-652	2,500
Rebecca Sandoval	01-0000-0-5200-017-0000-7110-000-652	2,500
Mileage	01-0000-0-5230-010-0000-7110-000-652	1,000
Dues & Memberships	01-0000-0-5300-010-0000-7110-000-652	21,251
Interprogram Charges/Postage	01-0000-0-5715-010-0000-7110-000-652	50
Interprogram Charges/Printing	01-0000-0-5725-010-0000-7110-000-652	1,822
Interfund Charges/Nutrition Services	01-0000-0-5753-010-0000-7110-000-652	3,308
Other Services	01-0000-0-5800-xxx-0000-7110-000-652	11,188
Catering	01-0000-0-5825-010-0000-7110-000-652	100
Postage	01-0000-0-5920-010-0000-7110-000-652	64
TOTAL		\$57,500

Total Budget: \$254,940

BUILDING LIFE SKILLS FOR TEENS AND TRANSITIONAL AGE YOUTH

RUDY PUENTE
Director

The Building Life Skills and Transitional Age Youth program provides youth, ages 16 years to 24 years old, personal social development skills for high risk youth who are former foster youth, deemed high risk by school officials or are youth wishing to return back to school to complete their high school diploma, general education or pursue post secondary requirements. The program shall include a "Building Life Skills and Transitional Age Youth" class/workshops that provides instruction in basic life skills and assist the youth's in setting and obtaining realistic goals for their future. The program's curriculum shall focus on developing students' social skills, health awareness, finances, job/career development, and survival skills for independent living. The class curriculum shall consist of experiential (hands-on) activities. This program will also provide students opportunities to role play these activities when appropriate to better support students learning objectives to complete the transition from foster care to independent living.

CATEGORICALLY FUNDED STAFF	FTE	SALARIES	BENEFITS
Director	0.02	\$2,349	\$533
Coordinator	0.05	4,969	1,043
Subtotal FTE, Salaries & Benefits	0.07		\$8,894

Category	Budget Code	2013-14 Budget
Certificated Salaries	01-9372-0-1203-060-0000-3110-000-795	\$28,858
Certificated Benefits	01-9372-0-3xx1-060-0000-3110-000-795	3,300
Instructional Materials and Supplies	01-9372-0-4300-060-1110-1000-000-795	7,400
Travel & Conferences	01-9372-0-5200-060-9538-3900-000-795	3,676
Mileage	01-9372-0-5230-060-0000-3110-000-795	1,000
Other Services	01-9372-0-5800-060-000-3600-000-795	8,812
Student Transportation	01-9372-0-5100-060-000-3600-000-795	1,688
Cell Phone Services	01-9372-0-5930-060-000-3110-000-795	600
Direct Support/Indirect Cost @ 7.04%	01-9372-0-7310-060-0000-7210-000-795	4,522
TOTAL		\$59,856

Total Revenue: \$68,750

Total Budget: \$68,750
(Categorical)

CALIFORNIA PARTNERSHIP ACADEMY GRANT - PROP 70

MARLA MILLER
Director

California Partnership Academies operate as a "school within a school". Components include rigorous academics with a career focus, a team of teachers and active business involvement. Funds are used to individualize both instruction and support for students participating in the program and expand occupational understanding through field trips, simulated work environments, student internships and job shadowing. Twin Rivers District receives funding to support a Sports/Health Academy at Grant High School and an AgriScience Academy at Rio Linda High School.

CATEGORICALLY FUNDED STAFF	FTE	SALARIES	BENEFITS
Sports Academy Planning	0.20	\$15,681	\$1,816
Program Specialist	0.20	11,102	5,122
Subtotal FTE, Salaries & Benefits	0.40		\$33,721

Category	Budget Code	2013-14 Budget
Certificated Salaries - Extra Duty	01-6385-0-1103-940-3800-1000-000-464	\$4,140
Certificated Salaries - Substitutes	01-6385-0-1104-9x0-3800-1000-000-46x	6,772
Certificated Variable Benefits	01-6385-0-3xx1-9x0-3800-1000-000-46x	1,249
Materials & Supplies	01-6385-0-4300-9x0-3800-1000-000-46x	20,422
Supplies Over \$500-\$4,999	01-6385-0-4400-940-3800-1000-000-464	4,500
Travel & Conference	01-6385-0-5200-9x0-3800-1000-000-46x	6,770
Rentals/Leases/Repairs	01-6385-0-5600-940-3800-1000-000-464	830
Other Services	01-6385-0-5800-940-3800-1000-000-46x	5,369
Field Trip	01-6385-0-5865-9x0-3800-1000-000-46x	7,317
Licensing Software	01-6385-0-5882-920-3800-1000-000-463	1,200
Set Aside	01-6385-0-5885-920-3800-1000-000-46x	51,488
Direct Support/Indirect Cost @ 7.04%	01-6385-0-7310-9x0-0000-7210-000-46x	10,122
TOTAL		\$120,179

Total Revenue: \$153,900

**Total Budget: \$153,900
(Categorical)**

\$137,676 of the above budget is also reflected in the school site budgets.

CALIFORNIA PARTNERSHIP ACADEMIES

MARLA MILLER
Director

California Partnership Academies operate as a "school within a school". Components include rigorous academics with a career focus, a team of teachers and active business involvement. Funds are used to individualize both instruction and support for students participating in the program and expand occupational understanding through field trips, simulated work environments, student internships and job shadowing. Twin Rivers District receives funding to support three academies--the Grant Criminal Justice Magnet Academy, GEO: Grant Environmental Science Academy, and the Foothill New Energy Academy (sponsored by PG&E).

CATEGORICALLY FUNDED STAFF	FTE	SALARIES	BENEFITS
Academy Planning	0.60	\$37,601	\$9,834
Program Specialist	0.30	16,653	7,684
Subtotal FTE, Salaries & Benefits	0.90		\$71,772

Category	Budget Code	2013-14 Budget
Certificated Salaries - Substitutes	01-7220-0-1104-xxx-3800-1000-000-xxx	\$7,890
Certificated Variable Benefits	01-7220-0-3xxx-xxx-3800-1000-000-xxx	903
Materials & Supplies	01-7220-0-4300-xxx-3800-1000-000-xxx	23,717
Supplies Over \$500-\$4,999	01-7220-0-44xx-920-3800-1000-000-xxx	7,992
Travel & Conference	01-7220-0-5200-xxx-xxxx-xxxx-000-xxx	9,758
Rentals/Leases/Repairs	01-7220-0-5600-920-3800-1000-000-708	1,713
Interprogram Charges/Field Trips	01-7220-0-5742-xxx-3800-1000-000-xxx	8,320
Other Services	01-7220-0-5800-920-3800-xxxx-000-xxx	18,941
Field Trips	01-7220-0-5865-920-3800-1000-000-xxx	16,024
Licensing Software	01-7220-0-5882-910-3800-1000-000-725	7,677
Set Aside	01-7220-0-5885-xxx-3800-xxxx-000-xxx	36,617
Direct Support/Indirect Cost @ 7.04%	01-7220-0-7310-xxx-3800-7210-000-xxx	14,876
TOTAL		\$154,428

Total Revenue: \$226,200

Total Budget: \$226,200
(Categorical)

\$201,864 of the above budget is also reflected in the school site budgets.

CALIFORNIA PEER ASSISTANCE & REVIEW

GINNA MYERS
Director

The California Peer Assistance & Review (PAR) is categorized as a Tier III program from July 1, 2008 through June 30, 2015. Tier III programs give categorical flexibility for the funds to be unrestricted. We are continuing to use part of the funds under its original purposes and will be flexing part of these funds to be used for other educational purposes. Funds were originally provided by the State of California to empower and support mentor teachers in their efforts to improve education. This is done as a BTSA match and also as a standalone program where the funds are intended for stipends for the mentors, instructional supplies, workshops, training fees, and curriculum development, all of which will result in improved instruction.

CATEGORICALLY FUNDED STAFF	FTE	SALARIES	BENEFITS
Coord., Professional Development	0.12	\$11,275	\$2,263
Subtotal FTE, Salaries & Benefits	0.12		\$13,538

Category	Budget Code	2013-14 Budget
Certificated Salaries - Substitutes	01-0040-0-1104-080-1695-1000-000-445	\$7,150
Certificated Salaries - Stipends	01-0040-0-1902-080-0000-2140-000-445	26,550
Certificated Variable Benefits	01-0040-0-3xxx-080-xxxx-xxxx-000-445	3,853
Materials & Supplies	01-0040-0-4300-080-1695-2140-000-445	12,466
Other Services	01-0040-0-5800-080-0000-2100-000-445	10,885
Catering	01-0040-0-5825-080-1695-1000-000-445	500
Direct Support/Indirect Cost @ 7.04%	01-0040-0-7310-080-0000-7210-000-445	3,747
TOTAL		\$65,151

Allocated Revenue: \$ 104,349

Flexed Revenue: (\$ 25,660)

Net Revenue: \$ 78,689

Total Budget:

\$78,689
(Categorical)

CAL-SAFE PROGRAMS
ACADEMIC & SUPPORTIVE SERVICES
CHILD CARE & DEVELOPMENT

RUDY PUENTE
Director

The Cal-Safe Programs are categorized as Tier III programs from July 1, 2008 through June 30, 2015. Tier III programs give categorical flexibility for the funds to be unrestricted. We are continuing to use the funds under its original purposes. The Cal-Safe Programs are designed to improve the educational experience for parenting and pregnant students while providing child care and development services for their children. The Cal-Safe Academic & Supportive Services Program provides funding for the continuing education courses that young adults with children attend. These programs work in tandem in order to extend the opportunity for these parents to complete high school and pursue post-secondary school options.

CATEGORICALLY FUNDED STAFF	FTE	SALARIES	BENEFITS
Coordinator, Behavior Intervention Services	0.17	\$17,146	\$1,984
Child Development Asst. I	1.00	22,180	5,795
Child Development Asst. II	1.00	27,108	9,269
Child Development Asst. III	0.75	19,253	17,493
Teacher - Cal-Safe	1.00	67,360	13,321
Subtotal FTE, Salaries & Benefits	3.92		\$200,909

Category	Budget Code	2013-14 Budget
Certificated - Substitutes	01-0023-0-1104-555-8500-1000-000-462	\$1,485
Classified - Extra Duty	01-0023-0-2103-555-8500-1000-000-462	12,000
Variable Benefits	01-0023-0-3xxx-555-xxxx-1000-000-462	2,860
Materials & Supplies	01-0023-0-43xx-555-xxxx-xxxx-000-462	12,200
Supplies Over \$500-\$4,999	01-0023-0-4400-555-xxxx-xxxx-000-462	6,000
Travel & Conference	01-0023-0-5200-555-8500-1000-000-462	3,500
Rentals/Leases/Repairs	01-0023-0-5600-555-8500-1000-000-462	2,500
Interprogram Charges/Printing	01-0023-0-5725-555-xxxx-xxxx-000-462	600
Other Services	01-0023-0-5800-555-0000-2100-000-462	300
Set Aside	01-0023-0-5885-555-8500-1000-000-462	22,116
Direct Support/Indirect Cost @ 7.04%	01-0023-0-7310-555-0000-7210-000-462	18,619
TOTAL		\$82,180

Total Revenue: \$283,089

Total Budget: \$283,089
(Categorical)

CAREER/COLLEGE READINESS

MARLA MILLER
Director

Career/College Readiness is funded through the Discretionary Block Grant which is categorized as a Tier III program from July 1, 2008 through June 30, 2015. Tier III programs give categorical flexibility for the funds to be unrestricted. Career/College funding supports activities that expose students to career opportunities and increases workforce readiness through participation in local career fairs, job shadowing and district events that support the goals of the Career/College Options division.

CATEGORICALLY FUNDED STAFF	FTE	SALARIES	BENEFITS
None	0.00	\$0	\$0
Subtotal FTE, Salaries & Benefits	0.00		\$0

Category	Budget Code	2013-14 Budget
Certificated Substitutes	01-0060-0-1104-080-1110-1000-000-450	\$2,700
Variable Benefits	01-0060-0-3xxx-080-1110-1000-000-450	308
Materials & Supplies	01-0060-0-4300-080-1110-1000-000-450	521
Catering	01-0060-0-5825-080-0000-2100-000-450	500
Transportation-Field Trips	01-0060-0-5742-080-1110-1000-000-450	5,000
Field Trip	01-0060-0-5865-080-1110-1000-000-450	2,000
Direct Support/Indirect Cost @ 7.04%	01-0060-0-7310-080-0000-7210-000-450	776
TOTAL		\$11,805

Contribution: \$11,805

Total Budget: \$11,805
(Categorical)

CARL PERKINS TITLE I, PART C

MARLA MILLER

Director

Title I, Part C provides categorical funding for Career Technical Education (CTE). Programs, developed in partnership with business and industry, engage all students in high quality, rigorous, and relevant educational pathways that provide strong experience in and understanding of all aspects of that industry. Funds will be used to initiate, improve, expand, and modernize quality CTE offerings that strengthen students' academic, career, and technical skills.

CATEGORICALLY FUNDED STAFF	FTE	SALARIES	BENEFITS
Program Specialist - CTE	0.40	\$22,205	\$9,891
Subtotal FTE, Salaries & Benefits	0.40		\$32,096

Category	Budget Code	2013-14 Budget
Certificated Salaries - Substitutes	01-3550-0-1104-xxx-xxxx-1000-000-301	12,200
Variable Benefits	01-3550-0-3xxx-xxx-xxxx-xxxx-000-301	1,397
Materials & Supplies	01-3550-0-4300-xxx-3800-1000-000-301	184,405
Travel & Conference	01-3550-0-5200-xxx-xxxx-xxxx-000-301	16,100
Rentals/Leases/Repairs	01-3550-0-5600-940-3800-1000-000-301	1,000
Interprogram Charges/Field Trips	01-3550-0-5742-xxx-3800-1000-000-301	1,000
Field Trips	01-3550-0-5865-xxx-3800-1000-000-301	16,300
Licensing Software	01-3550-0-5882-xxx-3800-1000-000-301	14,871
Direct Support/Indirect Cost @ 5%	01-3550-0-7310-200-0000-7210-000-301	13,968
TOTAL		\$261,241

Total Revenue: \$293,337

**Total Budget: \$293,337
(Categorical)**

\$243,197 of the above budget is also reflected in the school site budgets.

CHARTER SCHOOL CATEGORICAL BLOCK GRANT

CRAIG S. MURRAY

Executive Director

ANNE ZEMAN

Executive Director

The charter school categorical block grant provides charter schools with a flexible source of unrestricted funds. Charter schools that receive funding through the charter categorical block grant are not eligible to apply separately for the categorical programs identified in Education Code (EC) Section 47634.4(f). The categorical block grant also includes an amount representing a charter school's entitlement for state Economic Impact Aid (EIA).

CATEGORICALLY FUNDED STAFF	FTE	SALARIES	BENEFITS
Vice Principals	1.50	\$120,021	\$25,888
Arts Integration Specialist	1.00	81,704	9,456
Student Learning Coach	0.30	21,774	5,937
Student Support Teachers	1.80	118,172	15,919
Teachers	2.70	181,604	45,531
Instructional Paraeducators - Bilingual	3.00	79,549	37,967
Instructional Paraeducators	0.58	14,682	3,427
School Office Assistant I	0.50	14,167	5,122
Duty Assistant	0.10	2,499	991
Subtotal FTE, Salaries & Benefits	11.48		\$784,410

Category	Budget Code	2013-14 Budget
Certificated Salaries	01-0290-0-1xxx-xxx-xxxx-xxxx-000-9xx	\$94,866
Classified Salaries	01-0290-0-2xxx-xxx-xxxx-xxxx-000-9xx	12,400
Variable Benefits	01-0290-0-3xxx-xxx-xxxx-xxxx-000-9xx	14,285
Textbooks	01-0290-0-4100-xxx-xxxx-xxxx-000-9xx	12,891
Books Other Than Textbooks	01-0290-0-4200-xxx-xxxx-xxxx-000-9xx	1,125
Materials & Supplies	01-0290-0-4300-xxx-xxxx-xxxx-000-9xx	35,456
Computer Software & Supplies	01-0290-0-4310-xxx-xxxx-xxxx-000-9xx	5,868
Computer Supplies Over \$500-\$4,999	01-0290-0-4410-xxx-xxxx-xxxx-000-9xx	20,294
Equipment Replacement	01-0290-0-4420-xxx-xxxx-xxxx-000-9xx	500
Travel & Conference	01-0290-0-5200-xxx-xxxx-xxxx-000-9xx	9,499
Mileage	01-0290-0-5230-xxx-xxxx-xxxx-000-9xx	100
Rents/Leases/Repairs	01-0290-0-5600-xxx-xxxx-xxxx-000-9xx	3,825
Interprogram Charges/Field Trips	01-0290-0-5742-xxx-xxxx-xxxx-000-9xx	2,750
Interprogram Charge/Food Services	01-0290-0-5753-xxx-xxxx-xxxx-000-9xx	500
Professional/Consulting Services	01-0290-0-5800-xxx-xxxx-xxxx-000-9xx	15,668
Field Trips	01-0290-0-5865-xxx-xxxx-xxxx-000-9xx	14,696
Licensing Software	01-0290-0-5882-xxx-xxxx-xxxx-000-9xx	1,555
Pupil Transportation	01-0290-0-5895-xxx-xxxx-xxxx-000-9xx	110,461
Other	01-0290-0-5899-xxx-xxxx-xxxx-000-9xx	89,575
TOTAL		\$446,314

Allocated Revenue: \$1,256,496

Total Budget:

\$1,230,724

Flexed Revenue: \$ (25,772)

(Categorical)

Net Revenue: \$1,230,724

\$ 1,230,724 of the above budget is also reflected in the school site budgets.

COMMUNICATIONS

ZENOBI A GERALD
Director

The Communications Department is responsible for presenting a clear and concise framework to help Twin Rivers Unified School District communicate effectively within and outside of the district. The department also serves as a crucial link between the media and the district in both proactive and reactive news situations. Our mission is to establish positive relationships and credibility between Twin Rivers Unified School District and its stakeholders through the timely and accurate dissemination of information. Responsibilities include: developing and maintaining a proactive media relations program, maximizing awareness and support of the district's strategic goals and programs, public relations counsel and training, key message development, crisis communication, community relations and engagement, school marketing and promotion, publications and materials, web content and development, and special events.

DISTRICT FUNDED STAFF	FTE	SALARIES	BENEFITS
Director, Communications	1.00	\$110,523	\$30,382
Senior Communication Spec., Conf.	1.00	75,705	19,868
Digital Video Producer	1.00	55,769	25,674
Communication Assistant	1.00	43,818	11,131
Receptionist	2.00	69,270	23,250
Secretary I	1.00	43,818	16,031
Subtotal FTE, Salaries & Benefits	7.00		\$525,239

Category	Budget Code	2013-14 Budget
Communications Operating Budget		
Materials & Supplies	01-0000-0-4300-040-0000-7180-000-604	\$2,500
Computer Software & Supplies	01-0000-0-4310-040-0000-7180-000-604	250
Materials & Supplies - Meetings	01-0000-0-4325-040-0000-7180-000-604	200
Equipment Over \$500-\$4,999	01-0000-0-44xx-040-0000-7180-000-604	11,000
Travel & Conference	01-0000-0-5200-040-0000-7180-000-604	1,000
Mileage	01-0000-0-5230-040-0000-7180-000-604	2,500
Dues & Memberships	01-0000-0-5300-040-0000-7180-000-604	500
Rentals/Leases/Repairs	01-0000-0-5600-040-0000-7180-000-604	23,000
Interprogram Charges/Postage	01-0000-0-5715-040-0000-7180-000-604	100
Interprogram Charges/Printing	01-0000-0-5725-040-0000-7180-000-604	2,300
Interfund Charges/Nutrition Services	01-0000-0-5753-040-0000-7180-000-604	350
Other Services	01-0000-0-5800-040-0000-7180-000-604	69,850
Cell Phones Services	01-0000-0-5930-040-0000-7180-000-604	2,100
Employee Recognition & District Events	01-0000-0-xxxx-040-9545-7180-000-604	25,500
TOTAL		\$141,150

Total Budget: \$666,389

COMMUNITY-BASED ENGLISH TUTORING

GRACIELA GARCIA-TORRES
Director

The Community-Based English Tutoring is categorized as a Tier III program from July 1, 2008 through June 30, 2015. Tier III programs give categorical flexibility for the funds to be unrestricted. We are continuing to use part of the funds under it's original purposes and will be flexing part fo these funds to be used for other educational purposes. The purpose of the Community-Based English Tutoring (CBET) Program is for Local Educational Agencies (LEA) to provide free or subsidized programs of adult English language instruction to parents or other members of the community who pledge to provide personal English language tutoring to English learners.

CATEGORICALLY FUNDED STAFF	FTE	SALARIES	BENEFITS
None	0.00	\$0	\$0
Subtotal FTE, Salaries & Benefits	0.00		\$0

Category	Budget Code	2013-14 Budget
Certificated Salaries - Extra Duty	01-0028-0-1903-100-0000-2495-000-447	\$11,800
Classified Slaries - Extra Duty	01-0028-0-2903-100-0000-2495-000-447	3,458
Variable Benefits	01-0028-0-3xxx-100-0000-2495-000-447	2,132
Materials	01-0028-0-4300-100-0000-2495-000-447	24,140
Direct Support/Indirect Cost @ 7.04%	01-0028-0-7310-100-0000-7210-000-447	2,924
TOTAL		\$44,454

Allocated Revenue: \$215,220
Flexed Revenue: (\$170,766)
Net Revenue: \$ 44,454

Total Budget: \$44,454
(Categorical)

COORDINATED EARLY INTERVENING SERVICES

JANET BALCOM
Assistant Superintendent

The IDEA requires local education agencies to use funds provided under Part B of IDEA for Coordinated Early Intervening Services (CEIS). TRUSD has set aside 15% of the federal IDEA funds to support CEIS efforts for the 13/14 school year as a requirement to address significant disproportionality (SD) in special education. The SD-CEIS plan was approved by CDE and will be implemented with the required revenue.

CATEGORICALLY FUNDED STAFF	FTE	SALARIES	BENEFITS
Student Learning Coach	1.60	\$81,424	\$23,029
Student Support Teacher	6.40	325,712	89,357
Subtotal FTE, Salaries & Benefits	8.00		\$519,522

Category	Budget Code	2013-14 Budget
Special Ed: IDEA Local Assistance, Part B, Sec 611, Early Intervening Services		
Certificated Salaries - Substitutes	01-3312-0-1104-300-5778-1138-000-347	\$13,058
Certificated Salaries - Extra Assignment	01-3312-0-1106-300-5775-1138-000-347	52,931
Certificated Salaries - Extra Assignment	01-3312-0-1106-300-5777-1138-000-347	17,964
Classified Salaries - Extra Assignment	01-3312-0-2406-300-5778-2100-000-347	6,294
Variable Benefits	01-3312-0-3xxx -300-57xx.-xxxx-000-347	14,580
Interfund Charges/Nutrition Services	01-3312-0-5753-300-5778-2100-000-347	2,660
Direct Support/Indirect Cost @ 7.04%	01-3312-0-7310-300-0000-7210-000-347	42,303
Special Ed: IDEA Part B, Sec 619, Preschool Grants Early Intervening Services		
Other Certificated Salaries - Extra Duty	01-3318-0-1903-300-5778-2100-000-351	\$5,500
Variable Benefits	01-3318-0-3xxx -300-5778-2100-000-351	176
Materials & Supplies	01-3318-0-4300-300-5778-1138-000-351	5,522
Computer Software & Supplies	01-3318-0-4310-300-5778-2420-000-351	10,400
Direct Support/Indirect Cost @ 7.04%	01-3318-0-7310-300-5778-7210-000-351	1,520
Special Ed: IDEA Part B, Sec 611, Preschool Local Ent. Early Intervening Services		
Certificated Salaries	01-3332-0-1106-300-5777-1138-000-328	\$5,988
Classified Salaries	01-3332-0-2406-300-5778-2100-000-328	1,948
Variable Benefits	01-3332-0-3xxx -300-577x -xxxx-000-328	2,056
Direct Support/Indirect Cost @ 7.04%	01-3332-0-7310-300-5778-7210-000-328	2,542
TOTAL		\$185,442

Deferred Revenue: \$ 704,964

Total Budget: \$704,964
(Categorical)

CPEC-IMPROVING TEACHER QUALITY GRANT

JOSEPH WILLIAMS
Associate Superintendent
JEANETTE PROVIDENCE
Coordinator

The CPEC - Improving Teacher Quality (ITQ) State Grants program, established under Title II-A of the No Child Left Behind Act of 2001, was awarded to UC Davis CRESS Center's Sacramento Area Youth Speaks and the Area Three Writing Project as a result of an ongoing partnership between SAYS and the Visual and Performing Arts Department. The grantee schools which receive pedagogical and content knowledge through rigorous professional development include Grant High School and Martin Luther King Jr., Technology Academy. The teachers along with poet mentors will utilize innovative and culturally responsive pedagogical techniques to advance literacy through the "Write Now" spoken word program at both sites.

CATEGORICALLY FUNDED STAFF	FTE	SALARIES	BENEFITS
Coordinator	0.10	\$12,749	\$1,459
Subtotal FTE, Salaries & Benefits	0.10		\$14,208

Category	Budget Code	2013-14 Budget
Certificated - Stipends	01-5822-x-1102-080-1695-1000-000-385	\$15,794
Certificated Salaries - Substitutes	01-5822-x-1104-080-1695-1000-000-385	6,282
Certificated Salaries	01-5822-x-1306-080-0000-2100-000-385	2,499
Certificated Variable Benefits	01-5822-x-3xx1-080-xxxx-xxxx-xxx-385	3,055
Travel & Conference	01-5822-x-5200-080-1695-1000-000-385	500
Other Services	01-5822-x-5800-080-1695-2100-000-385	7,000
TOTAL		\$35,130

Total Revenue: \$49,338

Total Budget: \$49,338
(Categorical)

CUSTODIAL SERVICES

FRANK DIAZ
Director

The Custodial Department is committed to maintaining the school buildings and grounds in a safe, sanitary and attractive condition. Custodial Operations shall provide a continuous program of repair, replacement and preventive maintenance to the school sites. Custodial staff members also facilitate thoughtful and cooperative relationships with students, staff and community, projecting quality standards and habits to convey to the students.

DISTRICT FUNDED STAFF	FTE	SALARIES	BENEFITS
Director, Custodial Services	1.00	\$92,045	\$33,801
Manager, Custodial Services	1.00	86,579	32,576
Supervisor, Custodial Services	1.00	73,630	29,675
Head Custodian II	1.00	45,147	11,931
Custodians	12.00	437,452	183,851
Secretary I	1.00	46,009	16,522
Subtotal FTE, Salaries & Benefits	17.00		\$1,089,217

Category	Budget Code	2013-14 Budget
Classified Support - Overtime	01-0000-0-2201-xxx-0000-8200-000-629	\$70,000
Classified Support - Extra Duty	01-0000-0-2203-xxx-0000-8200-000-629	50,000
Classified Support - Substitutes	01-0000-0-2204-xxx-0000-8200-000-629	357,664
Classified Variable Benefits	01-0000-0-3xxx-xxx-0000-8200-000-629	49,710
Custodial Supplies	01-0000-0-4300-xxx-0000-8200-000-629	418,249
Computer Materials & Supplies	01-0000-0-4310-xxx-0000-8200-000-629	200
Materials & Supplies - Meetings	01-0000-0-4325-xxx-0000-8200-000-629	1,000
Fuel/Oil	01-0000-0-4340-xxx-0000-8200-000-629	500
Maint. Of Equipment/Bldg./Grounds - Supplies	01-0000-0-4350-xxx-0000-8200-000-629	1,000
Equipment Over \$500-\$4,999	01-0000-0-4400-xxx-0000-8200-000-629	3,000
Mileage	01-0000-0-5230-xxx-0000-8200-000-629	3,000
Rentals/Leases/Repairs	01-0000-0-5600-xxx-0000-8200-000-629	10,000
Interprogram Charges/Fuel	01-0000-0-5711-xxx-0000-8200-000-629	7,000
Interprogram Charges/Printing	01-0000-0-5725-xxx-0000-8200-000-629	700
Interprogram Charges/Transp. Repairs	01-0000-0-5743-xxx-0000-8200-000-629	900
Interfund Charges/Nutrition Services	01-0000-0-5753-xxx-0000-8200-000-629	1,000
Other Services	01-0000-0-5800-xxx-0000-8200-000-629	100
Cell Phone Services	01-0000-0-5930-xxx-0000-8200-000-629	3,090
Equipment Over \$5,000	01-0000-0-6400-xxx-0000-8200-000-629	5,800
Equipment Replacement Over \$5,000	01-0000-0-6500-xxx-0000-8200-000-629	17,652
TOTAL		\$1,000,565

Total Budget: \$2,089,782

DISTRICT FUNDED NEEDS

DISTRICT FUNDED STAFF	FTE	SALARIES	BENEFITS
None	0.00	\$0	\$0
Subtotal FTE, Salaries & Benefits	0.00		\$0

Category	Budget Code	2013-14 Budget
Supt.'s Admin. Account (Equipment)	01-0000-0-xxxx-010-0000-7150-601-666	\$50,000
Districtwide Supplies & Equipment	01-0000-0-xxxx-xxx-0000-7200-620-666	55,000
PSO/Campus Monitor Training/Uniforms	01-0000-0-xxxx-070-0000-8300-624-666	10,300
Business Office/Admin.	01-0000-0-xxxx-020-0000-7300-625-666	50,000
Grant High School Organ Repair	01-0000-0-5600-080-0000-2700-630-666	2,455
District Audit	01-0000-0-5800-020-0000-7190-642-666	65,200
SCOE Data Processing Services	01-0000-0-5800-000-0000-7200-644-666	185,000
Unused School Site Fees	01-0000-0-5800-000-0000-7200-652-666	178,478
Building CAM	01-0000-0-5800-000-0000-8200-659-666	158,450
Elem. New Classroom Start Up Costs	01-0000-0-4300-xxx-1110-1000-672-666	45,000
District One-Time Priorities	01-0000-0-xxxx-xxx-xxxx-xxxx-676-666	112,000
Emergency Preparedness	01-0000-0-xxxx-070-0000-8300-688-666	25,000
Teacher Split Site - Mileage	01-0000-0-5230-xxx-1110-1000-689-666	3,000
Debt Service Principal - Facilities	01-0000-0-7439-000-0000-9100-690-666	177,555
Debt Service Interest - Facilities	01-0000-0-7438-000-0000-9100-690-666	65,217
California Healthcare Coalition	01-0000-0-5300-000-0000-7200-691-666	2,500
Bond Fees - RL/NS	01-0000-0-5800-000-0000-7200-694-666	15,236
Debt Service Principal - RL/DP	01-0000-0-7439-000-0000-9100-695-666	104,397
Debt Service Interest - RL/DP	01-0000-0-7438-000-0000-9100-695-666	5,465
TOTAL		\$1,310,253

Total Budget: \$1,310,253

DRIVE 4 ARTS

JOSEPH WILLIAMS
Associate Superintendent
JACQUELINE WHITE
Arts Integration Curriculum Facilitator

In 2012, the Visual and Performing Arts (VAPA) Department was granted a Professional Development for Arts Educators (PDAE) grant by the United States Department of Education (US DOE) with the primary goal of Arts Resurgence and Teacher Sustainability . The Developing Rigorous Integrated Visual and Performing Arts Education for Arts Resurgence & Teacher Sustainability (DRIVE 4 ARTS) Program supports building and expanding capacity for teachers to implement and sustain the Arts and Arts Integration. As part of a high-quality, in depth comprehensive education for students, this instructional practice becomes an integral part of the critical pedagogy as students actively construct knowledge. The DRIVE 4 ARTS project builds on the partnerships of TRUSD, SCUSD, the California Arts Project (TCAP) and the Kennedy Centers Any Given Child program, Partners in Education, Carnegie Hall Link Up and current and previous grants to provide professional development (PD). In Year 1 and 2, Single Subject Arts Teachers, Multiple Subject Teachers, Artists and Afterschool Providers and Administrators will participate in PD encompassing Arts Integration, Common Core State Standards for Literacy in Technical Subjects, new National VAPA Standards and Understanding By Design to support sustained and intensive Arts Learning.

CATEGORICALLY FUNDED STAFF	FTE	SALARIES	BENEFITS
Arts Intergration Specialist	1.00	\$50,892	\$13,934
Subtotal FTE, Salaries & Benefits	1.00		\$64,826

Category	Budget Code	2013-14 Budget
Certificated Salaries - Extra	01-5814-0-110x-080-xxxx-1000-000-367	\$16,392
Classified Salaries - Extra	01-5814-0-290x-080-1795-2100-000-367	31,226
Certificated Benefits	01-5814-0-3xxx-080-xxxx-xxxx-000-367	24,977
Materials & Supplies	01-5814-0-4300-080-xxxx-xxxx-000-367	16,500
Travel Conference - Out of State	01-5814-0-5225-080-xxxx-xxxx-000-367	13,757
Mileage	01-5814-0-5230-080-1795-xx00-000-367	2,000
Interprogram Charges/Printing	01-5814-0-5725-080-1795-2130-000-367	1,000
Other Services	01-5814-0-5x00-080-xxxx-xxxx-000-367	157,986
Direct Support/Indirect Cost @ 7.04%	01-5814-0-7310-080-0000-7210-000-367	21,063
TOTAL		\$284,901

Total Deferred Revenue: \$ 349,727

Total Budget: \$349,727
(Categorical)

ECONOMIC IMPACT AID - LEP

GRACIELA GARCIA-TORRES
Director

Funds are provided by the State of California for Limited-English Proficient (LEP) students. The monies are designated to provide primary language support to non-English and limited English proficient students. Funds are also used for supplemental instructional materials, workshops, training, and curriculum development that directly relates to the needs of LEP students and to provide training to bilingual parents and paraprofessionals.

CATEGORICALLY FUNDED STAFF	FTE	SALARIES	BENEFITS
Director	0.75	\$85,324	\$15,848
Student Learning Coaches	2.73	183,612	46,884
Student Support Teachers	2.81	191,304	43,350
Teachers	6.17	387,910	93,195
Counselors	0.45	25,362	6,782
Guidance Resource Technicians	0.11	4,788	1,185
Translator Technicians	2.38	79,474	34,323
Community Liaison	0.50	11,179	3,917
Instructional Paraeducators	33.30	802,004	464,225
Program Specialist	0.20	15,760	5,633
Assessment & Accountability Tech.	0.30	19,028	7,416
Attendance & Behavior Assistant	1.03	40,951	25,253
Budget Technician	0.30	16,501	5,561
Administrative Assistant	0.05	2,668	1,257
Clerk III	0.20	5,899	1,584
Clerk III - Bilingual	1.00	37,771	14,677
Subtotal FTE, Salaries & Benefits	52.27		\$2,680,625

Category	Budget Code	2013-14 Budget
Certificated Salaries - Extra Duty/Subs	01-7091-0-1x03-xxx-xxxx-xxxx-000-4xx	\$130,446
Instructional Paraeducators - Extra Duty	01-7091-0-2103-xxx-1110-1000-000-4xx	11,250
Instructional Paraeducators - Subs	01-7091-0-2104-xxx-1110-1000-000-417	10,811
Classified Salaries - Extra Duty	01-7091-0-2xxx-xxx-0000-xxxx-000-4xx	28,043
Variable Benefits	01-7091-0-3xxx-xxx-xxxx-xxxx-000-4xx	22,698
Materials & Supplies	01-7091-0-4xxx-xxx-xxxx-xxxx-000-4xx	1,156,003
Travel/Conferences	01-7091-0-5200-xxx-xxxx-xxxx-000-4xx	15,649
Mileage	01-7091-0-5230-100-0000-2100-000-417	2,500
Rentals/Leases/Repairs	01-7091-0-5600-xxx-xxxx-xxxx-000-4xx	20,018
Interprogram Charges	01-7091-0-57xx-xxx-xxxx-xxxx-000-4xx	11,367
Field Trips	01-7091-0-5865-635-1110-1000-000-401	2,400
Other Services	01-7091-0-58xx-xxx-xxxx-xxxx-000-4xx	220,508
Direct Support/Indirect Cost @ 3%	01-7091-0-7310-100-0000-7210-000-417	121,072
TOTAL		\$1,752,765

Total Revenue: \$4,156,817

Total Budget:

\$4,433,390

Carryover: \$ 276,573

(Categorical)

Total Amount: \$4,433,390

\$ 2,065,048 of the above budget is also reflected in the school site budgets.

ECONOMIC IMPACT AID - SCE

GWYN DELLINGER

Director

Funds are provided by the State of California to provide a State Title I like program. The Economic Impact Aid (EIA) program serves students most at risk of failing to meet content standards. Supplemental services may include additional instructional time and supplemental instructional materials and classroom supplies.

CATEGORICALLY FUNDED STAFF	FTE	SALARIES	BENEFITS
Director, Categorical Programs	0.30	\$34,130	\$6,337
Assessment & Accountability Tech.	0.30	19,028	7,416
Attendance and Behavior Assistant	2.59	115,329	34,824
Budget Technician	0.30	16,501	5,561
Clerk III	0.25	8,964	2,176
Guidance Resource Technician	0.22	9,576	2,367
Instructional Paraeducators	2.72	70,767	20,961
Psychologist	0.20	16,925	2,516
Program Specialist, Categ/EL	0.29	22,852	8,167
School Counselor	1.57	110,020	25,362
Student Learning Coach - Elementary	2.04	151,792	36,922
Student Learning Coach - Secondary	1.01	68,169	19,878
Student Support Teacher	2.54	167,771	46,218
Teacher	4.80	318,224	67,718
Vice Principle	0.33	26,383	7,366
Subtotal FTE, Salaries & Benefits	19.45		\$1,450,220

Category	Budget Code	2013-14 Budget
Teacher Salaries - Extra Assignment	01-7090-0-1x0x-xxx-xxxx-xxxx-000-401	\$184,180
Instructional Aides/Paraeducators	01-7090-0-2106-xxx-xxxx-1000-000-401	50,591
Classified Support - Extra Duty	01-7090-0-2403-090-0000-2100-000-401	5,000
Clerical & Office - Extra Duty	01-7090-0-2203-680-0000-2420-000-401	5,580
Other Classified - Substitutes	01-7090-0-2404-090-0000-2100-000-401	2,000
Other Classified - Extra Duty	01-7090-0-2903-xxx-0000-xxxx-000-401	7,824
Certificated/Classified Variable Benefits	01-7090-0-3xxx-xxx-xxxx-xxxx-000-401	33,728
Textbooks	01-7090-0-4100-815-3300-1000-000-401	3,000
Materials & Supplies	01-7090-0-43xx-xxx-xxxx-xxxx-000-401	505,415
Computer Supplies Over \$500-\$4,999	01-7090-0-44x0-xxx-xxxx-xxxx-000-40x	98,605
Travel & Conference	01-7090-0-5200-xxx-xxxx-1000-000-401	10,873
Rentals/Leases/Repairs	01-7090-0-5600-xxx-xxxx-xxxx-000-401	143,370
Interprogram Charges/Printing	01-7090-0-5725-xxx-xxxx-1000-000-401	8,931
Interprogram Charges/Transportation	01-7090-0-5742-714-1195-1000-000-401	1,250
Other Services	01-7090-0-58xx-xxx-xxxx-xxxx-000-401	50,508
Field Trips	01-7090-0-5865-xxx-1110-1000-000-401	10,710
Licensing Software	01-7090-0-5882-xxx-xxxx-1000-000-401	117,712
Cellular Monthly Service	01-7090-0-5930-090-0000-2100-000-401	1,000
Other Debt Services Interest/Principal	01-7090-0-743x-910-0000-9100-000-401	30,827
Direct Support/Indirect Cost @ 3%	01-7090-0-7310-090-0000-7210-000-401	80,715
TOTAL		\$1,351,819

Total Revenue: \$2,771,212

Total Budget:

\$2,802,039

Carryover: \$ 30,827

(Categorical)

Total Amount: \$2,802,039

\$ 2,357,795 of the above budget is also reflected in the school site budgets.

EDUCATION PROTECTION ACCOUNT

KATE INGERSOLL
Executive Director

Proposition 30, The Schools and Local Public Safety Protection Act of 2012, approved by voters on November 6, 2012, temporarily increases the states sales tax for all taxpayers and the personal income tax rates for upper-income taxpayers. The revenues generated from Proposition 30 are deposited into a newly created state account called the Education Protection Account (EPA). The EPA funding is reduced from the District's Revenue Limit State Aid funding. The Board of Trustees approved for these funds to be used for instructional salaries and benefits.

DISTRICT FUNDED STAFF	FTE	SALARIES	BENEFITS
None	0.00	\$0	\$0
Subtotal FTE, Salaries & Benefits	0.00		\$0

Category	Budget Code	2013-14 Budget
Teacher Salary Offset	01-1400-0-110x-333-1110-1000-000-468	\$25,000,000
Teacher Salary Benefits Offset	01-1400-0-3xxx-333-1110-1000-000-468	5,875,644
TOTAL		\$30,875,644

Allocated Revenue: \$ 28,956,544

Total Budget: \$30,875,644

Charter Revenue: \$ 2,279,100

Net Revenue: \$ 30,875,644

EDUCATIONAL SERVICES

JOSEPH WILLIAMS
Associate Superintendent

The Educational Services Division is an educational unit responsible for the development and implementation of common core and assessments, professional development, and content-area support for students and teachers. The Educational Services Division is responsible for the K-12 programs and services, directly related to the district's efforts to close the achievement gap that promotes proficiency in all students. We provide services for English Learners, Title I / Program Improvement, interventions and support including credit recovery, CAHSEE preparation, extended day/year, after school enrichment and GATE; assessment and data management and support, Career and Technical Education, AVID; Library Media Services and categorical parental involvement and training. This office provides liaisonship with the California Department of Education, post secondary partnerships, and the Sacramento County Office of Education to accelerate performance for all students while closing existing achievement gaps.

DISTRICT FUNDED STAFF	FTE	SALARIES	BENEFITS
Associate Supt., Educational Services	1.00	\$178,200	\$42,748
Executive Directors	2.00	261,828	46,165
Directors	1.65	185,520	34,600
Coordinator, Professional Development	0.38	35,704	7,166
TOSAs	6.00	491,190	104,844
Visiting Educator	1.00	50,892	13,933
Program Specialist, Certificated	1.00	85,563	22,962
Program Specialist, Classified	0.10	6,245	2,211
Administrative Assistant	0.95	50,688	23,876
Translator Technician	2.37	79,474	34,323
Secretary III	3.00	118,069	50,654
Secretary II	1.00	48,306	21,332
Clerk III	1.96	65,104	22,846
Subtotal FTE, Salaries & Benefits	22.41		\$2,084,443

Category	Budget Code	2013-14 Budget
Certificated Variables Salaries	01-0000-0-1xxx-080-xxxx-xxxx-000-607	\$27,200
Classified Variable Salaries	01-0000-0-2xxx-080-xxxx-xxxx-000-607	5,900
Variable Benefits	01-0000-0-3xxx-080-0000-xxxx-000-607	4,646
Contracted Mileage Allowance	01-0000-0-3961-080-0000-xxxx-000-607	6,000
Other Than Textbooks	01-0000-0-4200-080-xxxx-xxxx-000-607	2,800
Materials & Supplies	01-0000-0-43xx-080-xxxx-xxxx-000-607	34,100
Materials & Supplies - Meetings	01-0000-0-4325-080-xxxx-xxxx-000-607	9,467
Equipment \$500-\$4,999	01-0000-0-44xx-080-0000-2100-000-607	12,000
Travel & Conference	01-0000-0-52xx-080-xxxx-xxxx-000-607	24,700
Mileage	01-0000-0-5230-080-xxxx-xxxx-000-607	8,400
Dues & Memberships	01-0000-0-5300-080-0000-2100-000-607	3,600
Rentals/Leases/Repairs	01-0000-0-5600-080-xxxx-xxxx-000-607	68,000
Interprogram Charges/Postage	01-0000-0-5715-080-0000-xxxx-000-607	1,300
Interprogram Charges/Printing - Central	01-0000-0-5725-080-0000-2xxx-000-607	4,300
Interprogram Charges/Printing - Inst.	01-0000-0-5725-080-1110-1000-000-607	83,000
Interprogram Charges/Field Trips	01-0000-0-5742-080-0000-2495-000-607	2,000
Interfund Charges/Nutrition Services	01-0000-0-5753-080-xxxx-xxxx-000-607	3,400
Other Services	01-0000-0-58xx-080-xxxx-xxxx-000-607	183,020
Catering	01-0000-0-5825-080-xxxx-xxxx-000-607	1,000
Consultants - Staff Development	01-0000-0-5832-080-1695-2140-000-607	3,000
Field Trips	01-0000-0-5865-080-1110-1000-000-607	4,500
Licensing Software	01-0000-0-5882-080-1110-1000-000-607	1,000
Postage	01-0000-0-5920-080-xxxx-xxxx-000-607	925
Cellular Phones - Monthly Service	01-0000-0-5930-080-0000-2100-000-607	1,200
Equipment Over \$5,000	01-0000-0-6400-080-0000-2100-000-607	10,000
TOTAL		\$505,458

Total Budget: \$2,589,901

ELEMENTARY & SECONDARY SCHOOL COUNSELING DEMONSTRATION PROGRAM

RUDY PUENTE
Director
JANE CLAAR
Coordinator
TRACEY WILTSHIRE
Coordinator

The Elementary and Secondary School Counseling (ESSC) Demonstration grant for TRUSD is funded 2011-14. The Access Compassion Today (ACT) Project will provide services for six Twin Rivers' campuses: Allison, Babcock, Del Paso, Dry Creek, Foothill Oaks, and Woodlake. The core of the grant supports student behavior including professional development, an ACT Collaborative and three school social workers to serve the six schools. Project Coordinators for this Elementary and Secondary School Counseling Demonstration grant are Jane Claar and Tracey Wiltshire, Child Welfare Attendance Coordinators.

CATEGORICALLY FUNDED STAFF	FTE	SALARIES	BENEFITS
School Social Worker	3.00	\$179,387	\$42,359
Subtotal FTE, Salaries & Benefits	3.00		\$221,746

Category	Budget Code	2013-14 Budget
Guidance Welfare Attendance - Extra Duty	01-5829-0-1206-060-0000-3130-000-350	\$111,773
Variable Benefits	01-5829-0-3901-060-0000-3130-000-350	13,413
Materials & Supplies	01-5829-0-4300-060-0000-2100-000-350	5,000
Travel & Conference - Out-Of-State	01-5829-0-5225-060-1695-2100-000-350	5,000
Other Services	01-5829-0-5800-060-0000-2100-000-350	11,000
Postage	01-5829-0-5920-060-0000-2100-000-350	100
Direct Support/Indirect Cost @ 7.04%	01-5829-0-7310-060-0000-7210-000-350	25,909
TOTAL		\$172,195

Total Revenue: \$393,941

Total Budget: \$393,941
(Categorical)

FACILITIES SERVICES

MIKE BRAFF
Acting Director

The Facilities Department is responsible for the collection of Developer Fees levied upon residential and commercial development; master planning the District facility needs up to ten years into the future; overseeing the Facility Use Program by outside organizations including Joint Use partnerships with Park and Recreation Districts; building and modernizing schools as needed; remodeling facilities to accommodate programming changes in curriculum; and movement of temporary portable classrooms to and from sites as needed.

DISTRICT FUNDED STAFF	FTE	SALARIES	BENEFITS
Director, Facilities Planning	1.00	\$106,623	\$25,201
Senior Manager, Facilities Projects	0.75	69,771	30,228
Supervisor, Accounting	1.00	75,130	19,483
Project Analyst	0.75	40,000	16,844
Accounting Technician	0.50	22,023	8,041
Secretary I	1.00	36,337	16,255
Account Clerk III	1.00	42,477	26,126
Subtotal FTE, Salaries & Benefits	6.00		\$534,539

Category	Budget Code	2013-14 Budget
Materials & Supplies	01-0000-0-4300-160-0000-7200-000-616	\$3,000
Travel & Conference	01-0000-0-5200-160-0000-7200-000-616	1,000
Dues & Memberships	01-0000-0-5300-160-0000-7200-000-616	707
Rentals/Leases/Repairs	01-0000-0-5600-160-0000-7200-000-616	6,870
Interprogram Charges/Fuel	01-0000-0-5711-160-0000-7200-000-616	2,000
Interprogram Postages	01-0000-0-5715-160-0000-7200-000-616	500
Interprogram Charges/Printing	01-0000-0-5725-160-0000-7200-000-616	100
Interprogram Charges/Transp. Repairs	01-0000-0-5743-160-0000-7200-000-616	1,000
Interfund Charges-Nutrition Services	01-0000-0-5753-160-0000-7200-000-616	118
Other Services	01-0000-0-5800-160-0000-7200-000-616	15,480
Advertisement	01-0000-0-5810-160-0000-7200-000-616	500
Licensing Software	01-0000-0-5882-160-0000-7200-000-616	9,500
Postage	01-0000-0-5920-160-0000-7200-000-616	50
TOTAL		\$40,825

Total Budget: \$575,364

FESTIVAL OF THE ARTS

JOSEPH WILLIAMS

Associate Superintendent

JACQUELINE WHITE

Art Integration Curriculum Facilitator

The Festival of the Arts is an annual district-wide spring time event designed to exhibit the before, during, and after school visual and performing arts. Festival of the Arts includes dance, music, spoken word, theater, and visual arts, as well as arts media and entertainment provided by arts specialists, multi-subject classroom teachers, and after school subcontractors. The goal of the Festival is to showcase all talents of our pre K-12 students at a local performing arts venue.

DISTRICT FUNDED STAFF	FTE	SALARIES	BENEFITS
None	0.00	\$0	\$0
Subtotal FTE, Salaries & Benefits	0.00		\$0

Category	Budget Code	2013-14 Budget
Certificated Salaries - Substitutes	01-0000-0-1104-080-1795-1000-000-046	\$1,328
Variable Benefits - Substitutes	01-0000-0-3xxx-080-1795-1000-000-046	165
Sheet Music	01-0000-0-4300-080-1795-1000-000-046	2,252
Transportation for Rehearsals and Performances	01-0000-0-5742-080-1795-1000-000-046	1,500
Catering	01-0000-0-5825-080-1795-1000-000-046	850
TOTAL		\$6,095

Total Budget: \$6,095

FISCAL SERVICES

KATE INGERSOLL
Executive Director

Fiscal Services is responsible for budget development/control and maintaining the accounting records for all district schools, departments, special projects and funds. Fiscal Services includes accounts payable, accounts receivable, payroll, employee benefits, budgeting, financial reporting, Associated Student Body and attendance reporting.

DISTRICT FUNDED STAFF	FTE	SALARIES	BENEFITS
Associate Supt., Business Support Services	1.00	\$199,030	\$58,850
Executive Director, Fiscal Services	1.00	127,764	40,931
Director, Financial Services	1.00	101,799	33,316
Director, Business Services	1.00	108,123	37,403
Director, Categorical Budgets	0.80	85,039	21,378
Manager, Accounts Payable	1.00	81,579	31,456
Supervisor, Payroll	1.00	66,785	17,870
Sr. Budget Analysts, Conf.	2.00	145,863	44,802
Fiscal Analysts	3.00	177,769	79,365
Categorical Budget Specialist	1.00	54,634	22,749
Budget Technicians	4.00	204,665	87,433
Administrative Asst. I, Conf.	1.00	64,039	20,821
Administrative Asst. II, Conf.	1.00	72,176	22,644
Secretary II	1.00	38,294	16,694
Accounting	2.00	117,998	43,160
Accounts Payable	6.00	255,365	95,486
Attendance	2.75	159,496	51,242
Payroll	9.75	423,266	187,287
Clerk III	1.00	35,851	14,247
Subtotal FTE, Salaries & Benefits	41.30		\$3,446,670

Category	Budget Code	2013-14 Budget
Mileage Allowance - Classified	01-0000-0-3962-020-0000-7xxx-000-602	\$6,000
Classified Variable Benefits	01-0000-0-3902-020-0000-7xxx-000-602	400
Materials & Supplies	01-0000-0-4300-020-0000-7300-000-602	20,960
Computer Software & Supplies	01-0000-0-4310-020-0000-7300-000-602	1,000
Supplies Over \$500-\$4,999	01-0000-0-4400-020-0000-7300-000-602	1,000
Computer Supplies Over \$500-\$4,999	01-0000-0-4410-020-0000-7300-000-602	2,000
Travel & Conference	01-0000-0-5200-020-0000-7300-000-602	15,000
Mileage	01-0000-0-5230-020-0000-7300-000-602	1,500
Dues & Memberships	01-0000-0-5300-020-0000-7300-000-602	1,000
Rentals/Leases/Repairs	01-0000-0-5600-020-0000-7300-000-602	30,000
Interprogram Charges/Printing	01-0000-0-5725-020-0000-7300-000-602	7,500
Interfund Charges/Nutrition Services	01-0000-0-5753-020-0000-7300-000-602	500
Other Services	01-0000-0-5800-020-0000-7300-000-602	25,000
Postage	01-0000-0-5920-020-0000-7300-000-602	1,000
TOTAL		\$112,860

Total Budget: \$3,559,530

FOSTER YOUTH SERVICES

RUDY PUENTE
Director

The Foster Youth Services Program serves neglected and delinquent youth and group home placements in the Twin Rivers Unified School District. This program assists youths in record retrieval, proper school placement, tutoring, summer & year-round job placement, and academic & career counseling. Program staff monitors academic progress, attendance, and behavior. The goal of Foster Youth Services program is to prepare foster youths for transition to emancipation when they reach age 18.

CATEGORICALLY FUNDED STAFF	FTE	SALARIES	BENEFITS
Coordinator, Student Health Wellness	0.05	\$4,976	\$1,094
Subtotal FTE, Salaries & Benefits	0.05		\$6,070

Category	Budget Code	2013-14 Budget
Guidance Welfare Attendance - Extra Duty	01-3025-0-1203-060-0000-3110-000-304	\$5,200
Variable Benefits	01-3025-0-3xxx-060-0000-3110-000-304	595
Materials & Supplies	01-3025-0-4300-060-xxxx-xxxx-000-304	2,178
Direct Support/Indirect Cost @ 7.04%	01-3025-0-7310-060-0000-7210-000-304	989
TOTAL		\$8,962

Total Revenue: \$15,032

Total Budget: \$15,032
(Categorical)

GIFTED & TALENTED EDUCATION

GWYN DELLINGER
Director

The Gifted & Talented Education (GATE) is categorized as a Tier III program from July 1, 2008 through June 30, 2015. Tier III programs give categorical flexibility for the funds to be unrestricted. We are continuing to use the funds under its original purposes. Funding for this program comes from the State of California and supports development and implementation of differentiated instruction for Gifted and Talented students. This includes the areas of classroom instruction, speakers and educational assemblies, field trips to educational institutions, training for GATE teachers, and other activities.

CATEGORICALLY FUNDED STAFF	FTE	SALARIES	BENEFITS
None	0.00	\$0	\$0
Subtotal FTE, Salaries & Benefits	0.00		\$0

Category	Budget Code	2013-14 Budget
Certificated Salaries - Stipends	01-0036-0-1102-xxx-1110-1000-000-502	\$9,229
Certificated Salaries - Extra Duty	01-0036-0-110x-xxx-1xxx-1000-000-502	21,900
Classified Salaries - Extra Duty	01-0036-0-2x0x-090-0000-xx00-000-502	1,233
Variable Benefits	01-0036-0-3xxx-xxx-xxxx-xx00-000-502	3,680
Books Other Than Textbooks	01-0036-0-4200-910-1110-1000-000-502	3,821
Materials & Supplies	01-0036-0-43xx-xxx-xxxx-1000-000-502	102,186
Travel and Conferences	01-0036-0-5200-910-1695-1000-000-502	3,000
Interprogram Charges/Printing	01-0036-0-5725-614-1110-1000-000-502	44
Professional/Consulting Services	01-0036-0-58xx-xxx-xxxx-xxxx-000-502	1,254
Field Trips	01-0036-0-5865-xxx-1110-1000-000-502	10,664
Set Aside	01-0036-0-5885-090-0000-2100-000-502	96
Direct Support/Indirect Cost @ 7.04%	01-0036-0-7310-090-0000-7210-000-502	11,060
TOTAL		\$168,167

Allocated Revenue: \$168,167

Total Budget: \$168,167
(Categorical)

\$107,138 of the above budget is also reflected in the school site budgets.

HUMAN RESOURCES

Associate Superintendent

Human Resources/Labor Relations coordinates, supervises and monitors recruiting, advertising, screening, testing, interviewing, hiring, terminations, resignations and retirement of all district personnel. This Division is responsible for negotiations and administration of collective bargaining agreements and interfaces with all departments and sites, certificated and classified employees, and union representatives for grievance resolution. Human Resources/Labor Relations is also responsible for personnel files and contracts, unemployment reports, employee verifications district-wide, reclassification of employees, affirmative action, Title IX, and complies with all appropriate personnel laws, rules, and regulations.

DISTRICT FUNDED STAFF	FTE	SALARIES	BENEFITS
Associate Supt., Human Resources/Employee Relations	1.00	\$176,969	\$58,621
Director, Certificated Personnel	1.00	121,540	32,362
Director, Classified Personnel	1.00	116,540	28,840
Senior Human RS Analyst, Conf.	1.00	72,405	22,696
Human Resources Analysts	3.00	202,519	63,970
Personnel Specialist, Conf.	1.00	54,035	25,585
Administrative Asst. II, Conf.	1.00	70,176	17,538
Administrative Secretary II, Conf.	2.00	108,910	38,117
Human Resources Technicians	6.00	258,878	82,166
Workers Compensation Technician	1.00	49,000	17,192
Human Resources Clerk	0.50	18,039	4,156
Subtotal FTE, Salaries & Benefits	18.50		\$1,640,256

Category	Budget Code	2013-14 Budget
Other Certificated - Extra Assignment	01-0000-0-1903-030-0000-xxxx-000-603	\$9,979
Classified Clerical - Extra Hours	01-0000-0-2405-030-0000-7400-000-603	2,232
Classified Variable Benefits	01-0000-0-39xx-030-0000-xxxx-000-603	1,663
Contracted Mileage Allowance	01-0000-0-3962-030-0000-7400-000-603	6000
Materials & Supplies	01-0000-0-4300-030-0000-7400-000-603	13,430
Travel & Conference	01-0000-0-5200-030-0000-7400-000-603	6,240
Mileage	01-0000-0-5230-030-0000-7400-000-603	100
Dues & Memberships	01-0000-0-5300-030-0000-7400-000-603	1,885
Rentals/Leases/Repairs	01-0000-0-5600-030-0000-7400-000-603	24,562
Interprogram Charges/Printing	01-0000-0-5725-030-0000-7400-000-603	794
Interfund Charges/Nutrition Services	01-0000-0-5753-030-0000-7400-000-603	700
Other Services	01-0000-0-5800-030-0000-7400-000-603	65,476
Advertisement	01-0000-0-5810-030-0000-7400-000-603	4,000
Consultants	01-0000-0-5832-030-0000-7400-000-603	19,500
Postage	01-0000-0-5920-030-0000-7400-000-603	100
CSEA Professional Growth Fund	01-0000-0-5800-030-9140-7400-000-603	20,000
Other Classified - Extra Duty	01-0000-0-2903-030-9220-xxxx-000-603	853
Classified Variable Benefits	01-0000-0-3xxx-030-9220-xxxx-000-603	242
Campus Monitor Uniforms	01-0000-0-4300-030-9220-7400-000-603	1,678
T.B. Testing, Fingerprinting, and CPR Training	01-0000-0-5800-030-9220-7400-000-603	25,000
Communications	01-0000-0-5910-030-9220-7400-000-603	5,000
Materials & Supplies (Negotiations)	01-0000-0-4300-030-9455-7120-000-603	2,400
Materials & Supplies - Meetings (Negotiations)	01-0000-0-4325-030-9455-7120-000-603	216
Travel & Conference (Negotiations)	01-0000-0-5200-030-9455-7120-000-603	500
Interprogram Charges/Printing (Negotiations)	01-0000-0-5725-030-9455-7120-000-603	400
Negotiations	01-0000-0-5800-030-9455-7120-000-603	7,720
TOTAL		\$220,670

Total Budget: \$1,860,926

IMPACT-- TRUSD SES PROGRAM

GWYN DELLINGER
Director

Supplemental Educational Services (SES) provide additional academic instruction hours , or tutoring, for eligible students attending schools identified as not meeting proficiency targets for 2 or more years. SES tutoring is provided outside of the regular school day and must be high quality, research based, and specifically designed to increase student academic achievement as determined by the State of California. SES providers must be approved by the California Department of Education. Twin Rivers has been an approved SES provider since 2011. The Twin Rivers SES program is called IMPACT. The IMPACT program allows for TRUSD credentialed teachers to provide academic tutoring to TRUSD eligible students and allows the district to use designated SES funding generated by the program to provide additional services for students.

CATEGORICALLY FUNDED STAFF	FTE	SALARIES	BENEFITS
Program Specialist	0.23	\$18,124	\$6,478
Subtotal FTE, Salaries & Benefits	0.23		\$24,602

Category	Budget Code	2013-14 Budget
Certificated Salaries - Extra Duty	01-9884-0-1103-090-1110-1000-000-797	\$60,449
Classified Salaries - Extra Duty	01-9884-0-2403-090-0000-2100-000-797	978
Variable Benefits	01-9884-0-3xx1-090-xxxx-xxxx-000-797	6,942
Interprogram Charges/Printing	01-9884-0-5725-090-1110-1000-000-797	120
Other Services	01-9884-0-5800-090-0000-2100-000-797	4,710
Software Licensing	01-9884-0-5882-090-1110-1000-000-797	3,248
Direct Support/Indirect Cost @ 7.04%	01-9884-0-7310-060-0000-7210-000-797	7,104
TOTAL		\$83,551

Total Revenue: \$108,153

**Total Budget: \$108,153
(Categorical)**

INDEPENDENT LIVING SKILLS PROGRAM

RUDY PUENTE
Director

The Independent Living Program (ILP) provides youth, ages 16 years to 19 years old, personal development skills to make the transition from foster care to independent living. The program shall include an “Independent Life Skills” (ILS) class/workshop that provides instruction in basic life skills and assist the youth(s) in setting and obtaining realistic goals for their future. The program's curriculum shall focus on developing students' social skills, health awareness, finances, job/career development, and survival skills for independent living. Foster Youth students shall earn educational credit, if applicable, for the successful completion of the course. ILS class curriculum shall be provided to COUNTY (ILP Coordinator) and at least 75% of the curriculum shall consist of experiential (hands-on) activities. This program will also provide students opportunities to role play these activities when appropriate to better support students learning objectives to complete the transition from foster care to independent living.

CATEGORICALLY FUNDED STAFF	FTE	SALARIES	BENEFITS
Coordinator	0.10	\$1,009	\$117
Subtotal FTE, Salaries & Benefits	0.10		\$1,126

Category	Budget Code	2013-14 Budget
Certificated Salaries - Extra Duty	01-9372-0-1203-060-0000-3110-000-798	\$32,068
Certificated Benefits	01-9372-0-3xx1-060-0000-3110-000-798	3,668
Materials and Supplies	01-9372-0-4300-060-1110-1000-000-798	1,500
Travel & Conferences	01-9372-0-5200-060-9538-3900-000-798	178
Mileage	01-9372-0-5230-060-0000-3110-000-798	500
Student Transportation	01-9372-0-5x00-060-0000-3600-000-798	3,000
Direct Support/Indirect Cost @ 7.04%	01-9372-0-7310-060-0000-7210-000-798	2,960
TOTAL		\$43,874

Total Revenue: \$45,000

Total Budget: \$45,000
(Categorical)

INSTRUCTIONAL & TECHNOLOGY SUPPORT SERVICES

GENE SMITH
Executive Director

Instructional and Technology Support Services is responsible for providing network access and support, database management, telephone and computer support, technology resources, training and support for the students, teachers, staff and community of Twin Rivers Unified School District.

DISTRICT FUNDED STAFF	FTE	SALARIES	BENEFITS
Executive Director, Technology Services	1.00	\$128,664	\$41,078
Director, Inst. and Information Technology	0.85	95,220	12,004
Coord., Inst. and Information Technology	2.00	179,179	41,780
Manager, Database Integration	1.00	95,045	34,473
Manager, Server Integration Network	1.00	95,045	31,803
Manager, System Integration User Support	1.00	93,545	31,467
Database Administrator	3.00	172,316	53,422
Lead User Support Technician	2.00	107,039	26,609
Network Engineer II	2.00	122,648	36,906
Network Engineer I	2.00	109,268	43,874
Network Cabling Technician	1.00	58,659	19,356
Senior Network Engineer	1.00	78,803	23,869
Senior Server Engineer	1.00	78,803	28,164
Technology Support Analyst	1.00	46,068	10,436
Secretary III	1.00	48,401	21,353
Secretary I	0.85	38,177	9,411
Server Engineer II	1.00	58,803	26,353
Server Engineer I	2.00	114,861	37,558
User Support Technicians III	8.00	331,319	117,715
User Support Technicians II	5.00	177,028	72,729
Web Developer	1.00	53,106	18,112
Webmaster - Server Engineering	1.00	66,398	28,055
Subtotal FTE, Salaries & Benefits	39.70		\$3,114,920

Category	Budget Code	2013-14 Budget
Classified - Overtime	01-0000-0-2xxx-180-0000-7700-000-618	\$134,470
Classified Variable Benefits	01-0000-0-3xxx-180-0000-7700-000-618	15,654
Materials & Supplies	01-0000-0-4300-180-0000-7700-000-618	32,762
Computer Software & Supplies	01-0000-0-4310-180-0000-7700-000-618	79,415
Software Purchase	01-0000-0-4318-180-0000-7700-000-618	1,500
Materials & Supplies - Meetings	01-0000-0-4325-180-0000-7700-000-618	500
Maintenance of Equipment - Supplies	01-0000-0-4350-180-0000-7700-000-618	40,247
Supplies Over \$500-\$4,999	01-0000-0-44xx-180-0000-7700-000-618	38,635
Travel & Conference	01-0000-0-5200-180-0000-7700-000-618	8,000
Travel & Conference/Out of State	01-0000-0-5225-180-0000-7700-000-618	2,500
Mileage	01-0000-0-5230-180-0000-7700-000-618	15,000
Dues & Memberships	01-0000-0-5300-180-0000-7700-000-618	24,000
Rentals/Leases/Repairs	01-0000-0-5600-180-0000-7700-000-618	14,646
Interprogram Charges/Transportation	01-0000-0-5711-180-0000-7700-000-618	5,000
Interprogram Charges/Postages	01-0000-0-5715-180-0000-7700-000-618	20
Interprogram Charges/Printing	01-0000-0-5725-180-0000-7700-000-618	200
Interprogram Charges/Vehicle Repairs	01-0000-0-5743-180-0000-7700-000-618	5,664
Other Services	01-0000-0-5800-180-0000-7700-000-618	900,089
Advertisement	01-0000-0-5810-180-0000-7700-000-618	750
Licensing Software	01-0000-0-5882-180-0000-7700-000-618	39,962
Postage	01-0000-0-5920-180-0000-7700-000-618	20
Cell Phone Services	01-0000-0-5930-180-0000-7700-000-618	17,674
Instructional Educational Technology	01-0000-0-xxxx-180-1345-xxxx-000-618	62,470
Licensing Compliance (licenses)	01-0000-0-5882-180-9412-7700-000-618	90,596
TOTAL		\$1,529,774

Total Budget: \$4,644,694

Direct Program Chargebacks: (\$1,557,299)

INSTRUCTIONAL MATERIALS CENTER

JOSEPH WILLIAMS
Associate Superintendent

The Instructional Materials Center (IMC) supports the District's instructional program by providing resources for K-12 teachers in the comprehensive and alternative schools. This includes compiling, ordering, and distributing District adopted textbooks and other instructional materials. The IMC coordinates and manages district textbook inventories and the textbook database for the K-12 schools. The IMC also participates in and provides documentation for the Williams' audits and the yearly IMFRP audit.

DISTRICT FUNDED STAFF	FTE	SALARIES	BENEFITS
Lead Instructional Materials	1.00	\$49,716	\$21,648
Instructional Materials Tech.	1.00	35,418	9,250
Subtotal FTE, Salaries & Benefits	2.00		\$116,032

Category	Budget Code	2013-14 Budget
Classified-Overtime/Extra Duty	01-0000-0-240x-080-0000-2100-000-634	\$23,489
Variable Benefits	01-0000-0-3xxx-080-0000-2100-000-634	3,004
Materials & Supplies	01-0000-0-4300-080-0000-2100-000-634	2,074
Mileage	01-0000-0-5230-080-0000-2100-000-634	2,169
Rental	01-0000-0-5600-080-0000-2100-000-634	3,754
Interprogram Charges/Fuel	01-0000-0-5711-080-0000-2100-000-634	2,500
Interprogram Charges/Postage	01-0000-0-5715-080-0000-2100-000-634	3,000
Interprogram Charges/Printing	01-0000-0-5725-080-0000-2100-000-634	1,357
Other Services	01-0000-0-5800-080-0000-2100-000-634	95
TOTAL		\$41,442

Total Budget: \$157,474

INSTRUCTIONAL MATERIALS FUNDING REALIGNMENT PROGRAM

JOSEPH WILLIAMS
Associate Superintendent

The Instructional Materials Funding Realignment Program (IMFRP) is categorized as a Tier III program from July 1, 2008 through June 30, 2015. Tier III programs give categorical flexibility for the funds to be unrestricted. We are continuing to use the funds under its original purpose. The State of California provides additional funds for the purchase of instructional materials. The funds are allocated by the State based on CBEDS enrollment figures.

CATEGORICALLY FUNDED STAFF	FTE	SALARIES	BENEFITS
None	0.00	\$0	\$0
Subtotal FTE, Salaries & Benefits	0.00		\$0

Category	Budget Code	2013-14 Budget
Textbooks	01-0037-0-4100-080-1110-1000-000-504	\$1,463,280
TOTAL		\$1,463,280

Total Revenue: \$1,463,280

**Total Budget: \$1,463,280
(Categorical)**

INSURANCE PREMIUMS

Insurance Premiums are for districtwide insurance covering students, property and liability safeguards.

DISTRICT FUNDED STAFF	FTE	SALARIES	BENEFITS
None	0.00	\$0	\$0
Subtotal FTE, Salaries & Benefits	0.00		\$0

Category	Budget Code	2013-14 Budget
Schools Insurance Authority - Property	01-0000-0-5420-000-9320-7200-000-653	\$609,709
Schools Insurance Authority - Liability	01-0000-0-5420-000-9320-7200-000-653	1,526,733
Schools Excess Liability Fund	01-0000-0-5420-000-9320-7200-000-653	29,554
Worker's Compensation-Deficit Reduction Plan	01-0000-0-5420-000-9320-7200-000-653	50,000
Claims Reserve	01-0000-0-5800-000-9320-7200-000-653	100,000
Other Services	01-0000-0-5800-000-0000-7200-813-653	200,000
TOTAL		\$2,515,996

Total Budget: \$2,515,996

LIBRARY MEDIA SERVICES

JOSEPH WILLIAMS
Associate Superintendent

Provides access to a variety of materials in varying formats. Supports "information literacy" instruction to all district students. Provides materials and support to district educators in designing learning experiences which support curricular and 21st century learning goals, and foster a passion for reading in all district students.

DISTRICT FUNDED STAFF	FTE	SALARIES	BENEFITS
Library Media Materials Tech.	1.00	\$39,913	\$15,158
Subtotal FTE, Salaries & Benefits	1.00		\$55,071

Category	Budget Code	2013-14 Budget
Classified-Overtime/Extra Duty	01-0000-0-2203-080-0000-2420-000-624	\$8,000
Variable Benefits	01-0000-0-3xxx-080-xxxx-xxxx-000-624	1,909
Books Other Than Textbooks	01-0000-0-4200-080-0000-2420-000-624	6,500
Materials & Supplies	01-0000-0-43xx-080-0000-2420-000-624	14,600
Supplies Over \$500-\$4,999	01-0000-0-4400-080-0000-2420-000-624	1,500
Computer Software & Supplies	01-0000-0-4410-080-0000-2420-000-624	1,000
Travel & Conference	01-0000-0-5200-080-0000-2420-000-624	500
Mileage	01-0000-0-5230-080-0000-2420-000-624	1,000
Interprogram Charges/Postage	01-0000-0-5715-080-0000-2420-000-624	20
Interprogram Charges/Printing	01-0000-0-5725-080-0000-2420-000-624	2,000
Licensing Software	01-0000-0-5882-080-0000-2420-000-624	4,000
TOTAL		\$41,029

Total Budget: \$96,100

LOTTERY

JOSEPH WILLIAMS
Associate Superintendent
KATE INGERSOLL
Executive Director

The California Lottery was created to generate supplemental funding for our public schools in 1984. For every dollar spent on Lottery products, at least 34 cents is returned to the schools. Two types of Lottery funding are received. One is unrestricted to be used for the education of students and the other is restricted to be used for instructional materials. The restricted Lottery funds are managed by the Educational Services Department. The most recent report on Lottery Expenditures for K-12 Education prepared by the California Department of Education reports that in 2010-11 an average of 64% of Lottery funds are spent on Salaries and Benefits for instructors, 14.71% on restricted instructional materials, while the remainder is spent in other instructional areas. The Lottery provides about 1.8% of the District's revenue.

DISTRICT FUNDED STAFF	FTE	SALARIES	BENEFITS
None	0.00	\$0	\$0
Subtotal FTE, Salaries & Benefits	0.00		\$0

Category	Budget Code	2013-14 Budget
Textbooks (Restricted)	01-6300-0-4100-xxx-1110-1000-000-442	\$836,290
Teacher Salary Offset	01-1100-0-110x-333-1110-1000-000-444	2,865,500
Teacher Salary Benefits Offset	01-1100-0-3xxx-333-1110-1000-000-444	671,476
TOTAL		\$4,373,266

Total Revenue: \$4,373,266

**Total Budget: \$4,373,266
(Categorical)**

\$42,850 of the above budget is also reflected in the school site budgets.

MAIL SERVICES

RUTH HALL
Director

Mail Services is responsible for receiving, sorting, and delivery of all district mail in a responsive and timely manner. U.S. and Inter-District mail service, postage meter and bulk rate postage is a service provided by the Mail Services Department, overseen by Print Services. The mail delivery is made daily by the Warehouse staff to each site during the regular school calendar. The Mailroom follows a modified schedule when schools are not in session, or during holidays.

DISTRICT FUNDED STAFF	FTE	SALARIES	BENEFITS
Mailroom Technician	0.50	\$15,170	\$3,514
Subtotal FTE, Salaries & Benefits	0.50		\$18,684

Category	Budget Code	2013-14 Budget
Materials & Supplies	01-0000-0-4300-050-0000-7500-000-655	\$5,000
Rentals/Leases/Repairs	01-0000-0-5600-050-0000-7500-000-655	10,000
Postage	01-0000-0-5920-050-0000-7500-000-655	269,430
Subtotal		\$284,430
Interprogram Credits/Postage	01-0000-0-5715-050-0000-7500-000-655	(\$122,255)
Postage Charges (Interfund)	01-0000-0-5775-050-0000-7500-000-655	(15,000)
TOTAL		\$147,175

Total Budget: \$165,859

MAINTENANCE & GROUNDS SERVICES

MIKE BRAFF
Acting Director

The Maintenance Department provides materials and coordinates labor and resources which are necessary to maintain and repair school property, including grounds, buildings, utilities, equipment and other facilities. The department is dedicated to providing safe and aesthetically pleasing learning environments for students and staff. We approach our work with a professional and determined mindset in helping to create and maintain a sense of community pride and ownership for all.

DISTRICT FUNDED STAFF	FTE	SALARIES	BENEFITS
Director, Maintenance & Grounds	1.00	\$94,383	\$29,409
Manager, Routine Maintenance	1.00	72,175	34,854
Supervisor, Grounds	1.00	73,285	22,038
Supervisor, Resource Conservation	1.00	76,630	36,630
Lead Maintenance Workers	10.00	605,893	198,912
Maintenance Worker I	2.00	81,486	32,750
Maintenance Worker II	13.00	590,069	236,864
Maintenance Worker III	31.00	1,652,979	617,157
Maintenance Buyer	1.00	49,577	21,617
Secretary I	1.00	44,914	16,277
Clerk III	1.00	38,221	14,939
Subtotal FTE, Salaries & Benefits	63.00		\$4,641,060

Category	Budget Code	2013-14 Budget
Classified Support - Overtime/Extra Duty	01-8150-0-220x-270-0000-8110-000-627	\$255,000
Classified Support - Substitutes	01-8150-0-2204-270-0000-8110-000-627	50,000
Classified Variable Benefits	01-8150-0-3xxx-270-0000-8110-000-627	46,651
Materials & Supplies	01-8150-0-4300-270-0000-8110-000-627	7,740
Maint. Of Equip./Bldg./Grounds - Supplies	01-8150-0-4350-270-0000-8110-000-627	484,293
Supplies Over \$500 - \$4,999	01-8150-0-4400-270-0000-8110-000-627	60,000
Rentals/Leases/Repairs	01-8150-0-5600-270-0000-8110-000-627	101,253
Interprogram Charges/Fuel	01-8150-0-5711-270-0000-8110-000-627	140,000
Interprogram Charges/Transp. Repairs	01-8150-0-5743-270-0000-8110-000-627	40,000
Other Services	01-8150-0-5800-270-0000-8110-000-627	71,000
Postage	01-8150-0-5920-270-0000-8110-000-627	25
Cell Phone Services	01-8150-0-5930-270-0000-8110-000-627	7,590
Equipment Over \$5,000	01-8150-0-6500-270-0000-8110-000-627	30,000
Materials & Supplies (Unrestricted)	01-0000-0-43xx-270-0000-8110-000-627	17,620
Travel & Conference (Unrestricted)	01-0000-0-5200-270-0000-8100-000-627	500
Waste Disposal (Unrestricted)	01-0000-0-5525-270-0000-8110-000-627	10,000
Pest Control (Unrestricted)	01-0000-0-5535-270-0000-8110-000-627	42,000
Rentals/Leases/Repairs (Unrestricted)	01-0000-0-5600-270-0000-8110-000-627	61,600
Other Services (Unrestricted)	01-0000-0-5800-270-0000-8110-000-627	20,800
Equipment Over \$5,000 (Unrestricted)	01-0000-0-6400-270-0000-8110-000-627	60,000
TOTAL		\$1,506,072

Total Budget: \$6,147,132

MANDATED COSTS

KATE INGERSOLL
Executive Director

Article XIII B of the California State Constitution requires that whenever the Legislature or state agency mandates a new program or higher level of service upon a school district, the state must reimburse the district for the increased costs of the new program. The Commission on State Mandates approves all new mandated cost programs and the State Controller's Office administers the claiming process and provides reimbursement for each program. In order to receive this reimbursement the districts must file mandated cost claims. Currently there are 40 education mandated cost claims and an additional 24 pending test claims. Examples of approved claims: Collective Bargaining, Graduation Requirements (2nd year High School Science Class requirement), Intra-District Attendance Permits, High School Exit Exam, Habitual Truancy Conferences and Initial Truancy Notices.

DISTRICT FUNDED STAFF	FTE	SALARIES	BENEFITS
Mandated Cost Analyst	1.00	\$52,384	\$13,053
Student Services Intervention	0.23	8,430	3,263
Secretary II	0.03	1,484	519
Clerk III	0.89	33,154	15,106
Subtotal FTE, Salaries & Benefits	2.15		\$127,393

Category	Budget Code	2013-14 Budget
Certificated Salaries - Substitutes	01-0480-0-1104-020-1497-1000-000-651	\$6,000
Other Certificated - Extra Duty	01-0480-0-1903-020-9435-3160-000-651	35,000
Classified - Extra Duty	01-0480-0-2404-030-9435-2100-000-651	605
Variable Benefits	01-0480-0-3xxx-xxx-xxxx-xxxx-000-651	4,896
Materials & Supplies	01-0480-0-430x-0x0-xxxx-3160-000-651	48,544
Travel & Conference	01-0480-0-5200-020-9435-7200-000-651	500
Mileage	01-0480-0-5230-020-9435-2100-000-651	100
Other Services	01-0480-0-5800-020-9435-7200-000-651	11,000
Consultants	01-0480-0-5832-020-9435-7200-000-651	55,000
Legal Fees	01-0480-0-5880-020-9435-7200-000-651	50,000
TOTAL		\$211,645

Contribution: \$339,038

Total Budget:

\$339,038

**MCKINNEY VENTO
HOMELESS CHILDREN
EDUCATION GRANT**

RUDY PUENTE
Director
JANE CLAAR
Coordinator
TRACEY WILTSHIRE
Coordinator

The McKinney-Vento monies are utilized in Twin Rivers Unified School District to provide services for pre-school through 12th grade students in transition. These services are necessary to remove barriers to educational access due to homelessness. Use of this funding extends to staffing for service delivery, supplies, clothing and Regional Transit Bus Passes to maintain school of origin.

CATEGORICALLY FUNDED STAFF	FTE	SALARIES	BENEFITS
Student Services Intervention Assistant	0.51	\$18,968	\$7,038
Subtotal FTE, Salaries & Benefits	0.51		\$26,006

Category	Budget Code	2013-14 Budget
Classified Support - Extra Duty	01-5630-0-2203-060-0000-3130-000-344	\$3,077
Variable Benefits	01-5630-0-3xxx-060-0000-3130-000-344	617
Materials & Supplies	01-5630-0-4300-060-xxxx-xxxx-000-344	44,877
Travel & Conference	01-5630-0-5200-060-1695-3130-000-344	5,000
Travel Mileage	01-5630-0-5230-060-0000-2100-000-344	1,300
Other Services	01-5630-0-5800-060-0000-3600-000-344	27,494
Cell Phone Services	01-5630-0-5930-060-0000-3130-000-344	400
Direct Support/Indirect Cost @ 7.04%	01-5630-0-7310-060-0000-7210-000-344	7,657
TOTAL		\$90,422

Total Revenue: \$116,428

**Total Budget: \$116,428
(Categorical)**

MEDI-CAL ADMINISTRATIVE ACTIVITIES

KATE INGERSOLL
Executive Director

The Medi-Cal Administrative Activities (MAA) Program is a federal program developed to encourage and reimburse school districts for helping "at risk" students and their families to link up with State health services through the Medi-Cal and Healthy Families Programs. The program reimburses the district up to 50% (Federal Medical Assistance Percentage) salary and benefit cost of district employees for an average time the employee documents during a quarterly five day time study period. Some of the reimbursable activities are: providing information and linking families to health services offered by the district, county health, county mental health, public health clinics, private clinics, or doctor's offices, administrative costs related to providing information and linking of the above services. All School Sites and Programs that generate MAA revenue, receive 50% of their net revenues generated.

DISTRICT FUNDED STAFF	FTE	SALARIES	BENEFITS
None	0.00	\$0	\$0
Subtotal FTE, Salaries & Benefits	0.00		\$0

Category	Budget Code	2013-14 Budget
Materials & Supplies	01-0470-0-4300-xxx-xxxx-xxxx-000-683	\$10,000
TOTAL		\$10,000

Estimated Carryover: \$10,000

Total Budget: \$10,000

MEDI-CAL BILLING OPTION PROGRAM

JANET BALCOM
Assistant Superintendent

The Department of Health Care Services Local Education Agency (LEA) Medi-Cal Direct Billing Option Program allows a school district to become a Medi-Cal provider and bill Medi-Cal for the federal share of reimbursement for health assessments and treatments provided by the medical professionals they employ. The goal of the program is to provide comprehensive health services to eligible Medi-Cal students and, when applicable, their families. Additionally, the program requires the reinvestment of revenue to be spent on school linked services for students and their families.

DISTRICT FUNDED STAFF	FTE	SALARIES	BENEFITS
None	0.00	\$0	\$0
Subtotal FTE, Salaries & Benefits	0.00		\$0

Category	Budget Code	2013-14 Budget
Certificated Salaries - Substitutes	01-5640-0-1104-300-57xx-11xx-000-383	\$950
Classified Salaries - Extra Duty	01-5640-0-2103-300-57xx-1110-000-383	597
Variable Benefits	01-5640-0-3xxx-300-57xx-11xx-000-383	237
Materials & Supplies	01-5640-0-43xx-300-xxxx-xxxx-000-383	139,216
Materials & Supplies over \$500 - \$4,999	01-5640-0-4400-300-0000-xxxx-000-383	46,560
Computer Supplies over \$500 - \$4,999	01-5640-0-4410-300-0000-xxxx-000-383	24,100
Sub Agreements for Services	01-5640-0-5100-300-5776-1197-000-383	550
Travel & Conference	01-5640-0-5200-300-xxxx-xxxx-000-383	25,000
Dues & Memberships	01-5640-0-5300-300-0000-3140-000-383	5,000
Rental/Leases/Repairs	01-5640-0-5600-300-0000-xxxx-000-383	17,000
Interprogram Charges/Transportation	01-5640-0-5742-300-xxxx-xxxx-000-383	3,150
Professional/Consulting Services	01-5640-0-5800-300-0000-xxxx-000-383	7,600
Consultants	01-5640-0-5832-300-0000-xxxx-000-383	36,000
Field Trips	01-5640-0-5865-300-0000-2100-000-383	1,000
Licensing Software	01-5640-0-5882-300-5776-1197-000-383	2,300
Direct Support/Indirect Cost @ 7.04%	01-5640-0-7310-060-0000-7210-000-383	21,772
TOTAL		\$331,032

Total Revenue: \$331,032

Total Budget: \$331,032
(Categorical)

MISCELLANEOUS

DISTRICT FUNDED STAFF	FTE	SALARIES	BENEFITS
None	0.00	\$0	\$0
Subtotal FTE, Salaries & Benefits	0.00		\$0

Category	Budget Code	2013-14 Budget
Health Premium - Admin. Fees	01-0000-0-5800-000-0000-7200-669-669	\$300,000
PERS Reduction Adjustments	01-0000-0-3802-000-0000-2700-670-669	(22,503)
PERS Reduction Buyout	01-0000-0-3802-020-0000-7200-670-669	(197,613)
PERS Reduction Safety Plan	01-0000-0-3802-070-0000-8300-670-669	(355,226)
Indirect Costs within General Fund	01-0000-0-7310-020-0000-7210-670-669	(2,385,370)
Indirect Costs from Adult Ed. Fund	01-0000-0-7350-894-0000-7210-670-669	(130,719)
Indirect Costs from Cafeteria Fund	01-0000-0-7350-170-0000-7210-670-669	(828,932)
Indirect Costs from Child Dev. Fund	01-0000-0-7350-000-0001-7210-670-669	(343,718)
State Special Schools	01-0000-0-7130-000-0000-9200-670-669	37,164
Community School Program	01-0000-0-7142-000-0000-9200-670-669	34,000
State Unemployment Exper. Charges - Cert.	01-0000-0-3501-000-1110-1000-670-669	100,000
State Unemployment Exper. Charges - Class.	01-0000-0-3502-000-9590-7200-670-669	100,000
Banking Forms/Fees Expenditure Account	01-0000-0-5800-020-0000-7200-670-669	30,000
Retiree Benefits/Health, Instructional	01-0000-0-3701-000-1590-xxxx-671-669	900,000
Retiree Benefits/Health, Non-Instructional	01-0000-0-3702-000-9590-xxxx-671-669	700,000
Legal Services	01-0000-0-58xx-010-0000-7160-220-669	2,020,000
PARS Retirement Payment	01-0000-0-5800-000-xxxx-xxxx-727-669	2,336,429
STRS Penalties and Admin Fees	01-0000-0-5800-000-0000-7200-257-669	5,000
STRS Employee Benefit Adjustments	01-0000-0-3101-xxx-xxxx-xxxx-257-669	20,000
Facilities Rentals & Leases - Custodial	01-0000-0-2203-000-9215-8200-000-800	50,000
Facilities Rentals & Leases - Reimbursements	01-0000-0-xxxx-xxx-xxxx-xxxx-000-850	45,000
TOTAL		\$2,413,512

Total Budget: \$2,413,512

POLICE SERVICES

HARVEY WOO
School Chief of Police

The Twin Rivers School District Police Department is responsible for providing law enforcement services on and about the Twin Rivers Unified School District properties. The primary focus is on those Police functions necessary to ensure a safe environment for students, staff, and the public. The Twin Rivers School District Police Department is certified by the State Commission of Peace Officer Standards and Training, with school law enforcement responsibilities in Sacramento city and county.

DISTRICT FUNDED STAFF	FTE	SALARIES	BENEFITS
School Chief of Police	1.00	\$105,769	\$31,810
Lieutenant	1.00	101,505	37,960
Sergeants	3.00	261,648	108,013
Police/School Resource Officers	19.00	1,128,747	634,919
Campus Safety Dept. Dispatchers	4.00	194,500	70,808
Police Administrative Analyst	1.00	67,649	34,095
Subtotal FTE, Salaries & Benefits	29.00		\$2,777,423

Category	Budget Code	2013-14 Budget
Classified Support - Overtime	01-0000-0-2201-070-0000-8300-000-612	\$40,000
Classified Support - Stipends	01-0000-0-2202-070-0000-8300-000-612	4,500
Classified Support - Extra Duty	01-0000-0-2203-070-0000-8300-000-612	10,000
Classified Support - Substitutes	01-0000-0-2204-070-0000-8300-000-612	60,000
Uniform Allowances	01-0000-0-2279-070-0000-8300-000-612	20,000
Classified Clerical - Overtime	01-0000-0-2401-070-0000-8300-000-612	15,000
Classified Clerical - Stipends	01-0000-0-2402-070-0000-8300-000-612	500
Classified Clerical - Extra Duty	01-0000-0-2403-070-0000-8300-000-612	10,000
Classified Clerical - Substitutes	01-0000-0-2404-070-0000-8300-000-612	17,540
Classified Variable Benefits	01-0000-0-3xxx-070-0000-8300-000-612	30,566
PERS/Survivor Benefits	01-0000-0-3912-070-0000-8300-000-612	1,500
Materials & Supplies	01-0000-0-4300-070-0000-8300-000-612	25,000
Computer Software & Supplies	01-0000-0-4310-070-0000-8300-000-612	150
Supplies Over \$500-\$4,999	01-0000-0-4400-070-0000-8300-000-612	4,000
Travel & Conference	01-0000-0-5200-070-0000-8300-000-612	5,000
Rentals/Leases/Repairs	01-0000-0-5600-070-0000-8300-000-612	15,000
Interprogram Charges/Postage	01-0000-0-5715-070-0000-8300-000-612	500
Interprogram Charges/Printing	01-0000-0-5725-070-0000-8300-000-612	1,000
Other Services	01-0000-0-5800-070-0000-8300-000-612	25,000
Postage	01-0000-0-5920-070-0000-8300-000-612	100
Cell Phone Services	01-0000-0-5930-070-0000-8300-000-612	4,500
Fuel/Oil	01-0000-0-4340-070-9750-8300-000-612	1,000
Maintenance Of Equipment - Supplies	01-0000-0-4350-070-9750-8300-000-612	300
Repairs/Vehicle Maintenance	01-0000-0-5600-070-9750-8300-000-612	10,000
Transportation Direct Charges/Fuel/Oil	01-0000-0-5711-070-9750-8300-000-612	85,123
Transportation Direct Charges/Repairs	01-0000-0-5743-070-9750-8300-000-612	20,000
Other Services/Vehicle Maintenance	01-0000-0-5800-070-9750-8300-000-612	18,000
Other Services (Crossing Guards)	01-0000-0-5800-070-9143-8300-000-612	115,291
Classified Support - Extra Duty (Field Training)	01-0000-0-2203-070-9222-8300-000-612	1,300
Classified Variable Benefits	01-0000-0-3xxx-070-9222-8300-000-612	301
Classified Support - Extra Duty (Safety)	01-0000-0-2203-070-9597-8300-000-612	100,000
Classified Variable Benefits	01-0000-0-3xxx-070-9597-8300-000-612	9,513
Materials & Supplies	01-0000-0-4300-070-9597-8300-000-612	1,000
Police Services Supplemental Budget	01-0000-0-xxxx-070-xxxx-8300-000-697	153,000
TOTAL		\$804,684

Total Budget: \$3,582,107

PRINT SERVICES

RUTH HALL
Director

The Print Services Department produces curriculum materials, school site administrative printing, graphic services, and individual classroom and department materials at a low cost. District forms and documents are housed and prepared by Print Services, and the department oversees the U.S. and Inter-District mail service, postage meter and bulk rate postage.

DISTRICT FUNDED STAFF	FTE	SALARIES	BENEFITS
Supervisor, Print Services	1.00	\$78,130	\$28,012
Lead Graphic, Print, Mailroom	1.00	61,878	27,042
Printing Technicians	2.00	77,400	34,065
Subtotal FTE, Salaries & Benefits	4.00		\$306,527

Category	Budget Code	2013-14 Budget
Materials & Supplies	01-0000-0-4300-050-0000-7550-000-619	\$89,165
Computer Supplies Over \$500-\$4,999	01-0000-0-4410-050-0000-7550-000-619	1,000
Rentals/Leases/Repairs	01-0000-0-5600-050-0000-7550-000-619	122,253
Communications	01-0000-0-5930-050-0000-7550-000-619	600
Other Debt Service - Interest	01-0000-0-7438-050-0000-9100-000-619	10,844
Other Debt Service - Principal	01-0000-0-7439-050-0000-9100-000-619	66,903
Subtotal		\$290,765
Interprogram Credits/Printing	01-0000-0-5725-050-0000-7550-000-619	(\$269,765)
Interfund Credits/Printing	01-0000-0-5755-050-0000-7550-000-619	(21,000)
TOTAL		\$0

Total Budget: \$306,527

PROFESSIONAL DEVELOPMENT BLOCK GRANT

KATE INGERSOLL
Executive Director
GINNA MYERS
Director

The Professional Development Block Grant is categorized as a Tier III program from July 1, 2009 through June 30, 2015. Tier III programs give categorical flexibility for the funds to be unrestricted. We are continuing to use the funds under its original purpose. The Professional Development Block Grant's original purpose combined funding for the following programs into a single Block Grant: Instructional Time and Staff Development Reform, Teaching as a Priority, and Intersegmental Programs. Instructional Time and Staff Development Reform funding supports certificated classroom teachers who provide direct classroom instruction, certificated teaching assistants, and classified classroom instructional aides. Allowable staff development instructional activities include: teaching strategies; classroom management and other training designed to improve pupil performance; conflict resolution; intolerance and hatred prevention; and academic content in the core curriculum areas that are provided by the school district or county office of education.

CATEGORICALLY FUNDED STAFF	FTE	SALARIES	BENEFITS
None	0.00	\$0	\$0
Subtotal FTE, Salaries & Benefits	0.00		\$0

Category	Budget Code	2013-14 Budget
Certificated Salaries - Offsets	01-0052-0-1102-333-1700-1000-000-430	\$1,222,533
Certificated Salaries - Extra Assignment	01-0052-0-1103-080-xxxx-xxxx-000-430	13,370
Classified Salaries - Clerical Overtime	01-0052-0-2401-080-0000-2130-000-430	500
Variable Benefits	01-0052-0-3xxx-xxx-xxxx-xxxx-000-430	208,985
Materials & Supplies	01-0052-0-4300-080-1695-1000-000-430	2,557
Licensing Software	01-0052-0-5882-080-9538-2140-000-430	27,037
Cell Phone	01-0052-0-5930-080-1695-2100-000-430	287
TOTAL		\$1,475,269

Total Revenue: \$1,475,269

**Total Budget: \$1,475,269
(Categorical)**

PROGRAM IMPROVEMENT LOCAL EDUCATIONAL AGENCIES CORRECTIVE ACTION RESOURCES

GWYN DELLINGER
Director

This funding stems from State Board of Education (SBE) Sanctions for Districts entering Year 3, Program Improvement. TRUSD entered PI Year 3 last year 2012-13. These funds are for implementing Corrective Action #6. Corrective Action #6 requires the following: Revise LEA Plan and Submit by March 11, 2013, Contract with Technical Assistance Provider/District Assistance Intervention Team (DAIT), Full Implementation Plan for Common Core State Standards (CCSS) Roll-Out, needs Assessment to be conducted by DAIT provider, and LEA to Implement recommendations of DAIT provider.

CATEGORICALLY FUNDED STAFF	FTE	SALARIES	BENEFITS
None	0.00	\$0	\$0
Subtotal FTE, Salaries & Benefits	0.00		\$0

Category	Budget Code	2013-14 Budget
Certificated - Extra Duty	01-3185-0-1103-090-1110-1000-000-336	\$63,600
Certificated Variable Benefits	01-3185-0-3xx1-090-1110-1000-000-336	7,272
Consultants	01-3185-0-5100-090-0000-2100-000-336	439,200
Interprogram Charges/Printing	01-3185-0-5725-090-1110-1000-000-336	10,000
Interfund Charges/Nutrition Services	01-3185-0-5743-090-0000-2100-000-336	100
Set Aside	01-3185-0-5885-090-0000-2100-000-336	3,416,736
Direct Support/Indirect Cost @ 7.04%	01-3185-0-7310-090-0000-7210-000-336	277,158
TOTAL		\$4,214,066

Deferred Revenue: \$ 4,214,066

**Total Budget: \$4,214,066
(Categorical)**

PSYCHOLOGICAL SERVICES

JANET BALCOM
Assistant Superintendent

Services provided by school psychologists in the general education program, as well as special education, include: consultation with parents and staff regarding how to best help students learn; direct interventions, such as counseling with students and families; participation in Student Study and IEP Teams to plan specific services for students at risk; liaison with agencies; and crisis intervention for all district schools. Assessments may be completed to identify learning difficulties; reassessments of students in special education programs are required every three years.

DISTRICT FUNDED STAFF	FTE	SALARIES	BENEFITS
Assistant Supt., Special Education	0.10	\$13,335	\$3,910
Administrative Assistant	0.10	5,209	1,299
Psychologists	11.50	984,383	198,021
Subtotal FTE, Salaries & Benefits	11.70		\$1,206,156

Category	Budget Code	2013-14 Budget
Mileage Allowance - Certificated	01-0000-0-3961-060-0000-2100-000-614	\$600
Certificated Variable Benefits	01-0000-0-3xxx-060-0000-2100-000-614	69
Materials & Supplies	01-0000-0-4300-060-0000-3120-000-614	4,765
Computer Software & Supplies	01-0000-0-4310-060-0000-3120-000-614	10,000
Travel & Conference	01-0000-0-5200-060-0000-3120-000-614	2,000
Mileage	01-0000-0-5230-060-0000-3120-000-614	1,000
Rentals/Leases/Repairs	01-0000-0-5600-060-0000-3120-000-614	200
Interprogram/Printing	01-0000-0-5725-060-0000-3120-000-614	500
Other Services	01-0000-0-5800-060-0000-3120-000-614	500
Postage	01-0000-0-5920-060-0000-3120-000-614	50
TOTAL		\$19,684

Total Budget: \$1,225,840

PUPIL RETENTION BLOCK GRANT

RUDY PUENTE
Director

The Pupil Retention Block Grant is categorized as a Tier III programs from July 1, 2008 through June 30, 2015. Tier III programs give categorical flexibility for the funds to be unrestricted and spent on any educational expense. This grant will partially fund Alternative Education/Continuation High School Program Foundation Program for the 2013/14 school year and excess cost for county community school placements.

CATEGORICALLY FUNDED STAFF	FTE	SALARIES	BENEFITS
Teachers - Continuation	2.00	\$112,850	\$31,702
Subtotal FTE, Salaries & Benefits	2.00		\$144,552

Category	Budget Code	2013-14 Budget
Set Aside	01-0049-0-5885-060-1110-1000-000-405	\$46,037
Direct Support/Indirect Cost @ 7.04%	01-0049-0-7310-060-0000-7210-000-405	13,417
TOTAL		\$59,454

Allocated Revenue: \$1,338,426
Flexed Revenue: (\$1,134,420)
Net Revenue: \$204,006

Total Budget: \$204,006
(Categorical)

\$144,552 of the above budget is also reflected in the school site budgets.

PUPIL TESTING

UVE DAHMEN
Director

This office manages the STAR, CELDT, CAHSEE, Physical Fitness, and district tests. Services include site staff training; ordering and inventorying test materials; scheduling tests in the student achievement software system; scheduling print orders for test booklets; scanning tests and surveys when needed, etc.

DISTRICT FUNDED STAFF	FTE	SALARIES	BENEFITS
None	0.00	\$0	\$0
Subtotal FTE, Salaries & Benefits	0.00		\$0

Category	Budget Code	2013-14 Budget
Materials & Supplies	01-0750-0-4300-080-0000-3160-000-412	\$18,126
Computer Software & Supplies	01-0750-0-4310-080-0000-3160-000-412	2,500
Computer Supplies Over \$500-\$4,999	01-0750-0-4410-080-0000-3160-000-412	2,500
Other Services	01-0750-0-5800-080-0000-3160-000-412	30,000
Direct Support/Indirect Cost @ 7.04%	01-0750-0-7310-080-0000-7210-000-412	3,740
TOTAL		\$56,866

Total Revenue: \$56,866

Total Budget: \$56,866

PURCHASING SERVICES

RUTH HALL

Director

Purchasing Services is responsible for: purchasing all district equipment, supplies and services using bid procedures, requests for quotes, piggybackable bids & recommended vendors; establish purchasing standards and specifications; monitor purchases to ensure district standards; and acts as lead agency for the Nor-Cal Schools Joint Purchasing Association (JPA). The Purchasing Department has the sole authority to prepare and issue purchase orders for public works, goods, and services.

The Contracting & E-Rate Services (CES) develops and implements standard contracting and service agreement documentation and approval processes and reviews and recommends changes to contract language to manage risk, exposure and obligation for the TRUSD. The CES Department administers TRUSD's E-Rate program, in close association with the District's IT Support Services Department. This federal program helps us obtain funding in the form of reimbursements for eligible telecommunication and technology related services and infrastructure.

DISTRICT FUNDED STAFF	FTE	SALARIES	BENEFITS
Director, Purchasing Services	1.00	\$113,123	\$35,852
Manager, Contract & E-Rate	1.00	85,471	32,328
Supervisor, Purchasing Services	1.00	80,130	28,461
Buyer	1.00	54,656	25,425
Secretary I	1.00	46,009	16,522
Purchasing Assistant	2.00	80,582	32,548
Subtotal FTE, Salaries & Benefits	7.00		\$631,107

Category	Budget Code	2013-14 Budget
Materials & Supplies	01-0000-0-4300-050-0000-7530-000-605	\$8,957
Travel & Conference	01-0000-0-5200-050-0000-7530-000-605	2,500
Dues & Memberships	01-0000-0-5300-050-0000-7530-000-605	300
Rentals/Leases/Repairs	01-0000-0-5600-050-0000-7530-000-605	16,000
Interprogram Charges/Printing	01-0000-0-5725-050-0000-7530-000-605	200
Cell Phones Services	01-0000-0-5930-050-0000-7530-000-605	600
Classroom Furniture Replacement	01-0000-0-4300-050-1284-1000-000-605	6,000
Contracting/E-Rate Services	01-0000-0-xxxx-050-0000-7560-000-636	3,800
Joint Powers Association (JPA)	01-0408-0-xxxx-050-0000-7530-000-649	3,300
TOTAL		\$41,657

Total Budget: \$672,764

QUALITY EDUCATION INVESTMENT ACT

GWYN DELLINGER
Director

The Quality Education Investment Act (QEIA) is a categorical program operating at Fairbanks, Harmon Johnson, and Oakdale elementary schools. The QEIA program is structured to increase student achievement. QEIA schools offer reduced class sizes at the primary and intermediate levels. Teachers are highly qualified and receives 40 hours of professional development each year. There is also a teacher experience index applied at QEIA schools.

CATEGORICALLY FUNDED STAFF	FTE	SALARIES	BENEFITS
Teachers	10.18	\$651,917	\$142,994
Student Support Teacher	0.20	15,018	3,363
Student Learning Coach - Elementary	1.54	128,078	24,131
Library Media Technician I	0.13	3,745	2,192
Subtotal FTE, Salaries & Benefits	12.05		\$971,438

Category	Budget Code	2013-14 Budget
Certificated Salaries - Stipends	01-7400-0-1x02-xxx-xxxx-xxxx-000-403	\$3,591
Certificated Salaries - Extra Duty	01-7400-0-1X03-xxx-xxxx-xxxx-000-403	53,846
Certificated Salaries - Substitutes	01-7400-0-1104-xxx-1110-1000-000-403	12,311
Certificated Salaries - Temporary	01-7400-0-1106-657-1110-1000-000-403	5,533
Classified Salaries - Extra Duty	01-7400-0-2903-657-0000-3160-000-403	135
Variable Benefits	01-7400-0-3xxx-xxx-xxxx-xxxx-000-403	8,600
Books Other Than Textbooks	01-7400-0-4200-618-1110-1000-000-403	1,000
Materials & Supplies	01-7400-0-4xxx-xxx-xxxx-xxxx-000-403	97,771
Travel & Conference	01-7400-0-5200-618-1695-xxxx-000-403	5,000
Rents/Leases/Repairs	01-7400-0-5200-xxx-1110-1000-000-403	29,000
Interprogram Chgs-Printing	01-7400-0-5725-657-1110-1000-000-403	1,500
Interprogram Chgs-Field Trips	01-7400-0-5742-618-1110-1000-000-403	235
Other Services	01-7400-0-58xx-xxx-1110-1000-000-403	1,000
Field Trips	01-7400-0-5865-xxx-1110-1000-000-403	4,865
Licensing Software	01-7400-0-5882-635-1110-1000-000-403	11,832
Direct Support/Indirect Cost @ 7.04%	01-7400-0-7310-xxx-0000-7210-000-403	72,900
TOTAL		\$309,119

Allocated Revenue: \$ 1,108,400

Carryover \$ 172,157

Total Revenue \$ 1,280,557

Total Budget: \$1,280,557

(Categorical)

\$ 1,280,557 of the above budget is also reflected in the school site budgets.

REGIONAL OCCUPATIONAL PROGRAM

MARLA MILLER
Director

The Regional Occupational Program (ROP) is categorized as a Tier III program from July 1, 2008 through June 30, 2015. Tier III programs give categorical flexibility for the funds to be unrestricted. We are continuing to use the funds under its original purpose. ROP prepares students, 16 years of age or older, for employment, apprenticeship and post-secondary education through quality Career Technical Education (CTE) classes that emphasize hands-on, real world experiences. Students gain entry-level employment skills that prepare them for the competitive job market. District courses are available in Agriculture & Natural Resources, Arts, Media & Entertainment, Education & Child Development, Energy & Utilities, Engineering & Design, Finance & Business, Health, Hospitality, Manufacturing, Marketing, Sales & Service, and Public Services.

CATEGORICALLY FUNDED STAFF	FTE	SALARIES	BENEFITS
Director, Adult Ed./ROP/CTE	0.70	\$79,636	\$14,790
Teachers	9.40	606,559	137,756
Program Specialist	0.10	5,551	2,562
Clerk III	0.46	14,242	6,049
Subtotal FTE, Salaries & Benefits	10.66		\$867,145

Category	Budget Code	2013-14 Budget
Certificated Salaries - Extra Duty	01-0029-0-1103-200-7110-1000-000-781	\$20,000
Certificated Salaries - Substitutes	01-0029-0-1104-200-7110-1000-000-781	15,000
Certificated Variable Benefits	01-0029-0-3xx1-200-7110-1000-000-781	4,003
Materials & Supplies	01-0029-0-4300-xxx-71x0-xx00-000-781	281,790
Computer Software & Supplies	01-0029-0-4310-200-7110-2100-000-781	200
Materials & Supplies - Meetings	01-0029-0-4325-200-7110-1000-000-781	430
Supplies Over \$500-\$4,999	01-0029-0-4400-200-7110-1000-000-781	3,149
Rentals/Leases/Repairs	01-0029-0-5600-xxx-7110-1000-000-781	3,274
Interprogram Charges/Postage	01-0029-0-5715-200-7110-2100-000-781	10
Interprogram Charges/Printing	01-0029-0-5725-200-7110-2100-000-781	20
Interprogram Charges/Field Trips	01-0029-0-5742-920-7110-1000-000-781	459
Interprogram Charges/Technology Services	01-0029-0-5746-200-7110-2420-000-781	9,573
Catering	01-0029-0-5825-200-7110-1000-000-781	570
Direct Support/Indirect Cost @ 5.00%	01-0029-0-7310-200-7110-7210-000-781	60,281
TOTAL		\$398,759

Total Revenue: \$1,265,904

Total Budget: \$1,265,904
(Categorical)

\$754,053 of the above budget is also reflected in the school site budgets.

SALARIES/BENEFITS

DISTRICT FUNDED STAFF	FTE	SALARIES	BENEFITS
Reserve Teachers (Pending Increased Enrollment)	0.00	\$0	\$0
Subtotal FTE, Salaries & Benefits	0.00		\$0

Category	Budget Code	2013-14 Budget
<u>Variable Salaries/Benefits:</u>		
Certificated Salaries - Substitutes	01-0000-0-1104-xxx-1110-1000-000-050	\$1,800,000
Certificated Salaries - First 3 Days of School	01-0000-0-1104-xxx-1110-1000-003-050	17,000
Certificated Pupil Support - Substitutes	01-0000-0-1204-xxx-0000-xxxx-000-050	10,000
Certificated Supervisor - Substitutes	01-0000-0-1304-xxx-0000-2700-000-050	15,000
Instructional Paraeducators - Substitutes	01-0000-0-2104-xxx-1110-1000-000-050	16,000
Campus Monitor/Health Asst./Library Asst. - Substitutes	01-0000-0-22xx-xxx-0000-xxxx-000-050	55,000
Classified - Overtime	01-0000-0-2401-xxx-0000-xxxx-000-050	50,000
Classified - Extra Duty	01-0000-0-2403-xxx-0000-xxxx-000-050	10,000
Classified - Substitutes	01-0000-0-2404-xxx-0000-xxxx-000-050	150,000
Classified - Extra Hours (Straight Time)	01-0000-0-2405-xxx-0000-xxxx-000-050	5,000
Classified Confidential - Overtime/Substitutes	01-0000-0-25xx-xxx-0000-xxxx-000-050	70,000
Statutory Benefits for above	01-0000-0-3xxx-xxx-xxxx-xxxx-xxx-050	248,186
Subtotal		\$2,446,186
Home & Hospital Extra Duty	01-0000-0-1103-300-1430-1000-000-051	\$75,000
Coaching Stipends/Extra Curricular	01-0000-0-1102-xxx-1365-4100-000-051	350,000
Coaching Stipends/Extra Curricular/Athletic	01-0000-0-xx02-xxx-1240-4200-000-051	810,000
Teacher Sixth Period Pay (District)	01-0000-0-1105-xxx-1633-1000-080-051	576,000
Assistant to the Principal (Elementary/Middle schools)	01-0000-0-1902-xxx-1740-2700-000-051	57,600
Independent Study (Elementary schools)	01-0000-0-1103-xxx-3300-1000-000-051	60,000
Class Size Overages	01-0000-0-1103-xxx-1110-1000-015-051	117,050
Negotiations (sub for teachers doing prep work)	01-0000-0-1104-030-9695-7120-000-051	10,000
Counseling Stipends/Psychologists - Extra Duty	01-0000-0-1202-000-0000-3110-000-051	11,500
Out of Class/Miscellaneous	01-0000-0-2x99-xxx-xxxx-xxxx-257-051	10,000
Vacation Payoffs	01-0000-0-2x10-xxx-xxxx-xxxx-822-051	249,623
Statutory Benefits for above	01-0000-0-3xxx-xxx-xxxx-xxxx-xxx-051	224,584
Subtotal		\$2,551,357
<u>Salary Offsets</u>		
Certificated (Teachers)	01-0000-0-11xx-333-xxxx-1000-000-000	(\$29,088,033)
Benefits	01-0000-0-3xxx-333-xxxx-1000-000-000	(6,754,530)
Subtotal		(\$35,842,563)
<u>Projected Savings/Open Positions:</u>		
Certificated	01-0000-0-1106-000-1110-1000-000-052	(\$419,048)
Classified	01-0000-0-2x06-000-0000-2700-000-052	(493,077)
Benefits	01-0000-0-3xxx-000-xxxx-xxxx-000-052	(287,875)
Subtotal		(\$1,200,000)
TOTAL		(\$32,045,020)

Total Budget: (\$32,045,020)

SCHOOL AND LIBRARY IMPROVEMENT BLOCK GRANT

GWYN DELLINGER
Director

The School and Library Improvement Block Grant (SLIBG) is categorized as a Tier III program from July 1, 2009 through June 30, 2015. Tier III programs give categorical flexibility for the funds to be unrestricted. We are continuing to use part of the funds under its original purposes and will be flexing part of these funds to be used for other educational purposes. The SLIBG combines funding for School Library Materials and the School Improvement Programs (SIP) into a single Block Grant. Eligibility for funding for the SLIBG is limited to the relative statewide proportion that each LEA received in the 2003-04 fiscal year for School Library Materials and SIP, thereby establishing a base level of funding.

CATEGORICALLY FUNDED STAFF	FTE	SALARIES	BENEFITS
Student Support Teacher	0.36	\$21,557	\$5,264
Student Learning Coach	0.45	33,898	9,394
Counselor	0.07	4,911	1,129
Instructional Paraeducator	0.22	6,185	1,444
Public Safety Officer	0.45	12,987	8,375
Duty Assistant	0.50	11,899	2,820
Subtotal FTE, Salaries & Benefits	2.05		\$119,863

Category	Budget Code	2013-14 Budget
Certificated Salaries - Stipends	01-0054-0-1x02-xxx-xxxx-xxxx-000-407	\$5,656
Certificated Salaries - Extra Assignment	01-0054-0-1x03-xxx-xxxx-xxxx-000-407	12,667
Certificated Salaries - Substitutes	01-0054-0-1104-xxx-xxxx-1000-000-407	15,349
Classified Salaries	01-0054-0-2x0x-xxx-xxxx-xxxx-000-xxx	111,116
Variable Benefits	01-0054-0-3xxx-xxx-xxxx-xxxx-000-xxx	27,667
Textbooks/Books Other Than Textbooks	01-0054-0-4x00-xxx-xxxx-xxxx-000-407	5,455
Material & Supplies	01-0054-0-43xx-xxx-xxxx-xxxx-000-4xx	226,819
Supplies Over \$500-\$4,999	01-0054-0-44xx-xxx-xxxx-xxxx-000-4xx	14,137
Travel & Conference	01-0054-0-5200-750-1695-1000-000-407	1,000
Rentals/Leases/Repairs	01-0054-0-5600-xxx-xxxx-xxxx-000-4xx	52,743
Interprogram Charges/Postage	01-0054-0-5715-xxx-xxxx-xxxx-000-407	1,548
Interprogram Charges/Printing	01-0054-0-5725-xxx-1110-1000-000-407	5,650
Interprogram Charges/Field Trips	01-0054-0-5742-xxx-1110-1000-000-407	5,576
Interprogram Charges/Nutrition Services	01-0054-0-5753-714-0000-3160-000-407	1,650
Other Services	01-0054-0-58xx-xxx-xxxx-xxxx-000-xxx	5,950
Field Trips	01-0054-0-5865-xxx-1110-1000-000-407	10,500
Software Licenses	01-0054-0-5882-xxx-1xxx-1000-000-407	19,905
Set Aside	01-0054-0-5885-090-0000-2100-000-454	47,058
Direct Support/Indirect Cost @ 7.04%	01-0054-0-7310-090-0000-7210-000-407	48,598
SUB-TOTAL		\$619,044

Allocated Revenue: \$1,791,335
Flexed Revenue: (\$ 1,040,643)
Career/College Contribution: (\$ 11,805)
Net Revenue: \$ 738, 907

Total Budget: \$738,907
(Categorical)

\$579,216 of the above budget is also reflected in the school site budgets.

SCHOOL IMPROVEMENT GRANT- LEA

CRAIG S. MURRAY
Executive Director
DARRYL HAWTHRONE
Principal

These funds pay for the salaries of the Grant Coordinator and Clerk who supervise the implementation and compliance of the SIG requirements at Highlands High School. Pivot Learning Partners serve as consultants, coaches, professional developers and they administer surveys and assessments which provide data for the grant. Staff are paid to attend summer professional development (including travel costs) and to work on committees (such as the Teacher/Leader Effectiveness Committee).

CATEGORICALLY FUNDED STAFF	FTE	SALARIES	BENEFITS
Clerk III	1.00	\$9,293	\$3,505
Subtotal FTE, Salaries & Benefits	1.00		\$12,798

Category	Budget Code	2013-14 Budget
Certificated Salaries	01-3180-3-1303-080-0000-2100-000-381	\$14,463
Classified Salaries	01-3180-3-2403-080-0000-2100-000-381	1,125
Variable Benefits	01-3180-3-3xxx-080-0000-2100-000-381	1,880
Materials & Supplies	01-3180-3-4300-080-0000-2100-000-381	501
Travel and Conferences	01-3180-3-5200-080-9538-2100-000-381	107
Direct Support/Indirect Cost @ 7.04%	01-3180-3-7310-080-0000-7210-000-381	2,173
TOTAL		\$20,249

Deferred Revenue: \$33,047

Total Budget: \$33,047
(Categorical)

SPECIAL EDUCATION Staffing

JANET BALCOM
Assistant Superintendent

DISTRICT FUNDED STAFF	FTE	SALARIES	BENEFITS
Assistant Supt., Spec. Ed. / Student Services	0.75	\$100,017	\$29,350
Coordinator	0.75	71,263	18,033
Teachers	157.00	10,763,889	2,435,540
Program Specialists	3.80	351,074	81,726
Nurse	0.60	47,942	11,787
Language/Speech/Hearing Specialists	26.90	1,865,066	456,161
Transition Specialist	0.63	44,125	10,149
Student Support Tutors	12.68	257,987	157,074
Instructional Paraeducators	34.97	914,265	524,489
Occupational Therapist	1.00	49,531	19,211
Psychologists	8.85	756,510	147,490
Administrative Assistant	0.90	46,877	11,685
Account Clerk III	1.00	42,477	9,631
Custodian	0.50	18,039	7,149
Clerk III's	5.00	173,796	65,738
School To Work Transition Assistant	0.63	14,744	6,602
School Secretary III	1.00	48,307	21,332
Secretary II	1.00	48,307	17,037
Subtotal FTE, Salaries & Benefits	257.96		\$19,644,400

Total Budget: \$19,644,400

If we add all State Special Education programs (Resource 6500) together, the total comes to **\$23,896,520**

Revenue Allocated: \$ 15,620,691

Contributions: \$ 8,275,829

Net Revenue: \$ 23,896,520

SPECIAL EDUCATION

Administration, Operations, and Misc.

JANET BALCOM
Assistant Superintendent

The Special Education administration provides the coordination and supervision of all special education programs in the district. Administration is responsible for finding and providing a free, appropriate education for every student in need of special education services in the district.

DISTRICT FUNDED STAFF	FTE	SALARIES	BENEFITS
See staffing page	0.00	\$0	\$0
Subtotal FTE, Salaries & Benefits	0.00		\$0

Category	Budget Code	2013-14 Budget
Certificated Salaries - Home & Hospital	01-6500-0-1103-300-5770-1130-303-250	\$125,550
Certificated Variable Benefits - Home & Hospital	01-6500-0-3xx1-300-5770-1130-303-250	15,230
Home & Hospital - Supplies	01-6500-0-4300-300-5770-1130-303-250	40
Home & Hospital - Print Shop	01-6500-0-5725-300-5770-1130-303-250	50
Certificated Salaries - Extra Duty	01-6500-0-1103-300-57x0-11x0-000-250	24,400
Certificated Teacher Salaries - Substitutes	01-6500-0-1104-300-57x0-1110-000-250	164,688
Certificated Salaries - Sixth Periods	01-6500-0-1105-300-57x0-1110-000-250	20,000
Certificated Support Salaries - Substitutes	01-6500-0-1204-300-5001-3120-000-250	4,000
Classified Paraeducator Salaries - Extra Duty	01-6500-0-2103-300-57x0-1110-000-250	2,000
Classified Paraeducator Salaries - Substitutes	01-6500-0-2104-300-57x0-1110-000-250	50,500
Classified Paraeducator Salaries - Extra Hours	01-6500-0-2105-300-57x0-1110-000-250	2,000
Classified Support Salaries - Substitutes	01-6500-0-2204-xxx-5001-8200-000-250	500
Classified Clerical Salaries - Substitutes	01-6500-0-2404-xxx-5001-2100-000-250	4,000
Variable Statutory Benefits	01-6500-0-3xxx-xxx-5xxx-xxxx-000-250	32,914
Mileage Allowance - Certificated	01-6500-0-3961-300-5001-2100-000-202	4,500
Administration - Variable Benefits	01-6500-0-3901-300-5001-2100-000-202	617
Administration - Office Supplies	01-6500-0-4xxx-xxx-5001-2x00-000-202	24,693
Administration - Other Services	01-6500-0-5100-xxx-5001-2x00-000-202	500
Administration - Travel	01-6500-0-5200-300-5060-2100-000-202	2,000
Administration - Mileage	01-6500-0-5230-xxx-5001-xxxx-000-202	5,700
Administration - Rentals/Leases/Repairs	01-6500-0-5600-xxx-5001-2x00-000-202	5,000
Administration - Interprogram Charges/Postage	01-6500-0-5715-xxx-5001-2x00-000-202	4,500
Administration - Interprogram Charges/Printing	01-6500-0-5725-xxx-5001-2x00-000-202	1,000
Administration - Interfund Charges/Nutrition Services	01-6500-0-5753-xxx-5001-2x00-000-202	500
Administration - Other Services	01-6500-0-5800-300-5001-2100-000-202	1,000
Administration - Consultants	01-6500-0-5832-300-5001-2100-000-202	20,000
Administration - Legal Fees	01-6500-0-5880-300-5001-2100-000-202	119,500
Administration - Postage	01-6500-0-5920-xxx-5001-2100-000-202	100
Administration - Cellular Phones	01-6500-0-5930-300-5001-2100-000-202	4,632
Operations - Maintenance Supplies	01-6500-0-4350-821-5001-8200-000-202	590
Operations - Subagreements for Services	01-6500-0-5100-xxx-5001-xxxx-000-202	1,000
Operations - Utilities	01-6500-0-55xx-821-5001-8200-000-654	33,000
Heritage Peak Charter School	01-6500-0-7299-000-5001-9200-000-202	88,591
Staff Development - Teacher Salaries	01-6500-0-1104-300-5770-1110-000-205	3,453
Staff Development - Certificated Stipends	01-6500-0-1202-300-5770-3150-000-205	100
Staff Development - Paraeducator Salaries - Extra Duty	01-6500-0-2103-607-5750-1110-000-205	2,300
Staff Development - Certificated Variable Benefits	01-6500-0-3xxx-xxx-5770-1110-000-205	921
Staff Development - Materials & Supplies	01-6500-0-4300-300-5750-1110-000-205	1,485
Staff Development - Materials & Supplies - Meeting	01-6500-0-4325-300-5001-2100-000-205	1,200
Staff Development - Travel and Conference	01-6500-0-5200-xxx-5xxx-xxxx-000-205	11,233
Special Education Excess Costs	01-6500-0-7142-300-5001-9200-000-208	550,000
TOTAL		\$1,333,987

Total Budget: \$1,333,987

SPECIAL EDUCATION Designated Instruction Services

JANET BALCOM
Assistant Superintendent

Designated Instruction Services (DIS) are designed to serve the needs of eligible students, as determined by professional assessment by an IEP team. Services may include, but are not limited to, speech/language therapy, occupational therapy, physical therapy, counseling, and other services as defined by law.

DISTRICT FUNDED STAFF	FTE	SALARIES	BENEFITS
See staffing page	0.00	\$0	\$0
Subtotal FTE, Salaries & Benefits	0.00		\$0

Category	Budget Code	2013-14 Budget
Materials & Supplies	01-6500-0-4300-300-57x0-3150-000-204	\$3,200
Computer Supplies Over \$500-\$4,999	01-6500-0-4410-300-5770-3150-000-204	3,185
Mileage	01-6500-0-5230-300-5770-3150-000-204	2,000
Dues & Memberships	01-6500-0-5300-300-5770-3150-000-204	15
Rentals/Leases/Repairs	01-6500-0-5600-300-5770-3150-000-204	500
Interprogram Charges/Printing	01-6500-0-5725-300-5770-3150-000-204	200
Other Services - DIS	01-6500-0-5xxx-300-5770-1190-000-206	1,000
TOTAL		\$10,100

Total Budget: \$10,100

SPECIAL EDUCATION Extended School Year

JANET BALCOM
Assistant Superintendent

Students receiving services in this program may require continued instruction during the summer months. Although the majority of these students have moderate/severe disabilities, some students with milder disabilities require Extended School Year (ESY) services. Areas covered are academics, vocational training, physical training, and leisure skills training to support the student's IEP goals.

DISTRICT FUNDED STAFF	FTE	SALARIES	BENEFITS
See Below for Variable Salaries and Benefits	0.00	\$0	\$0
Subtotal FTE, Salaries & Benefits	0.00		\$0

Category	Budget Code	2013-14 Budget
Certificated Salaries - Extra Duty	01-6500-0-1103-xxx-5773-1110-000-201	\$70,000
Certificated Salaries - Substitutes	01-6500-0-1104-xxx-5773-1110-000-201	20,000
Extended Year Psychologist	01-6500-0-1203-300-5773-3120-000-201	3,000
Summer School Cert. Admin. - Extra Duty	01-6500-0-1303-821-5773-2110-000-201	4,000
Extended Year Paraeducators	01-6500-0-2103-xxx-5773-1110-000-201	48,000
Extended Year Paraeducators - Substitutes	01-6500-0-2104-300-5773-1110-000-201	2,000
Extended Year Clerical - Extra Duty	01-6500-0-2403-300-5773-2700-000-201	1,000
Extended Year Benefits	01-6500-0-3xxx-xxx-5773-xxxx-000-201	17,393
Materials & Supplies	01-6500-0-43xx-300-5773-xxxx-000-201	61,453
Other Services	01-6500-0-5xxx-300-5773-xxxx-000-201	550
TOTAL		\$227,396

Total Budget: \$227,396

SPECIAL EDUCATION Nonpublic Schools

JANET BALCOM
Assistant Superintendent

The Special Education Nonpublic Schools Program is designed for students whose disabilities and needs are severe enough that their educational needs cannot be met by existing District or County programs.

DISTRICT FUNDED STAFF	FTE	SALARIES	BENEFITS
None	0.00	\$0	\$0
Subtotal FTE, Salaries & Benefits	0.00		\$0

Category	Budget Code	2013-14 Budget
Nonpublic Schools (70%)	01-6500-0-5100-300-5750-1180-000-201	\$1,860,326
Nonpublic Schools for LCI (Licensed Child Care Institute)	01-6500-0-5100-300-5750-1180-000-203	301,000
Nonpublic Agencies	01-6500-0-5xxx-300-5750-1181-000-201	445,366
TOTAL		\$2,606,692

Total Budget: \$2,606,692

SPECIAL EDUCATION Resource Specialist Program

JANET BALCOM
Assistant Superintendent

The Resource Specialist Program (RSP) serves special education students whose primary needs can be met in general education programs. The majority of students' school day is spent in general education classes, with pull out and/or push in support from RSP.

DISTRICT FUNDED STAFF	FTE	SALARIES	BENEFITS
See staffing page	0.00	\$0	\$0
Subtotal FTE, Salaries & Benefits	0.00		\$0

Category	Budget Code	2013-14 Budget
Textbooks	01-6500-0-4100-300-5770-1120-000-201	\$200
Books Other Than Textbooks	01-6500-0-4200-300-5770-1120-000-201	50
Materials & Supplies	01-6500-0-4300-300-5770-1120-000-201	7,110
Computer Supplies Over \$500-\$4,999	01-6500-0-4410-300-5770-1120-000-201	10,265
Mileage	01-6500-0-5230-300-5770-1120-000-201	2,000
TOTAL		\$19,625

Total Budget: \$19,625

SPECIAL EDUCATION SDC (Mild/Moderate)

JANET BALCOM
Assistant Superintendent

Special Day Classes are designed to provide special education services to students with special needs for a majority of their school day. Special Day Class programs are for mild/moderate disabilities as determined to meet the students' educational needs as identified by an Individualized Education Program (IEP) team.

DISTRICT FUNDED STAFF	FTE	SALARIES	BENEFITS
See staffing page	0.00	\$0	\$0
Subtotal FTE, Salaries & Benefits	0.00		\$0

Category	Budget Code	2013-14 Budget
Textbooks	01-6500-0-4100-300-5770-1110-000-201	\$15,000
Books Other Than Textbooks	01-6500-0-4200-300-5770-1110-000-201	300
Materials & Supplies	01-6500-0-4300-300-5770-1110-000-201	6,500
Computer Software/Supplies	01-6500-0-4310-300-5770-1110-000-201	5,290
Computer Supplies Over \$500-\$4,999	01-6500-0-4410-300-5770-1110-000-201	500
Mileage	01-6500-0-5230-300-5770-1110-000-201	500
Rentals/Leases/Repairs	01-6500-0-5600-300-5770-1110-000-201	2,000
Interprogram Charges/Printing	01-6500-0-5725-300-5770-1110-000-201	2,000
TOTAL		\$32,090

Total Budget: \$32,090

SPECIAL EDUCATION SDC (Moderate/Severe)

JANET BALCOM
Assistant Superintendent

Special Day Classes are to provide special education services to eligible students for a majority of their school day. Special Day Classes are for moderate/severe disabilities, as determined, to meet the students' needs as identified by an Individualized Education Program (IEP) team. Students receive intense training in this program including academics, independent living skills, and vocational skills.

DISTRICT FUNDED STAFF	FTE	SALARIES	BENEFITS
See staffing page	0.00	\$0	\$0
Subtotal FTE, Salaries & Benefits	0.00		\$0

Category	Budget Code	2013-14 Budget
Textbooks	01-6500-0-4100-300-5750-1110-000-201	\$50
Books Other Than Textbooks	01-6500-0-4200-300-5750-1110-000-201	150
Materials & Supplies	01-6500-0-4300-xxx-57x0-1110-000-201	9,730
Computer Software & Supplies	01-6500-0-4310-300-5750-1110-000-201	2,400
Materials & Supplies - Meetings	01-6500-0-4325-300-5750-1110-000-201	100
Supplies Over \$500-\$4,999	01-6500-0-4400-300-5750-1110-000-201	100
Computer Supplies Over \$500-\$4,999	01-6500-0-4410-300-5750-1110-000-201	1,000
Mileage	01-6500-0-5230-300-5750-1110-000-201	100
Rentals/Leases/Repairs	01-6500-0-5600-300-5750-1110-000-201	8,500
Interprogram Charges/Printing	01-6500-0-5725-300-5750-1110-000-201	100
Special Ed. ADA Lump Sum Monies	01-0000-0-xxxx-821-xxxx-xxxx-000-111	4,599
TOTAL		\$26,829

Total Budget: \$26,829

SPECIAL EDUCATION Pre-Referral to Mental Health

JANET BALCOM
Assistant Superintendent

The Special Education Pre-Referral to Mental Health dollars provide services to support students with exceptional needs in the areas of behavioral support and/or counseling needs.

DISTRICT FUNDED STAFF	FTE	SALARIES	BENEFITS
Coordinator, Special Education	0.20	\$18,523	\$5,854
Psychologists	2.33	185,673	39,245
Behavior Intervention Assistants	3.00	102,585	41,537
Program Specialist	0.50	44,638	14,446
Subtotal FTE, Salaries & Benefits	6.03		\$452,501

Category	Budget Code	2013-14 Budget
Psychologist Interns - Salaries	01-6512-0-1203-300-5011-3120-000-210	\$80,000
Certificated Variable Benefits	01-6512-0-3xxx-300-5011-3120-000-210	9,144
Subagreements	01-6512-0-5100-300-5011-3120-000-210	65,000
Mileage	01-6512-0-5200-300-5011-3120-000-210	5,175
Consultants	01-6512-0-5832-300-5011-3120-000-210	25,000
Indirect Cost @ 7.04%	01-6512-0-7310-300-5011-7210-000-210	40,256
TOTAL		\$224,575

Total Budget: \$677,076

SPECIAL EDUCATION
Individuals with Disabilities Education
Improvement Act – Local Assistance
(AKA PL 94-142)

JANET BALCOM
Assistant Superintendent

The Individuals with Disabilities Education Improvement Act (IDEIA) funds provide support for special education supports and services.

DISTRICT FUNDED STAFF	FTE	SALARIES	BENEFITS
Coordinators, Special Education	0.80	\$74,092	\$23,424
Inst. Para. - Mild/Moderate	64.67	1,736,732	860,236
Inst. Para. - Moderate/Severe	26.55	667,830	325,988
Inst. Para. - OI	4.48	122,189	62,185
Inst. Para. - Sign Language	0.34	10,083	3,524
Inst. Para. - Ed.	10.50	267,256	158,309
Subtotal FTE, Salaries & Benefits	107.34		\$4,311,848

Category	Budget Code	2013-14 Budget
Instructional Paraeducators - Substitutes	01-3310-0-2104-300-5xxx-xxxx-000-307	\$169,325
Classified Variable Benefits	01-3310-0-3xx2-300-5xxx-xxxx-000-307	34,018
Materials & Supplies/Textbooks	01-3310-0-4xxx-300-xxxx-xxxx-000-307	5,015
Travel & Conference	01-3310-0-5200-300-5001-2100-000-307	2,000
Mileage	01-3310-0-5230-300-5001-2100-000-307	1,500
Interprogram Charges/Printing	01-3310-0-5725-300-5001-2100-000-307	100
Other Services	01-3310-0-5800-300-5750-1110-000-307	5,000
Postage	01-3310-0-5920-300-xxxx-xxxx-000-307	100
Transfers Out	01-3310-0-7299-000-5001-9200-000-307	37,768
District Support/Indirect Cost @ 7.04%	01-3310-0-7310-300-5001-7210-000-307	321,494
TOTAL		\$576,320

Allocated Revenue: \$4,620,698
Contributions: \$ 267,470
Net Revenue: \$4,888,168

Total Budget: \$4,888,168
(Categorical)

\$4,214,337 of the above budget is also relected in the school site budgets.

SPECIAL EDUCATION IDEA Mental Health

JANET BALCOM
Assistant Superintendent

The IDEA Mental Health funds are designed to be used for educationally-related mental health services that are included in a student's IEP. Services may include psychological services, counseling and guidance.

DISTRICT FUNDED STAFF	FTE	SALARIES	BENEFITS
Assistant Supt., Special Education	0.15	\$20,001	\$5,864
Coordinator, Special Education	0.25	23,751	6,010
Psychologists	2.06	178,643	33,919
Program Specialist	0.20	19,274	4,572
Subtotal FTE, Salaries & Benefits	2.66		\$292,034

Category	Budget Code	2013-14 Budget
Mileage Allowance - Certificated	01-3327-4-3961-300-5011-2100-000-352	\$900
Materials & Supplies	01-3327-4-43xx-300-5011-3120-000-352	138,991
Mileage	01-3327-4-5230-300-5011-2100-000-352	500
Direct Support/Indirect Cost @ 7.04%	01-3327-x-7310-300-5011-7210-000-352	30,442
TOTAL		\$170,833

Total Revenue: \$462,867

Total Budget: \$462,867

SPECIAL EDUCATION: IDEA PRESCHOOL GRANTS

JANET BALCOM
Assistant Superintendent

This program provides supports and services to preschool aged students with disabilities.

DISTRICT FUNDED STAFF	FTE	SALARIES	BENEFITS
Principal	0.05	\$5,527	\$913
Program Specialist	0.25	20,941	3,799
Language/Speech/Hearing Specialist	1.70	118,076	29,209
Inst. Para. - Moderate/Severe	0.12	4,001	1,839
School Secretary	0.20	7,362	1,848
Subtotal FTE, Salaries & Benefits	2.32		\$193,515

Category	Budget Code	2013-14 Budget
Instructional Paraeducators-Subs	01-3315-0-2104-610-5730-1110-000-342	\$123
Clerical & Office-Subs	01-3315-0-2404-690-5730-2700-000-342	154
Classified Variable Benefits	01-3315-0-3xxx-xxx-5730-xxxx-000-342	27
Materials & Supplies	01-3315-0-4xxx-690-5730-3150-000-342	200
Mileage	01-3315-0-5230-300-5730-xxxx-000-342	436
Direct Support/Indirect Cost @ 7.04%	01-3315-0-7310-300-5730-7210-000-342	13,676
TOTAL		\$14,616

Allocated Revenue: \$146,415
Contribution: \$ 61,716

Net Revenue: \$208,131

Total Budget: \$208,131
(Categorical)

\$304 of the above budget is also reflected in the school site budgets.

SPECIAL EDUCATION: PRESCHOOL LOCAL ENTITLEMENT

JANET BALCOM
Assistant Superintendent

This program provides supports and services to preschool aged students with disabilities.

DISTRICT FUNDED STAFF	FTE	SALARIES	BENEFITS
Principal	0.05	\$5,527	\$916
Program Specialist	0.25	20,941	3,799
Psychologist	1.70	145,058	20,633
Language/Speech/Hearing Specialist	1.20	85,350	18,878
Nurse	0.18	11,261	3,179
School Secretary I	0.20	7,362	1,848
Inst. Para. - Moderate/Severe	1.07	35,289	16,277
Subtotal FTE, Salaries & Benefits	4.65		\$376,318

Category	Budget Code	2013-14 Budget
Classified Salaries - Substitutes	01-3320-0-2x04-xxx-5730-xxxx-000-343	\$1,672
Variable Benefits	01-3320-0-3xxx-xxx-5730-xxxx-000-343	84
Materials & Supplies	01-3320-0-4300-300-5xxx-x1x0-000-343	2,200
Mileage	01-3320-0-5230-xxx-5730-xxxx-000-343	470
Direct Support/Indirect Cost @ 7.04%	01-3320-0-7310-300-5730-7210-000-343	26,804
TOTAL		\$31,230

Allocated Revenue: \$244,761

Total Budget:

\$407,548

Contribution: \$ 162,787

(Categorical)

Net Revenue: \$407,458

\$143,551 of the above budget is also reflected in the school site budgets.

STUDENT SERVICES

RUDY PUENTE
Director

Student Services plans, implements, and monitors health wellness and prevention, child welfare, student attendance, student behavior and intervention or prevention programs for high risk youths. The Student Services Department provides both technical assistance and training on students records. Student Services focuses on the reduction of student substance abuse, suspension/expulsion, improved attendance, alternative education placements, foster youth services, homeless services, behavior intervention support, technical assistance with 504 plan implementation, CAL SAFE programing, Tobacco Use Prevention and Education (TUPE) programs, and district School Attendance Review Board program. Also, implementation of Title I programs support neglected and delinquent youths.

DISTRICT FUNDED STAFF	FTE	SALARIES	BENEFITS
Director, Student Services	0.64	\$74,868	\$16,961
Coordinators, CWA	1.31	129,709	30,347
Coord., Behavior Intervention Services	0.32	32,527	3,756
Coord., Student Health Wellness/Prev.	0.95	94,539	20,793
Enrollment/Overflow Specialist	1.00	43,818	11,131
Bilingual District Liaison	1.00	39,660	22,065
Student Services Intervention Assistant	0.83	31,191	12,073
Clerk III	1.11	41,238	18,285
Secretary II	0.97	47,973	16,776
Central Nurses & LVNs	13.92	776,963	208,758
Subtotal FTE, Salaries & Benefits	22.05		\$1,673,432

Category	Budget Code	2013-14 Budget
Student Services/Pupil Personnel		
Books/Materials/Supplies	01-0000-0-4xxx-060-0000-3900-000-611	\$2,388
Conference/Mileage/Repairs/Printing	01-0000-0-5xxx-060-0000-3900-000-611	13,556
Child Welfare & Attendance		
Books/Materials/Supplies	01-0000-0-4300-060-0000-3130-000-611	\$1,600
Conference/Mileage/Repairs/Printing/Other Services	01-0000-0-5xxx-060-0000-3130-000-611	4,414
Health Services/Nurses (Elementary)		
Certificated Nurse - Extra Duty	01-0000-0-1203-060-0000-3140-000-611	\$4,130
Classified Support Salaries	01-0000-0-22xx-060-0000-3140-000-611	2,026
Variable Benefits	01-0000-0-3xxx-060-0000-3140-000-611	1,752
Materials & Supplies	01-0000-0-4300-060-0000-3140-000-611	10,038
Conference/Repairs/Other Services	01-0000-0-5xxx-060-0000-3140-000-611	13,190
Mileage/Nurses & Health Assistants	01-0000-0-5230-060-0000-3140-000-611	3,762
Cellular Services	01-0000-0-5930-060-0000-3140-000-611	1,388
TOTAL		\$58,244

Total Budget: \$1,731,676

SUPERINTENDENT'S OFFICE

STEVEN MARTINEZ

Superintendent

The Superintendent is responsible for administering the affairs of the District, evaluating the performance of cabinet-level district administrators, and developing plans related to District progress and programs. The Superintendent also provides leadership within the District and encourages professional growth within District employee ranks. The Superintendent serves both the school system and the surrounding communities.

DISTRICT FUNDED STAFF	FTE	SALARIES	BENEFITS
Superintendent	1.00	\$203,940	\$47,747
Executive Assistant to the Superintendent	1.00	86,314	27,452
Subtotal FTE, Salaries & Benefits	2.00		\$365,453

Category	Budget Code	2013-14 Budget
Contracted Mileage Allowance	01-0000-0-3961-010-0000-7150-000-601	\$9,600
Variable Benefits	01-0000-0-3xxx-010-0000-7150-000-601	1,816
Materials & Supplies	01-0000-0-4300-010-0000-7150-000-601	1,500
Materials & Supplies - Meetings	01-0000-0-4325-010-0000-7150-000-601	200
Computer Supplies Over \$500-\$4,999	01-0000-0-4410-010-0000-7150-000-601	2,000
Travel & Conference	01-0000-0-5200-010-0000-7150-000-601	10,000
Dues & Memberships	01-0000-0-5300-010-0000-7150-000-601	2,800
Rentals/Leases/Repairs	01-0000-0-5600-010-0000-7150-000-601	8,000
Interprogram Charges/Postage	01-0000-0-5715-010-0000-7150-000-601	2,000
Interprogram Charges/Printing	01-0000-0-5725-010-0000-7150-000-601	1,256
Interfund Charges/Nutrition Services	01-0000-0-5753-010-0000-7150-000-601	1,800
Other Services	01-0000-0-5800-010-0000-7150-000-601	2,000
Postage	01-0000-0-5920-010-0000-7150-000-601	100
Cellular Telephone/Pager	01-0000-0-5930-010-0000-7150-000-601	150
TOTAL		\$43,222

Total Budget: \$408,675

SUSTAINING MEANINGFUL ARTS AND READING TOGETHER (S.M.A.R.T.) GRANT

JOSEPH WILLIAMS
Associate Superintendent
JACQUELINE WHITE
Arts Integration Curriculum Facilitator

The Visual and Performing Arts (VAPA) Department was granted by the United States Department of Education (US DOE) Arts Education Model Development and Dissemination grant from 2010-14 to support the integration of the arts into the English Language Arts curriculum 2nd-6th grade in fifty classrooms. In Year Three, lessons were adapted from Year Two and additional lessons were created in Dance, Music, Theatre and Visual Art that align to California Treasures reading program for Unit 2 (History/Social Science) and Unit 5 (Science) and Common Core State Standards (CCSS). In Year Four, the VAPA Department will continue to collaborate with TRUSD teachers, curriculum writers, Any Given Child, Crocker Art Museum, the Mondavi Center, Carnegie Hall and the Kennedy Center. The S.M.A.R.T. leadership team will focus on sustainable models of Arts Integration professional development (PD) as a model of CCSS implementation and pedagogy. The outside Evaluator, the TRUSD Assessment Department and the VAPA Department will report annual findings to the US DOE which include CST, VAPA SASAs, student work samples and participant interviews and surveys. The team will continue dissemination of lessons, PD and data to the district and community members, statewide and nationally.

CATEGORICALLY FUNDED STAFF	FTE	SALARIES	BENEFITS
Arts Integration Curriculum Facilitator	1.00	\$84,005	\$22,784
Clerk III	0.50	14,045	3,830
Subtotal FTE, Salaries & Benefits	1.50		\$124,664

Category	Budget Code	2013-14 Budget
Certificated Salaries - Extra	01-5848-0-1X03-080-xxxx-xxxx-000-384	\$36,045
Classified Salaries - Extra	01-5848-0-290X-080-xxxx-xxxx-000-384	29,742
Variable Benefits	01-5848-0-3xxx-080-xxxx-xxxx-000-384	16,341
Materials & Supplies	01-5848-0-4300-080-1795-xxxx-000-384	16,199
Travel Conference - Out of State	01-5848-0-5225-080-1695-2100-000-384	3,474
Mileage	01-5848-0-5230-080-0000-2100-000-384	2,000
Interprogram Charges/Printing	01-5848-0-5725-080-1795-1000-000-384	2,000
Other Services	01-5848-0-5100-080-xxxx-xxxx-000-384	42,000
Direct Support/Indirect Cost @ 7.04%	01-5848-0-7310-080-0000-7210-000-384	19,182
TOTAL		\$166,983

Total Deferred Revenue: \$ 291,647

**Total Budget: \$291,647
(Categorical)**

TARGETED INSTRUCTIONAL IMPROVEMENT BLOCK GRANT

KATE INGERSOLL
Executive Director
BARBARA MITCHELL
Director

The Targeted Instructional Improvement Block Grant (TIIBG) is categorized as a Tier III program from July 1, 2008 through June 30, 2015. Tier III programs give categorical flexibility for the funds to be used towards any educational purpose. TIIBG combines funds from Supplemental and Targeted Instructional Improvement Grants into one block grant. We are continuing to use the funds under it's original purposes which are to provide instructional improvement for the lowest achieving pupils and to provide funds for Home to School Transportation.

CATEGORICALLY FUNDED STAFF	FTE	SALARIES	BENEFITS
Vice Principal	0.17	\$13,591	\$3,795
Student Learning Coach	0.06	4,902	1,682
Student Support Teacher	0.19	10,010	2,741
Teachers	2.80	192,987	43,410
Counselors	0.32	25,063	6,475
Guidance Resource Technician	0.67	29,160	7,209
Attendance & Behavior Assistants	0.61	25,971	12,806
School Office Assistant II	0.50	16,593	8,565
Custodian	0.50	17,969	13,628
Public Safety Officer	0.30	8,492	5,476
Subtotal FTE, Salaries & Benefits	6.12		\$450,525

Category	Budget Code	2013-14 Budget
Certificated Salaries	01-0053-0-1x0x-xxx-xxxx-xxxx-000-418	\$119,715
Classified Variable Salaries	01-0053-0-2xxx-xxx-xxxx-xxx0-000-418	3,842
Variable Benefits	01-0053-0-3xxx-xxx-xxxx-xxxx-000-418	14,613
Textbooks	01-0053-0-4100-xxx-3xxx-1000-000-418	11,500
Materials & Supplies	01-0053-0-4xxx-xxx-xxxx-xxxx-000-4xx	308,146
Travel & Conference	01-0053-0-5200-xxx-xxxx-1000-000-4xx	15,505
Dues & Memberships	01-0053-0-5300-669-1195-1000-000-418	3,000
Rentals/Leases/Repairs	01-0053-0-5600-xxx-xxxx-1000-000-418	56,327
Interprogram Charges/Technology Services	01-0053-0-57xx-xxx-xxxx-xxxx-000-41x	1,560,710
Interprogram Charges/Field Trips	01-0053-0-5742-714-xxxx-xxxx-000-418	2,050
Interprogram Charges/Food Services	01-0053-0-5753-815-3300-2495-000-418	800
Other Services	01-0053-0-58xx-xxx-xxxx-xxxx-000-418	94,736
Field Trip	01-0053-0-5865-730-1110-1000-000-418	1,000
Licensing Software	01-0053-0-5882-815-3300-1000-000-418	7,000
Direct Support/Indirect Costs @ 7.04%	01-0053-0-7310-020-0000-7210-000-418	121,331
TOTAL		\$2,320,275

Allocated Revenue: \$7,695,007
Transportation Contribution: (\$4,312,858)
Flexed Revenue: (\$ 611,349)
Net Revenue: \$2,770,800

Total Budget: \$2,770,800
(Categorical)

\$1,029,661 of the above budget is also reflected in the school site budgets.

TIER III PROGRAMS

KATE INGERSOLL
Executive Director
BARBARA MITCHELL
Director

Effective July 1, 2008, the State approved 42 categorical programs to transform into Tier III programs which allow flexibility for the funds to be used for any educational purpose. The Tier III program flexibility is currently in effect through June 30, 2015. Our District receives 23 Tier III programs. The following Tier III programs are either fully flexed or partially flexed with the remaining funds transferred out of the General Fund to either the Adult Education Fund or the Deferred Maintenance Fund. The remaining Tier III programs, not listed below, have their own budget page.

Program Name	Resource Code	2013-14 Allocation
Deferred Maintenance Apportionment	0024	\$1,025,000
Physical Education Teacher Incentive Grants	0025	293,513
National Board Prof Teaching Standards	0027	3,355
Adult Education Apportionment	0030	5,079,122
Carl Washington Safety Grant	0031	311,769
CAHSEE Intensive Instruction Service	0033	335,898
Middle and High School Counseling	0034	710,656
Staff Development-Math and Reading	0044	136,284
English Lanugage Professional Development	0056	116,238
Hourly & Summer School Programs	0810	1,166,721
TOTAL		\$9,178,556

Allocated Revenues: \$9,178,556
Flexed Revenue: (\$6,738,236)
Transferred Revenue:(\$2,440,320)
Net Revenue: \$0

TITLE I - ELEMENTARY & SECONDARY ACT

GWYN DELLINGER
Director

The purpose of Title I is to provide educational opportunities for at risk children to help them succeed in the regular school program, attain grade-level proficiency, and meet the challenging content and student performance standards that all students are expected to master. Title I funds are used for staff, contracts, materials, supplies and equipment. The site leadership teams develop the budget based on needs assessment data that are reflected in the evolving site plans.

CATEGORICALLY FUNDED STAFF	FTE	SALARIES	BENEFITS
Directors	2.29	\$240,576	\$47,769
Coordinators	1.64	160,507	30,163
Assessment & Accountability Tech.	0.40	25,370	9,481
Attendance and Behavior Assistant	7.15	305,000	135,876
Budget Technician	0.40	22,001	7,062
Clerk III	2.57	93,072	24,690
Community Liaison	0.38	9,449	2,080
Program Specialist, Categorical/EL	2.18	137,074	44,972
Psychologist	1.00	86,808	14,684
School Counselor	3.39	230,770	56,368
Secretary I	0.15	6,737	1,553
Student Learning Coaches	14.26	979,617	239,606
Student Support Teacher	5.45	403,723	80,556
Student Services Intervention Assistant	0.69	25,712	9,540
Teacher	8.80	597,815	143,124
Vice Principal - Elementary	2.00	180,424	36,952
Subtotal FTE, Salaries & Benefits	52.73		\$4,389,132

Category	Budget Code	2013-14 Budget
Certificated Salaries - Stipends	01-3010-4-1102-xxx-1695-1000-000-xxx	\$15,262
Certificated Salaries - Substitutes	01-3010-4-1x04-xxx-xxxx-xxxx-xxx-xxx	186,744
Certificated Salaries	01-3010-4-1xxx-xxx-xxxx-xxxx-xxx-xxx	623,561
Classified Variable Salaries	01-3010-4-2xxx-xxx-xxxx-xxxx-000-xxx	39,859
Variable Benefits	01-3010-4-3xxx-xxx-xxxx-xxxx-xxx-xxx	104,002
Textbooks	01-3010-4-4100-994-1110-1000-000-303	3,085
Books Other Than Textbooks	01-3010-4-4200-xxx-xxxx-xxxx-xxx-xxx	113,435
Materials & Supplies	01-3010-4-43xx-xxx-xxxx-xxxx-xxx-xxx	1,132,208
Computer Software & Supplies	01-3010-4-4310-xxx-xxxx-xxxx-xxx-xxx	66,438
Materials & Supplies - Meetings	01-3010-4-4325-xxx-xxxx-xxxx-xxx-xxx	21,705
Supplies Over \$500-\$4,999	01-3010-4-44xx-xxx-xxxx-xxxx-xxx-xxx	51,970
Travel & Conference	01-3010-4-52xx-xxx-xxxx-xxxx-xxx-xxx	149,425
Mileage	01-3010-4-5230-xxx-xxxx-xxxx-xxx-xxx	4,700
Rentals/Leases/Repairs	01-3010-4-5600-xxx-xxxx-xxxx-000-xxx	228,425
Interprogram Charges	01-3010-4-57xx-xxx-xxxx-xxxx-xxx-xxx	213,706
Other Services	01-3010-4-5xxx-xxx-xxxx-xxxx-xxx-xxx	2,317,614
Catering	01-3010-4-5825-xxx-xxxx-xxxx-xxx-xxx	14,093
Consultants	01-3010-4-5832-xxx-xxxx-xxxx-xxx-xxx	13,263
Field Trips	01-3010-4-5865-xxx-xxxx-1000-000-303	11,289
Licensing Software	01-3010-4-5882-xxx-xxxx-xxxx-000-xxx	107,507
Postage	01-3010-4-5920-090-0000-2495-000-322	500
Cellular Telephones/Pagers	01-3010-4-5930-xxx-xxxx-xxxx-xxx-xxx	2,000
Set Aside	01-3010-4-5885-xxx-xxxx-xxxx-000-xxx	9,382
Direct Support/Indirect Cost @ 7.04%	01-3010-4-7310-090-0000-7210-xxx-310	691,279
TOTAL		\$6,121,452

Allocated Revenue: \$10,510,584

Total Budget:

\$10,510,584

(Categorical)

\$5,020,148 of the above budget is also reflected in the school site budgets.

TITLE II A TEACHER QUALITY

GWYN DELLINGER
Director

Title II A is a federal program that increases student academic achievement through strategies such as improving teacher and principal quality and increasing the number of highly qualified teachers in the classroom. District-funded activities to assist teachers who are not Highly Qualified include Verification Process for Special Settings (VPSS) program through San Diego COE, CSET test preparation courses, CSET examinations, and/or college or university coursework. The Title II A funds are also used to pay for class size reduction teachers in QEIA schools and professional development. An equitable share of Title II A funds must be allocated to private schools located in the district boundaries if the school elects to have Title II A services.

CATEGORICALLY FUNDED STAFF	FTE	SALARIES	BENEFITS
Teacher	3.80	\$270,348	\$60,368
Teacher - EL	0.20	15,381	2,883
Student Learning Coach - Elementary	2.28	160,997	37,771
Student Learning Coach - Secondary	0.57	46,678	11,098
Subtotal FTE, Salaries & Benefits	6.85		\$605,525

Category	Budget Code	2013-14 Budget
Certificated Salaries - Stipends	01-4035-0-1102-xxx-1695-1000-000-335	\$5,946
Certificated Salaries - Extra Duty	01-4035-0-110x-xxx-xxxx-1000-000-3x5	422,400
Certificated Salaries - Substitutes	01-4035-0-1104-xxx-xxxx-1000-000-3x5	25,704
Certificated Benefits	01-4035-0-3xx1-xxx-xxxx-xxxx-000-3x5	117,815
Materials & Supplies	01-4035-0-43xx-xxx-xxxx-1000-000-335	65,344
Travel & Conference	01-4035-0-5200-xxx-xxxx-1000-000-335	137,978
Trents/Leases/Repairs	01-4035-0-5600-657-1695-1000-000-335	500
Other Services	01-4035-0-58xx-xxx-xxxx-xxxx-000-xxx	340,457
Direct Support/Indirect Cost @ 7.04%	01-4035-0-7310-080-0000-7210-000-365	121,206
TOTAL		\$1,237,350

Allocated Revenue: \$1,842,875

Total Budget: \$1,842,875
(Categorical)

\$484,222 of the above budget is also reflected in the school site budgets.

TITLE III - LANGUAGE INSTRUCTION FOR LIMITED ENGLISH PROFICIENT & IMMIGRANT STUDENTS

GRACIELA GARCIA-TORRES
Director

Title III is a federal program for Limited-English Proficient (LEP) and immigrant students. Title III funds may be used to support a wide array of instructional support services for LEP students and their families. The funds are to be directed to activities that assist LEP students to acquire English and to meet grade level and graduation standards. Immigrant Educational funds are to be used to provide instructional support services to eligible immigrant students and their families. An equitable share of Title II funds must be allocated to private schools located in the District boundaries if they elect services.

CATEGORICALLY FUNDED STAFF	FTE	SALARIES	BENEFITS
Student Learning Coach	0.07	\$4,268	\$1,428
Student Support Teachers	0.17	\$13,982	\$3,808
Teachers	0.14	\$7,166	\$1,978
Inst. Para. - Bilingual	11.21	283,520	166,449
Subtotal FTE, Salaries & Benefits	11.59		\$482,599

Category	Budget Code	2013-14 Budget
Certificated Salaries - Extra Assignment	01-4203-0-1x03-xxx-xxxx-xxxx-000-357	\$11,733
Certificated Substitutes	01-4203-0-1104-100-1695-1000-000-380	54,879
Instructional Paraeducators- Substitues	01-4203-0-2104-100-1110-1000-000-380	3,000
Instructional Paraeducators- Extra Duty	01-4203-0-210x-100-1110-1000-000-380	27,204
Variable Benefits	01-4203-0-3xxx-xxx-xxxx-xxxx-000-xxx	10,529
Materials & Supplies	01-4203-0-4xxx-xxx-xxxx-xxxx-000-xxx	107,031
Travel & Conference	01-4203-0-5200-xxx-1695-1000-000-xxx	15,220
Other Services	01-4203-0-5800-100-1695-2140-000-380	8,600
Licensing Software	01-4203-0-5882-xxx-1110-1000-000-3xx	20,500
Direct Support/Indirect Cost @ 1%	01-4203-0-7310-100-0000-7210-000-357	7,413
TOTAL		\$266,109

Total Revenue: \$748,708

Total Budget: \$748,708
(Categorical)

\$ 324,887 of the above budget is also reflected in the school site budgets.

TRANSITION PARTNERSHIP PROGRAM

JANET BALCOM
Assistant Superintendent

The Transition Partnership Program (TPP) connects high school students with disabilities to the California Department of Rehabilitation (DOR)* and assists with their transition to work. TPP helps students overcome barriers to employment such as physical or mental disabilities or drug/alcohol related problems. Assistance may include direct job development, vocational training, or post-secondary education. Students attend workshops and trainings on resume writing, interview techniques, and much more. The TPP program also supports students with interview attire, job coaching and mobility training. TPP connects students with reality of the work force.

CATEGORICALLY FUNDED STAFF	FTE	SALARIES	BENEFITS
Employment Services Worker	0.48	\$16,486	\$10,583
School To Work Transition Assistant	0.39	9,215	3,978
Subtotal FTE, Salaries & Benefits	0.87		\$40,262

Category	Budget Code	2013-14 Budget
Direct Support/Indirect Cost @ 7.04%	01-5875-0-7310-300-0000-7210-000-358	\$2,834
TOTAL		\$2,834

Total Revenue: \$43,096

**Total Budget: \$43,096
(Categorical)**

TRANSPORTATION SERVICES

DEBORAH DAVIS

Director

The Transportation Department is responsible for providing home-to-school transportation for students who attend schools in the Twin Rivers Unified School District, and for twenty-one Special Education sites (in all areas of Sacramento County). In addition, the department is responsible for providing transportation for educational, recreational and athletic events, mail, and audio-visual deliveries. Currently, this department also services and repairs vehicles from Maintenance & Operations and Police Services departments. Further responsibilities entail the data retrieval for mandated programs such as Air Quality, Clean Air Pollution Control, Storm Water Pollution Prevention Plan, Traffic Management Systems, and Preventative Maintenance.

DISTRICT FUNDED STAFF	FTE	SALARIES	BENEFITS
Director, Transportation Services	1.00	\$98,211	\$27,623
Manager, Vehicle Maintenance	1.00	83,079	24,232
Supervisor, Transportation Services	3.00	207,359	59,987
Supervisor, Vehicle Maintenance	1.00	73,630	35,686
Secretary I	1.00	43,818	16,031
Accounting Clerk III	2.00	80,606	34,783
Accounting Clerk II	1.00	31,620	8,399
Bus Drivers	90.41	2,726,051	1,386,093
State Certified Driver Instructors	2.00	72,446	23,455
Transportation Scheduler/Dispatcher	4.00	166,076	66,360
Lead Mechanic/Mechanics	3.00	151,545	65,755
Equipment Mechanic III	1.00	52,054	11,776
Equipment Mechanic II	2.00	92,075	32,030
Transportation Inventory Clerk	0.76	25,759	6,786
Bus Attendants	3.81	86,175	29,743
Subtotal FTE, Salaries & Benefits	116.98		\$5,819,243

Category	Budget Code	2013-14 Budget
Classified Support - Overtime	01-7230/40-0-2201-260-xxxx-3600-000-626	\$80,000
Classified Support - Extra Duty	01-7230/40-0-2203-260-xxxx-3600-000-626	325,000
Classified Support - Substitutes	01-7230/40-0-2204-260-xxxx-3600-000-626	135,000
Classified Support - Extra Hours (P/T)	01-7230/40-0-2205-260-xxxx-3600-000-626	105,000
Classified Support - Vacation Payoff	01-7230/40-0-2210-260-xxxx-3600-822-626	5,000
Classified Mechanics - Extra Hours	01-7230/40-0-2241-260-xxxx-3600-000-626	13,500
Classified Mechanics - Extra Hours	01-7230/40-0-2299-260-xxxx-3600-000-626	2,500
Classified Clerical - Overtime	01-7230/40-0-2401-260-xxxx-3600-000-626	85,000
Classified Clerical - Vacation Payoff	01-7230/40-0-2410-260-xxxx-3600-822-626	3,500
Classified Variable Benefits	01-7230/40-0-3xxx-260-xxxx-3600-000-626	92,000
Materials & Supplies	01-7230/40-0-4300-260-xxxx-3600-000-626	318,047
Computer Software/Supplies	01-7230/40-0-4310-260-xxxx-3600-000-626	6,000
Materials & Supplies - Meeting	01-7230/40-0-4325-260-xxxx-3600-000-626	700
Fuel / Oil	01-7230/40-0-4340-260-xxxx-3600-000-626	1,029,969
Maintenance Supplies	01-7230 -0 -4350 -260 -0000-3600-000-626	50,000
Supplies Over \$500 - \$4,999	01-7230/40-0-4400-260-xxxx-3600-000-626	65,000
Computer Supplies Over \$500 - \$4,999	01-7230/40-0-4410-260-xxxx-3600-000-626	12,500
Subagreements for Services	01-7230/40-0-5100-260-xxxx-3600-000-626	155,000
Travel & Conference	01-7230/40-0-5200-260-xxxx-3600-000-626	1,500
Meals	01-7230 -0 -5220 -260 -0000-3600-000-626	5,000
Mileage	01-7230/40-0-5230-260-xxxx-3600-000-626	1,300
Rentals/Leases/Repairs	01-7230/40-0-5600-260-xxxx-3600-000-626	255,000
Interprogram Charges/Printing	01-7230/40-0-5725-260-xxxx-3600-000-626	4,000
Interfund Charges/Nutr Svc/Catering	01-7230 -0 -5753 -260 -xxxx -3600-000-626	1,000
Other Services/Operating Expenses	01-7230/40-0-5800-260-xxxx-3600-000-626	210,500
Consultants	01-7230/40-0-5832-260-xxxx-3600-000-626	3,100
Communications/Cellular Telephones	01-7230/40-0-5930-260-xxxx-3600-000-626	7,000
Equipment	01-7230/40-0-6400-260-xxxx-3600-000-626	90,000
Subtotal		\$3,062,116
Interprogram Credits/Transportation	01-7230 -0 -57xx -250 -0000 -3600-000-626	(\$916,881)
TOTAL		\$2,145,235

Allocated Revenue: \$2,237,210

Total Budget:

\$7,964,478

Contributions: \$5,727,168

Net Revenue: \$7,964,478

UTILITIES

DISTRICT FUNDED STAFF	FTE	SALARIES	BENEFITS
None	0.00	\$0	\$0
Subtotal FTE, Salaries & Benefits	0.00		\$0

Category	Budget Code	2013-14 Budget
Other Utilities	01-0000-0-5500-000-0000-8200-000-654	\$182,037
S.M.U.D.	01-0000-0-5510-000-0000-8200-000-654	4,000,463
P.G. & E.	01-0000-0-5515-000-0000-8200-000-654	430,000
Water	01-0000-0-5520-000-0000-8200-000-654	672,154
Waste Disposal	01-0000-0-5525-000-0000-8200-000-654	264,398
Hazardous Waste Disposal	01-0000-0-5525-000-9266-8200-000-654	40,000
Sewer	01-0000-0-5550-000-0000-8200-000-654	95,656
Storm Drain	01-0000-0-5555-000-0000-8200-000-654	166,299
Secured Tax	01-0000-0-5800-000-0000-7200-000-654	161,609
Telephone Charges	01-0000-0-5910-000-0000-8200-000-654	141,573
Cellular Telephone Charges	01-0000-0-5930-000-0000-xxxx-000-654	30,008
TOTAL		\$6,184,197

Total Budget: \$6,184,197

VISUAL AND PERFORMING ARTS REPAIRS, REPLACEMENT & SUPPLIES

JOSEPH WILLIAMS
Associate Superintendent
JACQUELINE WHITE
Art Integration Curriculum Facilitator

This budget supports the repair, replacement, and supplies of the visual and performing arts programs for before, during and after school. These programs are provided by arts specialists, multi-subject classroom teachers, or after school subcontractors in order to advance arts achievement for all students pre K-12. The budget is to support site requests to compliment the site budget allotment.

DISTRICT FUNDED STAFF	FTE	SALARIES	BENEFITS
None	0.00	\$0	\$0
Subtotal FTE, Salaries & Benefits	0.00		\$0

Category	Budget Code	2013-14 Budget
Art/Fine Arts Under \$500	01-0000-0-4300-xxx-1230-1000-000-072	\$10,695
Musical Instruments Under \$500	01-0000-0-4300-xxx-1520-1000-000-072	3,900
Musical Instrument Repair	01-0000-0-5600-xxx-1520-1000-000-072	15,600
TOTAL		\$30,195

Total Budget: \$30,195

WAREHOUSE SERVICES

RUTH HALL
Director

The District Warehouse, a support system to all our schools and offices, is responsible for receiving and issuing all incoming supplies and equipments in a timely manner. Warehouse staff are also responsible for maintaining and issuing warehouse and food services inventoried items stocked in the warehouse, the delivery of all mail, and the relocation of all furniture and equipment. The Warehouse maintains an inventory control system for district furniture, equipment and property, and disposes of surplus, scrap, and

DISTRICT FUNDED STAFF	FTE	SALARIES	BENEFITS
Supervisor, Warehouse Operations	1.00	\$75,130	\$27,341
Lead Warehouse Operations	1.00	46,006	20,817
Warehouse Delivery Drivers	10.00	404,656	166,131
Warehouse Receiver	2.00	78,473	36,975
Subtotal FTE, Salaries & Benefits	14.00		\$855,529

Category	Budget Code	2013-14 Budget
Classified Support - Overtime/Extra Duty	01-0000-0-22xx-050-0000-7540-000-606	\$2,248
Classified Clerical - Extra Duty	01-0000-0-2403-050-0000-7540-000-606	1,330
Benefits - Overtime/Extra Duty	01-0000-0-3xxx-050-0000-7540-000-606	391
Materials & Supplies	01-0000-0-4300-050-0000-7540-000-606	7,434
Supplies Over \$500-\$4,999	01-0000-0-4400-050-0000-7540-000-606	1,000
Computer Supplies Over \$500-\$4,999	01-0000-0-4410-050-0000-7540-000-606	1,895
Dues & Membership	01-0000-0-5300-050-0000-7540-000-606	175
Rentals/Leases/Repairs	01-0000-0-5600-050-0000-7540-000-606	17,862
Interprogram Charges/Transportation	01-0000-0-5711-050-0000-7540-000-606	13,140
Interprogram Charges/Printing	01-0000-0-5725-050-0000-7540-000-606	1,000
Transportation Direct Charges/Repairs	01-0000-0-5743-050-0000-7540-000-606	5,000
Interfund Charges/Nutrition Services	01-0000-0-5753-050-0000-7540-000-606	100
Other Services	01-0000-0-5800-050-0000-7540-000-606	1,700
Postage (UPS)	01-0000-0-5920-050-0000-7540-000-606	4,500
Communications - Cellular Telephones	01-0000-0-5930-050-0000-7540-000-606	1,800
TOTAL		\$59,575

Total Budget: \$915,104

WORKABILITY PROGRAM

JANET BALCOM
Assistant Superintendent

The Workability Program provides services to students with disabilities which assist them in reaching the goal of gainful employment after high school. These students receive counseling, assessment, job seeking skill classes, job placement and supervision. This program serves approximately 800 students each year.

CATEGORICALLY FUNDED STAFF	FTE	SALARIES	BENEFITS
Transition Specialists	0.37	\$26,026	\$5,988
Employment Services Worker	0.40	13,886	9,137
School To Work Transition Assistant	1.60	37,474	16,779
Subtotal FTE, Salaries & Benefits	2.37		\$109,290

Category	Budget Code	2013-14 Budget
Certificated Salaries - Extra Duty	01-6520-0-1103-300-5770-1110-000-4x6	\$9,600
Certificated Salaries - Substitutes	01-6520-0-1104-300-5770-1110-000-4x6	3,620
Certificated Salaries - Extra Assignment	01-6520-0-1106-300-5060-2100-000-406	14,844
Other Certificated Salaries - Extra Assignment	01-6520-0-190x-300-5060-2100-000-406	8,418
Classified Salaries - Extra Duty	01-6520-0-2903-300-5001-3900-000-4x6	8,239
Classified Salaries - Students	01-6520-0-2961-300-5770-1111-000-4x6	41,280
Variable Benefits	01-6520-0-3xxx-300-5770-1110-000-4x6	6,498
Material & Supplies	01-6520-0-43xx-300-5xxx-xxxx-000-4x6	25,773
Travel & Conference	01-6520-0-5200-300-5001-2100-000-4x6	6,125
Mileage	01-6520-0-5230-300-5xxx-xxxx-000-4x6	5,617
Rentals/Leases/Repairs	01-6520-0-5600-300-5770-1110-000-4x6	3,200
Interprogram Charges/Transportation	01-6520-0-5711-300-5770-1110-000-406	7,500
Interprogram Charges/Printing	01-6520-0-5725-300-5770-1110-000-4x6	1,590
Interprogram Charges/Field Trips	01-6520-0-5742-300-5770-1110-000-4x6	12,635
Other Services	01-6520-0-5800-300-5770-1110-000-4x6	3,500
Licensing Software	01-6520-0-5882-300-5770-1110-000-4x6	374
Cell Phone Services	01-6520-0-5930-300-5001-2700-000-406	1,000
Direct Support/Indirect Cost @ 7.04%	01-6520-0-7310-300-5001-7210-000-4x6	18,945
TOTAL		\$178,758

Total Revenue: \$288,048

Total Budget:

\$288,048
(Categorical)

Other Fund Budgets

In addition to the General Fund, the District operates several other funds. Those programs operating State mandated or independent funds include the Adult Education Fund, Child Development Fund, Cafeteria Fund, Deferred Maintenance Fund, two (2) Special Reserve Funds, various Capital Facility Funds, an Enterprise Fund and a Retiree Benefits Fund. Each of these programs is accounted for as an independent entity and separate from other programs and funds. A brief description of the 2013-14 activities and budget for each of the other funds are on the succeeding pages.

Special Revenue Funds are used to account for specific revenue sources that are legally restricted to expenditures for specific purposes.

Capital Project Funds are used to account for the acquisition and/or construction of capital facilities by the District.

Proprietary Funds include Enterprise Funds and Internal Service Funds.

Fiduciary Funds are used to account for assets held in a trustee or agent capacity for others that cannot be used to support the District's own programs.



*New renovated baseball field
at Rio Tierra Junior High School*



*New Promenade at
Grant High School*

Financial Section

Adult Education Fund (Fund 11)

The **Adult Education Fund** generates the major portion of its revenue through apportionments received from the State. Twin Rivers Adult School also receives federal funding through: Workforce Investment Act grants and Targeted Assistance and Refugee Employment Social Services grants. Federal funds that support basic education and English as a Second Language continue to be a very important part of funding the Twin Rivers Adult School. Local revenue sources include registration fees and fee based classes which include, but are not limited to, High School Completion, GED Preparation, Independent Study, English as a Second Language, business and computer technology and allied health nursing and medical programs.

Twin Rivers Adult School is committed to providing our community with opportunities from diverse populations to achieve their personal, educational and vocational goals as well as becoming more responsible and productive members of society. As such, our mission is to help students gain the knowledge and skills needed for employment, career advancement, productive citizenry and social responsibility

Twin Rivers Adult School is fully accredited by the Western Association of Schools and Colleges (WASC) and the Board of Vocational Nursing and Psychiatric Technicians.

Revenue and Expense Summary Report 2013-14 Adult Education Fund (Fund 11)			
	2011-12 Actuals	2012-13 Estimated Actuals	2013-14 Adopted Budget
REVENUES			
Revenue Limit Sources	\$0	\$0	\$0
Federal Revenue	2,810,896	628,596	170,061
Other State Revenue	1,665,139	1,696,027	1,705,640
Other Local Revenue	1,583,806	984,944	190,000
Transfers-in from Other Funds	0	949,005	0
TOTAL OPERATING REVENUE	\$6,059,841	\$4,258,572	\$2,065,701
EXPENSE			
Certificated Salaries	\$1,393,460	\$1,523,833	\$701,571
Classified Salaries	603,436	625,382	249,854
Employee Benefits	584,623	680,235	250,237
Books and Supplies	255,916	219,780	45,450
Services and Other Operating Expenditures	3,094,304	971,676	387,870
Capital Outlay	21,495	48,613	130,719
Other Expenses and Outgo	204,510	279,245	300,000
Transfers-out to Other Funds	300,000	300,000	
TOTAL OPERATING EXPENSE	\$6,457,744	\$4,648,764	\$2,065,701
Revenues over (under) Expenses	(\$397,903)	(\$390,192)	\$0
Beginning Fund Balance	\$788,095	\$390,192	\$0
Ending Fund Balance	\$390,192	\$0	\$0

Financial Section

Child Development Fund (Fund 12)

The **Child Development Fund** consists of four sources: Federal Head Start, California Department of Education, First 5 Sacramento and Parent Pay Program. These programs provide preschool to children ages 3-5; year round child care for school age children; and resources and other support services to parents and families.

Our Early Childhood Education/Child Development program operates in thirty-one classrooms at eighteen elementary school sites. The program provides part day and full day preschools to approximately 900 children, childcare to 45 school age children, and other parent services to approximately 300 families.

The Early Childhood/Child Development administrative office and support staff of ten employees are located at the district office. Our classrooms are staffed by sixty-five preschool/child care teachers, site supervisors, and assistants who are certified by the California Teacher Credentialing office.

Revenue and Expense Summary Report 2013-14 Child Development Fund (Fund 12)			
	2011-12 Actuals	2012-13 Estimated Actuals	2013-14 Adopted Budget
REVENUES			
Revenue Limit Sources	\$0	\$0	\$0
Federal Revenue	1,593,001	1,524,796	1,330,423
Other State Revenue	2,319,488	2,619,109	2,584,236
Other Local Revenue	1,253,901	1,259,481	1,206,354
Transfers-in from Other Funds	55,579		0
TOTAL OPERATING REVENUE	\$5,221,969	\$5,403,386	\$5,121,013
EXPENSE			
Certificated Salaries	\$2,097,025	\$2,053,859	\$1,925,144
Classified Salaries	1,051,144	1,129,257	1,188,357
Employee Benefits	1,087,250	1,186,234	1,101,779
Books and Supplies	233,657	331,523	161,754
Services and Other Operating Expenditures	501,167	340,238	350,261
Capital Outlay	0	60,246	50,000
Other Expenses and Outgo	282,696	302,993	343,718
Transfers-out to Other Funds	0		
TOTAL OPERATING EXPENSE	\$5,252,939	\$5,404,350	\$5,121,013
Revenues over (under) Expenses	(\$30,970)	(\$964)	\$0
Beginning Fund Balance	\$175,878	\$144,908	\$143,944
Ending Fund Balance	\$144,908	\$143,944	\$143,944

Financial Section

Cafeteria Fund (Fund 13)

The **Cafeteria Fund** accounts for all revenues and expenses related to the operation of the District's Nutrition Services Program in order to comply with the accounting procedures established by the California Department of Education.

The District participates in the National School Lunch and Breakfast Programs, and the Child and Adult Care Food Programs which assists in funding meals served. Qualification for student participation in this federally funded program is by an application process. Based on the data related to the application, a student may qualify for free meals or meals at a reduced price.

In order to receive Federal and State funding, the National School Lunch and Breakfast Programs and the Child and Adult Care Food Programs are required to follow federal guidelines. Internal audits are conducted to ensure adherence to National School Lunch, School Breakfast Program and Child and Adult Care regulations.

The Nutrition Services Department Mission Statement is to "Provide our students with high quality, nutritious foods that support lifelong healthy eating habits." Approximately 5.4 million meals are served per school year. Every school day the Nutrition Services Department's 231 employees serve approximately 8,000 student breakfasts and 21,000 student lunches and 3,200 Supper meals.

The Nutrition Services Department offers low fat and fat free milk, Salad Bars, whole grain breads, and fresh fruits and vegetables daily. Each year, Nutrition Services sponsors a taste testing food show for their secondary student bodies.

Nutrition Services strives to provide all Twin Rivers Unified School District students, staff and parents with nutritious choices, professional service and a safe and sanitary environment.

Revenue and Expense Summary Report 2013-14 Cafeteria Fund (Fund 13)			
	2011-12 Actuals	2012-13 Estimated Actuals	2013-14 Adopted Budget
REVENUES			
Revenue Limit Sources	\$0	\$0	\$0
Federal Revenue	11,773,424	13,774,389	14,310,200
Other State Revenue	1,069,449	1,012,937	1,031,455
Other Local Revenue	1,177,875	1,153,887	1,127,750
Transfers-in from Other Funds	0	110,010	0
TOTAL OPERATING REVENUE	\$14,020,748	\$16,051,223	\$16,469,405
EXPENSE			
Certificated Salaries	\$0	\$0	\$0
Classified Salaries	4,285,049	4,793,373	5,137,795
Employee Benefits	1,689,256	1,827,361	1,904,835
Books and Supplies	6,649,070	7,769,138	8,020,904
Services and Other Operating Expenditures	140,506	397,471	467,323
Capital Outlay	0	207,810	85,000
Other Expenses and Outgo	612,666	681,593	853,548
Transfers-out to Other Funds	0	0	0
TOTAL OPERATING EXPENSE	\$13,376,547	\$15,676,746	\$16,469,405
Revenues over (under) Expenses	\$644,201	\$374,477	\$0
Beginning Fund Balance	\$580,046	\$1,224,247	\$1,598,724
Ending Fund Balance	\$1,224,247	\$1,598,724	\$1,598,724

Financial Section

Deferred Maintenance Fund (Fund 14) **(Special Revenue Fund)**

The **Deferred Maintenance Fund** is used to account for revenues and expenditures relating to major maintenance projects. The state provides an allocation of funds for this purpose to all districts in the state, provided that the district contributes a matching amount of its dollars. In the state's words, "The Deferred Maintenance Program provides State matching funds, on a dollar-for-dollar basis, to assist school districts with expenditures for major repair or replacement of existing school building components. Typically, this includes: plumbing, heating, air conditioning, electrical systems, roofing, interior and exterior painting, floor systems, etc."

The state allocation, prescribed as $\frac{1}{2}$ of 1% of a district's general fund total expenditures varies over the years depending on the health of the state economy. In good years the state has made a full allocation to districts. However, in lean years the state has not contributed a full allocation. To qualify for the state allocation, the district must have an approved Five Year Deferred Maintenance Plan on file with the state, demonstrating the need for the funds. Revenues recorded in this fund typically include the state allocation, the district match (a transfer into this fund from another fund), and interest earnings. *Because of the financial crisis, the state is waiving the district match requirement through 2014-15. Additionally, the state funds are considered unrestricted through 2014-15 and may be kept within the General Fund and used for any educational purpose.* The budget reflects \$775,000 of the state Deferred Maintenance funds being transferred from the General Fund to the Deferred Maintenance Fund.

Revenue and Expense Summary Report 2013-14 Deferred Maintenance Fund (Fund 14)			
	2011-12 Actuals	2012-13 Estimated Actuals	2013-14 Adopted Budget
REVENUES			
Revenue Limit Sources	\$0	\$0	\$0
Federal Revenue	0	0	0
Other State Revenue	775,000	884,562	775,000
Other Local Revenue	1,974	5,000	1,000
Transfers-in from Other Funds	1,200,000	0	0
TOTAL OPERATING REVENUE	\$1,976,974	\$889,562	\$776,000
EXPENSE			
Certificated Salaries	\$0	\$0	\$0
Classified Salaries	0	0	0
Employee Benefits	0	0	0
Books and Supplies	638	11,292	0
Services and Other Operating Expenditures	467,423	80,000	0
Capital Outlay	1,278,807	875,050	854,620
Other Expenses and Outgo	80,920	121,380	121,380
Transfers-out to Other Funds	0	59,986	0
TOTAL OPERATING EXPENSE	\$1,827,788	\$1,147,708	\$976,000
Revenues over (under) Expenses	\$149,186	(\$258,146)	(\$200,000)
Beginning Fund Balance	\$308,960	\$458,146	\$200,000
Ending Fund Balance	\$458,146	\$200,000	\$0

Special Reserve Fund for Other than Capital Outlay Projects (Fund 17)
(Special Revenue Fund)

The **Special Reserve Fund for Other than Capital Outlay** is currently being utilized to hold funds to be used towards debt payments of the Certificates of Participations (COP). The funds must be transferred into the Building Fund and then expended for debt payments.

Revenue and Expense Summary Report 2013-14 Special Reserve Fund for Other Than Capital Outlay Projects (Fund 17)			
	2011-12 Actuals	2012-13 Estimated Actuals	2013-14 Adopted Budget
REVENUES			
Revenue Limit Sources	\$0	\$0	\$0
Federal Revenue	0	0	0
Other State Revenue	0	0	0
Other Local Revenue	14,313	27,750	41,500
Transfers-in from Other Funds	0	2,078,124	0
TOTAL OPERATING REVENUE	\$14,313	\$2,105,874	\$41,500
EXPENSE			
Certificated Salaries	\$0	\$0	\$0
Classified Salaries	0	0	0
Employee Benefits	0	0	0
Books and Supplies	0	0	0
Services and Other Operating Expenditures	0	0	0
Capital Outlay	0	0	0
Other Expenses and Outgo	0	0	0
Transfers-out to Other Funds	0	278,111	5,557,575
TOTAL OPERATING EXPENSE	\$0	\$278,111	\$5,557,575
Revenues over (under) Expenses	\$14,313	\$1,827,763	(\$5,516,075)
Beginning Fund Balance	\$3,715,499	\$3,729,812	\$5,557,575
Ending Fund Balance	\$3,729,812	\$5,557,575	\$41,500

Special Reserve Fund for Postemployment Benefits (Fund 20)
(Special Revenue Fund)

The ***Special Reserve Fund for Post-Employment Benefits*** is used to account for amounts the District has earmarked for the future cost of post-employment benefits but has not contributed irrevocably to a separate trust for benefit plan. Amounts accumulated in this fund must be transferred back to the general fund and then expended.

Revenue and Expense Summary Report			
2013-14			
Special Reserve Fund for Postemployment Benefits (Fund 20)			
	2011-12 Actuals	2012-13 Estimated Actuals	2013-14 Adopted Budget
REVENUES			
Revenue Limit Sources	\$0	\$0	\$0
Federal Revenue	0	0	0
Other State Revenue	0	0	0
Other Local Revenue	3,886	7,500	7,500
Transfers-in from Other Funds	0	0	0
TOTAL OPERATING REVENUE	\$3,886	\$7,500	\$7,500
EXPENSE			
Certificated Salaries	\$0	\$0	\$0
Classified Salaries	0	0	0
Employee Benefits	0	0	0
Books and Supplies	0	0	0
Services and Other Operating Expenditures	0	0	0
Capital Outlay	0	0	0
Other Expenses and Outgo	0	0	0
Transfers-out to Other Funds	0	0	0
TOTAL OPERATING EXPENSE	\$0	\$0	\$0
Revenues over (under) Expenses	\$3,886	\$7,500	\$7,500
Beginning Fund Balance	\$1,008,756	\$1,012,642	\$1,020,142
Ending Fund Balance (Unrestricted)	\$1,012,642	\$1,020,142	\$1,027,642

Building Fund (Fund 21) ***(Capital Project Fund)***

The ***Building Fund*** is used to account for the proceeds and expenditures from the sale of the bonds and the purchase of Certificates of Participation (COP). Expenditures in this fund are for the remaining authorized bond projects, COP projects and repayment of the COPs.

The District will operate 6 building sub-funds during the 2013-14 fiscal year.

21-0000

The 2006 Measure P General Obligation (GO) Bond funds were established by the Rio Linda Union School District Board. Remaining funds are budgeted for the following projects:

Del Paso ES

Improvements (tentative start date October 2013)

Oakdale ES

MP Room upgrades and miscellaneous improvements (tentative start date September 2013)

21-0831

The cellular tower sub-fund collects fees from companies utilizing space on the cellular towers we own and maintain. Expenditures are budgeted for completion of the Rio Linda ES library (project started in 2012-13 with an current estimated completion date in August 2013) and miscellaneous DSA closeout.

21-9293

The 2003 COP was established by Grant Joint Union High School District. The remaining funds are budgeted to utilize towards the COP debt.

24-9127

The 2007 COP was established by Grant Joint Union High School District. The remaining funds are budgeted to utilize towards the COP debt.

24-9357 and 24-0000

The 2006 Measure G (Series A and B) GO Bond funds were established by Grant Joint Union High School District Board. Minimal funds are budgeted to secure the:

ENEC property (ongoing)

Improvements to Grand Avenue Transportation (project started in 2012-13 with an estimated completion date in August 2013)

Financial Section

Revenue and Expense Summary Report 2013-14 Building Fund (Fund 21)			
	2011-12 Actuals	2012-13 Estimated Actuals	2013-14 Adopted Budget
REVENUES			
Revenue Limit Sources	\$0	\$0	\$0
Federal Revenue	0	0	0
Other State Revenue	0	0	0
Other Local Revenue	173,002	168,610	100,365
Transfers-in from Other Funds	4,832,016	587,114	5,857,575
TOTAL OPERATING REVENUE	\$5,005,018	\$755,724	\$5,957,940
EXPENSE			
Certificated Salaries	\$0	\$0	\$0
Classified Salaries	57,280	57,017	58,613
Employee Benefits	23,845	23,968	23,732
Books and Supplies	58,335	15,529	8,000
Services and Other Operating Expenditures	328,972	138,740	49,812
Capital Outlay	12,344,772	1,900,175	284,520
Other Expenses and Outgo	4,158,874	4,158,875	4,158,875
Transfers-out to Other Funds	0	0	0
TOTAL OPERATING EXPENSE	\$16,972,078	\$6,294,304	\$4,583,552
Revenues over (under) Expenses	(\$11,967,060)	(\$5,538,580)	\$1,374,388
Beginning Fund Balance	\$30,697,036	\$16,336,685	\$10,798,105
Audit Adjustments	(2,393,291)	0	0
Ending Fund Balance	\$28,303,745	\$16,336,685	\$10,798,105
Ending Fund Balance	\$16,336,685	\$10,798,105	\$12,172,493

Financial Section

Capital Facilities Fund (Fund 25) **(Capital Project Fund)**

The **Capital Facilities Fund** is used to account for the developer fees the district receives pursuant to Government Code 53080, enacted in 1986. School districts are authorized to assess these fees on new residential and/or commercial construction within the district, provided the district has done a study which demonstrates the nexus between new development and student enrollment growth. In addition, whenever a homeowner expands his residence, he becomes subject to the fee, as long as the expansion is greater than 500 square feet of inhabitable space.

Effective June 8, 2012, the new district fees are \$3.20 per square foot for residential and \$0.51 per square foot for commercial developments. The amount the district charges is regulated by state law. Every two years the state adjusts the cap on fees by an inflationary amount.

The projected revenue for 2013-14 is estimated lower than the prior year due to a one-time construction project along Richards Blvd. in 2012-13. Our current year income fees are budgeted for:

25-0000

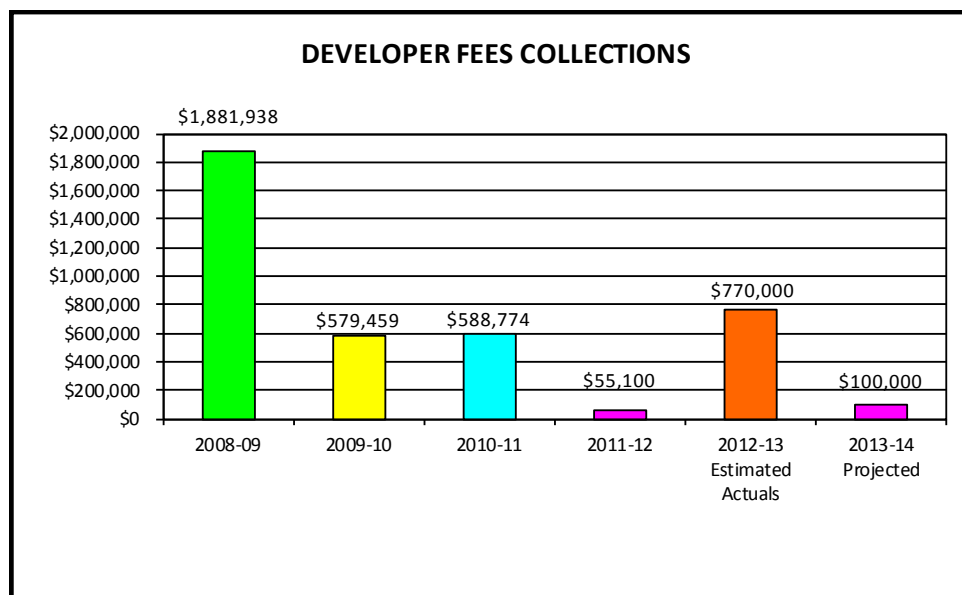
Rio Linda HS Culinary Academy (project started in 2012-13 with an estimated completion date in December 2013)

Grant HS HVAC (pending additional funding)

Johnson ES HVAC (pending additional funding)

Rio Linda Preparatory Academy Purchase/lease of restroom buildings (completed in July 2013)

Rio Linda HS Purchase/lease of restroom buildings (to be completed by September 2013)



Financial Section

Revenue and Expense Summary Report 2013-14 Capital Facilities Fund (Fund 25)			
	2011-12 Actuals	2012-13 Estimated Actuals	2013-14 Adopted Budget
REVENUES			
Revenue Limit Sources	\$0	\$0	\$0
Federal Revenue	0	0	0
Other State Revenue	0	0	0
Other Local Revenue	764,764	948,033	100,000
Transfers-in from Other Funds	0	0	0
TOTAL OPERATING REVENUE	\$764,764	\$948,033	\$100,000
EXPENSE			
Certificated Salaries	\$0	\$0	\$0
Classified Salaries	0	0	0
Employee Benefits	0	0	0
Books and Supplies	0	0	0
Services and Other Operating Expenditures	161,397	77,000	605,645
Capital Outlay	790,872	711,035	994,355
Other Expenses and Outgo	0	0	0
Transfers-out to Other Funds	0	0	0
TOTAL OPERATING EXPENSE	\$952,269	\$788,035	\$1,600,000
Revenues over (under) Expenses	(\$187,505)	\$159,998	(\$1,500,000)
Beginning Fund Balance	\$1,527,507	\$1,340,002	\$1,500,000
Ending Fund Balance	\$1,340,002	\$1,500,000	\$0

Special Reserve Fund for Capital Outlay Projects (Fund 40) *(Capital Project Fund)*

The *Special Reserve Capital Outlay Fund* is used to account for the accumulation of general fund moneys for capital outlay purposes, proceeds from the sale of real property and any other revenue specifically for capital projects that are not restricted to a specific Capital Projects Fund. Under current law, these funds must be used for capital outlay purposes. The fund is currently being utilized to hold three (3) Qualified Zone Academy Bonds (QZAB) repayment accounts and to record the proceeds from public agencies that have entered into Memorandums of Understanding with the District to provide funding for specific projects.

Revenue and Expense Summary Report			
2013-14			
Special Reserve Fund for Capital Outlay Projects (Fund 40)			
	2011-12 Actuals	2012-13 Estimated Actuals	2013-14 Adopted Budget
REVENUES			
Revenue Limit Sources	\$0	\$0	\$0
Federal Revenue	0	0	0
Other State Revenue	0	0	0
Other Local Revenue	546,371	2,628,583	749,250
Transfers-in from Other Funds	1,800,000	59,986	0
TOTAL OPERATING REVENUE	\$2,346,371	\$2,688,569	\$749,250
EXPENSE			
Certificated Salaries	\$0	\$0	\$0
Classified Salaries	4,674	0	0
Employee Benefits	533	0	0
Books and Supplies	11,768	41,800	25,000
Services and Other Operating Expenditures	11,900	24,332	26,500
Capital Outlay	1,906,426	2,684,700	407,250
Other Expenses and Outgo	0	0	0
Transfers-out to Other Funds	0	0	0
TOTAL OPERATING EXPENSE	\$1,935,301	\$2,750,832	\$458,750
Revenues over (under) Expenses	\$411,070	(\$62,263)	\$290,500
Beginning Fund Balance	\$8,579,328	\$8,990,398	\$8,928,135
Ending Fund Balance	\$8,990,398	\$8,928,135	\$9,218,635

Financial Section

Other Enterprise Fund (Fund 63) *(Proprietary Fund)*

The **Other Enterprise Fund** is used to account for other business activities. The District uses this fund to account for the revenues and expenditures from the sale of compressed natural gas to surrounding districts and private companies. The fueling station was closed in late spring 2013 and this fund will be closed once all financial transactions are completed.

Revenue and Expense Summary Report 2013-14 Other Enterprise Fund (Fund 63)			
	2011-12 Actuals	2012-13 Estimated Actuals	2013-14 Adopted Budget
REVENUES			
Revenue Limit Sources	\$0	\$0	\$0
Federal Revenue	0	0	0
Other State Revenue	0	0	0
Other Local Revenue	130,288	143,000	0
Transfers-in from Other Funds	0	0	0
TOTAL OPERATING REVENUE	\$130,288	\$143,000	\$0
EXPENSE			
Certificated Salaries	\$0	\$0	\$0
Classified Salaries	0	0	0
Employee Benefits	0	0	0
Books and Supplies	55,105	105,000	0
Services and Other Operating Expenditures	(28,585)	(5,000)	0
Capital Outlay	0	0	0
Other Expenses and Outgo	0	0	0
Transfers-out to Other Funds	0	0	0
TOTAL OPERATING EXPENSE	\$26,520	\$100,000	\$0
Revenues over (under) Expenses	\$103,768	\$43,000	\$0
Beginning Fund Balance	\$357,993	\$461,761	\$504,761
Ending Fund Balance	\$461,761	\$504,761	\$504,761

Financial Section

Retiree Benefits Fund (Fund 71) (Fiduciary Funds)

The *Retiree Benefits Fund* is used to account separately for amounts held in trust from irrevocable contributions for post employment benefit payments.

Revenue and Expense Summary Report 2013-14 <i>Retiree Benefits Fund (Fund 71)</i>			
	2011-12 Actuals	2012-13 Estimated Actuals	2013-14 Adopted Budget
REVENUES			
Revenue Limit Sources	\$0	\$0	\$0
Federal Revenue	0	0	0
Other State Revenue	0	0	0
Other Local Revenue	(7,858)	40,000	30,000
Transfers-in from Other Funds	0	0	0
TOTAL OPERATING REVENUE	(7,858)	\$40,000	\$30,000
EXPENSE			
Certificated Salaries	\$0	\$0	\$0
Classified Salaries	0	0	0
Employee Benefits	0	0	0
Books and Supplies	0	0	0
Services and Other Operating Expenditures	2,601	1,000	2,400
Capital Outlay	0	0	0
Other Expenses and Outgo	0	0	0
Transfers-out to Other Funds	0	0	0
TOTAL OPERATING EXPENSE	\$2,601	\$1,000	\$2,400
Revenues over (under) Expenses	(10,459)	\$39,000	\$27,600
Beginning Fund Balance	\$358,402	\$347,943	\$386,943
Ending Fund Balance	\$347,943	\$386,943	\$414,543

Long Term Financial Commitments

This section of the 2013-14 budget documents summarizes the long-term debt obligations of the District. At inception of the District, Twin Rivers USD acquired General Obligation (GO) Bonds, Certificates of Participation (COP), and Qualified Zone Academy Bonds (QZAB) from the former districts. Additionally, long-term debt obligations include various capital leases and post-employment benefits.

General Obligation Bonds

GO Bond funds are used for capital expenditures. The funds enable the District to renovate and construct buildings without encroaching on the General Fund operating budget.

When Proposition 13 was passed by the California electorate in 1978, it imposed a maximum ad valorem tax on real property of \$1.00 per \$100 of assessed valuation. It also removed the ability of the local electorate to vote on GO Bonds. In 1986, the California voters approved Proposition 46, which overturned the portion of Proposition 13 dealing with GO Bonds and now requires a two-thirds majority vote for bond approval.

In 1998, the California voters approved Proposition 39 which authorized the passage of GO Bonds with a fifty-five (55) percent majority vote. The debt payment on local two-thirds (2/3) and fifty-five (55) percent majority GO Bonds is funded through an ad valorem tax over and above the \$1.00 per \$100 of assessed valuation limit. Further, California law limits GO Bond debt to 2.5% of total assessed valuation for unified school districts and 1.25% each for elementary and high school districts. Being a unified district, our debt limit should be 2.5%. However, our GO Bonds were approved prior to the creation of Twin Rivers USD through the unification of four school districts and thus the GO Bonds are restricted to 1.25%. Our total outstanding GO Bond principal debt on June 30, 2013 is \$229,734,407. We are under our debt limit, however, we cannot sell any more GO Bonds that we currently hold due to the 1.25% restriction. GO Bond debt has no impact on present or future operating budgets; it only has the effect of limiting future bond debt. Following is a history of the District's assessed valuation.

	June 30, 2011	June 30, 2012	June 30, 2013
Assessed Value (AV)	\$10,351,905,405	\$10,620,343,482	\$10,313,280,001
Debt Limit (2.5% of AV)	\$258,797,635	\$265,508,587	\$257,832,000
Outstanding Debt	\$241,846,751	\$236,774,832	\$229,734,407
Debt Capacity	\$16,950,884	\$28,733,755	\$28,097,593

Following is the District's combined debt amortization schedule for all outstanding GO Bonds as of July 1, 2013:

Combined Bond Repayment Schedule			
Fiscal Year	Principal	Interest	Total
2013-14	\$7,111,981	\$8,053,503	\$15,165,484
2014-15	7,317,736	8,493,563	15,811,299
2015-16	7,970,161	8,458,075	16,428,236
2016-17	8,672,020	8,386,788	17,058,808
2017-18	9,903,971	8,271,121	18,175,092
2018-19	9,509,113	7,550,012	17,059,125
2019-20	8,372,921	9,315,285	17,688,206
2020-21	9,064,866	9,366,260	18,431,126
Thereafter	161,811,638	179,780,484	341,592,122
Total	\$229,734,407	\$247,675,091	\$477,409,498

General Obligation Bond Anticipation Note (BAN). On April 7, 2009, the District issued \$29,092,440 of General Obligation Bond Anticipation Notes, with interest rates 5.75%, for the repayment of certain lease-purchase obligations of the District, proceeds of which were used to finance the acquisition, construction, furnishing, and equipping of certain capital improvements for the District.

The District has one payment due of \$39,000,000 on April 1, 2014 that includes principal and interest as follows:



Year Ending June 30	Principal	Interest	Total
2014	\$29,092,440	\$9,907,560	\$39,000,000

Financial Section

Certificates of Participation

Certificates of Participation (COP) are sold to investors much as bonds are; however, a special tax is not assessed and repayment comes from the District's General Fund or other operating revenues. The District possesses two (2) Certificates of Participation. The COPs were obtained prior to the creation of Twin Rivers USD for the purpose of accelerating general obligation bond projects until additional voter approved bonds could be issued. All remaining COP funds are budgeted to help repay the COP debt.

Following is a summary of outstanding indebtedness, as well as the District's 2013-14 Certificates of Participation payment obligation:

Issue	Outstanding Indebtedness July 1, 2013*	2013-14 Principal	2013-14 Interest
2002-03	\$18,761,842	\$0	\$283,150
2007-08	231,516,981	0	3,875,725
Total	\$250,278,823	\$0	\$4,158,875
* Represents principal and interest outstanding			

Following is a summary of the annual Certificate of Participation payments and the various funding sources making up the annual payments:

Certificates of Participation Amortization Schedule by Fund				
Year Ending June 30	COP	GO Bond	General Fund	Total
2014	\$4,158,875	\$0	\$0	\$4,158,875
2015	1,658,875	0	2,500,000	4,158,875
2016	283,150	0	3,875,725	4,158,875
2017	283,150	0	3,875,725	4,158,875
2018	485,400	8,061,400	0	8,546,800
2019-2023	2,427,000	27,938,600	14,082,700	44,448,300
2024-2028	2,427,000	16,530,050	26,528,250	45,485,300
2029-2033	2,427,000	19,953,825	18,080,450	40,461,275
2034-2038	9,862,842	13,251,125	37,150,275	60,264,242
2039-2042	0	0	34,437,406	34,437,406
TOTAL	\$24,013,292	\$85,735,000	\$140,530,531	\$250,278,823

Qualified Zone Academy Bonds (QZAB)

The United States Congress enacted a bill called the Tax Payer Relief Act of 1997 that allowed schools to borrow at no or nominal interest cost. The intended use for these funds was to create, in each "ACADEMY", resources to help better educate kids and better prepare them for their futures (ie. College or the workforce). The District posses three (3) QZABs which were obtained through the unification of Twin Rivers USD. The certificates have no interest component and the principal payments are due as follows:

Issue	Principal	Due
November 2003	\$5,000,000	November 2018
December 2005	1,000,000	December 2017
December 2005	5,000,000	December 2020
Total	\$11,000,000	

Capital Lease Obligations

On July 1, 2013, the District holds eight (8) capital lease obligations. The lease obligations include lighting modernization, police vehicles, copiers, computers and a lease-purchase for facility replacements and renovations. The majority of the payments are covered by the General Fund with a small portion being paid from the Deferred maintenance Fund. The payments are covered by the General Fund. Following is the yearly lease repayment schedule:

Lease Repayment Schedule			
Fiscal Year	Principal	Interest	Total
2013-14	\$712,470	\$142,127	\$854,597
2014-15	565,322	104,208	669,530
2015-16	383,105	83,398	466,503
2016-17	399,254	67,248	466,502
2017-18	312,197	51,943	364,140
2018-19	324,852	39,289	364,141
2019-2022	810,121	39,539	849,660
Total	\$3,507,321	\$527,752	\$4,035,073

Other Post-Employment Benefits

The District provides post-employment health benefits to certificated and classified employees for up to 10 years between the age of 55 and 65. The District pays up to the single employee District contribution on health insurance in an amount that will not exceed the dollar amount paid to regular full-time employees. To qualify, employees must retire from the District after attaining age 55, with at least 10 years of District service for classified employees and 15 years of services for certificated employees. The expenditures for post-employment health benefits are recognized on a pay-as-you-go basis. The approximate accumulated future liability for the District at June 30, 2012 is estimated to be \$38 million based on an actuarial study performed as of July 1, 2010.





Informational Section



Effect of State Budget and Local Property Taxes

State Budget

The primary source of funding for school districts is the revenue limit, which is a combination of State funds and local property taxes. State funding sources typically make up the majority of a district's revenue limit. The District's State portion of the revenue limit will account for about 53% and local property taxes will account for about 11% of the total general fund revenue in 2013-14.

Unlike past years where the rate of change to revenue limits and categorical funding were generally consistent across all Districts, upon passage of the Governor's Local Control Funding Formula (LCFF), every District would have its own unique progress rate toward the LCFF funding goal for 2020-21. Depending upon the State's final calculation parameters, the District's unique base funding amount in 2012-13, the number of students qualified for supplemental and concentration grants and the amount of money the State chooses to apply to the formula each year, each District will receive its own unique increase in funding per student.

Given the accountability/restriction provisions of the May Revision for LCFF, there is also some question as to how much, if any, of the supplemental or concentration funding is truly discretionary to the District. High levels of uncertainty in the LCFF funding call for a high degree of conservatism in the projection of future revenues. We have compared the May Revision LCFF proposal to School Services of California's (SSC) traditional Cost of Living Adjustment (COLA) calculation for revenue limit funding and are utilizing the lower of the two comparison (traditional COLA calculation). The variance is about \$4.5 million, but it is possible we might not realize this unrestricted increase if the restrictions on the supplemental and concentration funding remain.

Proposition 98 determines the minimum funding level for K-14 education. But there are many facets below the surface that determine Proposition 98 funding, most notably the strength of the State's economy and State tax collections.

The Proposition 98 minimum funding level can be thought of as a "pot" of money for K-14 educational agencies. Proposition 98 does not, by itself, appropriate money for specific purposes. Rather, it is up to the Legislature to appropriate that minimum level through the annual Budget Act or other legislation. About 90% of Proposition 98 funding is appropriated for K-12 school districts and county offices of education and about 10% is for community college districts. Both the split of the Proposition 98 guarantee between K-12 education and the community colleges and the appropriation of funds among specific programs to satisfy the guarantee are under the control of the Legislature. And although Proposition 98 gives K-12 education a constitutionally guaranteed minimum funding level, there are no guarantees that the state will not suspend that guarantee when fiscal conditions are bad enough.

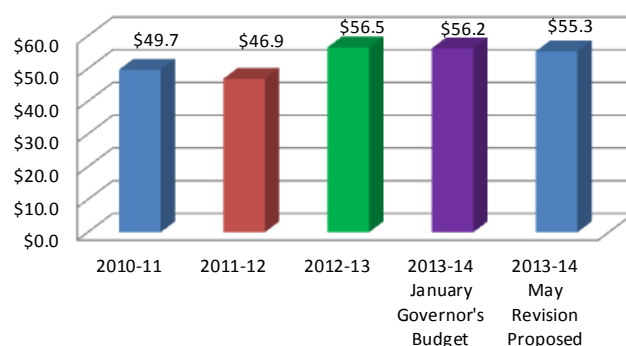
Proposition 98 funding is estimated to be \$55.3 billion, a decline of \$941 million from 2012-13 due to lower State General Fund revenue forecast in the Governor's May Revision. The State budget does include a \$2.1 billion increase based on the implementation of the proposed LCFF. This proposal will provide additional funds to Districts based on their percentage of students who are either English language learners, students from low income families or foster youth.

The LCFF is designed to not reduce funding for any District, however some Districts will receive substantially more funding.

Twin Rivers USD's Revenue Limit funding includes an on-going \$332 per ADA increase based on estimated effects of the LCFF.



Proposition 98 Funding Levels (In Billions)



Local Property Taxes/Assessed Valuation

Taxes are levied by the County for each fiscal year on taxable real and personal property situated in the District as of the preceding January 1st. Proposition 13 limits the assessment and taxation of property in California. It restricts both the tax rate and the rate of increase allowed in assessing real property. The property tax rate cannot exceed 1% of the assessed value (AV) of the property. Only certain special tax overrides (requiring a 2/3 majority vote) are permitted to increase that tax rate. The increase in the AV of real property is limited to no more than 2% per year, unless the house is sold. Thus one finds all over the state situations in which the owners of identical houses next door to each other pay radically different levels of property tax. This also means that the assessed values carried on the roll show minimal relationship in many cases to the actual market value of the property. The County Assessor maintains a database of assessed values. There is no database of the market value of properties.

The table below shows the assessed value and property tax collections in our tax area since the creation of the District. For assessment and collection purposes, property is classified either as "secured" or "unsecured" and is listed accordingly on separate parts of the assessment roll. The "secured roll" is the part of the assessment roll containing real property taxes of which are lien sufficient, in the opinion of the County Assessor, to secure payment of the taxes. Other property is assessed on the "unsecured roll." On average, school tax revenues cost the taxpayers \$.25 per \$100 assessed valuation (AV). In addition, homeowners in our District are currently assessed an average of \$.1683 per \$100 AV for our General Obligation Bonds.

Twin Rivers Unified School District Assessed Valuation and Property Tax Revenue					
Fiscal Year	Local Secured	Unsecured	Total	TRUSD Property Tax Revenue	Tax Revenue Per \$100 AV
2008-09	\$ 10,403,865,050	\$ 860,642,981	\$ 11,267,508,031	\$ 35,570,694	\$ 0.35
2009-10	\$ 10,063,731,341	\$ 765,640,217	\$ 10,829,371,558	\$ 28,695,706	\$ 0.26
2010-11	\$ 9,598,489,331	\$ 753,416,074	\$ 10,351,905,405	\$ 28,979,765	\$ 0.28
2011-12	\$ 9,866,941,171	\$ 753,402,311	\$ 10,620,343,482	\$ 27,939,023	\$ 0.27
2012-13	\$ 9,507,140,756	\$ 806,139,245	\$ 10,313,280,001	\$ 26,444,361	\$ 0.26
2013-14					
Proposed	\$ 9,507,140,756	\$ 806,139,245	\$ 10,313,280,001	\$ 25,219,438	\$ 0.25

The table below shows the tax burden on the average Twin Rivers USD homeowner. It assumes that the homeowner bought the house in 2008 (when the district was established) for \$133,903, the average price that year.

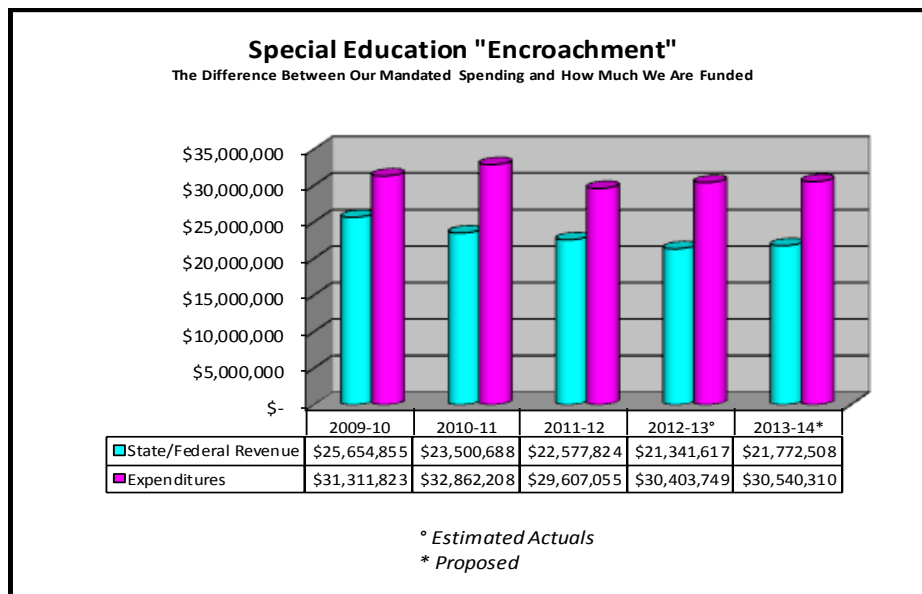
Tax Burden on Average Homeowner						
	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
Market Value*	\$ 133,903	\$ 109,626	\$ 113,649	\$ 101,300	\$ 108,676	\$ 108,676
Assessed Value (AV)	\$ 133,903	\$ 136,581	\$ 139,313	\$ 142,099	\$ 142,383	\$ 145,231
% Change in AV	N/A	2%	2%	2%	2%	2%
Property Tax Rate	.0035	.0027	.0028	.0027	.0026	.0025
Property Tax Due for TRUSD	\$ 468	\$ 355	\$ 390	\$ 383	\$ 371	\$ 363
Avg. TRUSD Bond Tax Rate	0.000814	0.000814	0.001166	0.001337	0.001683	0.001683
Bond Tax Due for TRUSD	\$ 109	\$ 111	\$ 162	\$ 190	\$ 239	\$ 244
Total Tax Due for TRUSD	\$ 577	\$ 466	\$ 552	\$ 573	\$ 610	\$ 607

*Source: DQ News

Special Education

As required by federal and state law we provide a full continuum of services to students with special educational needs. Federal law requires public schools to provide appropriate services for eligible children from age 3 through 21, which include district preschool programs for special education children. State and federal law requires that an individual education plan (IEP) be developed for each special education student. The IEP is developed by a team including teachers, specialists, administrators, and the student's parents. Approximately 12% of our students are eligible for and receive some kind of special education service in the District, including the dependent and independent charter programs.

Because the cost of providing services to these students is a significant portion of our total spending, our special education administrators try to find the most efficient way to deliver quality services to our students. For the budget year we expect to spend over \$30 million, 13% of our total general fund expenditures. We receive funding from the state and federal government that covers 65% of this total. The district contributes \$8.8 million or 35% of the total cost of our special education program. The costs and funding sources for the last four years of Twin Rivers USD is shown in the accompanying table.



The number of students receiving special education services remains fairly constant each year at around 11-12% of the total student population, but the cost of certain programs such as services to children with autism spectrum disorder has risen dramatically.

State funding for special education flows through our Special Education Local Plan Area (SELPA), a consortium of ten districts including the County Office of Education. The districts work together to coordinate services and Programs, where appropriate, in serving students from the entire SELPA in the most cost efficient manner. As an example, our district operates a program for students with orthopedic impairments for districts in the north area of our SELPA. Our county office of education supports our SELPA and other SELPAs in the county with some financial management services as well as providing some special education programs and services.

July 1, 2011, California law shifted the responsibility for providing educationally-related mental health services (ERMHS) from county mental health to districts/SELPA. As a result, districts/SELPA's now receive funding to provide ERMHS to eligible special education students through a variety of supports and services as designated in the student's IEP.

Multi-Year Financial Assumptions and Forecasts

The following section contains a four-year forecast of revenues and expenditures in the General Fund. The assumptions underlying the multi-year projections are detailed below. The projections follow the assumptions.

General Fund – Unrestricted

Revenue Assumptions. Our District Revenue Limit includes:

	COLA	Deficit	ADA Change
2014-15	1.80%	(18.997%)	(200)
2015-16	2.20%	(18.997%)	(100)
2016-17	2.50%	(18.997%)	0

No Federal Revenues are projected.

Within Other State Revenues, lottery revenue remains at the 2013-14 rates as do hourly programs and all other State programs for 2014-15 through 2016-17. We have *not* eliminated the Class Size Reduction (CSR) revenue of \$5.6 million in 2014-15 in anticipation of a new State school district funding model. We have decreased the student to teacher ratio by one student in 2014-15 and then by an additional one student in 2015-16 to make progress towards a 24:1 K-3 class size maximum. Thirteen teachers are added in the first projected year and then an additional thirteen in 2015-16.

Other Local Revenues and Other Financing Sources are projected at the 2013-14 levels. We have *not* eliminated the \$9.8 million in Tier III flexed programs in 2015-16 in anticipation of a new State school district funding model.

Expenditure Assumptions.

Certificated salary changes include:

- 2014-15
 - Increase of \$924 thousand for step/column increases (1.14%)
 - Increase of \$1.1 million for thirteen teachers for K-3 classes
 - Increase of \$154 thousand to add back 3 furlough days for management (all employees have zero furlough days in 2014-15)
- 2015-16
 - Increase of \$970 thousand for step/column increases (1.14%)
 - Increase of \$1.1 million for thirteen teachers for K-3 classes
- 2016-17
 - Increase of \$1 million for step/column increases (1.14%)

Classified salary changes include:

- 2014-15
 - Increase of \$437 thousand for step increases (1.82%)
 - Increase of \$376 thousand to add back 3 furlough days for CSEA, confidential and management
- 2015-16
 - Increase of \$452 thousand for step increases (1.82%)
- 2016-17
 - Increase of \$467 thousand for step increases (1.82%)

Informational Section

All statutory benefit rates are unchanged in the projection years. Health and Welfare caps remain at the same level. Benefit amounts are adjusted for the changes in salaries as indicated above.

Books and Supplies are projected at the 2013-14 levels for all three projection years.

Services and Other Operating reflect a net increase of \$700 thousand; \$1.3 million decrease for the elimination of one (of two) of the early retirement program's annual payments and an increase of \$2 million to support the Routine Restricted Maintenance Account (RRMA) at 3% of budgeted expenditures. In 2015-16 and 2016-17, the expenditures are unchanged.

Capital Outlay and Other Outgo expenditures remain unchanged in the projection years.

Direct Support/Indirect Cost's negative expenditure decreases in 2014-15 to reflect the indirect costs that will not be received due to grants and awards not being full expended within the year.

Other Adjustments reflect payment by the General Fund for the 2007 Certificates of Participation (COP) debt. In 2014-15 partial payment is covered by bond funds, but in 2015-16 we currently do not have any more bond funds to repay the 2007 COP debt. In June we refinanced the 2007 COP for 28 years with an interest rate of 3.2% for the first seven years; interest only payments through December 2017 and then principal payments begin June 2018. The District has submitted a Validation request with the Superior Court to sell GO bonds at the unified (higher) percentage debt to property value level. If the Validation is approved, we will sell current GO bonds to pay off the BAN and some of the 2007 COP. If the Validation is not approved, then we will obtain another COP to pay off the BAN and use General Fund money to also make the new COP payments until we can sell more GO bonds. All of the available ending fund balance is assigned for the BAN payment in case it is needed.

Ending Fund Balance. We are projecting deficit spending of \$1.6 million in 2014-15, \$3.3 million in 2015-16 and \$1.9 million in 2016-17. We have enough of an ending fund balance to cover the deficit spending and our 3% State reserve for economic uncertainties in the three projection years.

The ending fund balances are categorized by the new GASB 54 requirements.

- 2014-15

- Nonspendable—\$455,000
- Restricted—\$426,003
- Assigned—\$38,786,269
 - Lump Sum Carryover - \$600,000
 - Tier III Carryover - \$5,330,923
 - Pupil Testing Carryover - \$100,000
 - Towards Bond Anticipation Note (BAN) Debt - \$32,755,346
- Economic Uncertainties—\$15,000,000
- Unassigned—\$0

- 2015-16

- Nonspendable—\$455,000
- Restricted—\$426,003
- Assigned—\$35,446,267
 - Lump Sum Carryover - \$600,000
 - Tier III Carryover - \$5,330,923
 - Pupil Testing Carryover - \$100,000
 - Towards Bond Anticipation Note (BAN) Debt - \$29,415,344
- Economic Uncertainties—\$15,000,000
- Unassigned—\$0

Informational Section

- 2016-17

- Nonspendable—\$455,000
- Restricted—\$426,003
- Assigned—\$33,460,054
 - Lump Sum Carryover - \$600,000
 - Tier III Carryover - \$5,330,923
 - Pupil Testing Carryover - \$100,000
 - Towards Bond Anticipation Note (BAN) Debt - \$27,429,131
- Economic Uncertainties—\$15,000,000
- Unassigned—\$0

General Fund – Restricted

Revenue Assumptions. The Revenue Limit sources which include Continuation Education, Community Day School and Special Education reflect a 1.80% COLA in 2014-15, 2.20% COLA in 2015-16 and 2.50% COLA in 2016-17.

Federal, Other Local Revenues and Other Financing Sources remain unchanged in the projection years while Other State Revenues receive the same COLA as the Revenue Limit.

Expenditure Assumptions. Certificated Salaries increase by 1.14% for step/column in all three projection years. There is no salary schedule increase included in the projection years.

Classified Salaries increase by 1.82% for step in all three projection years. There is no salary schedule increase for any of the projection years. Other adjustments for 2014-2015 include an increase to add back 3 furlough days for CSEA, confidential and management.

The rates for all statutory benefits are unchanged in the projection years. Health and Welfare caps remain at the same level. Benefit amounts are adjusted for the changes in salaries as indicated above.

Books and Supplies decrease in the first projection year to balance the programs with anticipated revenue.

Services decrease in the first two projection years to balance the programs with anticipated revenue.

All other expenditures are projected at the 2013-14 levels in the projection years.

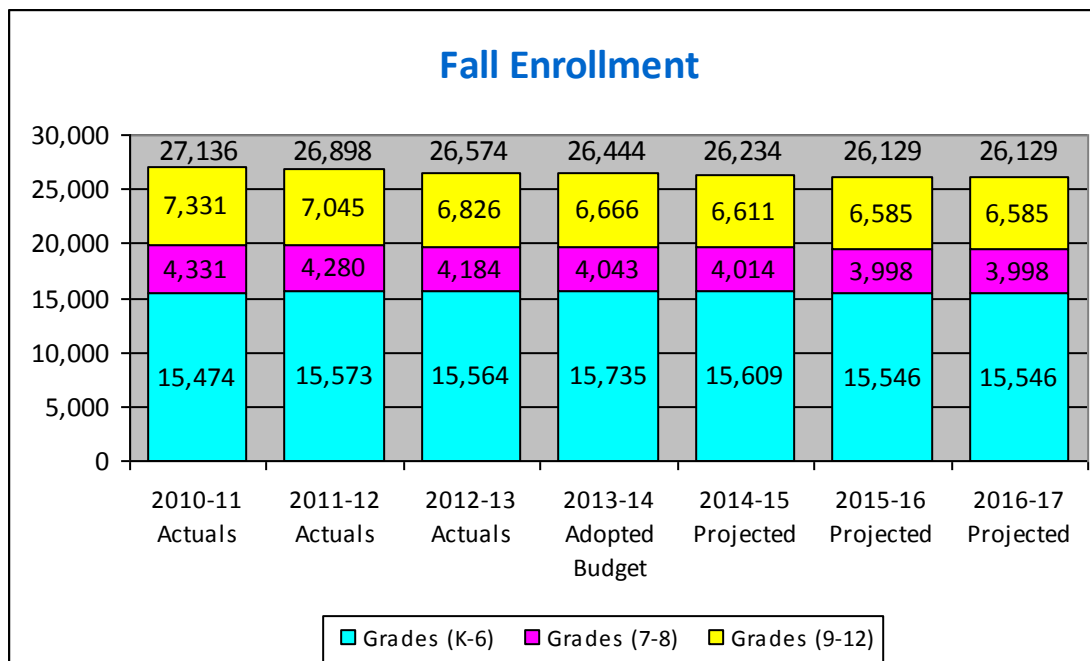
Ending Fund Balance. The multiyear projections reflect a balanced budget for the restricted programs.

Multi-Year Projections				
2013-14				
General Fund	2013-14 Adopted Budget	2014-15 Projected	2015-16 Projected	2016-17 Projected
REVENUES				
Revenue Limit Sources	\$153,833,149	\$154,929,694	\$157,700,889	\$161,756,666
Federal Revenue	25,526,313	25,526,313	25,526,313	25,526,313
Other State Revenue	48,615,305	48,907,713	49,271,534	49,271,534
Other Local Revenue	12,757,755	12,757,755	12,757,755	12,757,755
Transfers-in from Other Funds	0	0	0	0
TOTAL OPERATING REVENUE	\$240,732,522	\$242,121,475	\$245,256,491	\$249,312,268
EXPENSE				
Certificated Salaries	\$108,909,167	\$111,747,234	\$114,074,153	\$115,374,598
Classified Salaries	39,925,644	41,413,440	42,167,164	42,934,606
Employee Benefits	41,141,887	41,714,040	42,273,358	42,907,458
Books and Supplies	12,146,794	11,811,097	11,811,097	11,811,097
Services and Other Operating Expenditures	34,123,963	33,880,531	33,703,057	33,703,057
Capital Outlay	213,452	213,452	213,452	213,452
Other Expenses and Outgo	(21,513)	478,487	478,487	478,487
Transfers-out to Other Funds	0	0	0	0
Other Adjustments	0	2,500,000	3,875,725	3,875,725
TOTAL OPERATING EXPENSE	\$236,439,394	\$243,758,281	\$248,596,493	\$251,298,480
Revenues over (under) Expenses	\$4,293,128	(\$1,636,806)	(\$3,340,002)	(\$1,986,212)
Beginning Fund Balance	\$52,010,949	\$56,304,077	\$54,667,271	\$51,327,269
Ending Fund Balance	\$56,304,077	\$54,667,271	\$51,327,269	\$49,341,057
Components of Ending Fund Balance				
Nonspendable	\$455,000	\$455,000	\$455,000	\$455,000
Restricted	\$426,003	\$426,003	\$426,003	\$426,003
Assigned	\$40,423,074	\$38,786,269	\$35,446,267	\$33,460,054
Unassigned - Economic Uncertainties	\$15,000,000	\$15,000,000	\$15,000,000	\$15,000,000
Unassigned (Available) Ending Fund Balance	\$0	\$0	\$0	\$0

Enrollment Projections

The District uses the cohort survival method of enrollment forecasting. This takes the current student body by grade and ages it one year at a time. As students progress to the next grade, their numbers change as some students enter and others leave the District. Kindergarten enrollments are based on births five years earlier. Historical trends are used to adjust cohort sizes.

Enrollment significantly decreased the first two years of Twin Rivers USD. In preparing for the 2010-11 year, Twin Rivers staff and communities engaged in a six-month planning and decision process in an effort to create programs that build student enrollment while working within State revenue reductions. Our efforts were successful and reflective in the increase of enrollment for 2010-11. However, in 2011-12 and subsequent year, enrollment dropped again due to student interdistrict transfers to other neighboring school districts because of academic programs that we do not offer, child care needs, and most significantly, due to families who have moved into the Twin Rivers USD area but the children stayed at their previous district.



The details of the fall enrollment by school site are on the following page.

Informational Section

Fall Enrollment History				
School Name	2010	2011	2012	2013 *
Allison Elementary	392	484	459	446
Babcock Elementary	393	368	345	341
Castori Elementary	536	739	780	835
Creative Connections Arts Academy (K-5)	308	327	336	388
Creative Connections Arts Academy (6-12)	160	277	295	371
Del Paso Heights Elementary	478	518	484	441
Dry Creek Elementary	393	409	393	383
Fairbanks Elementary	375	402	421	423
Foothill High	1,318	1,198	1,152	1,099
Foothill Oaks Elementary	575	542	521	518
Foothill Ranch Middle School	594	679	667	648
Frontier Elementary	490	498	538	563
Garden Valley Elementary	401	389	420	423
Grant High	2,062	2,025	1,924	1,871
Hagginwood Elementary	394	420	420	424
Highlands High School	1,100	862	891	905
Hillsdale Elementary	364	405	399	405
Johnson Elementary	378	582	578	568
Joyce Elementary (K-8)	512	558	545	519
Keema High	727	717	616	602
Kohler Elementary (K-8)	417	479	490	467
Larchmont Elementary	321	N/A	N/A	N/A
Madison Elementary	638	620	670	674
Martin Luther King Jr. Technology Academy	462	408	403	402
Miles P. Richmond	55	43	69	52
Morey Avenue Early Childhood Development	80	100	99	97
Non-Public Schools	71	53	51	51
Noralto Elementary	713	526	516	517
North Avenue Elementary	292	N/A	N/A	N/A
Northwood Elementary	460	481	494	504
Norwood Junior High	714	752	744	681
Nova Opportunity School	31	12	24	17
Oakdale Elementary (K-8)	450	514	509	526
Orchard Elementary (K-8)	515	563	565	545
Pacific Career and Technology High	161	131	161	156
Pathways Community Day	17	22	28	39
Pioneer Elementary (K-8)	575	654	634	623
Regency Park Elementary	801	866	865	889
Ridgepoint Elementary (K-8)	642	729	683	668
Rio Linda High	1,928	1,818	1,717	1,664
Rio Linda Preparatory Academy	593	455	405	381
Rio Tierra Junior High	576	579	548	549
Sierra View Elementary	445	476	460	465
Smythe Academy of Arts and Sciences (K-6)	554	624	660	691
Smythe Academy of Arts and Sciences (7-8)	454	432	424	428
Strauch Elementary	563	580	605	609
Village Elementary (K-8)	501	613	603	577
Vista Nueva Career and Technology High	162	158	154	158
Westside Elementary	437	423	413	419
Westside Preparatory Charter **	436	437	424	412
Woodlake Elementary	447	465	470	489
Woodridge Elementary	675	486	502	521
Total	27,136	26,898	26,574	26,444
* Fall 2013 is projected enrollment.				
** Includes Eastside, Frontier and Westside Campuses				

Enrollment

The by school enrollment since the creation of TRUSD is shown in the table to the left. We expect 26,444 students in the fall of 2013 as compared to 26,574 students in the prior year, which is a decrease of 130 students. Additionally, we expect about 900 children for the preschool program.

Staffing Trends and Projections

Staffing at our schools is determined based on specific staffing ratios, which are included in the District's Budget Development Staffing Formulas handbook. While the district usually follows the staffing ratios guidelines, occasionally the Superintendent determines the need for staffing beyond the number indicated by the ratios. The table below shows the District's current staffing standards for each of the school levels. It should be noted that these formula numbers can be augmented by special purpose dollars the site designates to be converted to full-time equivalent employees.

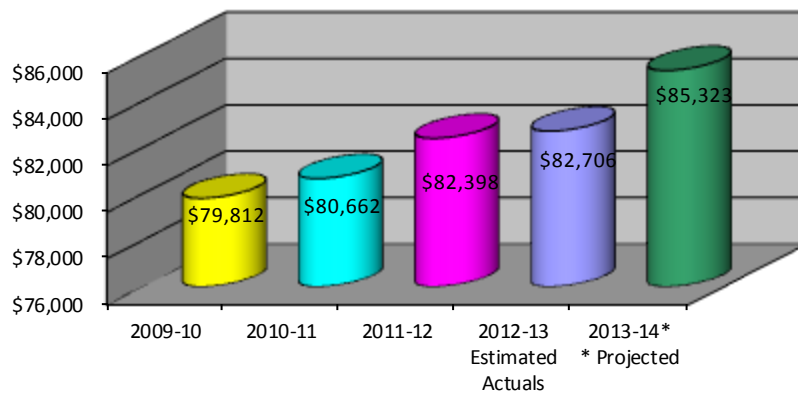
Non-school site staffing, including district office and department personnel, is not formula-driven. The budgets for non-school departments are created based on need and are analyzed on a yearly basis.

Authorized Staffing Allocations	Elementary Schools (K-6) and (K-8)	Middle Schools (5-8)	High Schools (9-12)
Principal	1 per school	1 per school	1 per school
		1 FTE (1-750 students) 1.5 FTE (751-1,000 students) 2 FTE (1,001-1,500 students) 3 FTE (1,500+ students)	1 FTE (1-750 students) 1.5 FTE (751-1,000 students) 2 FTE (1,001-1,500 students) 3 FTE (1,500+ students)
Vice-Principal			
Classroom Teachers	25:1 (K) 29:1 (1-3) 31:1 (4-6)	33:1	33:1
Secretary	1 FTE per school	1 FTE per school (part of Clerical FTE below)	1 FTE per school (part of Clerical FTE below)
	1 (6 hour) (201-300 students) 1 (8 hour) (301-699 students) 1 (8 hour) + 1 (4 hour) (700+ students) 1 (3 hour) Additional for K-8's	2 FTE (1-250 students) 3.50 FTE (251-500 students) 4 FTE (501-800 students) 5 FTE (801-1200 students) 6 FTE (1201-1500 students) 7 FTE (1501-1800 students) 8 FTE (1801+ students)	2 FTE (1-250 students) 3.50 FTE (251-500 students) 4 FTE (501-800 students) 5 FTE (801-1200 students) 6 FTE (1201-1500 students) 7 FTE (1501-1800 students) 8 FTE (1801+ students)
Clerical	.5 FTE K-6 (700+ students) .5 FTE K-8	1 FTE per 500 students (not to exceed 1 FTE)	1 FTE per 450 students
Counselor	1 (3 hour) (1-550 students) 1 (5 hour) (551-750 students) 1 (6.5 hour) (751+ students)	1 (8 hour) per school	1 FTE Teacher Librarian
Library Media Tech			
Health Services is divided up into clusters; High Schools and their feeder Middle & Elementary schools.			
Health Assistant		1 FTE per 1,200 students	
Nurses		1 FTE per 2,000 students	

It takes people to teach students and 80% of the District's total expenditures are committed to the employees of the District. The cost of classroom teachers is the single largest component of our expenditure plan.

The 2013-14 average classroom teacher salary and benefit costs are \$85,323.

Average TRUSD Classroom Teacher's Salary and Benefits



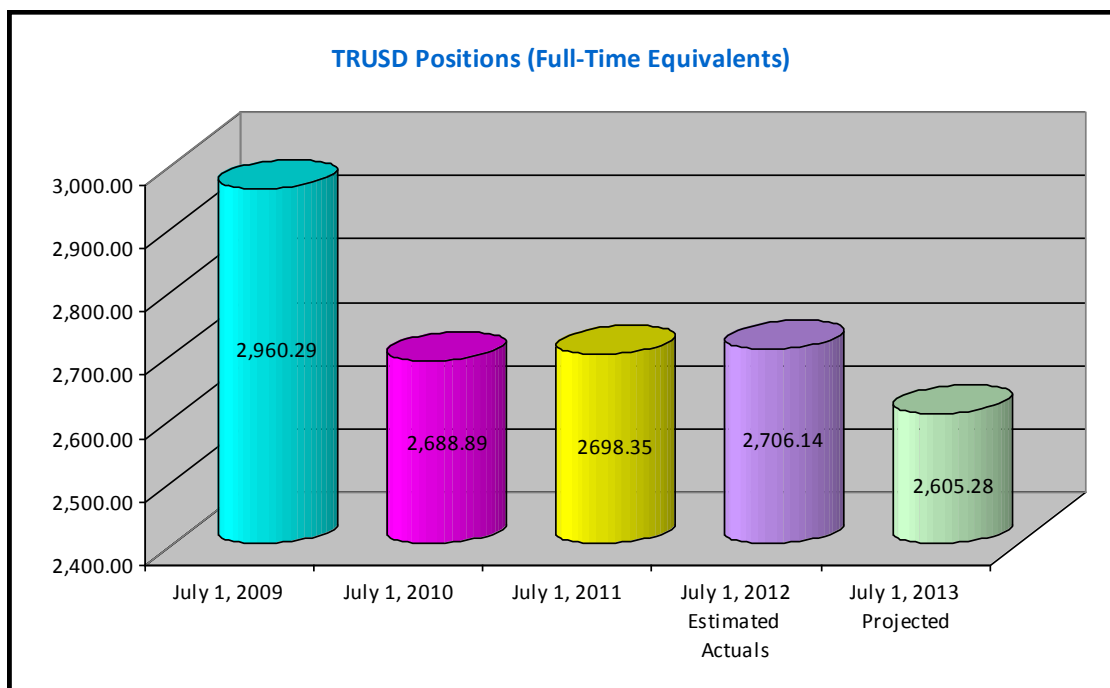
Informational Section

In recent years we have been forced to increase class sizes in order to adjust expenditures for the drop in revenues due to the State economic downturn.

	2009-10	2010-11	2011-12	2012-13 Estimated Actuals	2013-14 Projected
Student Enrollment:	27,010	27,136	26,898	26,574	26,444
Number of Classroom Teachers (FTE):	1,195.50	1,154.74	1,136.40	1,123.44	1,105.63
Student-Teacher Ratio:	22.59	23.50	23.67	23.65	23.92

According to the State of California Education Code related to school district unifications, employees are protected for specific periods of time. Our classified (non-management and management) staff positions and salaries were protected for two years after unification and certificated staff for one year. During 2008-09 and 2009-10 while our neighboring school districts released both classified and certificated staff, Twin Rivers USD was limited in staff reductions as a solution for consideration to reduce deficit spending.

Effective July 1, 2010, Twin Rivers USD is relieved of all Education Code salary protection requirements due to the unification. The 2013-14 Adopted Budget reflects 2,605.28 FTE positions.



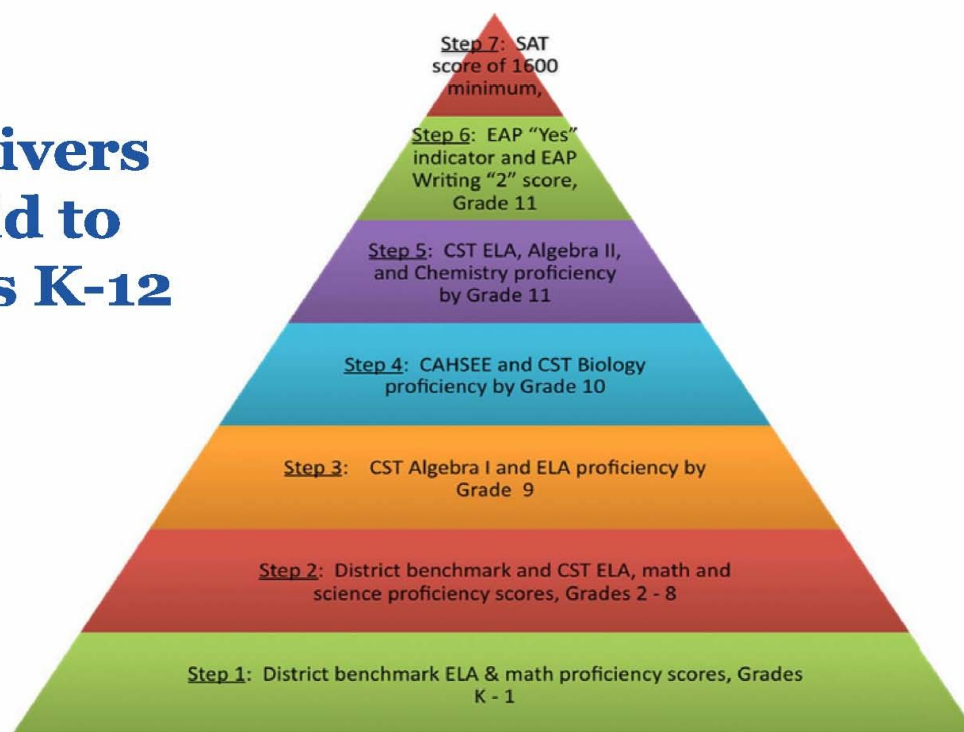
CATEGORIES	FTE
Teachers	1,240
Principals/Vice-Principals	66
Certificated Administrator	24
Other Certificated Personnel	124
Instructional Aide	256
Clerical/Classified Support	804
Classified Management	57
Other Classified Personnel	35
Total FTE	2,605

Student Achievement

Academic Performance Index (API)

The *Academic Performance Index (API)* test is given every spring to public school students in California. The purpose of the API is to measure the academic performance and progress of schools. The State uses the API to establish a baseline for a school's academic performance, and to set an annual target for growth. The API is a numeric index that ranges from a low of 200 to a high of 1,000. The State has set 800 as the interim goal statewide for API scores that schools should strive to meet.

Twin Rivers Pyramid to Success K-12



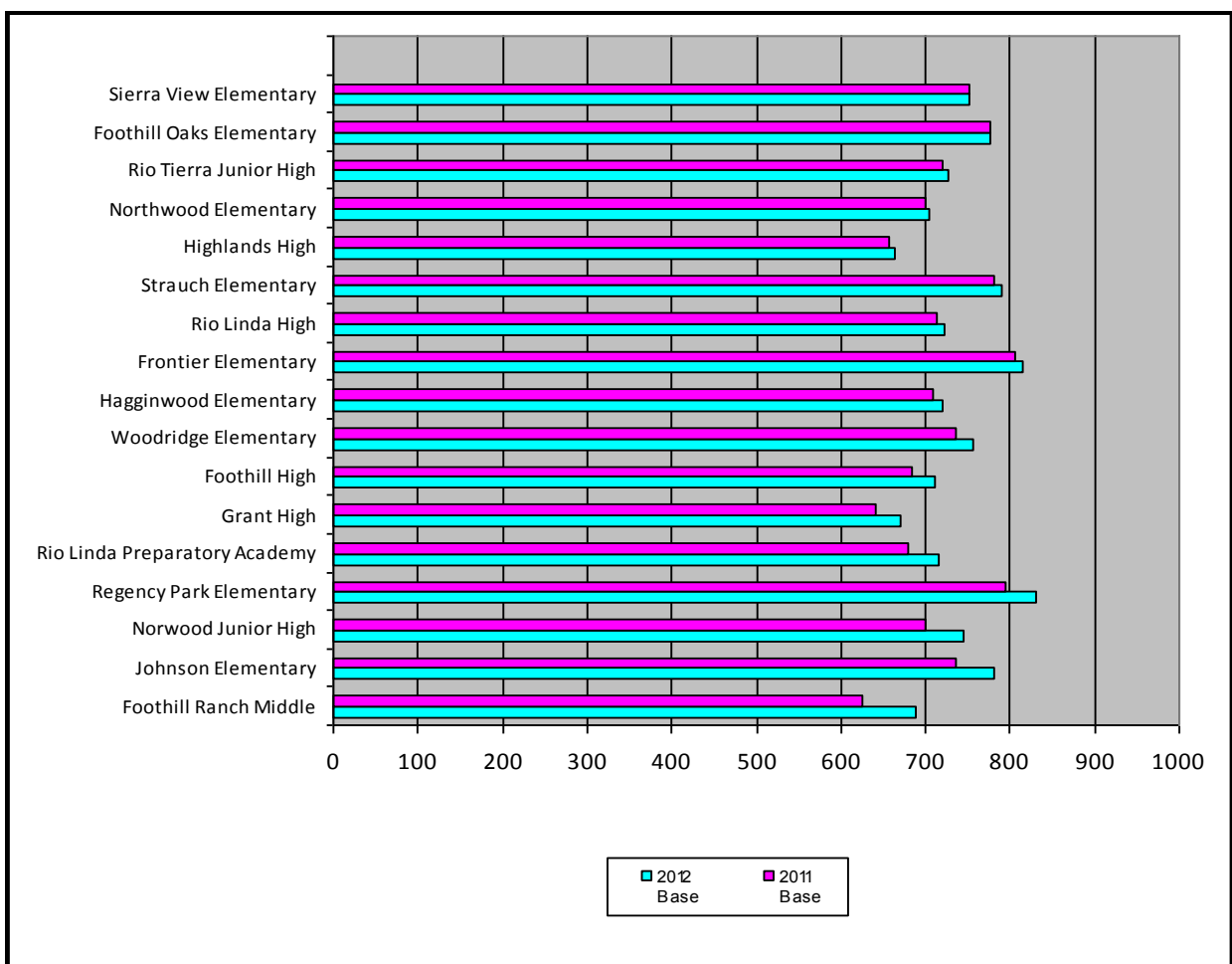
Informational Section

Below are the top 17 Twin Rivers USD schools that saw the highest growth in their API over the past year.

In addition to 2012-13 growth, the chart also reflects the 2013 API target for those 17 school sites. The 2013 API target is the sum of the 2012 Base API and the 2012-13 Growth Target, except for schools with a 2012 Base API of 800 or more. A school with a Base API of 800 or more is expected to maintain a score of 800 or more to meet its growth target.

School Name	2011 Base	2012 Base	2012-13 Growth	2013 Target	School Name	2011 Base	2012 Base	2012-13 Growth	2013 Target
Foothill Ranch Middle	625	689	64	695	Frontier Elementary	805	815	10	**A
Johnson Elementary	735	782	47	787	Rio Linda High	713	722	9	727
Norwood Junior High	700	745	45	750	Strauch Elementary	780	789	9	794
Regency Park Elementary	795	831	36	**A	Highlands High	658	663	5	670
Rio Linda Preparatory Academy	679	715	36	720	Northwood Elementary	699	704	5	709
Grant High	641	670	29	677	Rio Tierra Junior High	721	726	5	731
Foothill High	685	710	25	715	Foothill Oaks Elementary	776	777	1	782
Woodridge Elementary	737	756	19	761	Sierra View Elementary	751	752	1	757
Hagginwood Elementary	708	721	13	726					

**A - means the school scored at or above the statewide performance target of 800 in 2013.



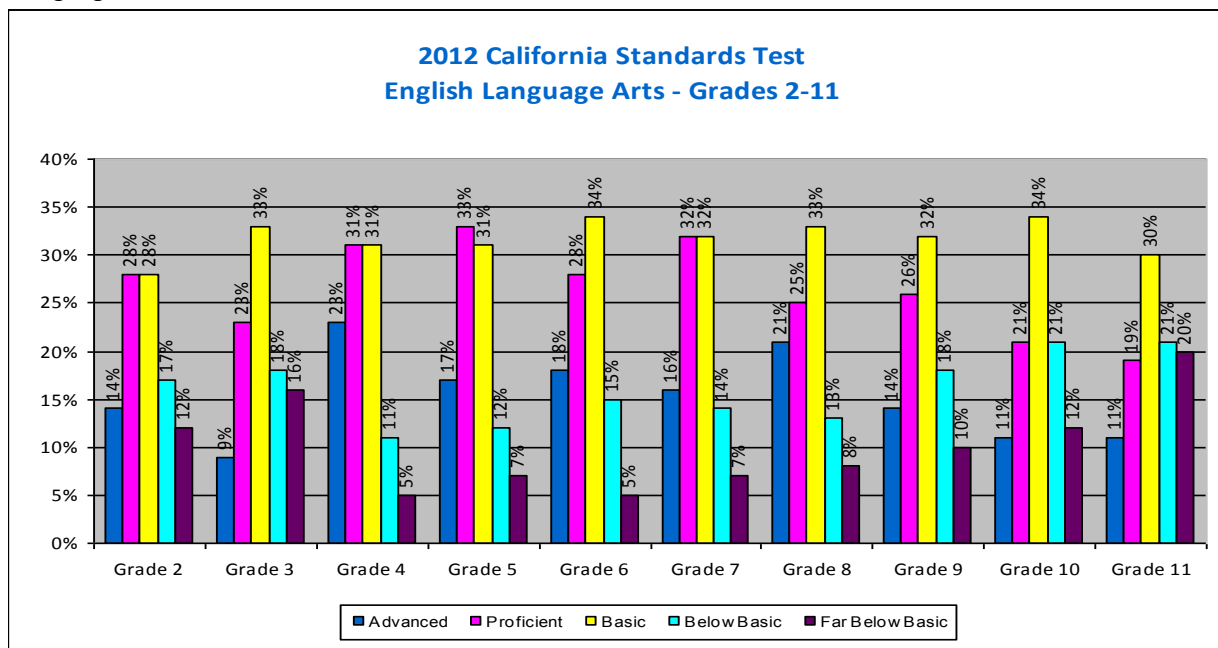
Informational Section

Standardized Testing and Reporting (STAR)

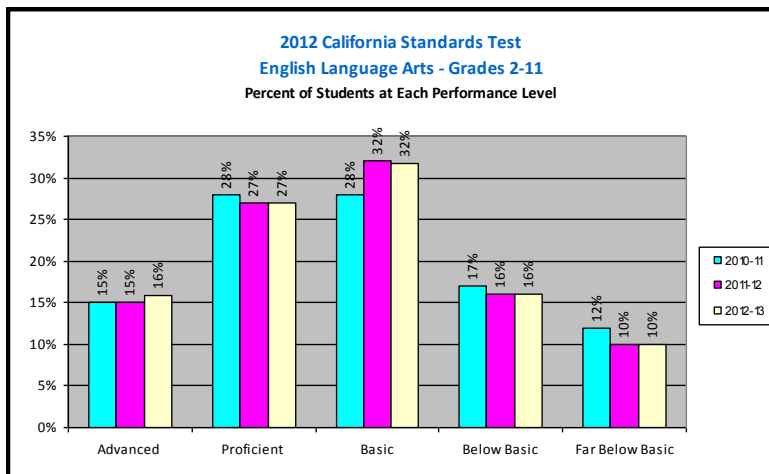
Each spring, our students in grades 2 through 11, including students with disabilities and English Learners, take part in the Statewide *Standardized Testing and Reporting (STAR)* testing program. The purpose of the STAR Program is to measure how well students are learning the knowledge and skills identified in the California academic standards. The STAR Program is designed primarily to measure how well students are achieving these standards in English-Language Arts, Mathematics, History-Social Science, and Science.

The *California Content Standards Test (CST)* is given to students in grades 2 through 11 as part of the state's STAR Program. The California Content Standards Tests, developed specifically for California public schools, are aligned to State standards that describe what students should know and be able to do in each grade level. The State Board of Education has approved five performance levels for reporting results. Performance levels include: Advanced, Proficient, Basic, Below Basic, and Far Below Basic. The goal of the State Board of Education is to have every student demonstrate proficient or advanced performance on the tests. A score of proficient indicates performance adequate for admission into a State University.

The following chart illustrates the achievement of students in grade 2 through 11 on the 2012 CST English/Language Arts.

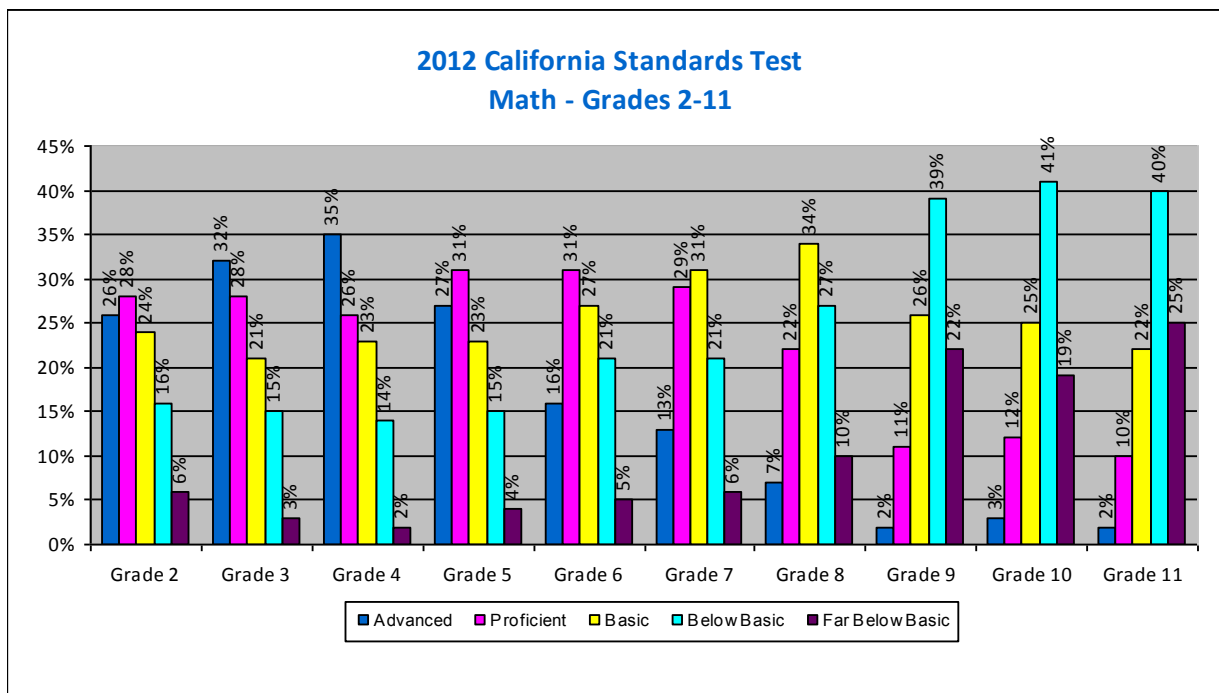


The following chart illustrates the percent of students at each performance level for the English/Language Arts CST since the creation of Twin Rivers USD.

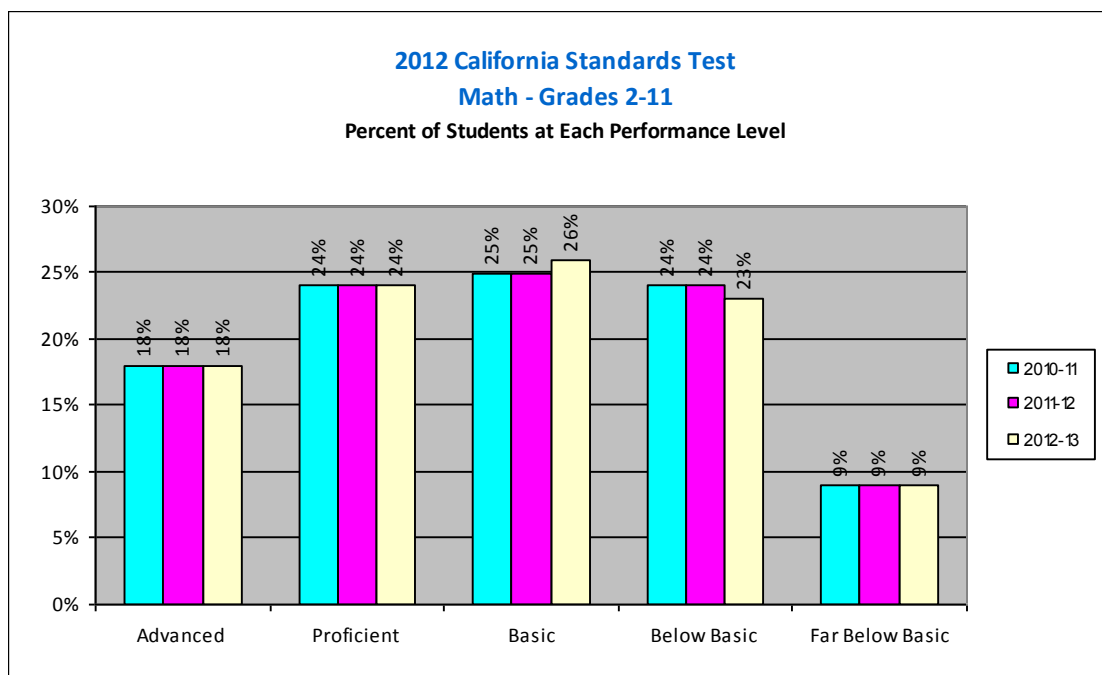


Informational Section

The following chart illustrates the achievement of students in grades 2 through 7 on the 2012 CST in Mathematics. After grade 7, mathematics testing is broken down by specific subject, such as algebra and geometry.



The following chart illustrates the percent of students at each performance level for the Mathematics CST since the creation of Twin Rivers USD.



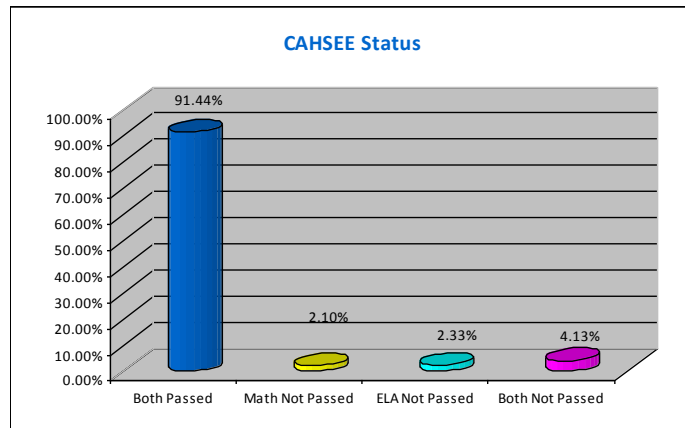
Informational Section

California High School Exit Examination (CAHSEE)

In 1999, the State passed a law requiring that beginning with the class of 2004, students must pass the *California High School Exit Examination (CAHSEE)* in order to receive a high school diploma. In July 2003, the State Board of Education took action to move the passage of this exam as a diploma requirement back to the class of 2006.

The primary purpose of the CAHSEE is to make sure that high school graduates have the basic knowledge and skills they need to be successful. This exam is aligned to content standards in English-Language Arts and Mathematics adopted by the State Board of Education. In addition to passing the CAHSEE, Twin Rivers USD students must also complete district requirements in order to graduate. Students may take the CAHSEE for the first time in the spring of their sophomore year and can continue to take one or both parts of the exam until each section has been passed. Districts may administer the test three times annually. The CAHSEE is administered multiple times annually for 11th and 12th graders who have yet to pass it.

The graph reflects where the 2013 graduating class is at, as of June 30, 2012, in passing the CAHSEE in order to receive their high school diploma.



Dropouts

Dropout numbers are for 9th to 12th grade students from the 2009-10 through the 2011-12 school year. Dropout numbers from 2012-13 will be available in late Fall 2013. The count includes high school students who failed to come to school for 45 consecutive school days and for whom no records are requested by another educational agency along with seniors that did not have enough credits to graduate and did not continue school.

Number of Dropouts			
School	2009-10	2010-11	2011-12
Foothill High	53	44	44
Grant High	92	93	86
Highlands High	38	34	37
Rio Linda High	51	64	34
Pacific Career and Technology High	36	23	25
Keema High	120	179	172
Vista Nueva Career and Technology High	36	32	31

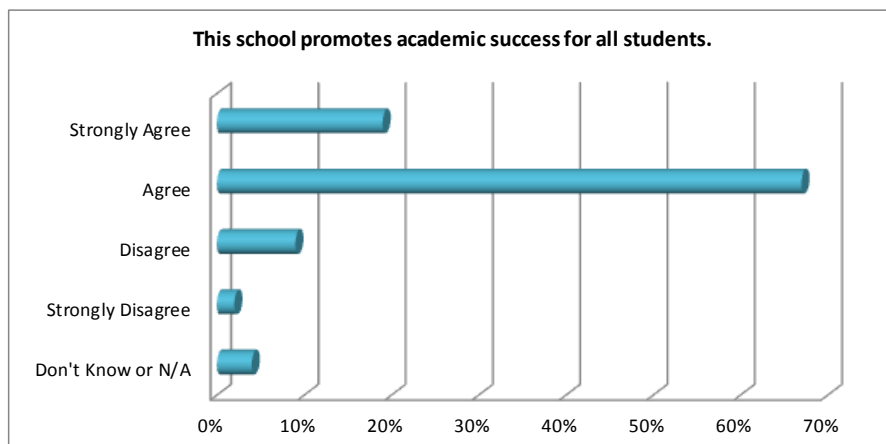
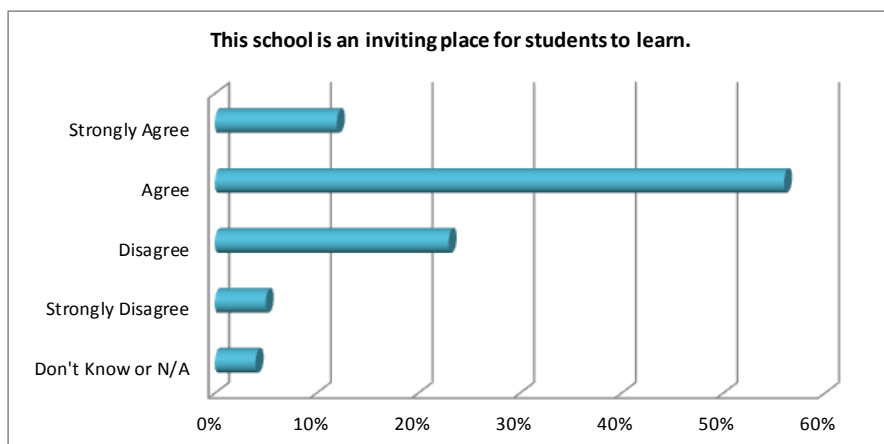
Dropout prevention programs are offered through a variety of mediums within Twin Rivers USD. These programs include School Attendance Review Board hearings that address student issues related to truancy and behavior. We also offer Foster Youth and homeless liaisons whose primary responsibilities are to recover student records and offer assistance to families

suffering from chronic homelessness. The District also offers an alternative school assistance program. This program assists students who have been expelled from the district for behavioral problems. This program offers both academic and character education programs that assist students with progress towards graduation and completing counseling requirements for graduation and re-admission to the district. The District also has many opportunities for students to recover credits through programs such as "Charge". The "Charge" program is typically offered after school and allows students to recover required credits for graduation from qualified credentialed teachers. The District also works closely with our comprehensive secondary school programs to identify students who are at-risk of not graduating due to credit deficiency. This is done through our weekly District Collaboration Of Services Meeting (DCOST). During this meeting, school administrators and district administrators discuss student's cases and attempt to place students into appropriate school programs with the hope that students will be prevented from dropping out of school.

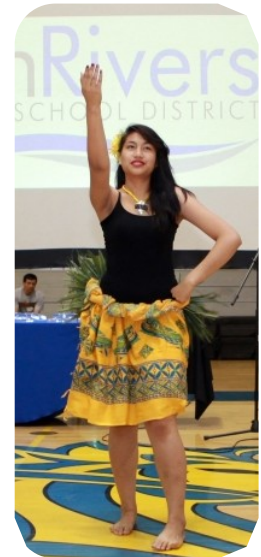
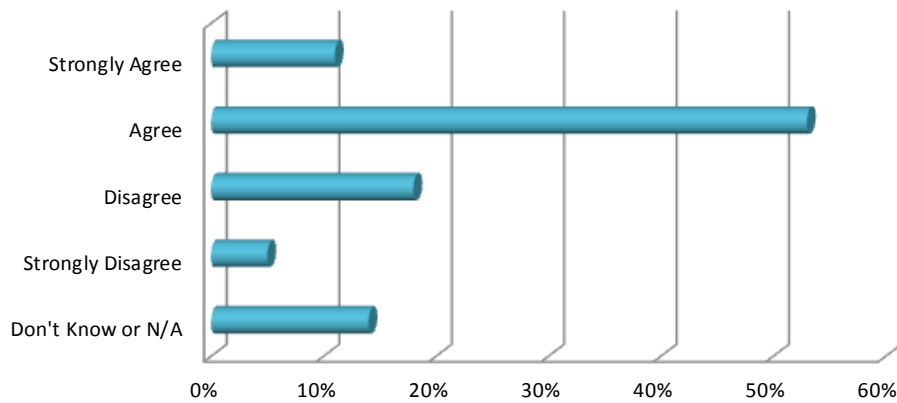
School Climate—Parent Survey

Twin Rivers USD strives to include parents and the community in supporting student and school excellence. One way this is achieved is through parent and community surveys. The School Climate parent survey is sent out to the 9th—12th grade parents and is designed to provide schools with data useful for fostering a positive learning and working environment that promotes academic success among all students. The survey asks questions about ‘your’ perception about the school – the students, staff and the climate or atmosphere established. The 2013-14 survey will be sent out to parents in the fall of 2013.

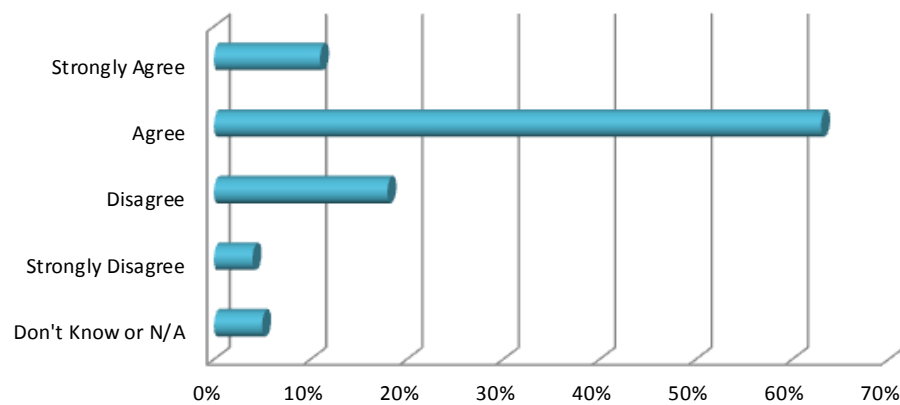
The nine (9) key questions out of twenty-five (25) from the 2012-13 School Climate Survey results follow:



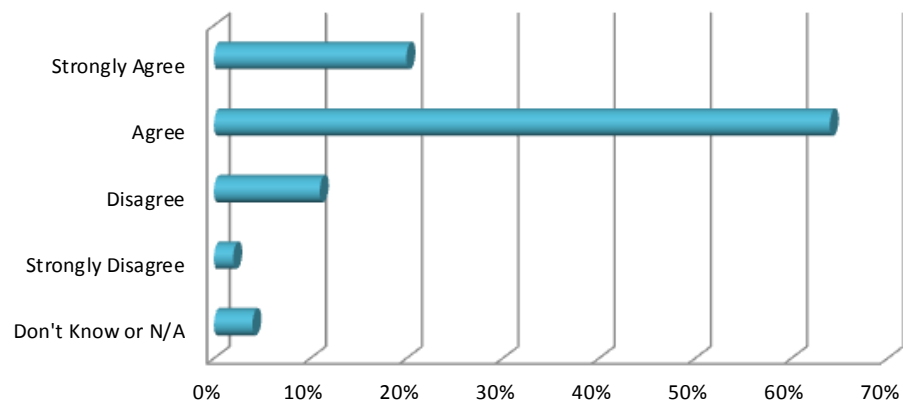
This school promotes respect of all cultural beliefs and practices.



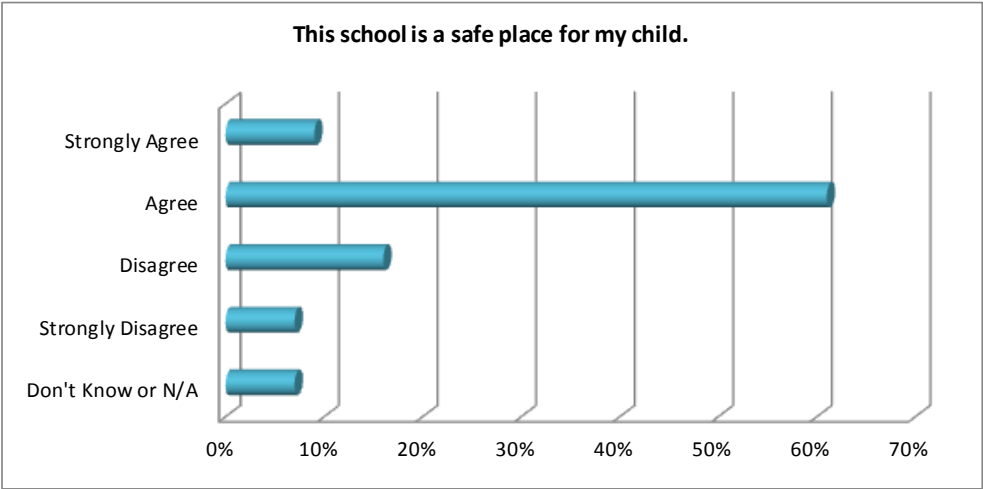
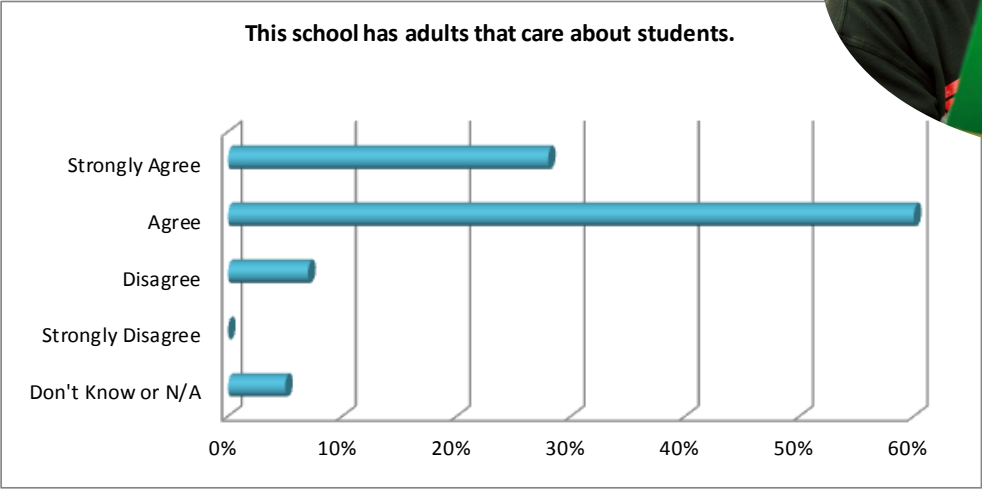
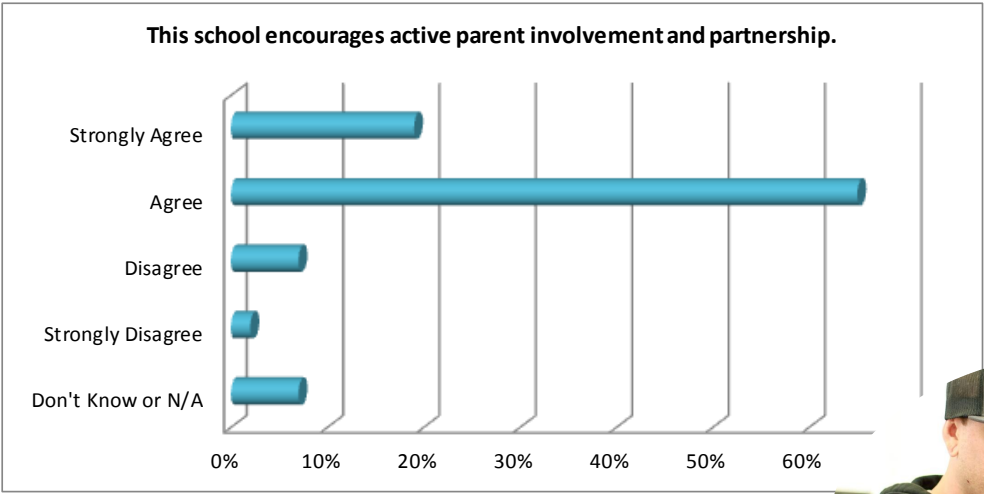
This school motivates students to learn.

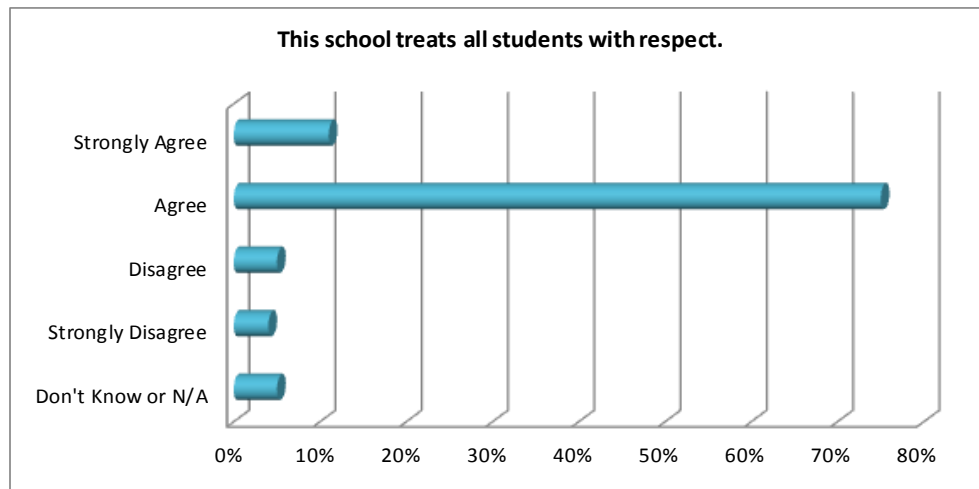


This school makes clear to students the consequences of breaking rules.



Informational Section





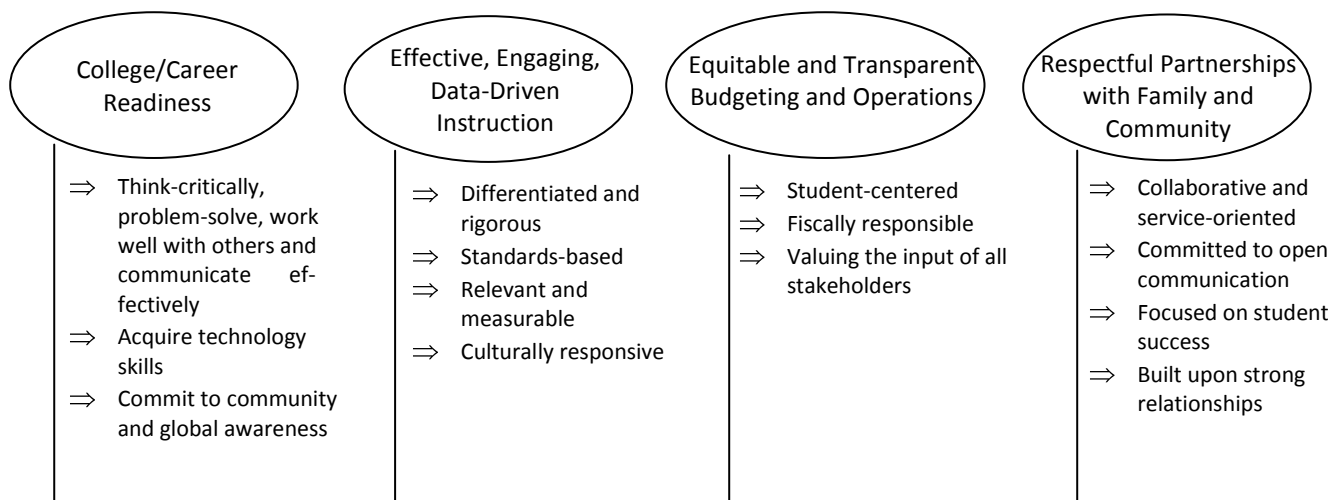


Progress Toward District Goals

Twin Rivers USD can document a number of successes during the past five years, including:

- A nationally recognized Harmon Johnson Elementary School
- A California State Teacher of the Year, and a California Classified School Employee of the Year
- A nationally recognized Visual and Performing Arts program
- State Seal of Biliteracy program certified by the California Department of Education
- National recognition for increasing enrollment in high school Advanced Placement classes
- Five California Partnership Academies
- More schools offering certified AVID (Advancement Via Individual Determination) programs
- Full preschool programs at 21 schools and after school programs at all elementary and many middle schools
- Being one of the few area districts to maintain summer school and free transportation for students

While we take pride in our accomplishments, there's more to be done. With the collaborative efforts of families, teachers, and instructional leaders, we will tackle a number of challenges as we move forward—from closing the achievement gap, to establishing effective partnerships with our families and communities to increase academic success for all students.



Through a combined approach of looking at the data from a variety of perspectives and continuing to engage our staff, families, and students in the development of solutions, we're confident we'll meet these challenges together.





Glossary

This glossary provides definitions of terms to help clients understand the current terms used in school business documents.

Adult Education

Classes offered by school districts, community colleges, and other public and private organizations for residents 18 years or older who are not enrolled in a high school. State law requires that certain courses, including citizenship and English, be provided at no charge, while others may carry a fee.

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.

Assembly Bill (AB) 1200

Legislation passed in 1991 that defined a system of fiscal accountability for school districts and county offices of education to prevent bankruptcy. The law requires districts to do multiyear financial projections; identify sources of funding for substantial cost increases such as employee raises; and make public the cost implications of such increases before approving employee contracts. County offices review district budgets, and the state review countywide school districts.

Assessed Valuation (AV)

The value of land, homes, and businesses 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 circumstances 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.

Audit

A formal examination of records and documents, and the securing of other evidence, for the purpose of determining whether transactions are complete and accurately recorded in the accounts; and that the statements fairly represent the financial transactions and condition of the district. An independent audit of a school district's financial reports is required annually.

Average Daily Attendance (ADA)

The student days of actual attendance divided by the number of days school was in session. ADA is usually lower than enrollment due to factors such as students moving, dropping out, or staying home due to illness. A school district's revenue limit income is based on its ADA.

Base Revenue Limit

See Revenue Limit.

Block Grant

An allotment of money that is the sum of multiple special-purpose funds combined into one. A block grant tends to have fewer restrictions on how the money is spent than that of the original, disparate funding streams; and it often combines funds that have similar purposes.

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.

California Basic Education Data System (CBEDS)

The statewide system of collecting enrollment, staffing, and salary data from all school districts on an "Information Day" each October.

Capital Outlay

Expenditures for major physical changes to a school, such as new buildings, renovations, reconstruction, or certain new equipment. These investments in the physical structure of a school are expected to last for a number of years.

Categorical Aid

Money from the state or federal government granted to qualifying school districts for children with special needs (e.g., Special Education Master Plan), for special programs (e.g., School Improvement Program), or for special purposes (e.g., transportation). Expenditure of categorical aid is restricted to its particular purpose. The funds are granted to districts in addition to their revenue limits.

Categorical Programs

Funds from the state or federal government granted to qualifying school districts for children with special needs, such as disabilities; for special programs, such as the School Improvement Program; or for special purposes categorical aid is restricted to its particular purpose. The funds are granted to districts in addition to their revenue limits.

Certificated Employees

School district employees who are required to possess a state credential in order to do their jobs. All regularly employed teachers and principals are certificated employees.

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).

Informational Section

Class Size Reduction (CSR)

Initiated in the 1996–97 school year for kindergarten through third grade, the state now has two programs that provide incentive funding for schools to reduce or maintain class sizes of no more than 20 students per teacher. One program covers kindergarten through third grade classes. A separate program supports smaller classes for core academic subjects in 9th grade.

Classified Employees

School district employees not required to possess a state credential in order to do their jobs. Examples include instructional aides, secretaries, clerks, maintenance, custodial workers, and some management personnel.

Collective Bargaining

As required by state law, school districts must follow a prescribed process in negotiating with its employee groups for salaries and benefits, working conditions, and like issues.

Consumer Price Index (CPI)

A measure of the cost of living compiled by the United States Bureau of Labor Statistics. Separate indexes of inflation are calculated regularly for the United States, California, some regions within California, and selected cities. The Consumer Price Index 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.)

Debt Service

Expenditures for the payment of principal and interest on long-term debt.

Declining Enrollment Adjustment

A formula that cushions the drop in income in a district with a shrinking student population. Under current law, districts can count the higher of either last or current year ADA.

Deferred Maintenance

Major repairs of buildings and equipment which have been postponed by school districts. Some matching state funds are available to districts that establish a deferred maintenance program for these repairs.

Deficit Factor

The percentage by which an expected allocation of funds to a school district or county office of education is reduced. The state may apply deficit factors to revenue limits and categorical programs when the appropriation is insufficient based on the funding formulas specified by law.

Deficit Spending

The amount by which total expenditures exceed total revenues for the fiscal year. Deficit spending results in a reduction of fund balance.

Developer Fees

A charge per square foot on residential and commercial construction. Developer fees are levied by school districts, with the maximum amount set by law and adjusted for inflation every two years. Proceeds are used for building or renovating schools and for portable classroom.

Informational Section

Economic Impact Aid (EIA)

State categorical aid for districts with concentrations of children who are transient, from low-income families or need to learn English.

Encroachment/Contribution

Spending a local education agency's general-purpose funds on mandated special-purpose programs when the cost of providing the programs exceeds the state or federal funding provided.

Ending Balance

Generally a reference to a school district's net ending balance of their 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 their ending balance which meets the criteria and standards minimums as established by the State Board of Education.

Enrollment

A count of the students enrolled in each school and district on a given day in October. The number of pupils enrolled in the school is usually larger than the average daily attendance (ADA).

Entitlement

An apportionment, typically from the federal or state government, that is received based on specific qualifications rather than through a competitive process.

Equalization Aid

The appropriation of state monies to increase revenue limit funding for districts with a revenue limit per student amount below the state average. The amount appropriated to each district is intended to bring the district up to the state average.

Free/Reduced Price Meals

A federal program to provide food—typically lunch and/or breakfast—for students from low-income families. The number of students participating in the National School Lunch Program is often used as a way to measure the poverty level of a school or district population. The number of children in this program can affect schools' or districts' eligibility for grants or other funding aimed at helping lower-income families.

Full Time Equivalent (FTE)

A term describing the percentage of day an employee works compared to a full day. 1.0 FTE is equal to a full day.

Fund

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

Fund Balance

The difference between assets and liabilities of governmental and trust funds.

Gann Appropriations Limit

A ceiling on each year's appropriations of tax dollars by governmental entities, including school districts. Using the base year (1978–79), subsequent years' limits are adjusted for the change in California Consumer Price Index or in per capita personal income, whichever is smaller, and for the change in population (ADA for school districts). Voters may elect to increase the limit for a four-year period.



Informational Section

General Fund

Accounting term used by the state and school districts to differentiate general revenues and expenditures from those placed in separate budget funds for specific uses.

General Obligation Bonds (GO Bonds)

A local bond for renovating, reconstructing, and building new facilities or for acquiring certain new equipment. The principal and interest are repaid by local property owners through an increase in property taxes. School districts can seek either two-thirds or 55% voter approval. If districts seek the 55% approval, they must meet additional accountability requirements.

Indirect Cost Rate

The rate set by the State to cover a portion of the general expenses of operating the district (overhead costs) to a specific grant or program. School districts may assess indirect costs to some state and federal grants.

Mandated Costs

School district expenditures required by federal or state law, court decisions, administrative regulations, or initiative measures. Since the passage of Proposition 4 in 1979 (the Gann Limit), the California constitution has required the repayment of mandated costs to school districts.

Parcel Tax

A fixed tax amount assessed on each parcel in the district regardless of size or value. Exemptions are granted for certain parcels (those for which a property tax is not normally assessed—e.g., churches; parcels unable to be developed, usually because of size; or annually upon application to senior citizens who reside on the parcel). The tax must be approved by two-thirds of the voters in a school district. When proposing parcel tax elections, districts indicate how the money will be used, generally for educational programs.

PL94-142

A federal law that requires a free and appropriate education to all children with disabilities, ages 3–21. (See also “Special Education”.)

Principal Apportionment

Funding from the State School Fund for school districts, county offices of education, and charter schools. The Advance Principal Apportionment is certified by the Superintendent of Public Instruction in July of each school year, followed by the First Principal Apportionment (P1) in February, and the Second Principal Apportionment (P2) in June.

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)

Voter-approved initiatives that amended the California constitution in 1988 and 1990 to guarantee a minimum amount of funding from property and state taxes for K-14 (kindergarten through community college) education each year. The propositions included formulas for calculating the guarantee under different economic conditions.

Public Employees' Retirement System (PERS)

A retirement fund to which classified employees, their district, and the state must contribute according to California law.

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.

Revenue Limit

The amount of general-purpose money districts receive per pupil (ADA) from combination of state funds and local property taxes. Categorical aid for specific programs and students is in addition to revenue limit income. The Legislature came up with the revenue limit concept to create a more equal distribution of monies for schools.

School Boards

By law, every school district in California is governed by a locally elected school board. The number of board members, generally between three and seven, relates to the size of the district. Together with the school district administration, the governing board makes many fiscal, personnel, instructional, and student-related policy decisions. The board also provides direction for the district and hires and fires the district superintendent.

School Improvement Programs (SIP) or improvement of the school's program

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

Schoolwide Programs

Schoolwide programs use Title I money to support comprehensive school improvement efforts and help all students, particularly low-achieving and at-risk students, meet state standards at particular schools. To qualify as a Title I schoolwide program, at least 40% of a school's students must be considered low income. Schoolwide programs can provide Title I services and support to all of the children in the school, regardless of income level. Schoolwide programs have more flexibility than targeted assistance programs when using Title I funds. For example, schools operating schoolwide programs can combine Title I funds with other federal, state, and local funding to finance a more comprehensive approach.

Special Education

Programs to identify and meet the educational needs of children with emotional, learning, or physical disabilities. Federal law requires that all children with disabilities be provided a free and appropriate education between 3 and 22 years of age.

Special Education Local Plan Area (SELPA)

A regional group responsible for administering special education services effectively and efficiently. Districts are organized into SELPAs; some are countywide, some are a single large district or part of a district, and some combine several smaller districts.

Standardized Account Code Structure (SACS)

As a result of legislation in 2000 all California school districts were required to convert to a new system of accounting for and reporting of school district revenues and expenditures. The new structure enables the state to electronically capture consistent data from district to district. Additionally the new structure allows California data reporting to the federal government to be consistent with what other states are doing.

Informational Section

State Allocation Board (SAB)

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

State Teachers' Retirement System (STRS)

A retirement fund to which all certificated employees, school districts, and the state must contribute according to California law.

Supplemental Grant

An appropriation of state monies to districts with relatively little categorical funding, such as many suburban districts. The amount appropriated can be used either to increase the district's revenue limit or to supplement existing categorical appropriations.

Tax and Revenue Anticipation Notes (TRAN)

Notes issued in anticipation of collection of taxes or revenues, usually retirable only from those tax and revenue collections. School districts typically issue notes (i.e., borrow cash) to cover cash flow deficits in months prior to the collection of property taxes (usually November/December).

Title 1

A federal program that provides funds for educationally disadvantaged students, including the children of migrant workers. Funding is based on the number of low-income children in a school, generally those eligible for the free/reduced price meals program. Title I is intended to supplement, not replace, state and district funds. The funds are distributed to school districts, which make allocations to eligible schools, according to criteria in the federal law. Schools receiving Title I monies are supposed to involve parents in deciding how those funds are spent and in reviewing progress.

Unrestricted Funds

Monies whose use is not restricted by legal requirement or by the donor.

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. The code specifies which laws can be waived. (See Education Code Section 33050.)



Informational Section

Facts at a Glance

	2009-10	2010-11	2011-12	2012-13*	2013-14**
Fall Enrollment (CBEDS)	27,010	27,136	26,898	26,574	26,444
Average Daily Attendance (ADA) at P2	25,600	25,668	*** 25,208	25,173	24,877
General Fund Revenue per Student	\$8,958	\$9,078	\$9,008	\$9,526	\$9,104
General Fund Expenditures per Student	\$8,961	\$8,410	\$8,734	\$10,188	\$8,941
Revenue Limit per Student (Statutory)	\$7,211	\$7,187	\$7,330	\$7,542	\$7,648
Revenue Limit per Student (Funded)	\$5,635	\$5,896	\$5,820	\$5,862	\$6,195
Revenue Limit Funding Deficit	18.355%	17.963%	20.620%	22.272%	18.997%
Revenue Limit Funding Cut	3.5%	0.00%	0.00%	0.00%	0.00%
State Aid from Revenue Limit	\$109,754,384	\$119,403,234	\$119,553,550	\$117,994,034	\$123,295,061
Property Tax Collections (less in lieu to Charters)	\$25,371,197	\$25,639,082	\$21,868,021	\$20,816,843	\$19,687,657
Total General Fund Revenue	\$241,968,108	\$246,337,927	\$242,289,046	\$253,153,556	\$240,732,522
Total General Fund Expenditures	\$242,026,147	\$228,213,973	\$234,933,656	\$270,752,187	\$236,439,394
Teacher Salary Schedule Improvement	0%	0%	0%	0%	0%
Management Furlough Days	3.5	3.5	5	5	3
Certificated Furlough Days	3.5	4.5	4.5	4.5	0
Classified Furlough Days	0	3	4.5	4.5	3
Total Classroom Teacher Salaries and Benefits	\$95,415,658	\$93,143,641	\$93,637,508	\$92,915,317	\$94,336,105
Average Classroom Teacher Salary and Benefits	\$79,812	\$80,662	\$82,398	\$82,706	\$85,323
Average Classroom Teacher Benefits Package	\$15,076	\$15,518	\$16,297	\$16,172	\$16,160
Number of Classroom Teachers (FTE)	1,195.50	1,154.74	1,136.40	1,123.44	1,105.63
Number of Other Certificated Staff (FTE)	303.40	327.12	327.3	341.96	296.26
Number of Classified Staff (FTE)	1,048.85	952.43	944.54	944.03	927.42
Number of Elementary Schools	33	31	29	29	29
Number of Middle Schools	5	5	5	5	5
Number of High Schools	4	4	4	4	4
Number of Dependent Charter Schools	3	3	3	3	3
Number of Alternative Schools	7	7	7	7	7
Number of sites with Child Development Centers	20	21	21	21	18
Average Class Size (composite)	22.59	23.50	23.67	23.65	23.92
Ratio, Administrators to all Staffing	6.3%	6.0%	5.9%	5.9%	5.6%
% Spent on District Classroom Instruction (state standard - 55% minimum)	55.22%	55.80%	55.41%	55%	55%
* estimated					
** projected					
*** P2 ADA is 289 less due to Tdap Compliance					