



## Summary - Administrative Services

<u>Program Expenditures</u>	<u>FTE's</u>	<u>Unrestricted Funds</u>	<u>Categorical Funds</u>	<u>Total Budget</u>
Administrative Salaries, Certificated				
Other Certificated Salaries				
Administrative Salaries, Classified	12.25	\$875,760	\$303,859	\$1,179,619
Temporary Salaries		\$75,293	\$260,128	\$335,421
Clerical:				
Regular	33.00	\$1,326,144	\$186,695	\$1,512,839
Substitutes/Overtime				
Other Classified	159.00		\$5,379,672	\$5,379,672
Benefits - Statutory/Health & Welfare		\$1,027,077	\$4,647,973	\$5,675,050
Supplies		\$45,142	\$735,935	\$781,077
Travel/Conferences		\$13,085		\$13,085
Dues/Memberships		\$4,545		\$4,545
Other Contracts, Rents, Leases		\$2,104,209	\$106,755	\$2,210,964
Maintenance/Duplicating		\$51,761	(\$17,386)	\$34,375
Other Contracts		\$3,069,038	\$118,784	\$3,187,822
Postage/Telephone/Cell Phones		\$275,450	\$52	\$275,502
Capital Outlay		\$22,492	\$33,223	\$55,715
<b>Total Expenditures</b>		<b>\$8,889,996</b>	<b>\$11,755,690</b>	<b>\$20,645,686</b>

Department Budgets  
(continued)

Administrative  
Services  
(continued)

Summary  
Administrative Services

## Operations and Planning

**Department Budgets  
(continued)**

### Description of Department

The Operations Department is responsible for maintaining safe, efficient and clean learning environments for students and staff. Civic Permits are scheduled through this office. The Planning and Construction Department is responsible for capital construction projects, Measure E Bond and Measure I Bond funded projects and state funded (modernization) projects for the Sacramento City Unified School District. The department collects and administers developer fees, Mello-Roos special taxes and redevelopment funds.

**Capital Asset  
Management  
Services**

**Operations and  
Planning**

<u>Program Expenditures</u>	<u>FTE's</u>	<u>Unrestricted Funds</u>	<u>Categorical Funds</u>	<u>Total Budget</u>
Administrative Salaries, Certificated				
Other Certificated Salaries				
Administrative Salaries, Classified	3.00	\$216,791		\$216,791
Temporary Salaries		\$209,600		\$209,600
Clerical:				
Regular				
Substitutes/Overtime				
Other Classified	15.00	\$559,988		\$559,988
Benefits - Statutory/Health & Welfare		\$492,153		\$492,153
Supplies		\$182,239	\$15,000	\$197,239
Travel/Conferences		\$3,817		\$3,817
Dues/Memberships		\$90		\$90
Other Contracts, Rents, Leases		\$12,258		\$12,258
Maintenance/Duplicating		\$5,500		\$5,500
Other Contracts		\$7,390		\$7,390
Postage/Telephone/Cell Phones		\$16,422		\$16,422
Capital Outlay		\$27,784		\$27,784
<b>Total Expenditures</b>		<b><u>\$1,734,032</u></b>	<b><u>\$15,000</u></b>	<b><u>\$1,749,032</u></b>





## Facilities and Maintenance

**Department Budgets  
(continued)**

### Description of Department

The mission of the Facilities and Maintenance Department is to maintain the highest level of service possible to our school district, by enforcing that all schools and offices are clean, safe and provide an attractive learning and work environment, especially for all students and teachers.

**Capital Asset  
Management  
Services  
(continued)**

<u>Program Expenditures</u>	<u>FTE's</u>	<u>Unrestricted Funds</u>	<u>Categorical Funds</u>	<u>Total Budget</u>
Administrative Salaries, Certificated				
Other Certificated Salaries				
Administrative Salaries, Classified	10.40	\$894,473		\$894,473
Temporary Salaries		\$92,286		\$92,286
Clerical:				
Regular	6.00	\$266,894		\$266,894
Substitutes/Overtime				
Other Classified	88.00	\$4,934,993		\$4,934,993
Benefits - Statutory/Health & Welfare		\$3,224,637		\$3,224,637
Supplies		\$868,579		\$868,579
Travel/Conferences		\$513		\$513
Dues/Memberships		\$3,465		\$3,465
Other Contracts, Rents, Leases *		\$294,422		\$294,422
Maintenance/Duplicating		\$29,252		\$29,252
Other Contracts *		\$177,911		\$177,911
Postage/Telephone/Cell Phones		\$844		\$844
Capital Outlay		\$60,225		\$60,225
<b>Total Expenditures</b>		<b>\$10,848,494</b>	<b>\$0</b>	<b>\$10,848,494</b>

\* Includes Automotive & General Repair Services

**Facilities and  
Maintenance**

## Energy Resource Conservation

**Department Budgets  
(continued)**

### Description of Department

The Energy Resource Conservation Department is responsible for the development and implementation of the district's Energy Management Program through assessment, planning, coordination, communication, leadership, focus, measurement and verification of the district's energy resources.

**Capital Asset  
Management  
Services  
(continued)**

<u>Program Expenditures</u>	<u>FTE's</u>	<u>Unrestricted Funds</u>	<u>Categorical Funds</u>	<u>Total Budget</u>
Administrative Salaries, Certificated				
Other Certificated Salaries				
Administrative Salaries, Classified	3.00	\$306,894		\$306,894
Temporary Salaries				
Clerical:				
Regular				
Substitutes/Overtime				
Other Classified				
Benefits - Statutory/Health & Welfare		\$87,298		\$87,298
Supplies				
Travel/Conferences				
Dues/Memberships				
Other Contracts, Rents, Leases				
Maintenance/Duplicating				
Other Contracts*		\$318,000		\$318,000
Postage/Telephone/Cell Phones				
Capital Outlay				
<b>Total Expenditures</b>		<b>\$712,192</b>	<b>\$0</b>	<b>\$712,192</b>

**Energy Resource  
Conservation**

\* Energy Education, Inc. (EEI) Contract





## Utilities and Telecommunications

Department Budgets  
(continued)

Capital Asset  
Management  
Services  
(continued)

Utilities and  
Telecommunications

### Description of Department

This cost center contains the budget for the district's utilities and telephones that are not included in the school sites.

<u>Program Expenditures</u>	<u>FTE's</u>	<u>Unrestricted Funds</u>	<u>Categorical Funds</u>	<u>Total Budget</u>
Administrative Salaries, Certificated				
Other Certificated Salaries				
Administrative Salaries, Classified				
Temporary Salaries				
Clerical:				
Regular				
Substitutes/Overtime				
Other Classified				
Benefits - Statutory/Health & Welfare				
Supplies				
Travel/Conferences				
Dues/Memberships				
Other Contracts, Rents, Leases				
Maintenance/Duplicating				
Other Contracts				
Postage/Telephone/Cell Phones/Utilities *		\$135,501	\$12,364	\$147,865
Capital Outlay				
<b>Total Expenditures</b>		<b>\$135,501</b>	<b>\$12,364</b>	<b>\$147,865</b>

\* Includes Savings Awareness Program

**Summary - Capital Asset Management Services**

<u>Program Expenditures</u>	<u>FTE's</u>	<u>Unrestricted Funds</u>	<u>Categorical Funds</u>	<u>Total Budget</u>
Administrative Salaries, Certificated				
Other Certificated Salaries				
Administrative Salaries, Classified	16.40	\$1,418,158		\$1,418,158
Temporary Salaries		\$301,886		\$301,886
Clerical:				
Regular	6.00	\$266,894		\$266,894
Substitutes/Overtime				
Other Classified	103.00	\$5,494,981		\$5,494,981
Benefits - Statutory/Health & Welfare		\$3,804,088		\$3,804,088
Supplies		\$1,050,818	\$15,000	\$1,065,818
Travel/Conferences		\$4,330		\$4,330
Dues/Memberships		\$3,555		\$3,555
Other Contracts, Rents, Leases		\$306,680		\$306,680
Maintenance/Duplicating		\$34,752		\$34,752
Other Contracts		\$503,301		\$503,301
Postage/Telephone/Cell Phones		\$152,767	\$12,364	\$165,131
Capital Outlay		\$88,009		\$88,009
<b>Total Expenditures</b>		<b>\$13,430,219</b>	<b>\$27,364</b>	<b>\$13,457,583</b>

Department Budgets  
(continued)

**Capital Asset  
Management  
Services  
(continued)**

**Summary  
Capital Asset  
Management Services**





## Other Funds

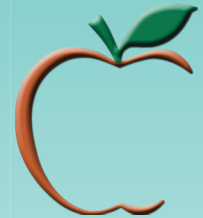
In addition to the General Fund, the district operates several other funds. These programs operate with state mandated or independent funds. They include the Charter Fund, Adult Education Fund, Child Development Fund, Nutrition Services, Deferred Maintenance Fund and various Capital Facility Funds. Each of these programs is accounted for as an independent entity and separate from other programs and funds. On the pages that follow, are a brief description and summation of activities within each of these supplemental funds.

### Charter Fund

In order to comply with the accounting procedures established by the California Department of Education, all revenues and expenses related to the operation of the district's charter schools are accounted for in the district's Charter Fund. A charter school is a public school that is allowed flexibility to operate outside of normal school district regulations. The flexibility is granted in exchange for a contract that includes performance-based accountability. Sacramento City Unified School District's four dependent and seven independent charter schools are designated to offer a variety of educational options and create a competitive environment in the business of educating students. The four (one elementary and three high schools) dependent charter schools are included in the SCUSD Charter Fund. The independent charter schools have their own boards and their financial records are not accounted for by the district. Charter school revenue sources are:

- General Purpose Block Grant (includes in-lieu property taxes)
- Categorical Block Grant
- In Lieu of Economic Impact Aid (EIA)
- Funding for specific programs
- Donations

## Other Funds



### Charter Fund

**Revenue and Expense Summary Report  
2010-11**

**Charter School Fund**

	<b>2009-10 3rd Interim Budget</b>	<b>2010-11 Adopted Budget</b>	<b>2010-11 Revised</b>
<b>Revenues</b>			
<b>Revenue Limit Sources</b>	\$7,322,623	\$8,192,462	\$8,192,462
Federal Income	\$586,365	\$0	\$0
Other State Income	\$1,284,010	\$1,081,341	\$1,081,341
Local Income	\$244,466	\$0	\$0
Other Transfers In	\$0	\$260,373	\$260,373
Total Revenue	\$9,437,464	\$9,534,176	\$9,534,176
<b>Expenditures</b>			
Certificated Salaries	\$4,216,335	\$4,665,585	\$4,665,585
Classified Salaries	\$740,518	\$719,467	\$719,467
Employee Benefits	\$2,291,079	\$2,266,439	\$2,266,439
Books & Supplies	\$861,339	\$107,065	\$107,065
Services & Other Operating	\$1,306,874	\$1,092,317	\$1,092,317
Capital Outlay	\$14,300	\$0	\$0
Other Outgo	\$1,427	\$0	\$0
Transfer Out	\$529,204	\$629,415	\$629,415
Total Expenditures	\$9,961,076	\$9,480,288	\$9,480,288
Surplus/Deficit	(\$523,612)	\$53,888	\$53,888
Beginning Fund Balance	\$852,292		
Ending Fund Balance	\$328,680		

**Other Funds**

**Charter Fund  
(continued)**







## Charter Schools

Other Funds

Charter Fund  
(continued)

<b>SCHOOL-BASED PROGRAMS</b>								
<u>ENROLLMENT</u>	<u>BOWLING GREEN - CHACON</u>		<u>BOWLING GREEN - McCoy</u>		<u>GEORGE WASHINGTON CARVER</u>		<u>NEW TECH</u>	
Regular Education	312		419		242		309	
Special Education Day Class								
<b>TOTAL ENROLLMENT</b>	<b>312</b>		<b>419</b>		<b>242</b>		<b>309</b>	
<u>SCHOOL BUDGET</u>	<u>FTE</u>	<u>BUDGET</u>	<u>FTE</u>	<u>BUDGET</u>	<u>FTE</u>	<u>BUDGET</u>	<u>FTE</u>	<u>BUDGET</u>
Teachers								
- Regular Education	13.25	771,345	17.00	1,085,576	10.60	636,460	16.00	820,989
- Special Education								
- Subs/Temps		21,349		17,790		11,172		24,596
Librarians								
Counselors/Guidance							0.50	29,189
Principals/Vice Principals	1.00	105,741	0.80	84,588	1.00	105,930	1.00	110,291
Clerical	1.00	45,851	1.00	34,327	2.00	85,010	2.00	85,771
Instructional Aides - Special Ed								
Other Classified								
- Campus/Noon Duty Monitors				9,060	1.00	28,666		
- Operations	1.21	50,275	2.29	94,351	1.00	37,009	1.00	32,905
- Education Entrepreneur							0.75	49,820
- Instructional Aide			0.50	15,790				
- Library Media Tech			0.50	15,959				
- Site Computer Support Tech							1.00	43,878
- Subs/Temps		906				2,265		906
Employee Benefits		413,363		566,883		391,171		551,547
Instructional Mat'l's/Supplies		32,499		18,699		18,000		25,000
Services/Other Operating Expenses		274,966		358,675		304,091		333,552
Utilities		42,872		47,078		65,233		53,785
Capital Outlay								
<b>SUBTOTAL EXPENDITURES</b>	<b>\$</b>	<b>1,759,167</b>	<b>\$</b>	<b>2,348,776</b>	<b>\$</b>	<b>1,685,007</b>	<b>\$</b>	<b>2,162,229</b>
<u>OTHER RESOURCES</u>								
Title I		91,213		131,187				69,409
EIA - SCE								
EIA - LEP								
SLIBG								
QEIA								
<b>TOTAL EXPENDITURES &amp; RESOURCES</b>	<b>\$</b>	<b>1,850,380</b>	<b>\$</b>	<b>2,479,963</b>	<b>\$</b>	<b>1,685,007</b>	<b>\$</b>	<b>2,231,638</b>

Charter Schools

Other Funds

Charter Fund  
(continued)

<b>SCHOOL-BASED PROGRAMS</b>		
<u>ENROLLMENT</u>		<u>THE MET</u>
Regular Education		261
Special Education Day Class		
<b>TOTAL ENROLLMENT</b>		<b>261</b>
<u>SCHOOL BUDGET</u>		<u>FTE</u> <u>BUDGET</u>
Teachers		
- Regular Education	13.00	712,401
- Special Education		
- Subs/Temps		22,238
Librarians		
Counselors/Guidance		
Principals/Vice Principals	1.00	105,930
Clerical	1.38	53,363
Instructional Aides - Special Ed		
Other Classified		
- Campus/Noon Duty Monitors		
- Operations	1.00	33,355
- Education Entrepreneur		
- Instructional Aide		
- Library Media Tech		
- Site Computer Support Tech		
- Subs/Temps		
Employee Benefits		343,475
Instructional Mat'l's/Supplies		12,867
Services/Other Operating Expenses		
Utilities		241,480
Capital Outlay		
<b>SUBTOTAL EXPENDITURES</b>	<b>\$</b>	<b>1,525,109</b>
<u>OTHER RESOURCES</u>		
Title I		
EIA - SCE		
EIA - LEP		
SLIBG		
QEIA		
<b>TOTAL EXPENDITURES &amp; RESOURCES</b>	<b>\$</b>	<b>1,525,109</b>





**Charter Schools  
TOTALS**

Other Funds

**Charter Fund  
(continued)**

<b>SCHOOL-BASED PROGRAMS</b>		
<u>ENROLLMENT</u>	<u>TOTALS</u>	
Regular Education		1,543
Special Education Day Class		
<b>TOTAL ENROLLMENT</b>		<b>1,543</b>
<u>SCHOOL BUDGET</u>	<u>FTE</u>	<u>BUDGET</u>
Teachers		
- Regular Education	69.85	4,026,771
- Special Ed		
- Subs/Temps		97,145
Librarians		
Counselors/Guidance	0.50	29,189
Principals/Vice Principals	4.80	512,480
Clerical	7.38	304,322
Instructional Aides - Special Ed		
Other Classified		
- Campus/Noon Duty Monitors	1.00	37,726
- Operations, Other	6.50	247,895
- Education Entrepreneur	0.75	49,820
- Instructional Aide	0.50	15,790
- Library Media Tech	0.50	15,959
- Site Computer Support Tech	1.00	43,878
- Subs/Temps		4,077
Employee Benefits		2,266,439
Instructional Mat'l's/Supplies		107,065
Services/Other Operating Expenses		1,271,284
Utilities		450,448
Capital Outlay		
<b>SUBTOTAL EXPENDITURES</b>	<b>\$</b>	<b>9,480,288</b>
<u>OTHER RESOURCES</u>		
Title I		291,809
EIA - SCE		
EIA - LEP		
SLIBG		
QEIA		
<b>TOTAL EXPENDITURES &amp; RESOURCES</b>	<b>\$</b>	<b>9,772,097</b>

## Adult Education Fund

Adult Education has been a part of the Sacramento City Unified School District's public education program since 1878, providing 132 years of service to the Sacramento community. The Adult Education Program has grown to include day, evening, and Saturday classes which meet the needs of the total community. Even with the budget reductions, Adult Education and its important services were maintained. The district's Adult Education Program has four main campuses. In addition, classes are held in a variety of school and non-school locations throughout the community. They include:

- Adult Basic Education
- Adults with Disabilities
- English as a Second Language (ESL)
- Career Technical Education
- High School Diploma/GED Preparation
- Older Adults
- Parent Education including Parent Participation Preschools

Sacramento City Unified School District Adult Education (SCUSDAE) generates its revenue by offering classes that are either fee based or state authorized apportioned classes. SCUSDAE also receives funding through Federal funding sources: Family Literacy grants, SETA, the Carl D. Perkins Vocational and Technical Education Act, Title I and PELL student financial aid grants. State funding sources are categorical state revenue, such as CalWORKs and Community Based English Tutoring. Local revenue is generated by collecting class fees, bookstore sales and some sales for work done by the students. Classes are also conducted on many district school sites.

Adult Education has a teaching staff that includes 73 full- and part-time instructors, as well as more than 56 full- and part-time classified support staff. Our Community Education Program also employs approximately 12 part-time, short-term teachers for self-enrichment classes. During the course of this year, Adult Education will register over 10,000 students in our academic, career, older adult and community education programs.

Due to the fiscal state budget crisis, Adult Education funding has changed to unrestricted funds that will be an apportionment to the district's General Fund, based on the 2007-08 district's Adult Education apportionment from the state. This flexibility is expected to end June 30, 2013. SCUSD is committed to the continued support of Adult Education Programs and the majority of these unrestricted funds have been designated for the Adult Education budget.

Federal funds that support basic education and English as a Second Language continue to be a very important part of funding the adult schools. Student achievement benchmarks will continue to be a high priority to measure student success and to create income.

## Other Funds

## Adult Education Fund





**Revenue and Expense Summary Report  
2010-11**

**Adult Education Fund**

	2009-10 3rd Interim Budget	2010-11 Adopted Budget	2010-11 Revised
<b>Revenue</b>			
Federal Income	\$2,702,924	\$0	\$0
Other State Income	\$127,545	\$0	\$0
Local Income	\$1,880,527	\$2,607,500	\$2,607,500
Other Transfers In	\$12,500,000	\$8,284,762	\$8,284,762
<b>Total Revenue</b>	<b>\$17,210,996</b>	<b>\$10,892,262</b>	<b>\$10,892,262</b>
<b>Expenditures</b>			
Certificated Salaries	\$5,030,053	\$3,013,149	\$3,013,149
Classified Salaries	\$2,533,727	\$1,270,532	\$1,270,532
Employee Benefits	\$3,444,716	\$1,833,425	\$1,833,425
Books & Supplies	\$3,884,443	\$1,573,788	\$1,573,788
Services & Other Operating	\$1,799,800	\$601,242	\$601,242
Capital Outlay	\$389,135	\$0	\$0
Other Outgo	\$529,299	\$400,126	\$400,126
Transfer Out	\$0	\$2,200,000	\$2,200,000
<b>Total Expenditures</b>	<b>\$17,611,173</b>	<b>\$10,892,262</b>	<b>\$10,892,262</b>
<b>Surplus/Deficit</b>	<b>(\$400,177)</b>	<b>\$0</b>	<b>\$0</b>
<b>Beginning Fund Balance</b>	<b>\$939,449</b>		
<b>Ending Fund Balance</b>	<b>\$539,272</b>		

Other Funds

**Adult Education  
Fund  
(continued)**

## Child Development Fund

The Sacramento City Unified School District Child Development Department is funded through Federal, State, County and Grant allocations. The department offers a wide range of school readiness programs for children and families in the Sacramento area. The Child Development Department offers the following programs:

- Head Start/Preschool Collaborative Full Day
- Head Start Part and Extended Day
- State Preschool Part Day (3 & 4 year olds)
- School Age/Infant Toddler Full Day
- Early Head Start Full Day
- Fee-Based Full Day
- Pre-Kindergarten Family Literacy Part Day

The Child Development Department receives funds for Federal Head Start and Early Head Start programs, State Preschool, General Childcare and Pre-Kindergarten Family Literacy programs, Fee-Based funding and the County Partners for School Readiness Program. The district is committed to providing early positive learning environments and experiences that are essential for healthy childhood development. The Child Development Partners for School Readiness Program also offers and supports a summer camp, Raising a Reader and School Readiness Fair that helps promote and develop skills necessary for children to succeed in school.

In early childhood education our district's focus is on "Readiness for Kindergarten." The SCUSD Child Development Department offers programs for income eligible families in both free and subsidized full-and part-day child care. The Preschool and Head Start programs provide both morning and afternoon programs at approximately 45 elementary sites. A separately funded full day program for fee-based families and State School Age and Infant Toddler programs are available as well.

The Child Development Program operates 106 classes district wide. In 2010-11 the department will fund approximately 300 full and part time employees on elementary campuses and in central offices. The program serves approximately 3,000 students during the school year but also provides classes during spring, summer and winter breaks.

The district's Child Development Programs have been very successful in providing year-round educational enrichment programs for the district's children. The department continues to provide services without encroachment on the district's General Fund through a combination of contract revenues and private fee-based income.

## Other Funds

## Child Development Fund





**Revenue and Expense Summary Report  
2010-11**

**Child Development Fund**

	2009-10 3rd Interim Budget	2010-11 Adopted Budget	2010-11 Revised
<b>Revenue</b>			
Federal Income	\$10,862,373	\$9,775,247	\$9,775,247
Other State Income	\$7,270,395	\$6,695,348	\$6,695,348
Local Income	\$2,214,640	\$2,324,347	\$2,324,347
Other Transfers In	\$1,304,658	\$0	\$0
<b>Total Revenue</b>	<b>\$21,652,066</b>	<b>\$18,794,942</b>	<b>\$18,794,942</b>
<b>Expenditures</b>			
Certificated Salaries	\$6,138,244	\$6,207,251	\$6,207,251
Classified Salaries	\$4,845,257	\$4,741,402	\$4,741,402
Employee Benefits	\$6,679,305	\$6,303,470	\$6,303,470
Books & Supplies	\$2,342,359	\$523,126	\$523,126
Services & Other Operating	\$430,502	\$322,546	\$322,546
Capital Outlay	\$401,051	\$0	\$0
Other Outgo	\$731,385	\$697,147	\$697,147
Transfer Out	\$605,970	\$0	\$0
<b>Total Expenditures</b>	<b>\$22,174,073</b>	<b>\$18,794,942</b>	<b>\$18,794,942</b>
<b>Surplus/Deficit</b>	<b>(\$522,007)</b>	<b>\$0</b>	<b>\$0</b>
<b>Beginning Fund Balance</b>	<b>\$2,555,317</b>		
<b>Ending Fund Balance</b>	<b>\$2,033,310</b>		

Other Funds

**Child Development  
Fund  
(continued)**

### Nutrition Services Fund

In order to comply with the accounting procedures established by the California Department of Education, all revenues and expenses related to the operation of the district's comprehensive Nutrition Services Program are accounted for in the district's Nutrition Services Fund.

The district continues to participate in the National School Lunch and Breakfast Programs, which assists in funding for meals served. Qualification for student participation in this funded program is by an application process. Based on the data related to the application, a student may qualify for free meals or reduced price meals.

In order to receive federal and state funding, the National School Lunch and Breakfast Programs are required to follow federal guidelines based on the Dietary Guidelines for Americans. Per week, school lunches must provide one-third (school breakfasts must provide one-fourth) of the Recommended Dietary Allowances of protein, Vitamin A, Vitamin C, iron, calcium and calories. This weekly nutrient analysis limits the calories to contain no more than 30% fat and saturated fat is limited to 10%. Internal audits are conducted to ensure adherence to National School Lunch and Breakfast Program regulations.

Nutrition Service's Mission Statement is to strive to:

- Ensure that students and adults have healthy food
- Respond to our customers' needs
- Provide staff development opportunities to improve program services

Nutrition Services serves approximately 3.7 million meals per school year. Every school day 300 employees serve approximately 12,000 student breakfasts and 29,000 student lunches. Meals offered as part of the National School Lunch and Breakfast Programs are provided in age-appropriate portions. Nutrition Services offers low fat and fat free milk and fruits and vegetables daily as well as a "Go Green, Eat Fresh" salad bar at all schools for the 2010-11 school year. As part of Coordinated School Wellness Committee, Nutrition Services provides nutrition education in the classroom and promotes physical activity for students.

Nutrition Services successfully provided fresh farm-to-school strawberries last spring where strawberries were picked, and delivered to the students' plates within 24 hours. The 2010-11 school year will bring additional farm-to-school efforts with locally grown apples, oranges, mandarins and carrots.

### Other Funds

### Nutrition Services Fund







Listening to our customers is a vital part of the Nutrition Services Department. Each spring, Nutrition Services surveys students to determine their favorite new entrée selections. During the school year, Chef John Bays tests new products with student feedback cards to see acceptance of new taste profiles. School Assessment Review Team (SART) meetings provide opportunities for parents to engage in discussion related to nutrition and student food choices. Comment cards with suggestion boxes will be placed at all secondary schools in the 2010-11 school year.

Nutrition Services recognizes that intermediate and high school consumer preferences change daily. New entrées such as made-from-scratch Turkey Tetrazzini, Asian Spicy Beef Lettuce Wraps, Slow Roasted Pork Carnitas Tacos and Sliced Cajun Spiced Roast Turkey with Rosemary Red Potatoes are all on the menu this year.

Nutrition Services strives to provide all Sacramento City Unified School District students, staff and parents with nutritious choices, professional service and a safe and sanitary environment.



## Other Funds

## Nutrition Services Fund (continued)

**Revenue and Expense Summary Report  
2010-11**

**Nutrition Services Fund**

	2009-10 3rd Interim Budget	2010-11 Adopted Budget	2010-11 Revised
<b>Revenue</b>			
Federal Income	\$15,007,298	\$14,708,584	\$14,708,584
Other State Income	\$886,517	\$848,565	\$848,565
Local Income	\$2,705,402	\$2,899,383	\$2,899,383
Other Transfers In	\$500,000	\$0	\$0
Total Revenue	\$19,099,217	\$18,456,532	\$18,456,532
<b>Expenditures</b>			
Certificated Salaries	\$0	\$0	\$0
Classified Salaries	\$7,116,904	\$6,977,600	\$6,977,600
Employee Benefits	\$3,175,129	\$3,451,016	\$3,451,016
Books & Supplies	\$7,175,590	\$6,931,747	\$6,931,747
Services & Other Operating	\$148,749	\$94,368	\$94,368
Capital Outlay	\$0	\$0	\$0
Other Outgo	\$982,845	\$965,845	\$965,845
Transfer Out	\$0	\$0	\$0
Total Expenditures	\$18,599,217	\$18,420,576	\$18,420,576
Surplus/Deficit	\$500,000	\$35,956	\$35,956
Beginning Fund Balance	\$3,193,576		
Ending Fund Balance	\$3,693,576		

Other Funds

**Nutrition Services  
Fund  
(continued)**





## Deferred Maintenance Fund

The State Legislature established the Deferred Maintenance Fund (DMF) in 1980 to assist districts in maintaining facilities and sites. The district has participated in the Deferred Maintenance Program since its inception. The program requires both the local district and the state of California to share equally in the cost of major deferred maintenance projects, with the maximum contribution from the state limited to approximately one-half of one percent of the district's General Fund and Adult Education Fund operating budgets. For fiscal years 2008-09 through 2012-13, the Deferred Maintenance Program has been included in the state's Tier III Flexibility Program. Therefore, DMF funds received by the district are deposited in the General Fund, and are unrestricted. Due to state budget cuts for 2010-11 these unrestricted funds have not been designated to deferred maintenance purposes. The funds were used as part of the Tier III recommendations approved by the Board on the May 6, 2010 Board meeting.

## Other Funds

## Deferred Maintenance Fund



C. P. Huntington's Zoomobile and Chess Club

**Revenue and Expense Summary Report  
2010-11**

**Deferred Maintenance Fund**

	2009-10 3rd Interim Budget	2010-11 Adopted Budget	2010-11 Revised
<b>Revenue</b>			
Federal Income	\$0	\$0	\$0
Other State Income	\$0	\$0	\$0
Local Income	\$26,714	\$0	\$0
Other Transfers In	\$3,400,898	\$0	\$0
<b>Total Revenue</b>	<b>\$3,427,612</b>	<b>\$0</b>	<b>\$0</b>
<b>Expenditures</b>			
Certificated Salaries	\$0	\$0	\$0
Classified Salaries	\$49,949	\$54,286	\$54,286
Employee Benefits	\$31,194	\$31,913	\$31,913
Books & Supplies	\$269,836	\$0	\$0
Services & Other Operating	\$89,880	\$1,553,831	\$1,553,831
Capital Outlay	\$2,987,983	\$0	\$0
Other Outgo	\$0	\$0	\$0
Transfer Out	\$0	\$1,000,000	\$1,000,000
<b>Total Expenditures</b>	<b>\$3,428,842</b>	<b>\$2,640,030</b>	<b>\$2,640,030</b>
<b>Surplus/Deficit</b>	<b>(\$1,230)</b>	<b>(\$2,640,030)</b>	<b>(\$2,640,030)</b>
<b>Beginning Fund Balance</b>	<b>\$2,649,450</b>	<b>\$2,648,220</b>	<b>\$2,648,220</b>
<b>Ending Fund Balance</b>	<b>\$2,648,220</b>	<b>\$8,190</b>	<b>\$8,190</b>

Other Funds

**Deferred  
Maintenance Fund**





## Capital Facilities Fund

The Capital Facilities Fund consists of receipts from developer fees and Mello-Roos fees collected by the district to provide funding for school facilities.

Since January 1987, school districts have had the authority to levy developer fees for all new construction within the school district, including residential, commercial and industrial development. With the adoption of Senate Bill 50 (SB 50) and the passage of Proposition 1A by the California electorate on November 3, 1998, school districts are authorized to charge developer fees based on prescribed state guidelines. These guidelines require the district to annually adopt a School Facilities Needs Analysis and the Establishment of Alternative School Facilities (Developer) Fees. Also incorporated in the guidelines is the requirement to take into consideration local funds (e.g. bonds) available for new school facilities.

Current Developer Fees are \$2.63 per square foot for additions to existing residential development and \$0.42 per square foot for commercial/industrial development. Developer Fees are to increase in the 3rd Quarter of 2010 to \$2.97 per square foot for additions to existing residential development and \$0.47 per square foot for commercial/industrial development.



## Other Funds

## Capital Facilities Fund

**Revenue and Expense Summary Report  
2010-11**

**Capital Facilities Fund**

Other Funds

**Capital  
Facilities Fund  
(continued)**

	2009-10 3rd Interim Budget	2010-11 Adopted Budget	2010-11 Revised
<b>Revenue</b>			
Federal Income	\$0	\$0	\$0
Other State Income	\$0	\$0	\$0
Local Income	\$2,935,913	\$2,774,205	\$2,774,205
Other Transfers In	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$2,935,913</b>	<b>\$2,774,205</b>	<b>\$2,774,205</b>
<b>Expenditures</b>			
Certificated Salaries	\$0	\$0	\$0
Classified Salaries	\$70,318	\$0	\$0
Employee Benefits	\$7,103	\$0	\$0
Books & Supplies	\$4,154	\$0	\$0
Services & Other Operating	\$4,468,681	\$500,000	\$500,000
Capital Outlay	\$1,116,351	\$0	\$0
Other Outgo	\$3,195,000	\$2,405,000	\$2,405,000
Transfer Out	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$8,861,607</b>	<b>\$2,905,000</b>	<b>\$2,905,000</b>
<b>Surplus/Deficit</b>	<b>(\$5,925,694)</b>	<b>(\$130,795)</b>	<b>(\$130,795)</b>
<b>Beginning Fund Balance</b>	<b>\$17,440,087</b>	<b>\$11,514,393</b>	<b>\$11,514,393</b>
<b>Ending Fund Balance</b>	<b>\$11,514,393</b>	<b>\$11,383,598</b>	<b>\$11,383,598</b>





## Building Fund

The funds included in the Building Fund are Bonds Measure E and Measure I and Certificates of Participation, otherwise known as COPS.

The proceeds from the bonds issuances are accounted for in the Building Fund, and may not be used for any purposes other than those for which the bonds were issued.

Measure E was issued “for the purpose of improving classroom instruction by renovating, replacing, acquiring and constructing school buildings; providing wiring for computers; meeting fire, health and safety standards; providing needed heating and air conditioning improvements and constructing a high school to alleviate overcrowding.”

Measure I was issued “to alleviate overcrowding, renovate, repair, replace, acquire and construct school buildings, meet fire/health/safety standards, provide wiring for computers and provide needed mechanical improvements.”

Both Measure E and Measure I Bonds were approved by more than two-thirds of the votes cast by eligible voters within the District.

Certificates of Participation are a type of financing commonly used by school districts to borrow funds for large capital expenditures. Funds generated from COPS cannot be used for a district’s general operations, regardless of the district’s budget certification.

At the March 5, 2001 Board meeting, COPS in the amount of \$43.58 million were approved to be issued to fund the Serna Center construction. The 2001 COPS have a fixed interest rate and are scheduled to be paid off in 2031. Debt service (interest and principal payments) for this issuance is approximately \$2.8 million per year.

At the May 20, 2002 Board meeting, COPS in the amount of \$58 million were approved to refinance prior COP debt as well as fund Rosemont High School in addition to other capital facility needs such as the purchase of an adult education facility and facilities to house community day schools. The 2002 COPS were issued as a variable interest rate bond and are scheduled to be paid off in 2031. The current debt service for this COP is approximately \$1.8 million per year.

Expenditures in the Building Fund are most commonly made against the 6000 object codes for capital outlay.

## Other Funds

## Building Fund

**Revenue and Expense Summary Report  
2010-11**

**Building Fund**

	2009-10 3rd Interim Budget	2010-11 Adopted Budget	2010-11 Revised
<b>Revenue</b>			
Federal Income	\$0	\$0	\$0
Other State Income	\$0	\$0	\$0
Local Income	\$5,123,966	\$410,230	\$410,230
Other Transfers In	\$36,425,238	\$0	\$0
<b>Total Revenue</b>	<b>\$41,549,204</b>	<b>\$410,230</b>	<b>\$410,230</b>
<b>Expenditures</b>			
Certificated Salaries	\$0	\$0	\$0
Classified Salaries	\$425,536	\$323,829	\$323,829
Employee Benefits	\$116,384	\$90,653	\$90,653
Books & Supplies	\$73,907	\$0	\$0
Services & Other Operating	\$5,661,785	\$2,500,950	\$2,500,950
Capital Outlay	\$40,736,014	\$6,483,008	\$6,483,008
Other Outgo	\$10,922	\$0	\$0
Transfer Out	\$38,500,238	\$0	\$0
<b>Total Expenditures</b>	<b>\$85,524,786</b>	<b>\$9,398,440</b>	<b>\$9,398,440</b>
<b>Surplus/Deficit</b>	<b>(\$43,975,582)</b>	<b>(\$8,988,210)</b>	<b>(\$8,988,210)</b>
<b>Beginning Fund Balance</b>	<b>\$80,447,064</b>	<b>\$36,471,485</b>	<b>\$36,471,482</b>
<b>Ending Fund Balance</b>	<b>\$36,471,482</b>	<b>\$27,483,275</b>	<b>\$27,483,272</b>

**Other Funds**

**Building Fund  
(continued)**







## Bond Interest and Redemption Fund

The Bond Interest and Redemption Fund is used for the repayment of bonds issued by the district. Repayments of Bond proceeds from the sale of bonds are paid out of the Bond Interest and Redemption Fund that is administered, controlled and operated by the Sacramento County Treasurer's Office. This fund is not included in the totals of the district's funds because it is managed outside of the district. Presently, the district has seven (7) outstanding General Obligation Bonds:

- On October 12, 2001 General Obligations Bond Series 2001 were issued in the amount of \$52,310,000 and are scheduled to be fully paid in fiscal year 2028-29.
- On March 27, 2001 General Obligations Bonds Series B were issued in the amount of \$45,000,000 and are scheduled to be fully paid in fiscal year 2030-31.
- On May 7, 2002 General Obligations Bonds Series C were issued in the amount of \$45,000,000 and are scheduled to be fully paid in fiscal year 2030-31.
- On August 1, 2004 General Obligations Bonds Series D were issued in the amount of \$55,000,000 and are scheduled to be fully paid in fiscal year 2028-29.
- On March 1, 2003 General Obligations Bonds Series A were issued in the amount of \$80,000,000 and are scheduled to be fully paid in fiscal year 2026-27.
- On July 1, 2005 General Obligations Bonds Series 2005 were issued in the amount of \$80,000,000 and are scheduled to be fully paid in fiscal year 2029-30.
- On November 14, 2007 General Obligations Bonds Series 2007 were issued in the amount of \$64,997,966 and are scheduled to be fully paid in fiscal year 2032-33.

## Other Funds

## Bond Interest and Redemption Fund

**Revenue and Expense Summary Report  
2010-11**

**Bond Interest and Redemption Fund**

	2009-10 3rd Interim Budget	2010-11 Adopted Budget	2010-11 Revised
<b>Revenue</b>			
Federal Income	\$0	\$0	\$0
Other State Income	\$633,206	\$501,206	\$501,206
Local Income	\$18,386,320	\$6,067,953	\$6,067,953
Other Transfers In	\$0	\$0	\$0
Total Revenue	\$19,019,526	\$6,569,159	\$6,569,159
<b>Expenditures</b>			
Certificated Salaries	\$0	\$0	\$0
Classified Salaries	\$0	\$0	\$0
Employee Benefits	\$0	\$0	\$0
Books & Supplies	\$0	\$0	\$0
Services & Other Operating	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0
Other Outgo	\$19,019,526	\$18,445,320	\$18,445,320
Transfer Out	\$0	\$0	\$0
Total Expenditures	\$19,019,526	\$18,445,320	\$18,445,320
Surplus/Deficit	\$0	(\$11,876,161)	(\$11,876,161)
Beginning Fund Balance	\$12,444,367	\$12,444,367	\$12,444,367
Ending Fund Balance	\$12,444,367	\$568,206	\$568,206

Other Funds

**Bond Interest and  
Redemption Fund  
(continued)**





## Self-Insurance Fund

The Self-Insurance Fund is an internal service fund used to account for services rendered on a cost-reimbursement basis within the district. The Self-Insurance Fund is used to provide workers' compensation, dental and vision benefits to district employees. Contributions to the fund are made by other funds in the district that provide workers' compensation, dental and vision benefits as part of their programs operating expense. All expenditures related to the district's self-insurance program, both actual claims and administrative costs are reflected in this fund.

Estimated costs for incurred-but-not-reported claims are accounted for in this fund. The district participates in Schools Insurance Authority JPA (SIA) Large district workers' compensation pool. SIA self insures for the first million of each claim and purchases excess insurance beyond \$1 million to statutory coverage.

## Other Funds

## Self-Insurance Fund



Career Day at Kit Carson Middle School

**Revenue and Expense Summary Report  
2010-11**

**Self-Insurance Fund**

	2009-10 3rd Interim Budget	2010-11 Adopted Budget	2010-11 Revised
<b>Revenue</b>			
Federal Income	\$0	\$0	\$0
Other State Income	\$0	\$0	\$0
Local Income	\$8,450,000	\$8,350,000	\$8,350,000
Other Transfers In	\$0	\$0	\$0
Total Revenue	\$8,450,000	\$8,350,000	\$8,350,000
<b>Expenditures</b>			
Certificated Salaries	\$0	\$0	\$0
Classified Salaries	\$303,727	\$246,346	\$246,346
Employee Benefits	\$177,072	\$121,198	\$121,198
Books & Supplies	\$114,933	\$45,000	\$45,000
Services & Other Operating	\$7,689,567	\$7,533,500	\$7,533,500
Capital Outlay	\$0	\$0	\$0
Other Outgo	\$0	\$0	\$0
Transfer Out	\$0	\$1,900,000	\$1,900,000
Total Expenditures	\$8,285,299	\$9,846,044	\$9,846,044
Surplus/Deficit	\$164,701	(\$1,496,044)	(\$1,496,044)
Beginning Fund Balance	\$5,724,111	\$5,888,812	\$5,888,812
Ending Fund Balance	\$5,888,812	\$4,392,768	\$4,392,768

Other Funds

**Self-Insurance Fund  
(continued)**





## Retiree Benefit Fund

The Retiree Benefit Fund exists to account separately for amounts held in trust from salary reduction agreements, other irrevocable contributions for employees' retirement benefit payments, or both. This fund is used to account for the district contributions to a post-employment benefit plan. Moneys may be contributed to the Retiree Benefit Fund from other funds by periodic expense charges to those funds in amounts based on existing and future obligation requirements. Payments may be made from the fund for insurance, annuities, administrative costs, or any other authorized purpose (Education Code Section 42850). The principal revenues in this fund are contributions of In-District Premiums.

Expenditures in the Retiree Benefit Fund are generally Object 5800, Contract Services and Other Operating Expenditures.



Matsuyama Elementary receives Distinguished School Award. Pictured here with State Superintendent Jack O'Connell

## Other Funds

## Retiree Benefit Fund

**Revenue and Expense Summary Report  
2010-11**

**Retiree Benefit Fund**

Other Funds

**Retiree Benefit Fund  
(continued)**

	2009-10 3rd Interim Budget	2010-11 Adopted Budget	2010-11 Revised
<b>Revenue</b>			
Federal Income	\$0	\$0	\$0
Other State Income	\$0	\$0	\$0
Local Income	\$19,050,000	\$20,370,000	\$20,370,000
Other Transfers In	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$19,050,000</b>	<b>\$20,370,000</b>	<b>\$20,370,000</b>
<b>Expenditures</b>			
Certificated Salaries	\$0	\$0	\$0
Classified Salaries	\$0	\$0	\$0
Employee Benefits	\$0	\$0	\$0
Books & Supplies	\$0	\$0	\$0
Services & Other Operating	\$19,050,000	\$20,510,000	\$20,510,000
Capital Outlay	\$0	\$0	\$0
Other Outgo	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$19,050,000</b>	<b>\$20,510,000</b>	<b>\$20,510,000</b>
<b>Surplus/Deficit</b>	<b>\$0</b>	<b>(\$140,000)</b>	<b>(\$140,000)</b>
<b>Beginning Fund Balance</b>	<b>\$6,511,037</b>	<b>\$6,511,037</b>	<b>\$6,511,037</b>
<b>Ending Fund Balance</b>	<b>\$6,511,037</b>	<b>\$6,371,037</b>	<b>\$6,371,037</b>





# Information Section

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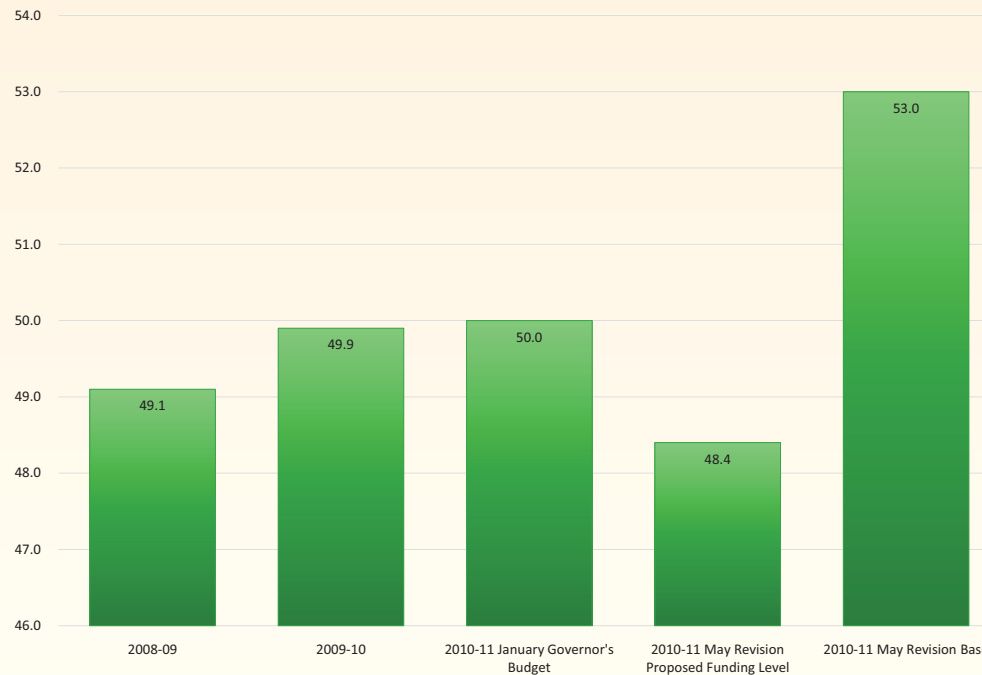
## Effect of State Budget on District Revenues

The primary source of funding for school districts is the revenue limit, which is a combination of state funds and local property taxes. State funding sources typically make up the majority of a district's revenue limit. School districts also receive substantial funding from the state for various categorical programs. Revenue to be received by the district from other state sources, and the state portion of the revenue limit, will account for about 60% of total General Fund revenue in 2010-11.

The availability of state funds for public education is a function of constitutional provisions affecting school district revenue and expenditures. As a result, the condition of the state economy plays a major role in the determination of available funds for public education. Finally, the political process involved in adopting a state budget has a major impact on available funds for education on a statewide basis. In the early 1990's, the economic recession and a state budget imbalance resulted in K-12 school districts receiving no increase in per-student funding from the state. Per-student spending was essentially frozen during this period, with no cost-of-living adjustments. In more recent years the recovering economy and increasing state revenue improved the funding for K-12 school districts. Unfortunately, beginning with 2002-03 to 2004-05, the state was facing a large budget deficit which negatively affected California school funding. In 2005-06 and continuing through 2006-07, the state saw a significant improvement in state revenue. Beginning in 2008-09, the state budget picture appeared to level off. Mid year in 2008-09 the real picture of the state budget on K-12 education was revealed and significant reductions had to be made. The slow down in the housing market and construction reduced the number of additional dollars allocated by the state to schools. In 2009-10 and 2010-11, state budget short-falls will significantly decrease K-12 educational funding, as reflected in the following graph.

The following graph represents the volatility of the Proposition 98 funding on school districts. The graph also shows the state's inability to fund schools at the Proposition 98 base of \$53 billion for 2009-10.

Proposition 98 (In Billion's)



## Summary of California School Finance



## State Budget

**State Funding of Education and Average Daily Attendance**

California school districts receive a significant portion of their funding from state appropriations. As a result, changes in state revenue have affected appropriations made by the Legislature to school districts.

Prior to fiscal year 1998-99, annual state apportionments of basic and equalization aid to school districts for general purposes were computed based on a revenue limit per unit of average daily attendance. This calculation included funding for students who were absent from school for an excused absence, such as illness. Effective in fiscal year 1998-99, with the passage of SB 727, the basis of state funding was changed from average daily attendance to actual Average Daily Attendance (ADA).

This change is essentially fiscally neutral for school districts that maintain the same excused absence rate. The rate per student was recalculated to provide the same total funding to school districts in the base year as would have been received under the old system. In the future, if Sacramento City Unified School District can further improve its actual attendance rate, the district will receive additional funding.

Following is a chart reflecting the district’s revenue limits and absence rates from 2006-07 to 2010-11.

**SCUSD Revenue Limits and Absence Rates**

	2006-07	2007-08	2008-09	2009-10	Projected 2010-11
<b>*Revenue Limit</b>	\$5,533	\$5,785	\$6,114	\$6,376	\$6,351
<b>Absence Rate</b>	4.90%	4.70%	4.62%	5.03%	5.00%

\* Prior to deficit

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

**Summary of California  
School Finance**

**State Funding of  
Education and  
Average Daily  
Attendance**





Taxes are levied by the County for each fiscal year on taxable real and personal property which is situated in the district as of the preceding January 1st. 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 that part of the assessment roll containing state-assessed public utilities property and real property having a tax lien which is sufficient, in the opinion of the County Assessor, to secure payment of the taxes. Other property is assessed on the unsecured roll.

Property taxes on the secured roll are due in two installments, on November 1st and February 1st of each fiscal year. If unpaid, such taxes become delinquent on December 10th and April 10th, respectively, and a 10% penalty attaches to any delinquent payment. Property on the secured roll with respect to which taxes are delinquent becomes tax defaulted on or about June 30th of the fiscal year. Such property may thereafter be redeemed by payment of a penalty of 1.5% per month to the time of redemption, plus costs and a redemption fee. If taxes are unpaid for a period of five years or more, the property is subject to sale by the Treasurer.

Property taxes on the unsecured roll are due as of the January 1st lien date and become delinquent, if unpaid, on August 31st. A 10% penalty attaches to delinquent unsecured taxes. If unsecured taxes are unpaid at 5:00 p.m. on October 31st, an additional penalty of 1.5% attaches to them on the first day of each month until paid. The taxing authority has four ways of collecting delinquent unsecured personal property taxes:

1. Bringing a civil action against the taxpayer
2. Filing a certificate in the Office of the County Clerk specifying certain facts in order to obtain a lien on certain property of the taxpayer
3. Filing a certificate of delinquency for record in the County Clerk and County Recorder's office in order to obtain a lien on certain property of the taxpayer
4. Seizing and selling personal property, improvements, or possessory interests belonging or assessed to the assessee

## Summary of California School Finance

## State Funding of Education and Average Daily Attendance (continued)

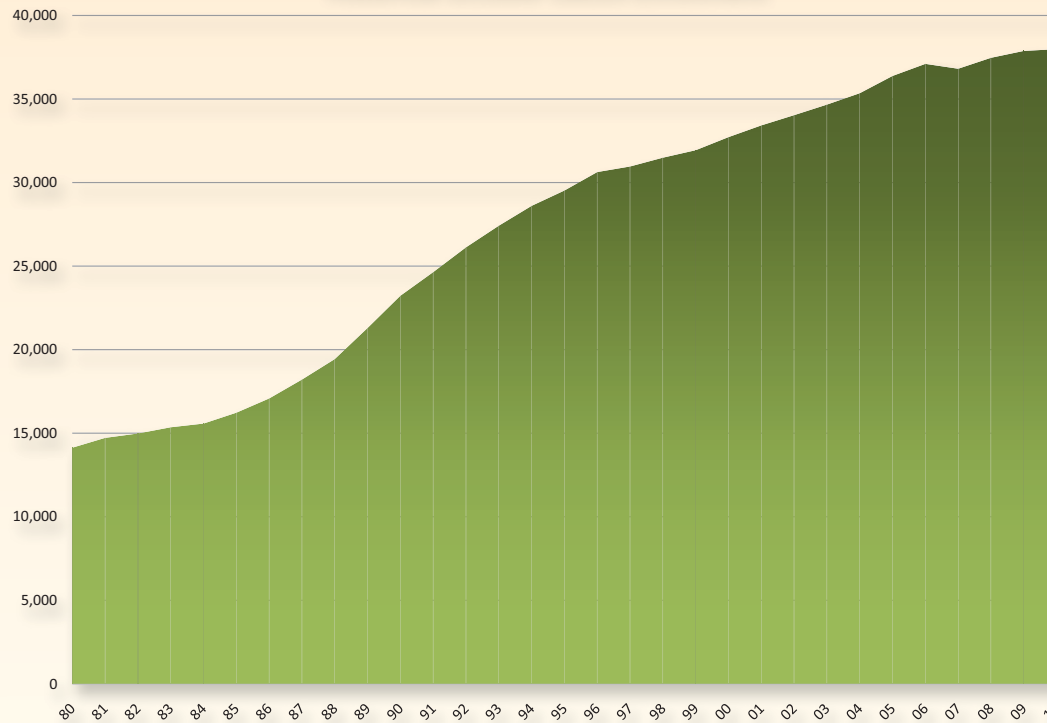
### Enrollment Trends in California

Fifty percent of California school districts have experienced a decline in enrollment and attendance. The State of California is currently estimating 2010-11 K-12 Average Daily Attendance (ADA) to increase by less than 1%, based upon the Governor’s May Budget. The total enrollment is estimated to be 6,223,967 in 2009-10 and 6,226,723 in 2010-11.

### Summary of California School Finance

### Student Enrollment Projections

Historical October CBEDS Enrollment



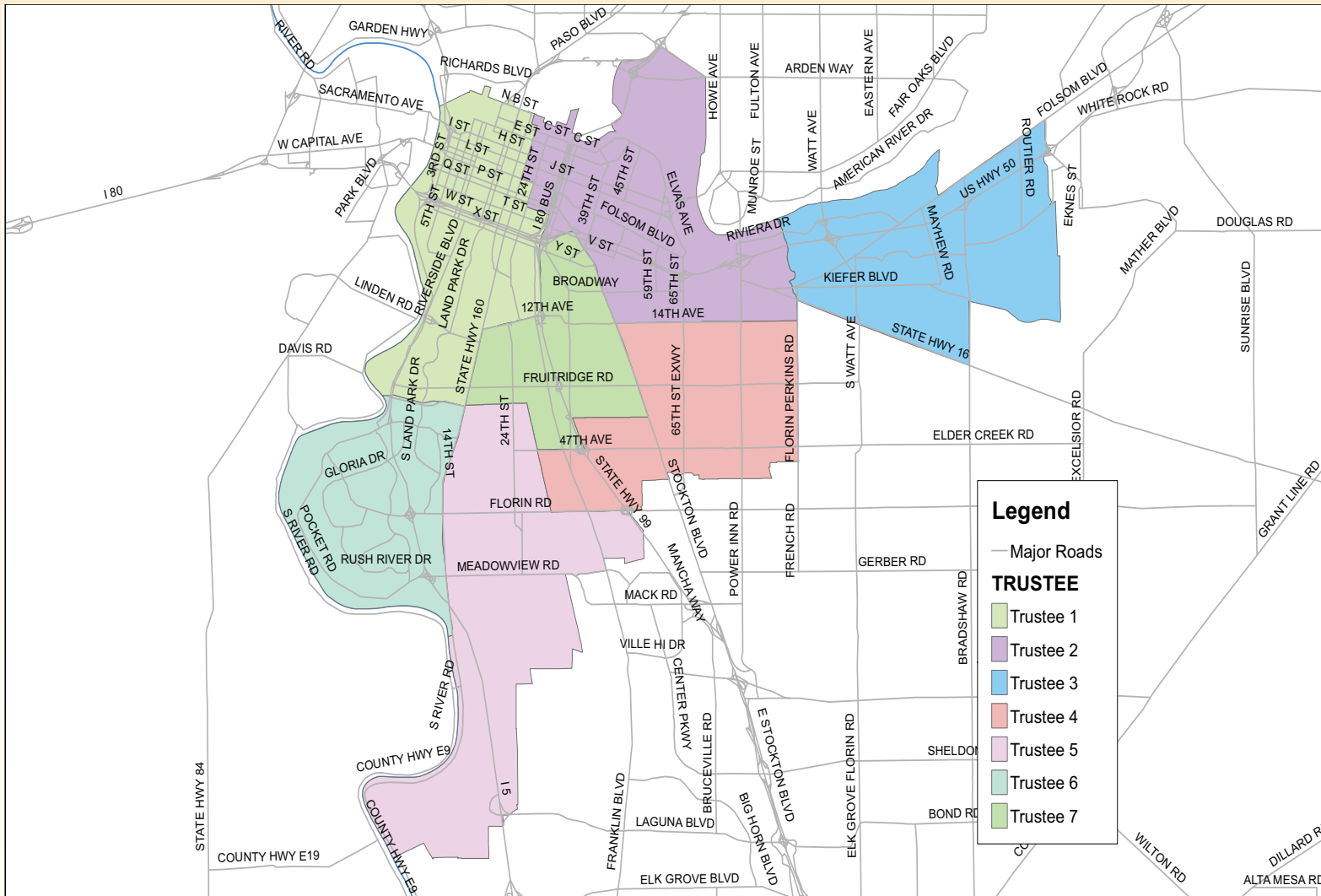
Many school districts throughout the state in recent years have experienced a decline in student enrollment and SCUSD was among them.





## Summary of California School Finance

# Sacramento City Unified School District by Jurisdictional Area



### Class Size Reduction, Grades K-3

The largest dollar value educational reform effort in the nation was accomplished in California during the 1996-97 school year. Governor Wilson and the 1996 Legislation initiated class size reduction of 20 students to one teacher in three grades, first through third.

This incentive funding of \$771 million was welcomed in Sacramento City Unified School District. The State of California provided \$650 per student enrolled in a class that did not exceed a 20:1 pupil to teacher ratio average for the entire school year.

The California State Budget was passed in July 1996 and the district implemented class size reduction from an average of 30:1 to 20:1 in Grades 1-3 by the start of the 1996-97 school year. Within a few months, the district hired new teachers to implement this state incentive program, including the creation of the same number of new classrooms.

The state's implementation of this incentive program was not meant to cover the entire cost of the program to the district. For the 1996-97 school year, the average district cost per pupil in the class size reduction program was \$826 with income of \$650; a deficit per pupil of \$176. The total deficit in the program for the first year was \$1,245,196.

With the overwhelming success of the class size reduction program, Governor Wilson, as part of the Governor's Adopted Budget for 1997-98, expanded funding for another grade, for a total of four grades (kindergarten through 3rd grade). With the adoption of the 1997-98 Budget and the district implementing class size reduction in Grades 1, 2 and 3 during 1996-97, the only grade level available for the district to reduce class size under the Governor's initiative was Kindergarten.

Along with the state lack of funding of education in 2009-10 came flexibility with the Class Size Reduction (CSR) Program. The state now allows districts to receive CSR funding even if classes exceeded the 20:1 ratio. This flexibility has been approved through the 2012-13 school year. With this flexibility came penalties in the form of reduced funding.

The budget for 2010-11 maintains the amounts per student for Option I \$1,071 and Option II \$535. With the implementation of the budget Act for the 2009-10 Budget, the state has agreed to relax penalties in K-3 class size reduction programs. The penalty begins when a class averages more than 20.44 with a 5% penalty rising up to a 30% penalty when the class size average is more than 24.95. Sacramento City Unified has taken advantage of the increased flexibility in 2010-11 and is estimating to incur more than \$4.0 million in penalties by taking our grades K-3 classes above the 20:1 and instead using a 25:1 staffing ratio for classes K-3. With the flexibility of the program, it has allowed the district to utilize savings in this program to help offset reductions from the state budget shortfall.

## Class Size Reduction

### Grades K-3





## The Future of Class Size Reduction

Class size reduction in any school district is a wonderful program to implement; however, over the long term, class size reduction programs have a hidden cost, which must be taken into consideration when making decisions to implement this program.

Even if the student allocation received a COLA each year from the State of California, this COLA would not keep up with the costs necessary to maintain the program. The main component of operational costs is teacher salaries. Based on the district's certificated salary schedule, step and column movement have resulted in our expenditures out-pacing revenues. This has all changed with state flexibility and has allowed districts to operate a program that is fully supported. Unfortunately cuts were made to other areas of budget by the state that were greater than class size reduction savings.

Many school districts are very concerned about the large operational deficit in the K-3 Class Size Reduction Program. With the size of deficits, many districts are not continuing this program and are incurring the maximum penalty of 30% for not operating programs. The flexibility for K-3 class size reduction ends on 2012-13.

The 9th grade class size reduction program replaced the Morgan-Hart program. The new program allocated additional funding for one course, other than the existing English courses in 9th grade, to have lower class size. SCUSD implemented 9th grade class size reduction in English and Math under this program. Along with other flexibility programs in the state adopted budget, ninth grade class size reduction also became part of Tier III flexibility. The district has made staffing adjustments for 9th grade English and math classes to take advantage of the state flexibility and eliminate the program.

**Class Size Reduction**

**Future of Class Size  
Reduction**

The enactment of the Individuals with Disabilities Education Act codified the constitution's guarantee of equal protection under law for all children from birth to 22 years with disabilities, providing them with free appropriate public education that meets their education and related service needs in the least restrictive environment. Special Education is an integral part of the total public education system and provides education in a manner that promotes maximum interaction between children with disabilities and children who are not disabled, in a manner that is appropriate to the needs of both.

In 1997, California legislators passed Assembly Bill 602. Authored by former Assembly Member Chuck Poochigian, AB 602 changed the funding structure for Special Education from one based on an instructional personnel service unit J-50 model calculation to a population-based method.

Special Education funds are allocated according to the total student population in a Special Education Local Planning Area (SELPA) rather than on the number of identified special education students. Sacramento City Unified School District is its own SELPA. SELPAs are responsible for allocating funds for the services provided to the individual eligible students.

The funds received from the federal and state governments for Special Education purposes are not enough to cover the program. The estimated contribution to Special Education from the General Fund unrestricted dollars for the 2010-11 budget year is \$14,348,984. Special Education total budget is \$57.7 million.

The Sacramento City Unified School District provides a wide range of services and programs to meet the needs of students with disabilities. Most of these services can be provided to eligible students with special needs in the least restrictive environment at the local school sites within the district.

The greatest growth in Sacramento City Unified students with disabilities population is in the area of Autism Spectrum Disorders and Other Health Impaired. Students with Autism Spectrum Disorder often require more intensive services and a small staff to pupil ratio. This year the district has added five new classes to meet these students' needs.

Also, due to the return of students with emotional needs from non-public schools, the district has added two new classes to meet their needs. Finally, classes were added to accommodate our incoming Preschool/Kindergarten population as well as our transition age students with development disabilities.

The Special Education Department utilizes a web-based Special Education Information System (SEIS) which effectively and efficiently provides student data to the department, the district and the state. Student data is more easily accessible and timely, allowing administrators and teachers access their IEP's for immediate implementation.

In 2008-09 and 2009-10, the Federal government released American Recovery and Reinvestment Act stimulus funds to school districts for Individuals with Disabilities Education Act. These funds are reflected in full within the Special Education budget for 2009-10 and the balance will be carried over to 2010-11 budget. Districts have two years to fully spend these funds and it is to be used to improve student achievement through school improvement and reform.

## Special Education





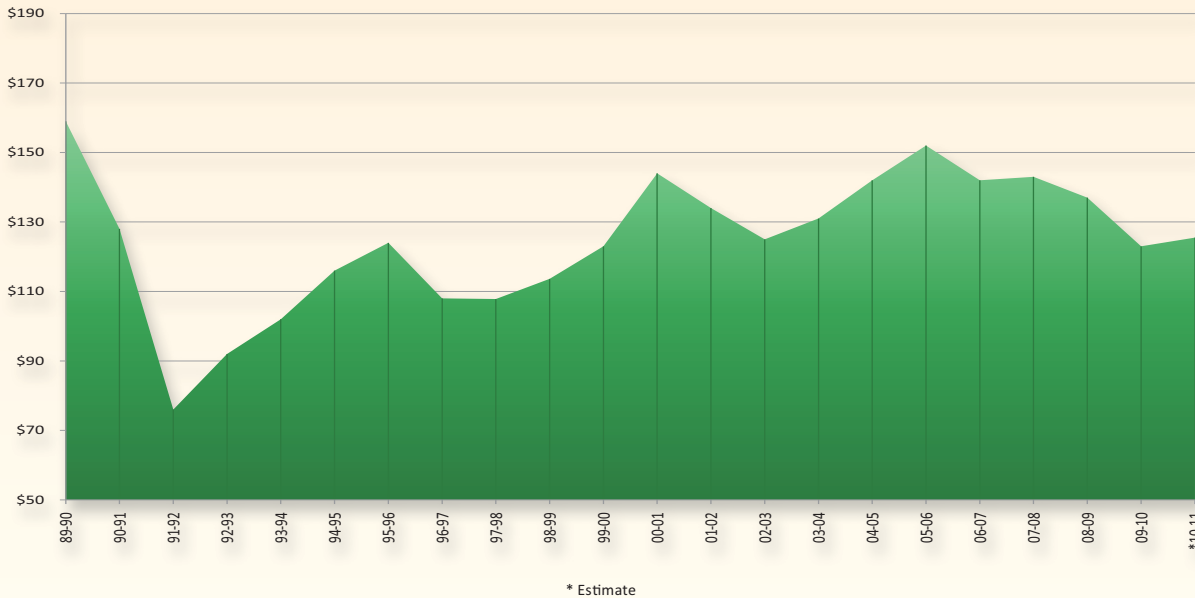


## Lottery Programs

In November 1984, the California Electorate approved a statewide initiative authorizing a State Lottery Program. After several months of planning, the California Lottery Program was implemented in October 1985. As part of the initiative, 34% of the lottery proceeds are to be distributed to all public educational entities in the state, including local school districts, community colleges and state university systems. These funds are accounted for in the district's General Fund.

Since the inception of the program, there has been considerable variance in the amount of lottery collections and subsequent proceeds to local school districts. The following chart is a reflection of the distribution of lottery proceeds to local school districts, including estimates for 2010-11:

**California State Lottery  
Per ADA Lottery Allocation  
1989-90 to 2009-10 Third Quarter and 2010-11 Estimates**



In reviewing the amount of State Lottery Allocations, you will see the amount per student has dropped from a 1989-90 high of \$159 per ADA to a projected amount for 2010-11 of \$125.5 per ADA. This decreased drop in per student revenue results in a loss of approximately \$1.6 million in 2010-11 from the amount the district would have received had the 1989-90 funding levels continued.

## Lottery Programs



## Foreward

School finance can be daunting to understand, even for seasoned administrators. Some terms can have different meanings, depending on the context in which they are used. The purpose of this glossary is to provide definitions of terms that are currently used in school business discussions. The definitions used herein are written for the layperson. The definitions are appropriate for this intended purpose; however, in their simplification they lose some of their accuracy for the practicing administrator. This glossary should not be used as a technical guide for professionals with responsibility for implementing the many regulations associated with management of school district finances.

### AB 1200

Reference to AB 1200 (Chapter 1213/1991) that imposed major fiscal accountability controls on school districts and county offices of education by establishing significant administrative hurdles and obligations for agency budgets and fiscal practices. See especially Education Code Section 1240 et sec. and 42131 et sec. Academic Writing - (Academic writing is based on analysis -- the process of breaking down ideas -- to increase understanding). The general purpose of academic writing is to present information that displays a clear comprehension of a subject. (Assessments such as research papers, essays, speeches and short- and long-answer tests ask students to perform academic writing).

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### Account

A method of categorizing financial transactions by type.

### Accountability

The notion that people (e.g., students or teachers) or an organization (e.g., a school, school district, or state department of education) should be held responsible for improving student achievement and should be rewarded or sanctioned for their success or lack of success in doing so.

### Account Code

A number assigned to sources of revenues, purposes of expenditures, assets, liabilities and fund balances.

### Account Numbers

Numbers assigned to the ordinary titles of accounts for classification of accounts and ease of reference.

## School Finance Glossary of Terms





**Accounting Period**

The period of time represented by published financial statements. California school districts prepare financial statements for a fiscal year beginning July 1st and ending June 30th. However, an accounting period can begin and end for other intervals, such as quarterly or monthly.

**Accounts Payable**

An account that reflects amounts owed by the district for goods and services received but not paid for at the date of the financial report. Accounts payable may include amounts owed to vendors, employees, financial institutions and others; except other governments or other funds. Amounts reported here are payable within a short period of time, usually less than one year.

**Accounts Receivable**

An account that reflects amounts owed to the district for goods and services. These amounts should be paid to the district within a short period of time, usually within one year.

**Accrual Basis Accounting**

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

**Achievement Gap**

Student achievement tests consistently show that certain groups of children score far below children in other groups. The data documents a strong association between poverty and students' academic success or lack of it. While poverty is not unique to any ethnicity, it does exist in disproportionate rates among African Americans and Hispanics, and among English Learners. The reasons behind the achievement gap are multifaceted. They do to some degree stem from factors that children bring with them to school. However, other factors that contribute to the gap stem from students' school experiences.

**Adult Education**

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

**Ad Valorem Taxes**

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

**American Recovery & Reinvestment Act (ARRA)**

Legislation enacted by the United States Government in 2009 making supplemental appropriations for job preservation and creation, infrastructure investment, energy efficiency and science, assistance to the unemployed, and State and local fiscal stabilization. These funds must be expended by September 30, 2011.

**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.

**Appropriation Bill**

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

**Appropriation For Contingencies**

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

**Appropriations**

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

**Assessed Valuation (AV)**

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

**Associated Student Body (ASB)**

Any organization of students having as its purpose the conduct of activities on behalf of the students approved by the governing body of the organization and by the school authorities, and not in conflict with the authority and responsibility of the public school officials.

**Attendance Reports**

Each school district reports its attendance three times during a school year. The First Principal Apportionment Average Daily Attendance (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 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 non-public school funding, all of which use the annual count of ADA. Also, under certain circumstance when a district has a very large influx of migrant students in the spring, a district may request the use of annual ADA in lieu of P-2 ADA.

**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 total number of days of student attendance divided by the total number of days in the regular school year. A student attending every day would equal one ADA. ADA is not the same as enrollment, which is the number of students enrolled in each school and district. (This number is determined by counting students on a given day in October.) ADA usually is lower than enrollment due to factors such as students moving, dropping out or staying home due to illness. The state uses a school district's ADA to determine its general purpose (revenue limit) and some other funding. There are several kinds of attendance and these are counted in different ways. For regular attendance ADA is equal to the average number of pupils actually attending classes who are enrolled for at least the minimum school day. In classes for adults and Regional Occupational Center or Program, one unit of ADA is credited for each 525 classroom hours. Attendance is counted every day of the school year and is reported to the California Department of Education three times a year (see Attendance Reports). See also Concurrently Enrolled for a further definition of ADA.

### **Balance Sheet**

A formal financial statement that reports the value of assets, liabilities, and fund balance as of a specific date.

### **Base Revenue Limit**

See Revenue Limit.

### **Basic Aid**

The minimum general-purpose aid guaranteed by the state's constitution for each school district in California. The amount is \$120/average daily attendance or \$2,400/district, whichever is greater.

### **Basic Aid School District**

In a Basic Aid School District, local property taxes equal or exceed its revenue limit. These districts may keep the money from local property taxes and still receive constitutionally guaranteed state basic aid funding.

### **Bilingual Education**

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

### **Bond**

A written obligation to pay a specified sum of money, called the face value, at a fixed time in the future, called the date of maturity. Bonds generally carry interest at a fixed rate, but may carry variable rates. Principal and interest payments are usually payable periodically. A bond can have a final maturity of no greater than 20 years.

### **Bonded Debt Limit**

The maximum amount of bonded debt for which a school district may legally obligate itself. The total amount of bonds issued cannot exceed a stipulated percent of the assessed valuation of the district. New school bond issues are no longer permitted (Proposition 13).

### **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.

**Bond Measure**

Bonds allow school districts to borrow funds to pay for a large capital investment—much as a person borrows to purchase a home. Since 2001 voters in a school district can authorize a local general obligation bond with a 55% supermajority vote. In the past a two-thirds vote was required. Districts can choose to seek bond passage with either a two-thirds vote or a 55% vote that requires greater accountability measures. The principal and interest are repaid by local property owners through an increase in property taxes. A simple majority of state voters must approve a state general obligation bond, which is repaid by state taxes and has no impact on property tax rates.

**Budget**

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

**Budgeting**

The process of allocating the available resources of an organization among potential activities to achieve the objectives of the organization; planning for the use of resources.

**Cafeteria Plan**

A written plan for the health and welfare benefits of district employees, under which the employees may select from two or more particular benefits, to which payroll deductions may be paid. If the plan meets IRS regulations, the deductions (salary reductions) are not subject to income tax. The main advantage, thus, is to allow employees to purchase benefits (such as health insurance, disability protection, group life insurance, group legal protection and dental insurance) with before-tax dollars.

**California Basic Education Data System (CBEDS)**

The statewide system of collecting enrollment, staffing, and salary data from all school districts on a specific day each October.

**California Basic Education Skills Test (CBEST)**

Required for anyone seeking certification as a teacher, the test measures proficiency in reading, writing and mathematics.

**California High School Exit Exam (CAHSEE)**

An exam that students must pass to graduate from a California high school. The exam assesses skills on California content standards for both English, language arts and mathematics.

**Capital Outlay**

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

**Capping and Busing**

A limit or cap is set as to the number of students housed at a particular facility. Once this cap is reached any additional students registered are bussed to another site which has available room. Thus, the term Capping and Busing.





**Cash Balance**

The actual cash on hand at a specific point in time. Many school districts will have a negative cash balance at some point in the year unless they borrow. Cash balance is contrasted to Fund Balance in that it includes only cash.

**Categorical Aid**

Funds from the state or federal government granted to qualifying school districts for specialized programs regulated and controlled by federal or state law or regulation. Examples include programs for: children with special needs, such as Special Education; special programs, such as the School Improvement Program; or special purposes, such as transportation. Expenditure of most categorical aid is restricted to its particular purpose. The funds are granted to districts in addition to their revenue limits.

**Certificated/Credentialed Employees**

Teachers and most administrators must meet California’s requirements for a teaching credential. These requirements include having a bachelor’s degree, completing additional required coursework and passing the California Basic Educational Skills Test (CBEST). However, teachers who have not yet acquired a credential but have an emergency permit are allowed to teach in the classroom and are counted in this category.

**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).

**Classified Personnel**

Employees who hold positions that do not require credentials including aides, custodians, clerical personnel, transportation, food services and other non-teaching personnel.

**Class Size Penalties**

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

**Class Size Reduction (CSR)**

Initiated in the 1996–97 school year for kindergarten through third grade, the state 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.

**Common Assessment**

An assessment used by all teachers of a grade level or subject to measure student learning. The assessment can be in many forms: A test, an essay, a speech, a group project, etc.

**Concurrently Enrolled**

Pupils who are enrolled both in a regular program for at least the minimum school day and also in a Regional Occupational Center or Program (ROC/P) or class for adults. Such a student will generate both regular average daily attendance (ADA) for the time in the regular program plus concurrently enrolled ADA for the time in ROC/P or Adult classes. By qualifying for both regular ADA and concurrently enrolled ADA, such a student can generate more than one unit of ADA.

**Consumer Price Index (CPI)**

A measure of the cost of living compiled by the United 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. Salary adjustments and other costs can be linked to the Consumer Price Index, which is sometimes used as a factor to measure inflation.

**Contribution**

A term used in school finance to describe the situation in which a program's costs surpass its funding, thus forcing school officials to use funds meant for other purposes to pay for these additional costs. Contributions occur in most districts which provide services for children with disabilities. Other contributions are caused by deficit factors or local decisions to allocate general purpose funds to special purpose programs.

**Cost Of Living Adjustment (COLA)**

An increase in funding for schools from the state or federal government due to inflation. In California, the law states that schools should receive a certain Cost of Living Allowance based on the Implicit Price Deflator for State and Local Government Purchases of Goods and Services. (See Education Code Section 42238.1).

**Costs**

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

**Costs, Direct Support**

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

**Costs, Indirect Support**

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

**Credentialed Teacher**

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

**Credit**

A term used in double-entry bookkeeping. The credit will reduce assets and expenditures and will increase liabilities, revenue and fund balance. The typical balance for liabilities, revenue and fund balance accounts is a credit amount.

**Credit Rating**

A rating that establishes the school district's relative risk to a purchaser of debt in comparison with other debt issued by other entities. Debt of public entities is rated by one or more of three rating agencies – Moody's Investors Services, Standard and Poor's and Fitch Investment Services.







**Criteria And Standards**

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

**Culturally Relevant**

Culturally relevant teaching refers to instruction and curriculum that empowers students intellectually, socially, emotionally and politically by using cultural reference points to connect with students and impart knowledge, skills and attitudes.

**Current Operating Expenditure**

Education expenditures for the daily operation of the school program such as expenditures for administration, instruction, attendance and health services, transportation, and operation and maintenance of the site.

**Curriculum**

A course of study offered by a school, class or teacher.

**Data Dashboard**

A “data dashboard” is an online tool for viewing and analyzing student achievement and performance data. Key data for monitoring student achievement and directing policy level decisions is presented in a series of online charts and graphs or “gauges” much like a car’s dashboard displays.

**Data Inquiry Teams**

Data-based inquiry and decision making is a process in which school personnel engage in ongoing data analysis from multiple sources to provide a comprehensive picture of a school’s strengths and challenges. Schools then develop a plan to prioritize and address those challenges.

**Debit**

A term used in double-entry bookkeeping. The debit will increase assets and expenditures and reduce liabilities, revenue and fund balance. The typical balance for assets and expenditure accounts is a debit amount.

**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 Income**

Income received in a given fiscal year but not earned until after the fiscal year has ended. For example, monies collected from parents for their child’s food service account that remain in the account for use in the next school year.

**Deferred Maintenance**

Major repairs of buildings and equipment which have been postponed by school districts. The state provides some money to match local districts' funds for deferred maintenance. If districts develop a maintenance plan and set aside up to one-half of 1% of their general fund for deferred maintenance, the state matches that money. The money must go into a separate accounting fund.

**Deficit Factor**

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

**Deficit Spending**

The amount by which total expenditures exceed total revenues for the fiscal year. Deficit spending results in a reduction of fund balance.

**Deficits**

Funding shortfalls which occur whenever the State appropriations are insufficient to fund local district and county entitlements.

**Developer Fees**

A charge per square foot on residential and commercial construction within a school district. These fees, charged both to developers of new properties and to property owners who remodel, are based on the premise that new construction will lead to additional students. Individual school districts decide whether to levy the fees and at what rate up to the maximum allowed by law. The maximum, adjusted for inflation every two years, is higher for residential than for commercial construction. Districts are required to substantiate the financial impact of new development and show that they have used the revenues to address that impact. Proceeds may be used for building or renovating schools and for portable classrooms.

**Due To/From Other Funds**

Amounts owed by one fund to another. The recognition of interfund payables in one fund requires the recognition of an interfund receivable in another fund. Because of this relationship, the aggregate amount of interfund payables must equal the aggregate amount of interfund receivables at all times.

**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.

**Economic Impact Aid/Limited English Proficiency (EIA –LEP)**

The portion of EIA funding that is allocated to English learners students based on each local educational agency's (LEA) district-wide determined method and ranking of schools.

**Economic Impact Aid/State Compensatory Education (EIA –SCE)**

The portion of EIA funding that is allocated to economically disadvantaged students based on each local educational agency (LEA) district-wide determined method and ranking of schools.

