



2021-2022 Adopted Budget

Superintendent

Sarah Koligian, Ed. D.

Assistant Superintendent of Business Services

Sean Martin

Board of Education

Ed Short, President

David Reid, Vice President

Joshua Hoover, Clerk

Chris Clark, Member

Tim Hooey, Member



Folsom Cordova
UNIFIED SCHOOL DISTRICT



Folsom Cordova Unified School District

1965 Birkmont Drive
Rancho Cordova, California 95742
916-294-9000
www.fcusd.org

2021-2022 ADOPTED BUDGET

Presented November 18, 2021

∞ Administration ∞

SARAH KOLIGIAN, Ed.D.

Superintendent

SEAN MARTIN

Assistant Superintendent of Business Services

LINDA THURLO

Director of Fiscal Services

With Special Thanks To:

Liz Ely, Katrina Glover, Janelle Reuter, Megan Ransford,
Connie Bisbee, Eileen Smith, Michelle Senior Little and Sharon Lakhamsene

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From the Superintendent



Dear Folsom Cordova Community:

As we progress through the budget development process, I want to reflect on the current status of the 2021-22 school year. I am so grateful that our classrooms are once again filled with students and that our District is back in person, five days a week, with full days on campus. We've come a long way since last year.

I am continually inspired by the resiliency of our community; however, I understand that the pandemic also created environments that cause stress, anxiety, depression, or uncertainty. As we transition back to more regular rhythms and classroom instruction, FCUSD is focused on building back our school communities, delivering academic and social emotional learning supports, and enhancing mental health services.

We are grateful for the additional one-time State and Federal revenues that are supporting extended services to meet the academic and social emotional needs of our students.

The majority of revenue received to support students, staff and programs is determined through the Local Control Funding Formula (LCFF). The Budget Book provides more details about our revenue sources. The District's Local Control Accountability Plan (LCAP) is a comprehensive planning tool to support students and is the driver of how the LCFF funds are expended. Through feedback from our community and education partners, specific to the LCAP, we identified and prioritized spending goals to address supports for, health and safety, the desire for more academic support outside of the classroom including extended day learning opportunities, supports for English language learners, students with special needs, economically disadvantaged students, and homeless and foster youths. We also prioritized increased technology access, education supports unique to the present situation, and resources to promote the social and emotional well-being of our students.

It is important to note that, even before the COVID pandemic, school districts in California were facing budgetary cuts, including FCUSD. However, as a result of the pandemic the District has received additional one-time state and federal dollars to help assist in supporting the LCAP goals. Outlined in this spending plan are also ways the District has and will continue to provide educational excellence while carefully trimming costs that minimize student impact.

As you review this budget plan, I hope you know how grateful I am for the FCUSD community of staff and parents who dedicate themselves to our students and who have creatively reimagined education during this unprecedented time in our history. I know we have some hurdles to cross this year, but I am confident that we will overcome them together. If you have questions or thoughts, I invite you to reach out to me directly at skoligian@fcusd.org. I look forward to leading our District this year and remain optimistic that our students and our staff will achieve success, learn from our experiences, and become stronger than ever before.

Sincerely,

A handwritten signature in black ink that reads "Sarah Koligian". The script is fluid and cursive.

Sarah Koligian, Ed.D.
Superintendent

DISTRICT ORGANIZATION

Historical Background

The Folsom Cordova Unified School District was unified in 1949. Since that date, enrollment has increased from 684 to over 20,000 students.

One high school, one middle school, five elementary schools, and an enrollment of 684 students formed the original nucleus. As of August 1, 2021, the District will support 21 elementary schools, one K-8 Charter School, four middle schools, three comprehensive high schools, two continuation high schools, an independent study high school, a community day school and a new virtual academy school. These sites make up a total enrollment of approximately 20,773 students, plus the Folsom Cordova Adult School with an average enrollment of approximately 500 students. In addition, the District operates preschools, junior kindergartens, and child care centers.

On June 9, 2020, the Sacramento County Committee on School District Organization unanimously approved the district-area map submitted by the FCUSD Board of Education. The approval transitions the District from an at-large area election.

The District plans to open a new high school, a new middle school, and two new elementary schools within the next 10 years depending on the resumption of the housing development. In addition to new facilities, Folsom Cordova Unified continues to use more than 250 portable classrooms at various schools throughout the District to help manage growing and shifting populations.

The District, which covers an approximate area of 98 square miles, is located approximately 20 miles east of Sacramento, California. Nestled along the American River, it is only a short drive to San Francisco or Lake Tahoe. The population of the District at 2020 census is 133,368.

VISION

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

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

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

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

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

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

GOVERNANCE

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

Sarah Koligian is the current and 11th Superintendent in FCUSD history. Her duties include overseeing the educational programs and the operation of the District making sure the policies and budget decisions of the Governing Board are carried out. To help her with this monumental task, there are approximately 1,207 certificated and 1,177 classified employees, for a total of 2,384 employees.

Vision and Mission

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

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

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

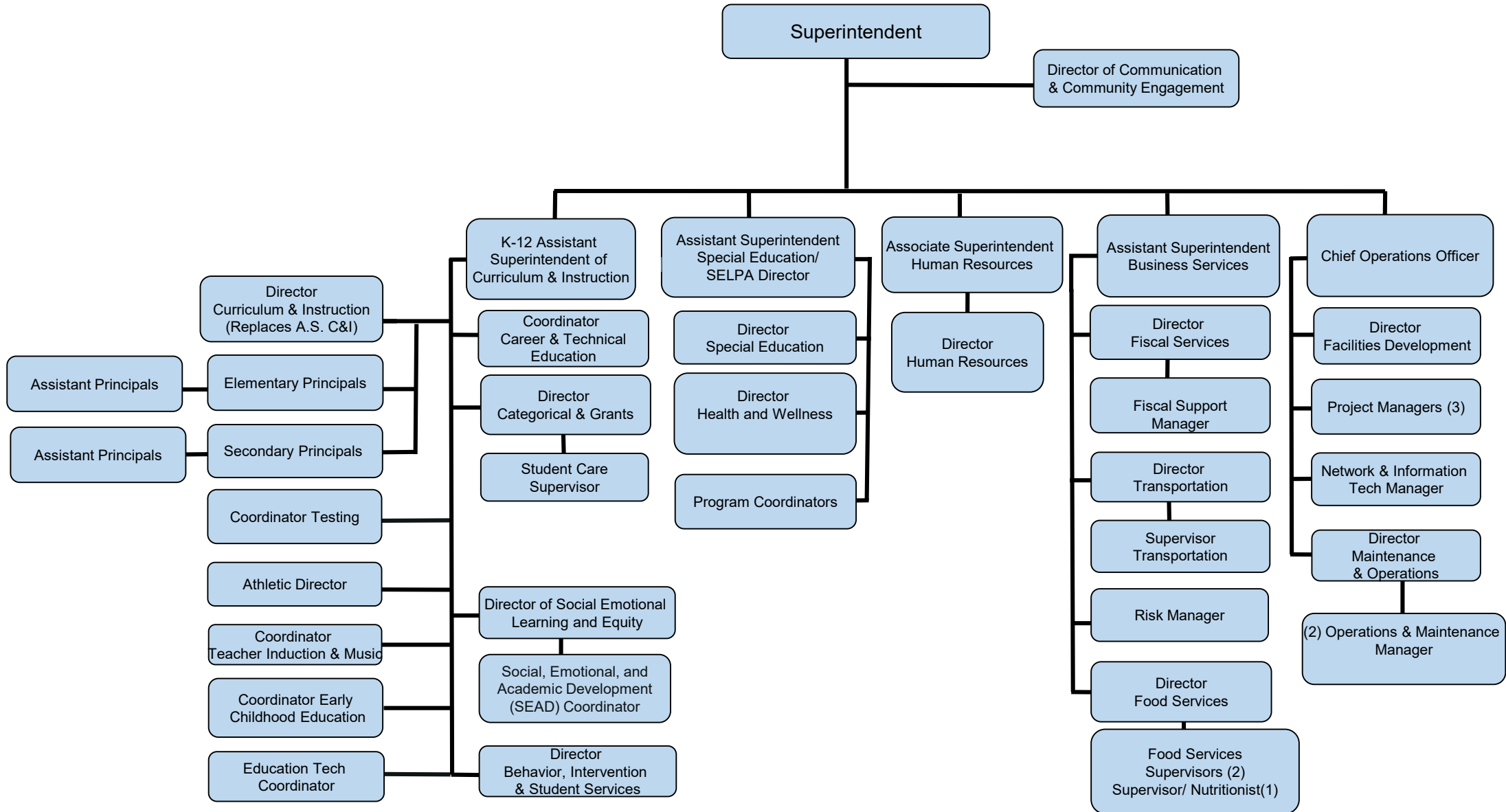
MISSION

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

DISTRICT GOALS

GOAL 1	All students will receive equitable instruction from an highly-qualified teachers and have access to curriculum which promotes college and career readiness (State Priority 1)
	1.1 Maintain the appropriate assignment of fully credentialed teachers and provide new teacher support.
	1.2 Maintain schools in good repair.
	1.3 Educators use linguistically and culturally responsive instructional strategies and materials designed to address academic content standards and the cultural, social, physical, and emotional well-being of all students.
GOAL 2	Increase parent and student engagement and provide a safe, healthy, and positive learning environment with an intentional focus on historically marginalized and the most vulnerable student populations (state priority 3, 5 and 6)
	2.1 Increase student attendance rates and reduce chronic absences.
	2.2 Increase the high school graduation rate and decrease the dropout rate for all students.
	2.3 Reduce student suspensions, expulsions rates, and bullying incidents.
	2.4 Increase opportunities for family engagement and parent input and the utilization of volunteers. .
	2.5 Foster community partnerships that support student learning and build effective understanding and advocacy of District goals for student success and whole child wellbeing.
	2.6 Improve the efficacy and accessibility of district communications to increase two-way engagement with all stakeholders.
GOAL 3	Provide all students with high quality classroom instruction and access to a broad course of study (State Priority 2, 4 and 7)
	3.1 Provide Social Emotional Learning (SEL) and culturally relevant professional development on instructional strategies and essential standards.
	3.2 Through a collaborative process, complete the work on K - 12 Guaranteed and Viable Curriculum with Set Essential Standards.
	3.3 Ensure all teachers/students have access to research-based EL instructional strategies to improve achievement.
	3.4 Provide access to A-G, CTE, IB, AP and STEM courses to ensure students are college and career ready.
GOAL 4	Student progress and educational outcomes will be monitored to increase and improve success with an emphasis on historically marginalized and most vulnerable student populations (State Priority 4 and 8)
	4.1 Ensure students are reading at grade level (1st, 3rd, 5th, 8th, and 11th grades).
	4.2 Ensure students are meeting grade level standards in math (1st, 3rd, 5th, 8th, and 11th grades).
	4.3 Ensure English Learners make grade level progress through access to grade level curriculum and quality first instruction.
	4.4 Ensure Special Education students make grade level progress through access to grade level curriculum and quality first instruction.
	4.5 Improve kindergarten readiness as measured by curriculum embedded assessment.
	4.6 Grad rate focus; monitor yearly high school progress to ensure all students make annual progress toward graduating within their 4 year cohort.

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT



STUDENT ACHIEVEMENT & DEMOGRAPHICS

Elementary Curriculum and Instruction

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

The District currently has 21 elementary schools. Six of the District elementary schools have been named California Distinguished Schools. Twelve schools are designated Title I and receive additional funding to provide resources for student and teacher success.

Three sites house the Transitional Kindergarten program for families interested in a state-funded, two-year kindergarten experience. One site houses the Spanish Language Magnet program for students in kindergarten through 5th grade. Two sites house the Academy for Advanced Learning, a self-contained program for GATE and high achieving students: 1st through 5th grade in Folsom and Rancho Cordova. One site houses a Montessori Program serving students from preschool to kindergarten. One site houses the STEM Program for kindergarten through 6th grade. The District also houses Folsom Community Charter School and Innovations Academy. FCCC is a dependent charter school designed to provide independent study/home-school support for students in grades kindergarten through 8th. Innovations Academy offers K-12th grade students an online option for learning that is structured similarly to a traditional setting, but in an online environment.

Shared Vision

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

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

Secondary Curriculum and Instruction

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

ACHIEVEMENT

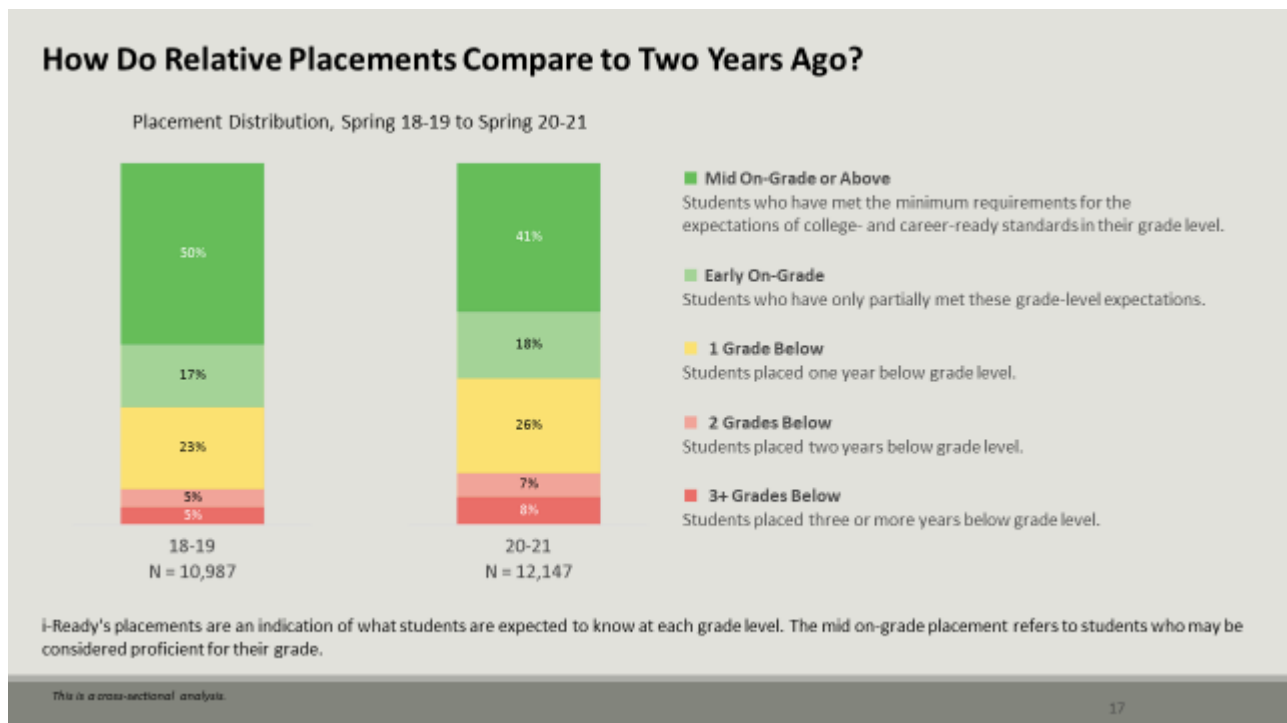
High academic achievement for ALL students is one of Folsom Cordova Unified School District's top priorities. The District is committed to continuous improvement in the quality of the educational programs provided for ALL our students, ensuring they are college and career-ready. The setting of high standards by the State of California, and our District goal to have ALL students meet these standards, has produced a trend of continuous improvement in student achievement. *Due to COVID-19 student performance data has not been readily available for all students(see notes below).* **We have provided the most current data set available.**

STATE TESTING

i-Ready (2020-21)

In 2020-21, FCUSD administered i-Ready ELA and Mathematics to all students in grades 3-8, and 11. This assessment was deemed the most viable assessment for our needs; for that reason the CAASPP was not administered. i-Ready is an interactive online assessment program designed to assess students and provide individualized instruction based on each one's unique needs. This assessment program is highly correlated to the CAASPP and aligned with Common Core State Standards.

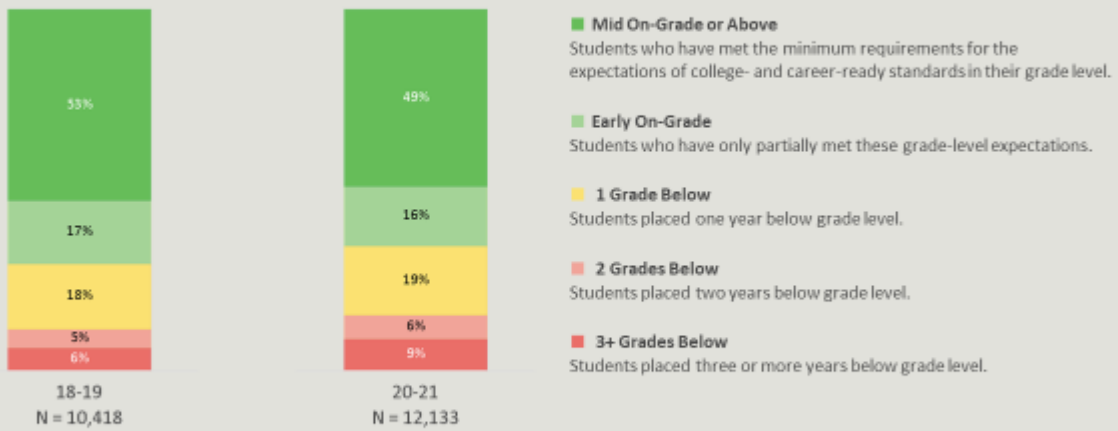
Mathematics



Reading

How Do Relative Placements Compare to Two Years Ago?

Placement Distribution, Spring 18-19 to Spring 20-21



i-Ready's placements are an indication of what students are expected to know at each grade level. The mid on-grade placement refers to students who may be considered proficient for their grade.

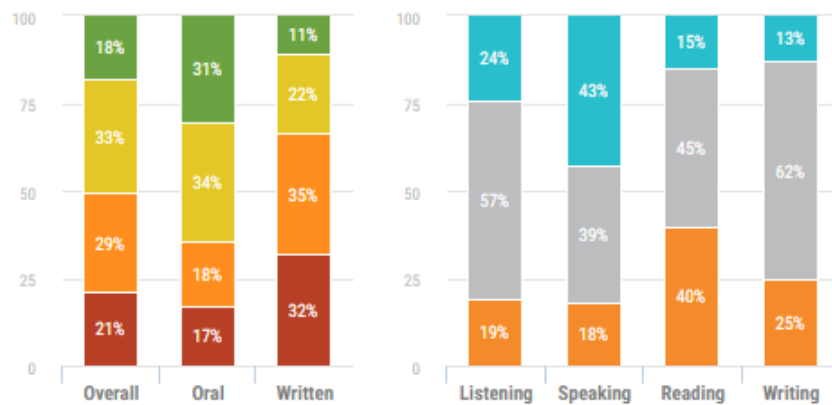
This is a cross-sectional analysis.

6

ELPAC (2020-21)

The English Language Proficiency Assessments for California (ELPAC) is the mandated state test for determining English language proficiency (ELP). This test was first administered in 2017-18 and is administered to eligible students in K-12. The data below does not represent the outcome for all ELs due to incomplete testing and delayed availability of the final data file.

Number of Students at Each Level



Graduation Rate (2019-20)

Graduation Rate by Student Group

Student Group	Number of Students in the Graduation Rate	Number of Graduates	Number of Fifth Year Graduates	Graduation Rate
All Students	1,654	1,505	8	91.0%
English Learners	129	91	2	70.5%
Foster Youth	14	10	1	71.4%
Homeless	109	81	0	74.3%
Socioeconomically Disadvantaged	674	567	4	84.1%
Students with Disabilities	221	149	5	67.4%
African American	82	69	1	84.1%

Source: dataquest

Student Attendance (2019-20)

Folsom Cordova Unified School District students had an average attendance rate of 95.98%

COLLEGE ENTRANCE TESTS

ACT (American College Test) 2019-20

Name	Grade 12 Enrollment	Number Tested	Reading	English	Math	Science	Number of Scores >=21	Percent of Scores >=21
FCUSD	1,688	313	25	25	25	24	219	69.97%

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

*Source: Dataquest

SAT Scholastic Aptitude Test 2019-20

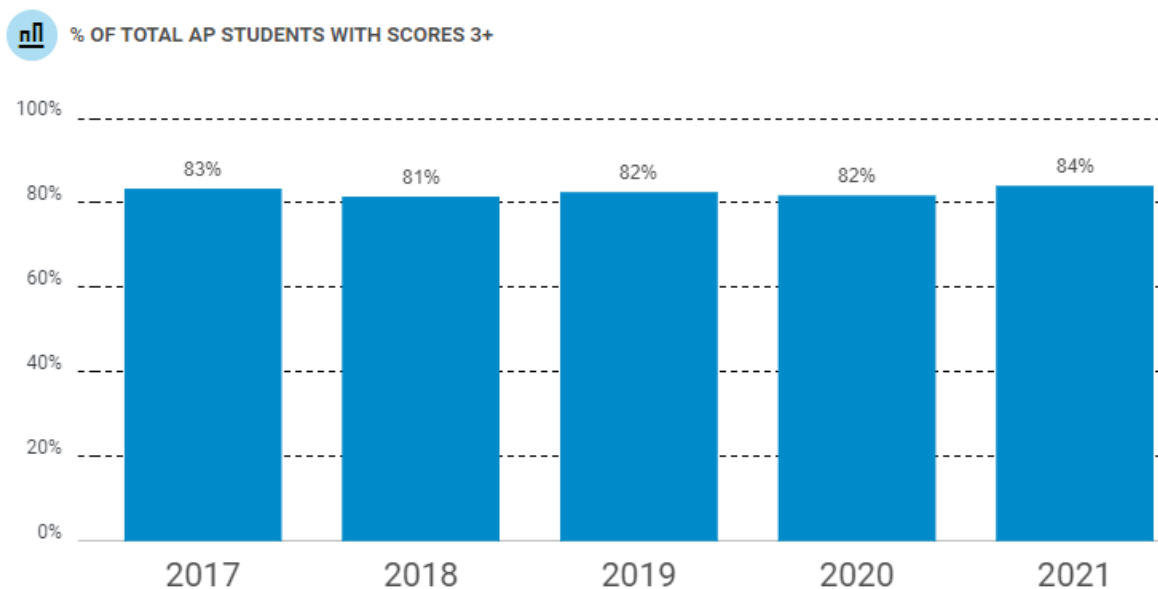
FCUSD Grade	Meeting ERW Benchmark	Meeting Math Benchmark	Meeting Both Benchmarks
11	98.45% (191)	94.33% (183)	94.33% (183)
12	91.63% (372)	79.06% (321)	77.59% (315)

** ERW-Evidence-Based Reading and Writing

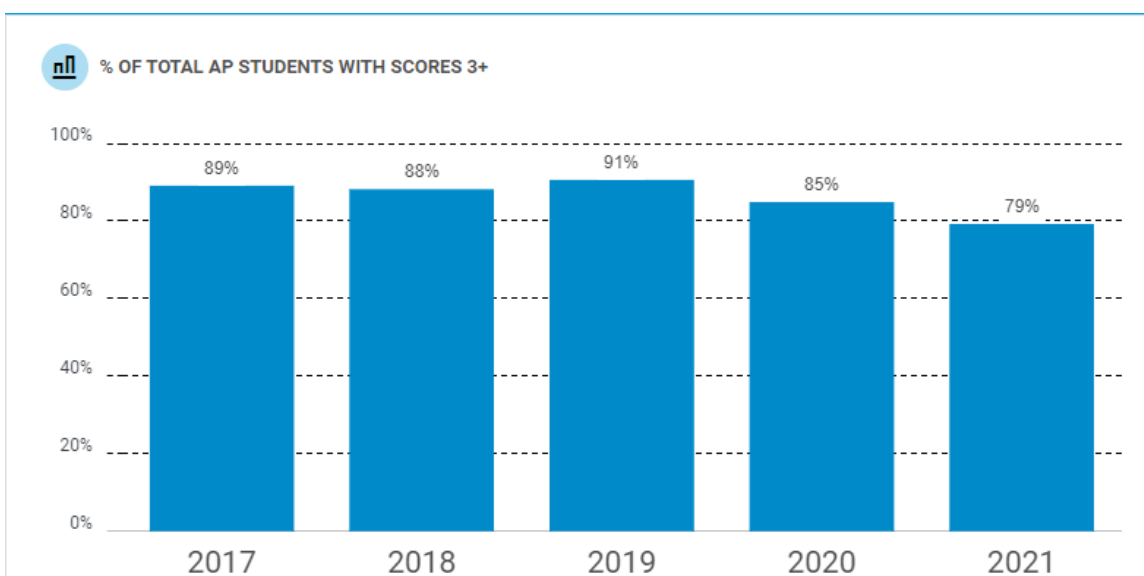
** Source Dataquest

2020-21 Advanced Placement Tests (Qualifying for College Credits)

Folsom High School



Vista Del Lago High School



** Source College Board

Cordova High School

- 54% (5/9 students) scored a 3 or higher in Calculus AB 2019-20
 - CHS had 10 full IB diploma candidates in 2020-21

LANGUAGE

English Language Learners

FCUSD student enrollment for 2020-2021 was 20,089 of which 5,911 (29.42%) students speak one of 55 CALPADS certified languages and “other” non-English languages. Of the 20,089 enrollment, 2533 (12.61%) are English Learners and 194 (7.65%) Reclassified Fluent English Proficient- RFEP in 2020-2021 school year.

63.19% of the FCUSD students with another language speak one of the listed languages below:

Top FCUSD non-English Languages

Spanish	34.06%
Russian	8.17%
Telugu	6.85%
Other	5.48%
Mandarin	4.40%
Farsi	4.23%

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

100+ English Learners

Cordova Meadows Elem.	158
Cordova Villa Elem.	142
Rancho Cordova Elem	155
White Rock Elem.	164
Williamson Elem.	154
Mills Middle	252
Mitchell Middle	137
Cordova High	334

The District reports the number of students who were born outside the United States and who have been in US schools for less than 3 years. School Year 2020-2021 FCUSD District reported 781 such students entering from the top ten countries of birth were:

Enrolled Less Than 3 years in a US School

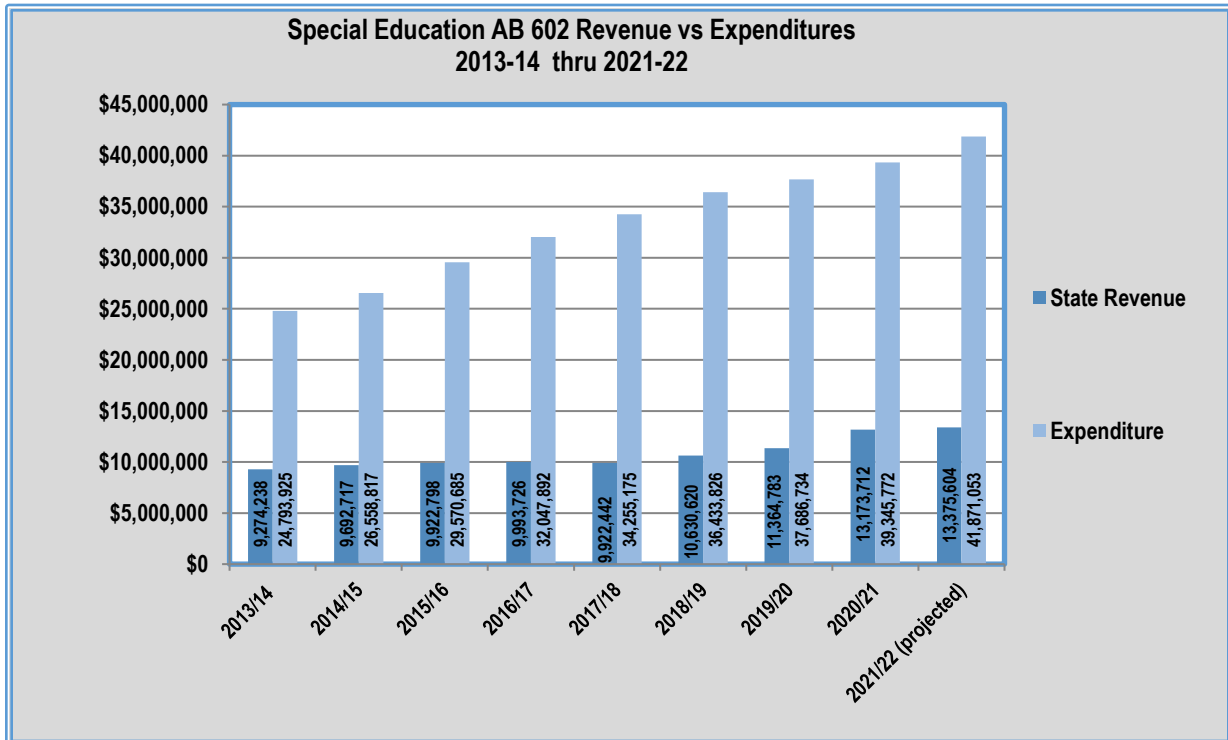
Afghanistan	156	Armenia	26
India	151	Philippines	25
Ukraine	66	Russia	22
Mexico	36	Moldova	19
Guatemala	34	Israel	18

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

SPECIAL EDUCATION

Folsom Cordova Unified School District is a SELPA Under the AB 602 Funding Model

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



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

The Special Education program consists of multiple programs and funding sources in addition to the AB 602 funding. The 2021-22 Proposed Budget for Special Education is based on \$19,448,789 in Federal and State funding, \$28,748,328 in General Fund contributions and \$47,939,529 in expenditures, including indirect costs. The Special Education budget is also required to be presented in detail and be approved by the Governing Board.

<u>EXPENDITURES</u>	<u>2021-2022</u>
Certificated Salaries	\$ 18,212,949.00
Classified Salaries	\$ 11,298,861.00
Employee Benefits	\$ 10,820,031.00
Books & Supplies	\$ 283,586.00
Services & Other Operating Exp	\$ 4,595,783.00
Other Outgo	\$ 2,728,320.00
Total Expenditures	\$ 47,939,529.00

Mental Health

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

Staffing

The chart below shows the difference in staffing FTE from 2020-21 to 2021-22:

Job Title	2020/21	2021/22
	FTE	FTE
AAC Specialist	1.80	1.80
Adapted Physical Education	2.00	2.00
Assistive Tech Specialist	1.00	1.00
Assistant Superintendent Special Ed	1.00	1.00
ATT Tech / AUG ALT Com Assist	1.00	1.00
Behavior Support Aide	11.66	11.69
Behaviorist Specialist	5.51	5.51
Clerical	6.25	6.25
Coordinator of Early Childhood Development	0.25	0.25
Coordinator Special Education	2.00	2.00
Director of Special Education	1.00	1.00
Elementary Teacher	1.00	0.00
Instructional Assistant	204.96	73.19
Instructional Assistant Brailist	0.72	0.72
Mental Health Assistant	2.16	2.16
Nurses/LVN	8.09	6.59
Occupational Therapist	9.00	9.00
Para Educators	0.00	124.10
Physical Therapist	2.00	2.00
Program Specialist	6.00	6.00
Psychologist	22.53	22.50
School Social Worker	1.00	1.00
Special Project- Workability	0.63	0.63
Speech Pathologist	31.87	30.70
Teachers - Autism	5.00	6.00
Teachers - Moderate/Severe	49.00	47.40
Teachers - Deaf & Hard of Hearing	1.00	1.00
Teachers - M/S Preschool	10.00	9.00
Teachers - Mild/Moderate	67.80	72.86
Teachers - Visually Handicapped	2.00	2.00
Transition Assistant	5.88	5.87
Signing Assistants	0.72	0.72
Signing Assistants DHOH	0.88	0.88
Marriage Family Therapist/Mental Health Specialist	8.37	10.71
Total	474.06	468.51

*2020/21 Instructional Assistant includes Mild/Mod and Mod/Severe IA's

*2021/22 Mod/Severe IA's renamed Para Educators

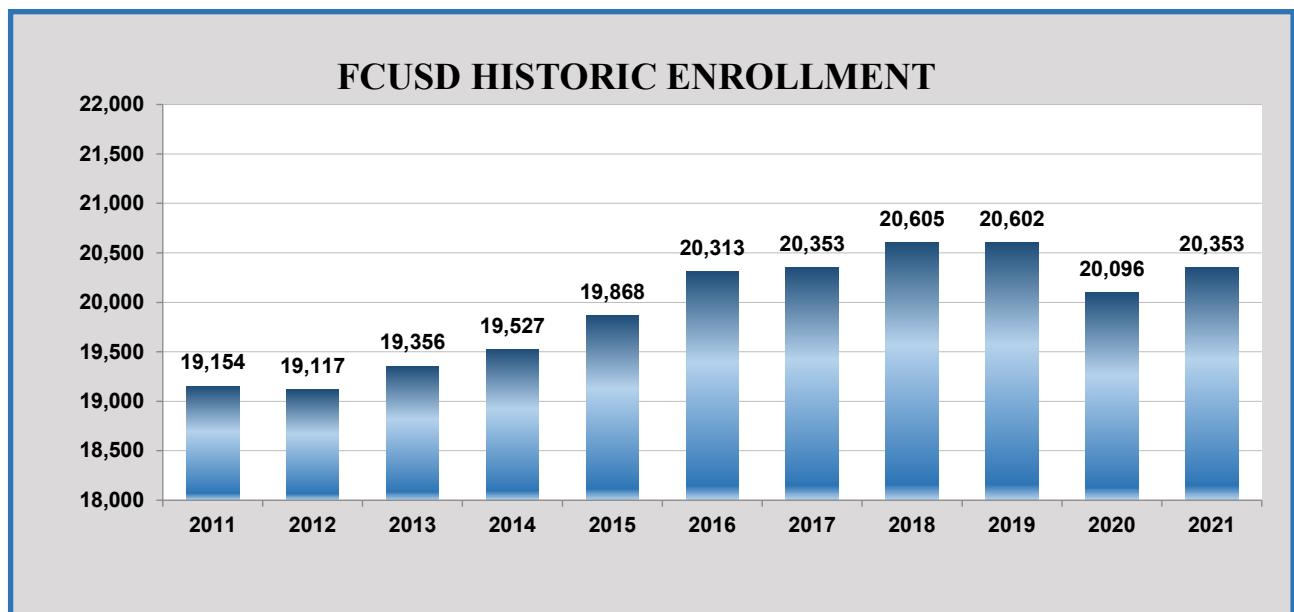
STUDENT ENROLLMENT PROJECTIONS & HOUSING

Sacramento County Enrollment Trends

As of the 2020-21 school year Sacramento County is comprised of approximately 4.05% of the State's 6,002,523 K-12 enrollment. Although California's projected enrollment is projected to decline 6.88% over the next decade, Sacramento County's projected K-12 enrollment is expected to decrease by -.15% during the same time period.

FCUSD Enrollment Patterns

FCUSD has continued to serve an increasing number of students since its inception. Over the last 10 years, FCUSD has experienced an enrollment growth of 1,199 students, or 6%, from 19,154 students in October 2011 to 20,353 students in October 2021 which includes Charter School students.



FCUSD Students by Jurisdictional Area

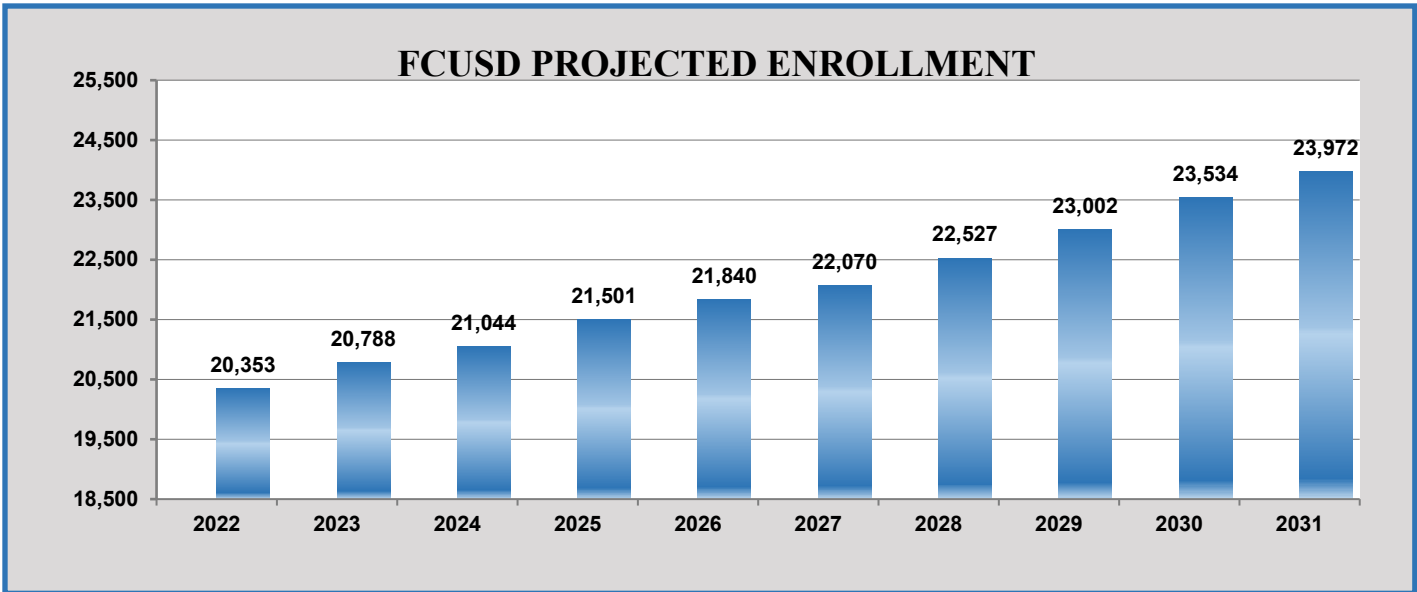
The District not only serves most of the territory within the cities of Folsom and Rancho Cordova, but also serves a portion of the unincorporated area of Sacramento County.

Enrollment Projections in FCUSD

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

The vast majority of the residential development activity during the past ten years has occurred in the City of Folsom. Substantial development activity consisting of an estimated 33,884 residential units is planned for south of Highway 50 over the next 25-30 years. To date, Folsom Ranch has received all approvals and has over 1,399 single family housing units under construction and/or occupied. Glenborough has received approval from the County of Sacramento, and the neighboring Easton development is heading towards approval. Rio del Oro has received final approval by the City of Rancho Cordova and hosted its ground breaking in August 2020. Westborough is in the initial stage of the approval process.

As development increases, the enrollment in the District could exceed 23,972 students by 2031. Following is a graph of projected enrollment in the District for the next 10 school years.



Student Housing Background

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

District Policy to Accommodate Growth

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

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

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

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

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

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

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

Master Plan for Facilities

The District has a current K-12 capacity of 23,255 pupils; 13,493 in Folsom and 9,762 in Rancho Cordova based on current state class size reduction maximums. The District's current school sites vary in size, in planning future schools the target school sizes are 625 for elementary schools, 1,200 for middle schools and 2,100 for high schools.

Attendance Boundaries

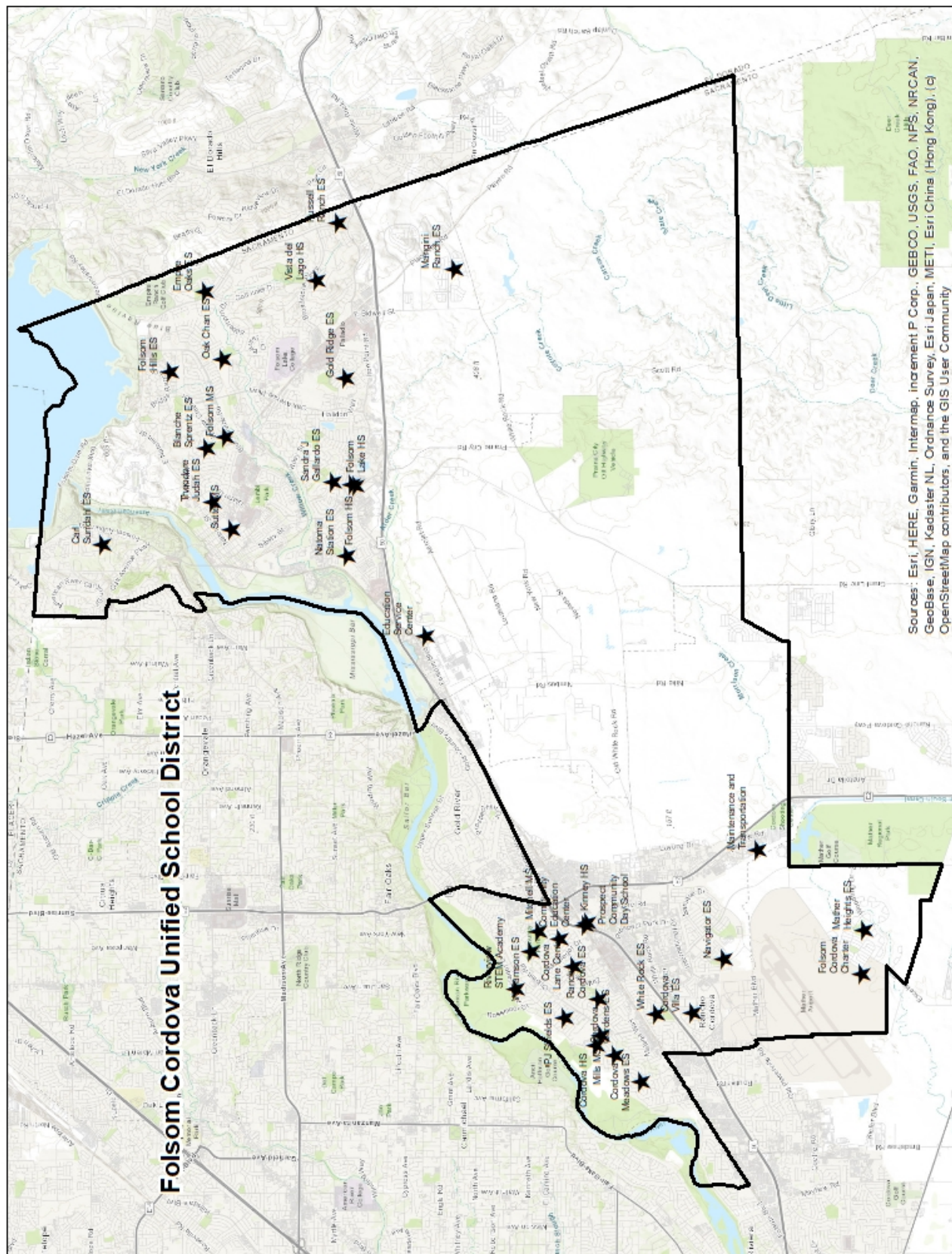
Attendance boundary revisions for Folsom were approved by the Board on December 19, 2019. The boundaries were revised to account for the over-crowding at Vista del Lago High School. The Board approved the move of students living within the Blanche Sprentz Elementary School attendance area from Folsom Middle School and Vista del Lago High School to attend Sutter Middle School and Folsom High School. This change will be phased in over a three-year period from 2020/21 through 2022/23. Students residing in the Folsom Hills Elementary School attendance area no longer have dual enrollment privileges and are assigned to Folsom Middle School and Vista del Lago High School. Staff is reviewing elementary school attendance boundary changes in anticipation of the opening of Mangini Ranch Elementary School for the 2020/21 school year.

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

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



Mangini Ranch Elementary



BUDGET PURPOSES, CONSTRAINTS & GUIDELINES

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

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

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

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

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

- Automatic cost elements that increase the budget for salary and benefits expenditure are the step and column costs. Every year, as an employee gains additional experience, he/she receives a step (pay) increase. This continues until the employee reaches the top step of a particular range on the salary schedule. The step increases are automatic and have been agreed to in contract language. For teachers, in addition to the step increases, if they pursue higher education and accumulate additional units of coursework, they are also entitled to move to a higher column which means a higher level of compensation.
- Post-employment benefits have steadily increased and now represent a significant commitment in terms of dollars. With the adoption of GASB 45, the District conducts an actuarial analysis and must record the liability in its financial statements. The District pays a portion of the premium for health benefits for its retirees. However, due to the state budget crisis and reduced revenue from the State, the District was not able to make its full contributions the past several years. Partial contributions started in 2014/15, and are ongoing. The Board of Education voted to temporarily suspend the surcharge of 1.00% starting in 19/20, which was previously assessed on all payroll expenses and is earmarked for future retiree benefit costs.

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

- Non-mandated categorical programs (such as Title I, Title II, and Title III) should be self-supporting and, where permissible, shall include allowable allocations for direct and indirect costs. In addition, the District may transfer funds between programs where that action best serves the educational needs of students.
- The school site budget per-pupil allocation amount provided by the District will be adjusted for enrollment.
- The District shall provide for employee compensation in the context of long-range planning implications for retention of existing employees, attraction of new employees and the financial health of the District. No salary raise other than step and column is included for this year at adoption (Salary raise will be reflected at 1st Interim).
- When staff requests a new project or program, the specific funding source(s) shall be identified as well as a cost benefit analysis.
- Any significant proposed increase or reduction from prior year expenditure levels shall be reported to the Board in the budget document with explanatory comments and justifications.
- All funds not included in the General Fund (such as Building, Cafeteria, and Developer Funds by way of example) shall be included in the budget document.
- The District will continue to contribute to the Deferred Maintenance Fund to maintain existing facilities.
- School sites will have limited carryover of any unspent general purpose funds unless site administrators have a long range spending plan approved by the Assistant Superintendent, Business Services and will have carryover for allowable Categorical funds from the current year in order that major purchases can be made without impacting a single budget year.
- The District shall seek and apply for grants and other funding options that support the District's mission.
- The District will provide administrative staff and support staff to effectively direct and manage the schools. New positions will only be approved where critical needs exist and can be supported on an on-going basis.
- The District will continue to transport students residing more than four miles from the high schools, more than three miles from grades 6–8 middle schools, more than 1.5 miles from grades 4-8 elementary schools and more than .75 miles from grades K-3 elementary schools. An annual parent-paid fee for transportation has been established to help reduce encroachment.
- All auxiliary programs (food service, student care, preschool, adult education) shall be fully self-supporting, including utilities, maintenance, and custodial services.
- The District will continue to seek ways to maximize student attendance.

SUMMARY OF CALIFORNIA SCHOOL DISTRICT REVENUE SOURCES

Local Control Funding Formula (LCFF)

The Local Control Funding Formula (LCFF) replaced the previous K-12 funding system beginning with the 2013-14 approved state budget. For school districts and charter schools, the implementation of the LCFF eliminated revenue limits and over 50 categorical programs. The LCFF established grade span-specific base grants, which provides an equitable distribution of dollars, and supplemental/concentration grants to provide supplemental services to low-income (LI), foster youth, and English learner (EL) students.

- The base grant is calculated by multiplying the Actual Daily Attendance (ADA) by the base grant amount depending on grade span.
- The supplemental grant is equal to 20% of the base grant for every unduplicated count of English learners (EL), eligible for a free or reduced price meal (FRPM), or in foster care.
- The concentration grant is equal to 50% of the base grant for every unduplicated pupil above the threshold of 55% of enrollment which FCUSD does not qualify for.
- Class size reduction for grades transitional kindergarten through grade three (TK-3) is an add-on to the LCFF and requires that districts reach an average class size of 24:1 to receive funding.
- Home-to-school transportation funding is another add-on to the LCFF and districts are required to maintain 2012-13 State revenue funded expenditure levels as a maintenance of effort (MOE).

LCFF Overview 2021-2022	
Base Grant per student (equalized state-wide)	
TK-3:	\$8,092
4-6:	\$8,214
7-8:	\$8,458
9-12:	\$9,802
Supplemental Grant for low income or English learners	
20% of base grant	
Average \$1,728 for each EL/LI student	
Concentration Grant	
For each EL/LI over 55% an additional 50% of base	
N/A FCUSD	
TK-3 Class Size Reduction add-on per student	
\$842	
9-12 Career Tech add-on per student	
\$255	

While the 2013-14 budget eliminated most programmatic and compliance requirements that school districts were subject to, it added a requirement to adopt a Local Control Accountability Plan (LCAP) concurrently with the district's annual budget. This accountability system specifically requires that school districts increase or improve services for English learners and low income pupils. The LCAP is a three-year plan that is focused on eight identified state priorities. It provides an opportunity for the district to share its story of how, what and why programs and services are selected to meet their local needs.

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

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

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

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

FOLSOM CORDOVA UNIFIED SCHOOL
DISTRICT 2021/2022
PLANNING CALENDAR

Date	Action	Responsibility
January	Distribute intent forms to all personnel	Human Resources
January	Enrollment Projections	Asst. Superintendent Business Services Facilities
January	Review tentative LCFF calculations & other income sources for all funds	Asst. Superintendent Business Services Director of Fiscal Services
January - May	Budget Advisory Committee Meetings	Asst. Superintendent Business Services
January 8, 2021	Governor releases Proposed 2021/22 Budget	
January 15, 2021	School Services of California "Governor's Proposed Budget" Conference	Asst. Superintendent Business Services Director of Fiscal Services
January 21, 2021	Governor's Proposed Budget Update to Board of Education	Superintendent Asst. Superintendent Business Services
January 21, 2021	2021/22 Budget Calendar is approved by the Board of Education	Board of Education Superintendent
January 31, 2021	Financial reporting period ends for Second Interim Report	Director of Fiscal Services
February	Determine site and grade-level staffing for 2021/22	Asst. Superintendent Business Services Human Resources
February	Initial review of Budget Guidelines	Asst. Superintendent Business Services
February	Review program needs and District goals	Cabinet
February/March	LCAP Stakeholder Forums	Superintendent Site Administrators, Cabinet
February/March	Board of Education discusses budget with public input and adopts priorities/reductions	Board of Education Asst. Superintendent Business Services Director of Fiscal Services
March 4, 2021	Second Interim Financial Report & Standards and Criteria Review for the quarter ending January 31, are approved by the Board of Education	Board of Education Asst. Superintendent Business Services Director of Fiscal Services
March 15, 2021	Legal deadline for delivering notices of non re-employment or potential reassignment of certificated staff due to a reduction in District services	Board of Education Superintendent District Administration
March 18, 2021	Board of Education approves Budget Guidelines	Board of Education
April	Input budget data into computer system, update position control site budgets, and benefit information	Fiscal Services Department
April	Update position control for budget	Fiscal Services Department
April	Calculate cost of step and column, cost of 1% salary raise and cost of health benefit increases	Asst. Superintendent Business Services Director of Fiscal Services
April	Prepare employee/employer benefit projections	Director of Fiscal Services
April	Prepare Second Principal Apportionment (P-2)	Director of Fiscal Services
April 30, 2021	Financial reporting period ends for Third Interim Report when applicable	Director of Fiscal Services
May	Revise 2021/22 enrollment projections using P-2 information and projected growth	Asst. Superintendent Business Services Director of Fiscal Services
May	Reconciliation of categorical and other funds with proposed State Budget	Fiscal Services Department
May	Review of department budgets with program managers including categoricals	Asst. Superintendent Business Services Director of Fiscal Services
May	Develop FTE list and summary sheets for budget document	Director of Fiscal Services Human Resources
May	Final Human Resources notices to certificated staff	Board of Education Superintendent
May	Final date to review projections for revenues and expenditures per May Revise	Asst. Superintendent Business Services Superintendent
May	LCAP Public Comment Period and Public Hearing	Board of Education Asst. Superintendent Business Services Director of Fiscal Services
May	Third Interim Financial Report & Standards and Criteria Review for the quarter ending April 30 are approved by the Board of Education when applicable	Board of Education Asst. Superintendent Business Services Director of Fiscal Services
May	Begin preparation of SACS Budget Forms for submission to the County Office of Education	Director of Fiscal Services
May 24, 2021	Public Notice regarding Board action for inspection of proposed budget and announcement of Public Hearing in June	County Office of Education Director of Fiscal Services

FOLSOM CORDOVA UNIFIED SCHOOL
DISTRICT 2021/2022
PLANNING CALENDAR

Date	Action	Responsibility
May/June	Budget department notifies site administrators of proposed allocations and distributes site and department budget worksheets	Director of Fiscal Services
June	Prepare budget document for printing	Director of Fiscal Services
June	Estimate deferred revenues and site carry-overs	Director of Fiscal Services
June	Project ending balance	Asst. Superintendent Business Services
June	Budget document compiled	Fiscal Services Department
June	Revise long-range financial projections	Asst. Superintendent Business Services
June 3, 2021	LCAP/Public Hearing	Board of Education Asst. Superintendent Business Services Director of Fiscal Services
June 3, 2021	Final review budget document	Asst. Superintendent Business Services Director of Fiscal Services
June 7, 2021	Budget available for public inspection, public input on Proposed Budget	Director of Fiscal Services
June 17, 2021	Board of Education adopts Budget and Multi Year Projection	Board of Education
June 17, 2021	Board of Education adopts LCAP	Board of Education
June 24, 2021	Submit Adopted Budget to County Superintendent of Schools	Director of Fiscal Services
July or August	School Services of California State Budget Conference	Superintendent Asst. Superintendent Business Services Director of Fiscal Services
August	Not later than 45 days after the Governor signs the annual Budget Act, the School District will make available for public review any significant revisions that it has made to its budget to reflect the state Budget Act	Asst. Superintendent Business Services
August	County Superintendent of Schools approves or disapproves the Adopted Budget	County Superintendent of Schools
August	Prepare Unaudited Actuals Financial Reports for prior fiscal year for Board approval by September 14	Director of Fiscal Services
August 31, 2021	Close District books for prior fiscal year	Asst. Superintendent Business Services Director of Fiscal Services
September	Adjust beginning balances for all funds	Director of Fiscal Services Financial Accountant
September 9, 2021	Board approval of prior year Unaudited Actuals Report	Board of Education
September 9, 2021	The Board of Education adopts a resolution identifying the prior year actual and budget year estimated GANN Appropriation Limits	Board of Education Director of Fiscal Services
September 15, 2021	Submit prior year actual revenues and expenditures to County Office	Director of Fiscal Services
October	Based on prior year actuals, adjust carry-overs & deferred revenue	Director of Fiscal Services
October	Re-calculate categorical allocations	Director of State & Federal Prg. Director of Fiscal Services
October	Reconcile position control and payroll	Human Resources Fiscal Services Department
October	Discussion of District goals	Board of Education Superintendent
October 31, 2021	Financial reporting period ends for First Interim Financial Report	Asst. Superintendent Business Services Director of Fiscal Services
December	Review of current liabilities and accounts receivable	Fiscal Services Department
December	Compare actual attendance to projections	Fiscal Services Department
December	Prepare First Principal Apportionment (P-1)	Director of Fiscal Services
December	Complete enrollment adjustment calculation for instructional supplies, capital outlay and custodial supplies based on December enrollment for current year	Director of Fiscal Services
December 16, 2021	First Interim Financial Report & Standards and Criteria Review for the quarter ending October are approved by the Board of Education	Asst. Superintendent Business Services Director of Fiscal Services

BUDGET DEVELOPMENT PROCESS

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

Budget Administration and Management

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

Budget Adjustments

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

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



BUDGET GUIDELINES

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

I) INCOME

A. Beginning Balance

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

B. Federal Income

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

C. State Income

1. The Local Control Funding Formula (LCFF) is comprised of local property taxes EPA, and state aid. The LCFF establishes base grants by grade level and provides supplemental and concentration grants for low-income, foster youth, and English learner students.
2. As the local tax revenues increase, the state aid portion decreases so that the revenues from both sources do not exceed the calculated LCFF based on the formula.
3. Lottery shall be budgeted per School Services recommendation.
4. Special Education Local Planning Agency (SELPA) funds will be budgeted based on the AB 602 calculations.

D. County/Local Income

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

E. One-time Income

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

II) EXPENDITURES

A. On-going Expenditures

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

B. One-time Expenditures:

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

C. Staffing Allocations

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

D. Salaries & Benefits

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

E. Entry Salaries

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

F. Employee Compensation

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

G. Student Materials

1. The budget will be reviewed annually for (1) changes in enrollment and (2) allocation levels for books, supplies, and equipment.

H. Carryover Funds

1. Site carryover will be limited unless site administrator has a long range spending plan approved by the Assistant Superintendent Business Services.
2. Department balances will not be carried forward unless approved by the Superintendent or Assistant Superintendent Business Services.

I. Categorical Programs

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

J. OPEB Irrevocable Trust

1. The District has currently suspended contributions to the Trust. Future contributions will be reviewed with the Board of Education during the 2021/22 fiscal year.

K. New General Fund Program Requests

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

L. Priority List for Additional Funds

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

M. Program Expenditures

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

N. Maintenance

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

O. Deferred Maintenance

1. The District may contribute the maximum that is allowed to the Deferred Maintenance Fund.

P. Inflationary Increases

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

Q. Opening of New Schools

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

III) RESERVES

A. Restricted Fund Balance Programs

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

B. Economic Uncertainties

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

C. Non-spendable Fund Balance

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

D. Committed/Assigned Amounts

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

IV) ALL OTHER FUNDS

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

SCHOOL SITE STAFFING

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

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

This chart is a summation based upon the September actual enrollment and authorized positions for the school year by school site.

Instructional Supplies Allocations

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

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

EDUCATION LEVEL	2021-2022 Instructional Supplies Allocation per ADA
Elementary (K-6)	\$45.60
Middle (7-8)	\$45.60
High School (9-12)	\$51.50
Continuation High School	\$48.22
Special Education:	
Severe Elementary	\$29.71
Severe Middle/HS	\$29.71
Non Severe Elementary	\$24.20
Non Severe Middle/HS	\$24.20

School Sites	2021-22 Projected Regular Ed. Enrollment	2021-22 Certificated FTE
<u>ELEMENTARY</u>		
Blanche Sprentz	359	16
Carl Sundahl	342	17
Cordova Gardens	277	13
Cordova Meadows	369	19
Cordova Villa	473	20
Empire Oaks	394	16
Folsom Hills	501	21
Gold Ridge	516	21
Innovations Academy (new 21-22)	165	10
Mangini Ranch (new 21-22)	311	12
Mather Heights	328	16
Natoma Station	487	18
Navigator	375	15
Oak Chan	453	19
Peter J. Shields	324	14
Rancho Cordova	456	18
Riverview STEM	338	14
Russell Ranch	622	24
SJ Gallardo	363	17
Theodore Judah	625	24
White Rock	427	20
Williamson	506	21
ELEMENTARY TOTAL	9,011	385.0
<u>SECONDARY</u>		
Folsom Middle	1337	45.4
Innovations Academy (new 21-22)	124	5
Mills Middle	762	27.4
Mitchell Middle	854	30.68
Sutter Middle	1498	51.6
Cordova High	2010	85.4
Folsom High	2692	94.2
Vista del Lago High	1789	68.33
Folsom Lake Continuation	66	3
Kinney Continuation	67	9.20
Prospect Community Day School	15	3.2
Independent Study	145	8
Adolescent Parent Program	6	2
SECONDARY TOTAL	11,365	433.41
GRAND TOTAL	20,376	818.41

2021-2022 Budget Allocation

Allocation For:	Elementary Formula	Work Year	Middle School Formula	Work Year	Comprehensive HS Formula	Work Year	Cont./Alt. Education Formula	Work Year
1. Principal/Administrator	1 per school	Full Time	1 per school	Full Time	1 per school	Full Time	Annual recommendation from the Superintendent	
a. Assistant Principal	5-1.0 FTE = High EL/SpEd numbers 1.0 FTE = 700 + students	May be grant funded	1.0 FTE = 1-650 students 1.5 FTE = 651-1,000 students 2.0 FTE = 1,001-1,400 students 2.5 FTE = 1,401-1,800 students 3.0 FTE = 1,801 + students (Schools with high EL/LI populations and mobility rates receive additional allocations)	Full Time (As funds allow)	1.0 FTE = 1-700 students 1.5 FTE = 701-1,500 students 2.0 FTE = 1,501-1,750 students 2.5 FTE = 1,751-2,000 students 3.0 FTE = 2,001-2,250 students 3.5 FTE = 2,251-2,500 students 4.0 FTE = 2,501-2,750 students 4.5 FTE = 2,751 + students (Schools with high EL/LI populations and mobility rates receive additional allocations)	Full Time (As funds allow)		
2. Teachers								
a. TK-3	School wide average 1 per 24	Full Time						
b. Grades 4-6	1 per 34 students	Full Time						
c. Elementary Prep	1 per 24 classroom FTE	Regular & SDC FTE						
d. Secondary Teachers			1 per 29.5 students overall	Full Time	1 per 29.5 students overall (175 student contacts per FCEA contract)	Full Time	1 per 25 students	Full Time
e. Opportunity Program	3 district wide classes		6 district wide CARE classes (operated in coordination with SCOE)					
f. LA/Math					2 FTE at Cordova High School (EL/LI funding)			
3. Subs for Staff Development	1 day per 3 FTE classroom teacher		1 day per 3 FTE classroom teacher		1 day per 3 FTE classroom teacher		1 day per 3 FTE classroom teacher	
4. Other Certificated								
a. Department Chair	1 per school							
b. Interdisciplinary Leaders			7 per school		9.5 per school			
c. Activities Director			Release time as budgeted		Release time as budgeted			
5. Counselors			1 per 550 students (Schools with high EL/LI populations and mobility rates receive additional allocations)	Full Time	1 per 500 students (Schools with high EL/LI populations and mobility rates receive additional allocations)	Full Time		
6. Clerical								
a. Administrative Assistant	1 per school (including Charter School)	8 hrs/10.5 months	1 per school	8 hrs/11 months	1 per school	8 hrs/12 months	1 per school	8 hrs/10.5 months
b. Registrar I (reflects current practice)							1 per school	6 hrs/10.5 months
c. Registrar II (reflects current practice)					1 per school	8 hrs/12 months		
d. Student Body Account Tech (reflects current practice)					1 per school	8 hrs/11 months		
e. Student Records Clerk			1 per school	8 hrs/11 months				
f. Account Clerk I			1 per school	5 hrs/10 months				
g. Account Clerk II (reflects current practice)					1 per school	5 hrs/10.5 months		
h. School Clerk, Elementary	4 hours/day = 1-400 enrollment 6 hours/day = 401-500 enrollment 8 hours/day = 501+ enrollment	10 months						
i. School Clerk, Secondary (reflects current practice)			1 per school	8 hrs/10.25 months	1 per school	8 hrs/10.25 months		
j. School Clerk, Secondary (reflects current practice)			(1000+ students) 1 hour for each additional 100 students (Schools with high EL/LI populations and mobility rates receive additional allocations)	10.25 months	(1000+ students) 1 hour for each additional 100 students (Schools with high EL/LI populations and mobility rates receive additional allocations)	10.25 months		
k. Clerk Typist II (reflects current practice)							1 per school (CLC and Adult Education)	
l. Clerk Typist III (reflects current practice)					1 per school	8 hrs/10.5 months		
m. Career Guidance Clerk					1 per school (1200+ students) (Schools with high EL/LI populations and mobility rates receive additional allocations)	3 hrs/10 months		
7. Library Clerk	45 minutes per classroom teacher FTE	9.5 months						
8. Library Technician (reflects current practice)			1 per school	8 hrs/11 months				
9. Library Assistant (reflects current practice)					1 per school	8 hrs/10.5 months		
10. Librarian					1.0 FTE District Wide			
11. Noon Supervision - (Elem.) Campus Monitors/In-house Suspension - (Sec.) (reflects current titles)	1 hour per 60 students		1 hour per 60 students		1 hour per 85 students		Schools with high EL/LI populations and mobility rates receive additional allocations	
12. Elementary Supervision	20 minutes per classroom teacher FTE (Regular & SDC teacher FTE)							
13. Health Assistant	3 hrs/day under 500 students 4 hrs/day over 500 students		3 hrs/day under 500 students 4 hrs/day over 500 students		3 hrs/day under 500 students 4 hrs/day over 500 students			

2021-2022 Budget Allocation

14. Custodial								
a. Head Custodian	1 per school	8 hrs/12 months	1 per school	8 hrs/12 months	1 per school	8 hrs/12 months		
b. Custodian	Based on enrollment and classrooms in use		Based on enrollment and classrooms in use		Based on enrollment and classrooms in use			
c. Custodial Supplies	(sq. ft. x \$.09) + (enrollment x \$6.00) December Enrollment		(sq. ft. x \$.09) + (enrollment x \$6.00) December Enrollment		(sq. ft. x \$.09) + (enrollment x \$6.00) December Enrollment		(sq. ft. x \$.09) + (enrollment x \$6.00) December Enrollment	
15. Grounds					1 per school + District-wide roving crew to maintain schools/fields & major pruning etc.			
16. Students								
a. Textbooks/Instructional Materials	Based on enrollment and required State adoption		Based on enrollment and required State adoption		Based on enrollment and required State adoption		Based on enrollment and required State adoption	
b. Instructional Supplies Regular	\$45.60 per student (December Enrollment)		\$45.60 per student (December Enrollment)		\$51.50 per student (December Enrollment)		\$48.22 per student (December Enrollment)	
c. Instructional Supplies (SpEd) - Severe	\$29.71 per student		\$29.71 per student		\$29.71 per student		\$29.71 per student	
d. Instructional Supplies (SpEd) - Non-Severe	\$24.20 per student		\$24.20 per student		\$24.20 per student		\$24.20 per student	
e. Chromebook Repairs	TBD		TBD		TBD		TBD	
f. Library Allocation	\$1.50 per student		\$0.75 per student					
g. Field Trips	\$4.00 per 5th & 6th grade students for outdoor (December Enrollment)		\$4.00 per 6th grade student \$1.25 per student (December Enrollment)		\$1.18 per student			
h. Parent Coordinators	10 hrs/per week per school (EL/LI funding)		10 hrs/per week per school (EL/LI funding)					
i. Music			\$6.00 per student		\$6.00 per student			
j. Science			\$3.00 per student consumables plus \$2,000 AP Science		\$3.00 per student consumables plus \$2,000 AP Science		\$500 per site for consumables	
k. Extra-Curricular			Amount per athlete TBD		Amount per athlete TBD			
l. Clubs (previously allocated in separate document - no change in formula)	\$11,000 to be distributed		\$5,550 per site		Amount per site TBD		\$900 per site	

SUMMARY OF GENERAL FUND FINANCIAL DATA-REVENUE

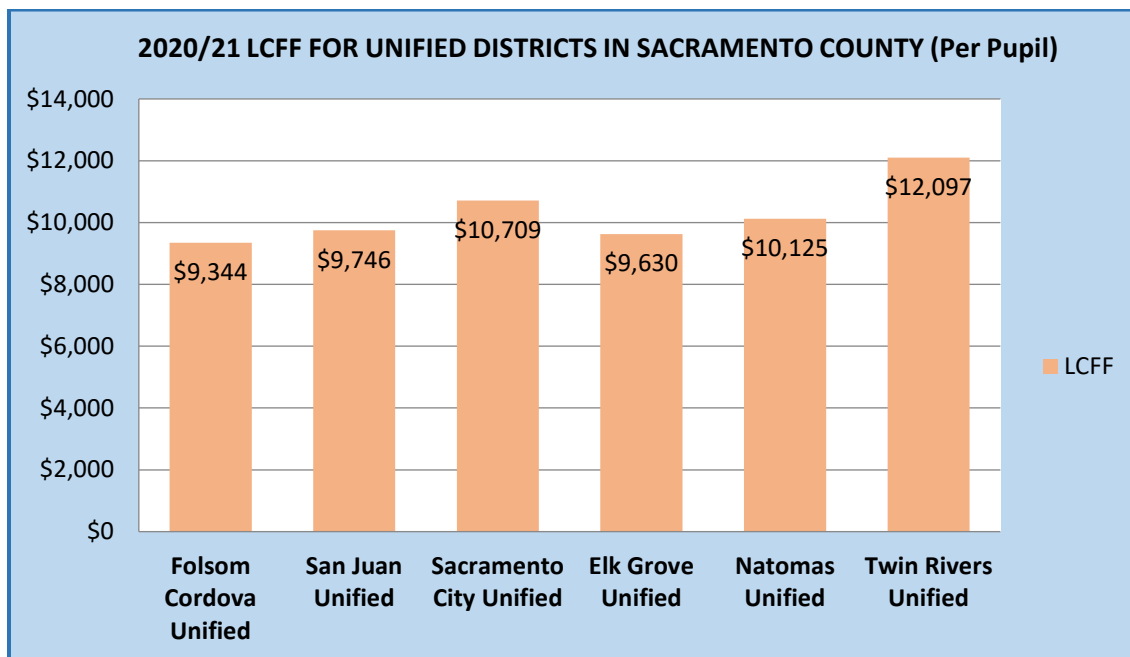
Revenue Classifications

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

Local Control Funding Formula

The LCFF Revenue is the main source of revenue for the General Fund and represents approximately 78.97% of General Fund revenue. This source of revenue includes state aid, local property taxes, and EPA.

It is currently projected that \$193,507,621 will be received for 2021/22 through the LCFF. This represents an increase of 8,775,573 as compared to 2020/21 actuals.



Education Protection Account (EPA)

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

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

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

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

OTHER FEDERAL REVENUE

Elementary & Secondary School Relief Fund	\$ 2,509,400
Every Student Succeeds Acct	\$ 510,849
Medi Cal	\$ 238,000
Special Ed. Basic Grant, Preschool, & Alt Dispute Res	\$ 4,050,067
Title I	\$ 3,189,017
Title II	\$ 525,530
Title III	\$ 379,792
Title IV	\$ 199,481
Vocational Ed.	\$ 122,950
Total Federal Revenues	\$ 11,725,086

Federal Revenue

Federal Revenue, which represents approximately 4.79% of General Fund revenue, is revenue generated from the Federal Government and is restricted (categorical), which means that it must be expended within specific guidelines. Major sources of revenue include Special Education, Elementary & Secondary Relief Fund, and Title I.

It is currently projected that \$11,725,086 will be received from Federal Revenue sources in 2021-22.

State Revenue

Other State Revenue represents approximately 13.97% of the total General Fund revenue. The major sources of revenue that remain include special education, lottery revenues and Expanded Learning Opportunities Grant.

It is currently projected that \$34,231,630 will be received from State Revenue sources in 2021-22.

OTHER STATE REVENUE

Academies	\$ 322,657
Career Technical Education	\$ 562,969
Expanded Learning Opportunities Grant	\$ 2,922,687
Healthy Start	\$ 912,767
K-12 Strong Workforce	\$ 38,586
Lottery	\$ 4,078,938
Mandated Cost	\$ 820,534
Special Ed. Mental Health Services	\$ 1,275,838
Special Ed. State Apportionment	\$ 12,461,820
Special Ed. Workability	\$ 107,280
Specialized Secondary Program SSP	\$ 30,000
STRS On-Behalf Pension Contribution	\$ 10,624,193
TUPE	\$ 73,361
CELDT and CAASPP Testing	-
Total State Revenues	\$ 34,231,630

OTHER LOCAL REVENUE

Fees from Facility Rentals	\$ 184,500
Fees from Transportation	\$ 525,000
Interest Earnings	\$ 400,000
Other Miscellaneous Revenues	\$ 3,908,435
Reimbursement from FCEA	\$ 182,581
School Readiness	\$ 241,164
Total Local Revenues	\$ 5,441,680

Local Revenue

Revenue accounted for in the Other Local Income section of the budget, which represents approximately 2.22% of the General Fund revenue, is both unrestricted and restricted (categorical). Major sources of revenue in this category include interest earnings, donations, transportation fees, leases and rental of facilities.

It is currently anticipated that approximately \$5,441,680 will be realized in 2021-22 from Local Income sources.

Other Financing Sources

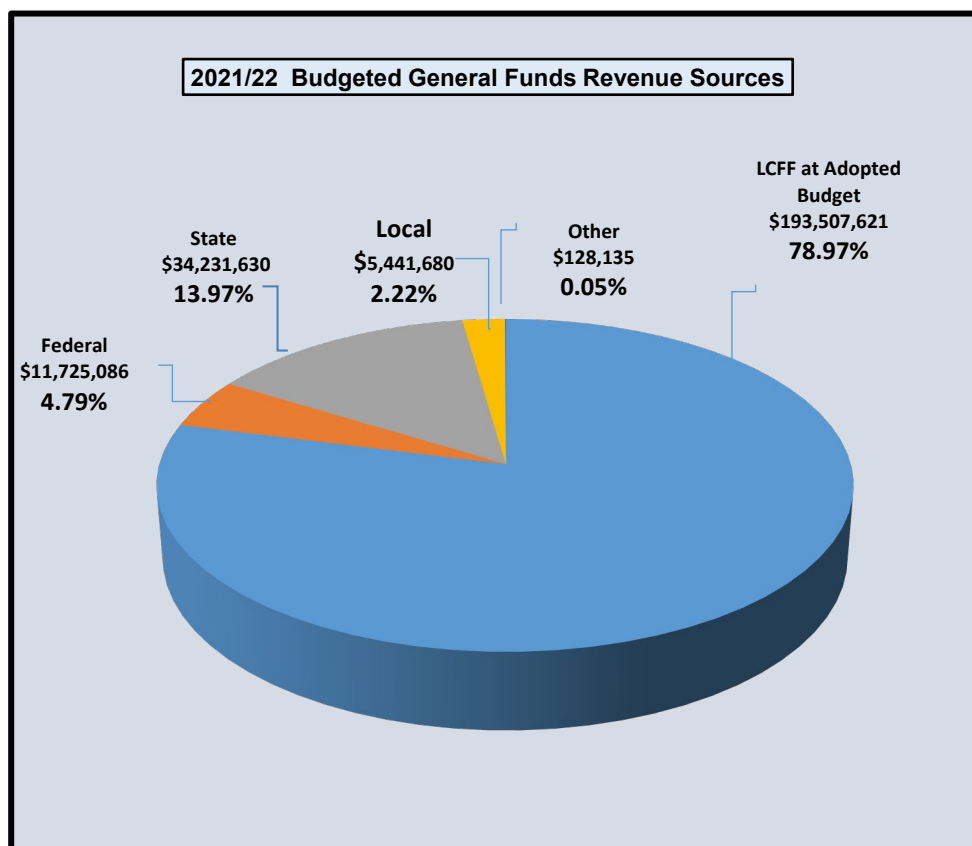
Other Financing Sources is related to transfers to the General Fund from other funds for services chargeable by the General fund. These sources represent approximately 0.05% of the General Fund revenue. Transfers are made to the General Fund from the Child Development and Student Care funds for indirect.

It is currently anticipated that \$128,135 will be realized from Other Financing sources.

Summary of Revenue Sources

The following summarizes the General Fund revenue source for 2020-2021 and 2021-2022:

	2020/21	2021/22	
	<u>Actuals</u>	<u>Adopted Budget</u>	<u>Increase (Decrease)</u>
LCFF Sources	\$ 184,732,048	\$ 193,507,621	\$ 8,775,573
Fed Revenues	\$ 23,710,815	\$ 11,725,086	\$ (11,985,729)
State Revenues	\$ 40,349,823	\$ 34,231,630	\$ (6,118,193)
Local Revenues	\$ 3,893,836	\$ 5,441,680	\$ 1,547,844
Other Fin. Sources	\$ -	\$ 128,135	\$ 128,135
Total	\$ 252,686,522	\$ 245,034,152	\$ (7,652,370)



AVERAGE DAILY ATTENDANCE

DISTRICT CBEDS	ADA ADULT	FISCAL YEAR	DISTRICT FUNDED ADA	COUNTY SPECIAL ED. ADA	COUNTY COMM'Y SCHOOL ADA	NPS ADA P-2	DISTRICT ADA P-2	ADA GROWTH OVER PRIOR YEAR	
								Students	Percent
18,727	388	2006/07	17,694	10	0	87	17,791	251	1.43%
18,946	453	2007/08	18,030	12	0	75	18,105	314	1.76%
18,994	453	2008/09	18,127	7	0	57	18,191	86	0.47%
19,076	n/a	2009/10	18,255	7	0	42	18,154	(37)	(.2%)
18,758	n/a	2010/11	18,247	2	0	29	17,837	(317)	(1.75%)
19,030	n/a	2011/12	18,310	2	0	27	18,312	406	2.28%
19,002	n/a	2012/13	18,309	1	0	23	18,304	4	0.02%
19,221	n/a	2013/14	18,547	0	0	29	18,396	149	0.81%
19,378	n/a	2014/15	18,424	0	0	33	18,420	23	0.13%
19,702	n/a	2015/16	18,906	0	0	37	18,903	484	2.63%
20,161	n/a	2016/17	19,302	0	37	39	19,298	395	2.04%
20,240	n/a	2017/18	19,395	0	39	55	19,387	88	0.45%
20,487	n/a	2018/19	19,559	0	75	53	19,559	173	0.88%
20,461	n/a	2019/20	19,625	0	116	52	19,625	66	0.34%
20,458	n/a	*2020/21	19,625	0	98	52	19,625	0	0.00%

*2020/21 District Funded ADA based on 2019/20 District Funded ADA. Hold harmless per CDE

SUMMARY OF GENERAL FUND FINANCIAL DATA-EXPENDITURES

Expenditure Classification

For reporting purposes, General Fund expenditures are divided into seven major account classifications. The following is a summation of the major account classifications and anticipated expenditures for 2021-22 compared to the 2020-21 actual expenses.

Certificated Salaries *

Certificated salaries include teachers, administrators, counselors, supervisors, psychologists and other employees who maintain a credential with the State of California. This expense represents approximately 43.67% of total expenditures.

It is projected that \$103,602,473 will be expended on certificated salaries in 2021-22. This represents an increase of \$1,787,911 or 1.76% more than 2020-21 actuals and is the net of Board approved positions and 2021-22 step and column increases.

Classified Salaries *

Classified salaries are comprised of the District's support staff, including instructional aides, clerical, custodial, maintenance, grounds, transportation, administrative, and other personnel who are not required to maintain a credential with the State of California. These expenses represent approximately 15.82% of total expenditures.

It is projected that \$37,527,548 will be expended on classified salaries in 2021-22. This represents an increase of \$1,609,444 or 4.48% more than 2020-21 actuals and is the net of Board approved program positions and step and column increases for 2021-22.

* Please note that the salary settlement for 2021-22 approved by the Board on 6/17/2021 is not included and will be updated at 1st interim .

Employee Benefits

Employee benefits include statutory benefits, all employer contributions to retirement plans (State Teachers Retirement, Public Employees Retirement, and Social Security) and health & welfare benefits provided to all eligible employees. These expenses represent approximately 24.86% of total expenditures.

It is projected that \$58,978,703 will be expended on employee benefits in 2021-22. This represents an increase of \$7,390,232 from 2020-21 actuals.

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

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

Statutory Benefits	Certificated	Classified
STRS	16.92%	0%
PERS	0.000%	22.910%
Unemployment	0.50%	0.50%
Workers Comp	1.51%	1.51%
OASDI	0.00%	6.20%
Medicare*	1.45%	1.45%
*For all classified and certificated employees hired after April, 1986		
Employee Benefits	Per Year	
Certificated	\$13,137	
Classified	\$13,093	
Management	\$13,902	

Books & Supplies

Books and supplies include items which are “consumed” and generally not capitalized such as textbooks, library books, and supplies for the classroom, office, custodial, maintenance, and transportation areas. With the implementation of the State’s Standardized Account Code structure and GASB 34, all equipment under \$5,000 per item is reflected in this category. Books and supply expenses represent approximately 4.07% of total expenditures.

It is anticipated that approximately \$9,652,855 will be expended on books, supplies, and other materials during 2021-22. This represents a decrease of (\$4,243,584) from the 2020-21 actuals which is due to purchases related to COVID funds and expenditures of carryover funds.

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

Contracted Services and other Operating Expenses

Contracted Services and Other Operating Expenditures include items such as utilities, repairs, consultants, travel, leases, postage, legal fees, liability insurance, and other service contracts. These expenses represent approximately 9.49% of total expenditures.

It is anticipated that approximately \$22,517,867 will be expended in this classification in 2021-22. This represents a decrease of (\$2,283,262) from 2020-21 actuals. This includes an annual increase to insurance and utilities, and a decrease in travel and professional development training in 2020-21. Again, because of the ability of school sites and departments to transfer money between account classifications, comparison to prior years is difficult.

Capital Outlay

Capital Outlay includes the cost of new replacement equipment over \$5,000 per item as well as General Fund expenditures for sites and buildings. These expenses represent approximately less than .99% of total expenditures.

It is anticipated that approximately \$2,370,945 will be expended on capital outlay in 2021-22. This represents a decrease of (\$7,577,425) from 2020-21 actuals based on the purchases of new buses, new CTE equipment.

Other Outgo

Other Outgo expenses relate to transfers to other funds, debt service payments, indirect cost credits, and contributions to programs. These expenses represent approximately 1.10% of total expenditures.

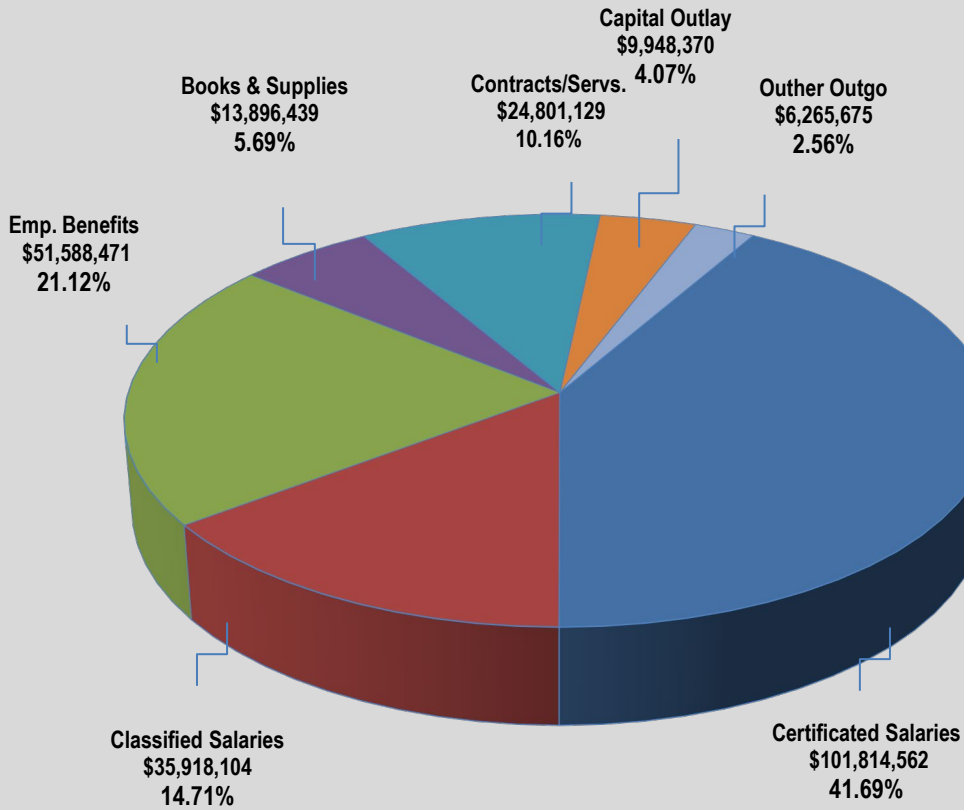
It is anticipated that approximately \$2,599,162 will be expensed in the Other Outgo classification in 2021-22. This represents an decrease of (\$3,666,513) from 2020-21 actuals. The net decrease is due to adjustments in credits to the general fund for indirect costs from other programs and funds.

Summary of Expenditures

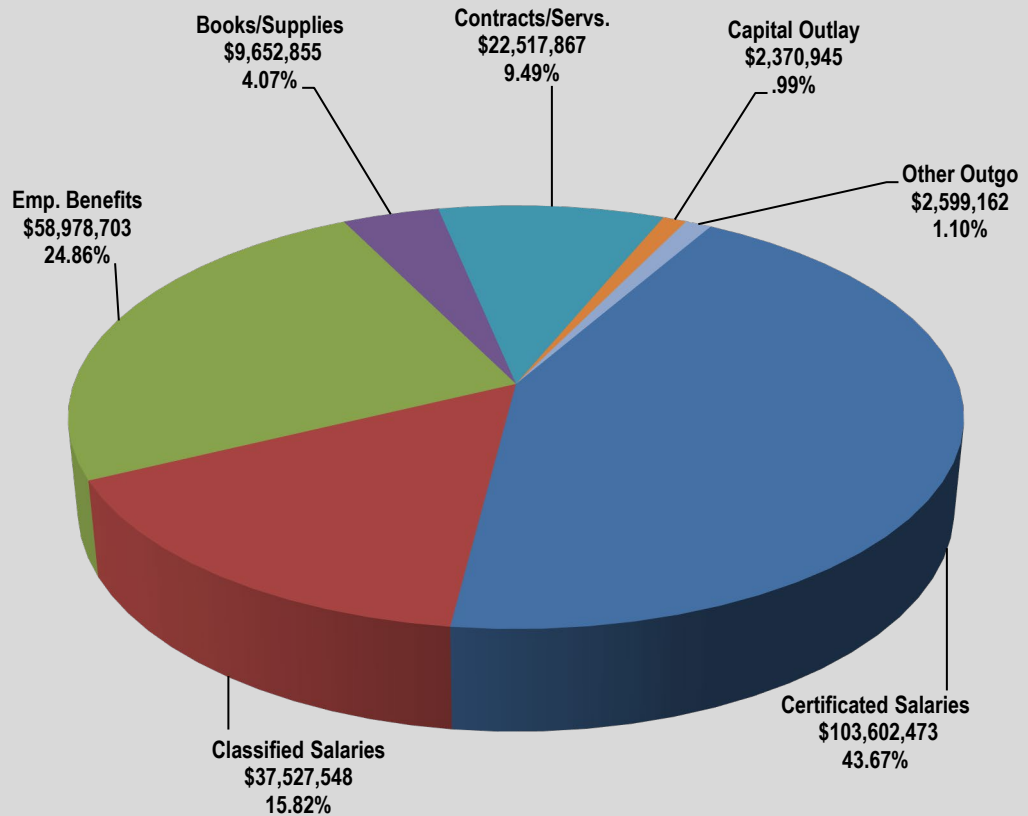
The table to the right and the graphs on the next page are summaries of General Fund expenditures for both 2020-21 and 2021-22.

	2020/21	2021/22	Increase /
<u>Expense Category</u>	<u>Actuals</u>	<u>Budget</u>	<u>(Decrease)</u>
Certificated Salaries	\$101,814,562	\$103,602,473	\$1,787,911
Classified Salaries	\$35,918,104	\$37,527,548	\$1,609,444
Employee Benefits	\$51,588,471	\$58,978,703	\$7,390,232
Books & Supplies	\$13,896,439	\$9,652,855	(\$4,243,584)
Contracts & Services	\$24,801,129	\$22,517,867	(\$2,283,262)
Capital Outlay	\$9,948,370	\$2,370,945	(\$7,577,425)
Other Outgo	<u>\$6,265,675</u>	<u>\$2,599,162</u>	<u>(\$3,666,513)</u>
Totals	<u>\$244,232,750</u>	<u>\$237,249,553</u>	<u>(\$6,983,197)</u>

2020/2021 General Fund Unaudited Expenditures



2021-2022 General Fund Adopted Budget Expenditures



GENERAL FUND – FUND BALANCE

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

Beginning Fund Balance July 1, 2020		\$42,597,768
2020/21 Audit Adjustment	\$5,768,778	
2020/21 Revenues	\$252,686,522	
2020/21 Expenses	\$244,232,750	
Surplus (Deficit)		\$14,222,550
2019/20 Unaudited Ending Fund		
Balance @ June 30, 2021		\$56,820,318
Components of Fund Balance:		
Revolving Cash Reserve	\$75,000	
Legally Restricted Balance	\$11,433,739	
Commitments	\$13,212,822	
Other Assigned	\$24,648,757	
Unassigned Fund Balance	\$0	
Sub-Total of Components		<u>\$49,370,318</u>
Reserve	Minimum 3%	<u>\$7,450,000</u>

2020-21 Activities

For the 2020-21 fiscal year, the unaudited ending fund balance was \$0. The reserve for 2020-21 was \$7,450,000 which meets the 3% minimum required by the State.

2021-22 Projected

For the 2021-22 fiscal year, the projected unaudited ending fund balance is \$64,604,917. The reserve for 2021-22 is \$7,450,000 which meets the 3% minimum required by the State.

2021/22 PROJECTED

Beginning Fund Balance July 1, 2021		\$56,820,318
2021/22 Projected Revenues	\$245,034,152	
2021/22 Projected Expenses	\$237,249,553	
Surplus (Deficit)		\$7,784,599
2021/22 Unaudited Ending Fund		
Balance @ June 30, 2022		\$64,604,917
Components of Fund Balance:		
Revolving Cash Reserve	\$75,000	
Legally Restricted Balance	\$11,185,188	
Commitments	\$20,430,832	
Other Assigned	\$25,463,897	
Unassigned Fund Balance	\$0	
Sub-Total of Components		<u>\$57,154,917</u>
Reserve	Minimum 3%	<u>\$7,450,000</u>

OTHER FUNDS

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

Adult Education Fund

Adult Education revenue sources include federal and state funding. These are: The Workforce Innovation and Opportunity Act (WIOA) Title II AEFLA, and The California Adult Education Programs (CAEP), formally known as AB86. State funds are distributed through 71 different consortia located throughout the state. FCAS is a member of the Capitol Adult Education Regional Consortium (CAERC). Adult Education also receives CalWORKs funding and revenue from fee-based programs and Grants. Federal and local Grants and the annual state allocations provide for instructors and staff, instructional aides, professional development, conferences, and materials for ESL, Citizenship, EL Civics for non-English language learners, adult basic education, high school diploma, high school equivalency, and workforce training programs (funding amounts are based on data and accountability submissions such as payment points earned on the CASAS pre and post tests given to all students).

Cafeteria Fund

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

The District participates in the National School Lunch Program, the School Breakfast Program, and the Child and Adult Child Care Program which funds all the meals served. Participation in these programs requires the District Food Services Department to be in compliance with the U.S. Department of Agriculture regulations. For the 2021-2022 school year, \$54 million from the California state budget will be used to supplement USDA funding for free school meals. California will invest \$650 million in ongoing funds by 2022-2023 to permanently continue offering two free meals per day to all public school students, regardless of income.

The Food Services Department provides nutritious meals to the students in our District, serving an average of 10,000 lunches per day at 31 sites and 2,300 breakfasts per day at 15 sites, as well as 450 suppers per day at 11 sites. During the summer months, the Seamless Summer Feeding program is also offered at various sites.

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

Deferred Maintenance Fund

The State Legislature established the Deferred Maintenance Fund in 1980 to assist districts in maintaining facilities and sites. The District has participated in the Deferred Maintenance Program which required both the local District and the State of California to share equally in the cost of major maintenance projects. In lieu of traditional allocations, beginning in 2008/09 through 2012/13,

CHARTER SCHOOL

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

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

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

funding was based on a baseline established by the State Allocation Board. This requirement was eliminated in 2013/14 under LCFF.

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

Building Funds (Bonds)

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

- Measure P was passed on the November 2012 ballot and authorizes the issuance of bonds equivalent to the amount currently inaccessible under Measure N. The Cordova High School projects, as well as other Rancho Cordova school projects will continue, under Measure P.
- The Measure M (\$750 million) Bond was passed in 2007. The School Facility Improvement District (SFID) area has Sunrise Blvd, as its western boundary, the El Dorado County line as its eastern boundary, Highway 50 as its northern boundary and the existing District boundary as its southern boundary. It is undeveloped land within the cities of Rancho Cordova and Folsom, and the County of Sacramento. Plans for future development indicate a need for 25 new schools, and the District has plans for a future maintenance facility. The Education Services Center was funded from Measure M and was completed in 2012. The first elementary school in the south of highway 50, Mangini Ranch Elementary, opened for the 2021/22 school year.
- The Measure G (\$195 million) Bond was passed in 2014. The School Facility Improvement District encompasses the city of Folsom north of Highway 50. The bond is intended to upgrade instructional technology, student safety and security systems, construct, acquire, repair classrooms, sites, and furniture/equipment to improve the quality of academic instruction in core subjects like math, science, and writing, replace aging portable classrooms, and upgrade aging and inefficient electrical/HVAC systems to save money.

Capital Facilities Funds (Developer Fees)

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

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



Mangini Ranch Elementary School

State School Building Lease/Purchase Fund

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

School Facilities Program Fund

With the passage of SB50, the state School Facilities Program Fund was established pursuant to Education Code Section 17070.43 to receive apportionments from the State School Facilities Fund authorized by the State Allocation Board for new school facility construction, and modernization projects. Since the fund’s establishment in 1998, funding has been received for 38 projects. The State School Facilities Fund receives revenue from the State Developer Fees and from Bond funds. Each project is tracked separately.

Special Reserve Fund for Capital Projects

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

Student Care Fund

The District’s Student Care Program continues to expand, offering before and after school care for approximately 1,300 students at 15 sites. The Student Care Program is a self-supporting, fee-based sliding-scale program with fees paid by parents. The program maintains fiscal solvency with sound fiscal planning, even with budgetary demands for growth. The program has no debt and an appropriate reserve fund is maintained. A valuable service is provided to our students and families attending the student care program.

Child Development Fund

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

The District’s State Preschool provides no cost school readiness programs with a capacity for 452 three and four year old children of income-eligible families, children of English Language Learners, abused or neglected children, foster children, and children with special needs.

Retiree Benefits Fund

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

Major Fund Classifications

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

Criteria and Standards for School District Budgets

Criterion

Standard

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

- | | | |
|----|---------------------------------|--|
| 1 | Average Daily Attendance | <p>Funded average daily attendance (ADA) has not been overestimated in the first prior year or in two or more of the previous three years by more than the following percentage levels:</p> <p>3.0% for districts with 1 – 300 ADA</p> <p>2.0% for districts with 301 – 1,000 ADA</p> <p>1.0% for districts with 1,001 – and over ADA</p> |
| 2 | Enrollment | <p>Projected enrollment has not been overestimated in the first prior year or in two or more of the previous three years by more than the following percentage levels:</p> <p>3.0% for districts with 1 – 300 ADA</p> <p>2.0% for districts with 301 – 1,000 ADA</p> <p>1.0% for districts with 1,001 – and over ADA</p> |
| 3 | ADA to Enrollment Ratio | <p>Projected second period ADA to enrollment ratio for any of the budget year or two subsequent fiscal years has not increased from the historical average ratio from the three prior fiscal years by more than one half of one percent.</p> |
| 4 | LCFF Revenue | <p>Projected LCFF revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus the districts gap funding or its cost-of-living adjustment (COLA) and its economic recovery target payment plus or minus one percent.</p> <p>For basic aid school district projected LCFF revenue has not changed from the prior fiscal year by more than the percent change in property tax revenues plus or minus one percent.</p> <p>For school districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's gap funding or COLA and its economic recovery target payment, plus or minus one percent.</p> |
| 5 | Salaries and Benefits | <p>Projected ratio of total salaries and benefits to total general fund expenditures (excluding transfers out and other financing uses) for any of the budget year or two subsequent fiscal years has not changed by more than percent from the historical average ratio from the three prior fiscal years.</p> |
| 6 | Other Revenues and Expenditures | <p>Projected operating revenues or expenditures for any of the budget year or two subsequent fiscal years have not changed from the prior fiscal year amount by more than the percentage change in population and the funded cost-of-living adjustment plus or minus 10 percent.</p> |
| 7 | Facilities Maintenance | <p>Confirm that the annual contribution for facilities maintenance funding are not less than the amounts required pursuant to <i>Education Code</i> Section 17070.75, if applicable, and the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).</p> |
| 8 | Deficit Spending | <p>Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of the total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves as a percentage of total expenditures and other financing uses in two out of three prior fiscal years.</p> |
| 9 | Fund Balance | <p>Budgeted beginning unrestricted general fund balance has not been overestimated in two out of three prior fiscal years by the following percentage levels:</p> <p>1.3% for districts with 301 – 1,000 ADA</p> <p>1.0% for districts with 1,001 – 30,000 ADA</p> <p>0.7% for districts with 30,001 – 400,000 ADA</p> <p>0.3% for districts with 400,001 – and over ADA</p> |
| 10 | Reserves | <p>Available reserves for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts as applies to total expenditures, transfers out and other financing uses:</p> <p>the greater of 5% or \$71,000 for districts with 0 – 300 ADA</p> <p>the greater of 4% or \$71,000 for districts with 301 – 1,000 ADA</p> <p>3% for districts with 1,001 – 30,000 ADA</p> <p>2% for districts with 30,001 – 400,000 ADA</p> <p>1% for districts with 400,001 – and over ADA</p> |

Supplemental Information

Provide supplemental information as follows:

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

Provide information on additional indicators as requested.

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



General Fund by Object

Fund :01 GENERAL FUND

		2018-2019	2019-2020	2020-2021	2021-2022 REVISED
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
1109	REIMBURSEMENT -SALARY	35,231-	33,106-	705-	
1110	TEACHER SALARIES-REGULAR	77,986,756	77,174,185	78,504,373	80,621,537
1120	TEACHER SALARIES-SUBSTITUTES	876,087	490,171	199,536	868,610
1125	TEACHERS SALARY-SUB,SICK LEAVE	1,190,601	876,930	830,997	961,900
1129	TEACHERS SALARY-SUB, LONG TERM		800	13,420	14,640
1130	TEACHERS SALARY-TEMP/HOURLY	915,794	697,468	3,029,314	1,729,165
1150	TEACHER SALARIES-OPEN POSITION	92,797	31,522	77,408	
1180	TEACHER SALARIES - STIPEND PAY	1,206,777	1,746,567	734,739	1,108,977
1210	CERT PUPIL SUPPORT SALARIES	5,882,223	5,992,855	6,314,101	6,361,212
1220	CERT PUPIL SUPP.- SUBSTITUTES	3,508	3,203		3,200
1225	CERT PUPIL SUPP.-SUB, SICK LV	11,622	21,276	74,957	59,118
1229	CERT PUPIL SUPP, LONG TERM SUB	37,284	5,428	1,144	
1230	CERT PUPIL SUPPORT-TEMP/HOURLY	57,155	32,506	179,193	10,500
1250	CERT PUPIL SUPP.-OPEN POSITION		7,026		
1280	CERT PUPIL SUPPORT STIPEND	19,000	17,500	11,362	
1310	CERT SUPRVRS/ADMIN SALARY	10,040,747	10,148,925	9,839,951	9,897,964
1320	CERT SUPRVRS/ADMIN-SUBSTITUTES	4,919	3,418	720	
1325	CERT SUPRVRS/ADMIN-SUB,SICK LV	2,454	1,138	160	1,100
1330	CERT SUPRVRS/ADMIN-TEMP/HOURLY	48,429	32,332	286,338	233,226
1350	CERT SUPERV & ADMIN - OPEN		16,956		
1380	CERT SUPERV & ADMIN STIPEND			3,000	
1910	OTHER CERT SALARIES	1,634,083	1,633,870	1,516,521	1,590,475
1920	OTHER CERT SALARY, SUBSTITUTES	1,960	653	150	
1925	OTHER CERT SALARY-SUB, SICK LV		4,902	27,083	22,000
1930	OTHER CERT SALARY-TEMP/HOURLY	8,860	12,757	26,533	5,949
1980	OTHER CERTIFICATED STIPEND	119,890	150,225	144,267	112,900
	TOTAL: 1xxx	100,105,714	99,069,503	101,814,562	103,602,473

Fund :01 GENERAL FUND

		2018-2019	2019-2020	2020-2021	2021-2022
		ACTUALS	ACTUALS	ACTUALS	REVISED ADOPTED BUDGET
2109	REIMBURSEMENT -SALARY	13,107-	4,953-		
2110	INSTRUCTIONAL AIDE SALARIES	8,128,976	8,613,978	8,903,610	9,502,281
2116	INSTR AIDES VACATION PAY	11,631	1,891	31,938	
2120	INSTRUCTIONAL AIDE SUBSTITUTE	21,667	33,251	7,433	6,100
2125	INSTR AIDES SALARY,SUB-SICK LV	158,619	152,606	15,907	58,200
2129	INSTR AIDE SAL.- LONG TERM SUB	14,904			
2130	INSTR AIDES - TEMPORARY/HOURLY	495,883	206,644	635,204	454,459
2140	INSTR AIDES SALARY OVERTIME	20,853	22,302	2,079	5,700
2150	INSTR AIDES - OPEN POSITION	115,317	61,551	12,291	
2180	INSTRUCTIONAL AIDE STIPEND	510,961	502,024	379,474	182,192
2209	REIMBURSEMENT -SALARY	44,363-	12,791-	2,376-	
2210	CLASSIFIED SUPPORT SALARY	14,394,880	14,849,706	14,842,279	14,441,615
2216	CLASS. SUPPORT VACATION PAY	35,611	106,689	33,386	5,500
2220	CLASSIFIED SUPPORT SUBSTITUTE	208,057	159,275	62,124	133,175
2225	CLASS. SUPPORT SUB, SICK LEAVE	157,598	113,640	109,706	148,900
2230	CLASSIFIED SUPPORT PART TIME	779,248	527,938	548,458	322,501
2240	CLASSIFIED SUPPORT OVER TIME	604,722	508,978	193,388	402,891
2250	CLASSIFIED SUPPORT - OPEN POS.	120,875	81,458	64,868	
2280	CLASSIFIED SUPPORT STIPEND	22,980	16,034	17,230	15,500
2310	CLASSIFIED SUPV & ADMIN SALARY	1,176,644	1,057,592	1,115,408	1,187,702
2316	CLASS. ADMIN VACATION PAY	17,552	34,035		
2330	CLASSIFIED SUPV & ADMIN HOURLY	26,180	26,400	26,180	26,400
2409	REIMBURSEMENT -SALARY		95-		
2410	CLERICAL & TECHNICAL SALARIES	7,960,448	8,113,678	8,405,848	8,737,629
2416	CLERICAL/TECH/OFFICE VAC PAY	17,070	48,694	32,243	
2420	CLERICAL & TECH SUBSTITUTES	27,961	3,965	5,520	3,711
2425	CLERICAL/TECH SUBS, SICK LEAVE	32,683	31,995	33,905	22,500
2430	CLERICAL & TECHNICAL HOURLY	115,290	92,896	118,921	70,256
2440	CLERICAL & TECHNICAL OVERTIME	63,601	57,339	139,440	97,075

Fund :01 GENERAL FUND

		2018-2019	2019-2020	2020-2021	2021-2022
		ACTUALS	ACTUALS	ACTUALS	REVISED ADOPTED BUDGET
2450	CLERICAL & TECH OPEN POSITION	33,194	23,341	14,800	
2480	CLERICAL & TECHNICAL STIPEND	13,890		3,639	3,516
2910	OTHER CLASSIFIED SALARIES	95,883	118,303	126,958	1,642,825
2920	OTHER CLASSIFIED SUBSTITUTE	3,454	1,647		1,530
2925	OTHER CLASS SUB, SICK LEAVE	187			
2930	OTHER CLASSIFIED TEMP/HOURLY	84,078	75,018	32,747	46,828
2940	OTHER CLASSIFIED OVER TIME	15,570	15,938	5,496	7,312
2980	OTHER CLASSIFIED STIPEND	2,800	34,661		1,250
	TOTAL: 2xxx	35,431,798	35,675,626	35,918,104	37,527,548
3101	STRS CERTIFICATED	31,180,339	28,967,784	25,943,153	27,729,518
3102	STRS CLASSIFIED	172,865	168,974	174,965	297,746
3201	PERS CERTIFICATED	133,401	210,910	228,000	161,070
3202	PERS CLASSIFIED	5,549,727	6,152,275	6,731,318	8,252,065
3301	SOCIAL SECURITY CERTIFICATED	68,317	81,448	81,608	76,312
3302	SOCIAL SECURITY CLASSIFIED	2,084,704	2,084,756	2,093,002	2,299,270
3311	MEDICARE - CERTIFICATED	1,397,202	1,383,514	1,418,592	1,489,393
3312	MEDICARE - CLASSIFIED	499,243	499,309	500,740	546,195
3401	HEALTH & WELFARE CERTIFICATED	9,276,197	8,292,946	7,692,151	8,687,731
3402	HEALTH & WELFARE CLASSIFIED	3,997,514	3,725,874	3,454,905	4,516,513
3501	UNEMPLOYMENT - CERTIFICATED	48,572	47,959	73,990	1,266,774
3502	UNEMPLOYMENT - CLASSIFIED	17,252	17,222	27,505	463,132
3601	WORKERS COMP - CERTIFICATED	1,417,472	1,744,936	1,532,486	1,555,879
3602	WORKERS COMP - CLASSIFIED	504,170	627,653	539,174	566,991
3941	WAIVED MEDICAL-CERTIFICATED	757,102	713,038	666,734	660,226
3942	WAIVED MEDICAL-CLASSIFIED	554,023	421,219	430,148	409,888
3962	BOARD APPROVED MILEAGE-CLASS.	720	562		
	TOTAL: 3xxx	57,658,820	55,140,379	51,588,471	58,978,703

Fund :01 GENERAL FUND

		2018-2019	2019-2020	2020-2021	2021-2022
		ACTUALS	ACTUALS	ACTUALS	REVISED ADOPTED BUDGET
4100	TEXTBOOKS	4,095,781	2,816,941	125,074	2,594,885
4109	REIMBURSEMENT -TEXTBOOKS	3,689-	80-	80-	
4200	BOOKS OTHER THAN TEXTBOOKS	319,333	235,059	305,302	498,971
4300	SUPPLIES	3,581,910	3,160,745	5,207,854	4,285,670
4315	COMPUTER SOFTWARE/SUPPLIES	423,900	549,340	5,436,965	1,001,535
4325	IN-DISTRICT MEETING SUPPLIES	66,663	35,436	11,925	14,550
4335	PROTOCOL MATERIALS-SPEC. EDUC.	40,090	32,483	37,521	61,113
4340	PUPIL TRANSPORTATION SUPPLIES	7,995	7,426	8,408	8,240
4341	FUEL	477,027	342,985	248,047	500,500
4342	OIL/LUBE	12,712	12,985	7,998	13,500
4343	PARTS	197,503	145,800	135,180	180,000
4344	TIRES & ACCESSORIES	48,253	38,818	23,023	43,000
4346	COP				850,000-
4400	INVENTORIED EQUIPMENT	732,997	612,195	805,568	315,612
4415	TECHNOLOGY EQUIPMENT	295,410	420,227	1,543,653	985,279
4700	FOOD SERVICES-FOOD	13,374	7,189		
	TOTAL: 4xxx	10,309,260	8,417,549	13,896,439	9,652,855
5100	SUB-AGREEMENTS>25,000 (NPS 0%)	769,646	720,714	524,422	610,166
5102	SUB-AGREEMENTS>25,000 NPA 0%	25,000	218,446	139,929	127,000
5200	TRAVEL & CONFERENCE	932,235	621,895	284,342	702,236
5210	EMPLOYEE MILEAGE	131,938	99,643	22,170	90,612
5300	DUES & MEMBERSHIPS	124,386	131,160	144,367	129,385
5400	INSURANCE	847,454	982,074	1,143,709	1,388,940
5450	OTHER INSURANCE	2,590	333-		
5510	ELECTRICITY	2,810,564	2,684,488	2,617,874	2,801,027
5515	GAS	468,917	379,585	599,258	671,958
5520	WATER	583,826	622,923	758,299	864,266
5525	WASTE DISPOSAL	163,698	178,054	135,880	172,498

Fund :01 GENERAL FUND

		2018-2019	2019-2020	2020-2021	2021-2022
		ACTUALS	ACTUALS	ACTUALS	REVISED ADOPTED BUDGET
5535	PEST CONTROL	113,241	139,076	180,166	200,403
5550	SEWER	280,097	283,383	187,932	249,595
5600	RENTALS, LEASES & REPAIRS	1,315		9,731	300
5610	REPAIR/LABOR	1,678,159	2,939,804	3,684,038	2,098,300
5630	RENT OR LEASE-BLDGS/CLASSROOMS	24,546	9,100		16,000
5640	RENTAL & LEASES-EQUIPMENT	292,842	336,217	240,479	346,223
5660	MAINTENANCE AGREEMENTS	524,545	505,213	440,078	382,792
5755	INTERFUND SVC - COMPUTER SUPP	2,900-	1,000-	1,100-	1,000-
5760	INTERFUND SVC-TRANSPORTATON	737-			
5762	INTERFUND SVC-FUEL & REPAIRS	6,266-	7,727-	7,812-	6,700-
5767	TRFS OF DIRECT COSTS-INTERFUND	265,508-	287,014-	233,928-	297,498-
5775	INTERFUND SVC-FID CHARGES	1,300-	1,000-	250-	
5780	INTERFUND SVC-FOOD SERVICE	6,900			
5785	INTERFUND SVC - UTILITIES/UTIL	45,000-	48,000-		
5795	INTERFUND SVC-MISC	24,384-	24,568-	14,940-	
5800	OTHER SERVICES & OPERATING EXP	8,102,053	5,233,166	4,299,202	5,166,004
5810	ADMINISTRATIVE CONSULTANTS	74,200	74,200	81,062	74,200
5815	SOFTWARE-LIC & ONLINE SVCS	2,106,857	1,889,973	5,498,045	2,134,645
5820	LEGAL FEES	423,886	609,636	505,698	589,565
5825	ELECTION EXPENSES	62,755		44,188	
5830	FINGER PRINTING	62,550	50,999	13,214	65,100
5835	LAUNDRY OF UNIFORMS	28,560	26,358	36,730	30,600
5840	DRUG & ALCOHOL TESTING	6,450	3,926	8,317	8,100
5845	CHARTER BUS SERVICES	240,447	126,869		200,000
5846	COP				1,100,000-
5850	ADVERTISING	22,039	29,480	2,544	30,360
5860	STUDENT ACTIVITY FEES	751,437	556,530	38,199	713,252
5870	NON PUBLIC SCH TUITION-0%	1,595,520	1,736,229	1,467,177	1,494,839
5872	NON PUBLIC AGENCY REL SVC-0%	119,378	880-	35,735	88,482

Fund :01 GENERAL FUND

		2018-2019	2019-2020	2020-2021	2021-2022
		ACTUALS	ACTUALS	ACTUALS	REVISED ADOPTED BUDGET
5875	LEGAL SETTLEMENTS	211,156	137,115	373,374	770,365
5881	RETIREE BENEFITS-CERT TRUST FD			386,884	509,199
5882	RETIREE BENEFITS-CLASS TRST FD			300,155	372,376
5885	MGMT/CONF ADDITIONAL 3 YR-CERT			48,912	67,812
5886	MGMT/CONF ADDITIONAL 3 YRS-CLAS			13,830	31,604
5890	SECURITY-OUTSIDE CONTRACT SVC	473,980	564,099	284,648	484,000
5910	COMMUNICATIONS-TELEPHONE	191,897	169,011	164,989	167,836
5920	POSTAGE	75,675	70,908	43,827	47,325
5930	COMMUNICATIONS-PAGERS/CELLULAR	47,572	57,752	299,756	25,700
	TOTAL: 5xxx	24,032,214	21,817,502	24,801,129	22,517,867
	*SUBTOTAL:1000-5999	227,537,805	220,120,559	228,018,705	232,279,446
6170	LAND IMPROVEMENTS/DEVELOPMENTS	8,000	25,470		
6200	BUILDINGS & IMPROVEMNT OF BLDG	86,060	11,810	4,386,097	50,000
6210	BUILDINGS - ARCHITECT		4,273	10,210	
6250	BUILDINGS - OTHER COSTS		1,431		
6270	PERMANENT CONSTRUCTION		1,853,502		
6400	FURNITURE AND EQUIPMENT	807,680	1,064,604	4,559,435	2,320,945
6415	TECHNOLOGY EQUIPMENT	47,463	315,729	992,629	
6500	EQUIP REPLACEMENT OVER \$5,000	29,983			
	TOTAL: 6xxx	979,187	3,276,819	9,948,370	2,370,945
	*SUBTOTAL:1000-6999	228,516,991	223,397,378	237,967,075	234,650,391

Fund :01 GENERAL FUND

		2018-2019	2019-2020	2020-2021	2021-2022
		ACTUALS	ACTUALS	ACTUALS	REVISED ADOPTED BUDGET
7130	TUITION-STATE SPECIAL SCHOOLS	18,958	17,144	17,247	333,822
7142	OTH TUIT,EXC CST PMT TO COE	754,331	903,326	1,263,660	1,131,435
7282	ALL OTHER TRFS TO COUNTY OFFC	91,745	91,745	91,745	91,745
7310	TRANSFERS OF INDIRECT COSTS	2,137			
7320	SPEC ED/TRANSP INDIRECT COSTS	2,137-			
7350	TRFS OF INDIRECT COSTS/INTERFD	284,719-	296,691-	210,490-	424,804-
7438	DEBT SERVICE - INTEREST	54,732	50,288	40,794	30,960
7439	OTHER DEBT SERVICE - PRINCIPAL	269,387	270,895	280,392	286,004
7619	OTHER AUTH INTERFUND TF OUT	1,987,118	1,150,000	4,782,328	1,150,000
	TOTAL: 7xxx	2,891,552	2,186,707	6,265,676	2,599,162
	*SUBTOTAL:1000-7999	231,408,544	225,584,085	244,232,751	237,249,553
	**TOTAL:1000-5999	227,537,805	220,120,559	228,018,705	232,279,446
	**TOTAL:1000-6999	228,516,991	223,397,378	237,967,075	234,650,391
	**TOTAL:1000-7999	231,408,544	225,584,085	244,232,751	237,249,553
	**TOTAL:8000-8999				

Fund :01 GENERAL FUND

		2018-2019	2019-2020	2020-2021	2021-2022 REVISED
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
8011	REV LIMIT STATE AID-CURR YEAR	85,644,463	103,714,704	80,018,690	88,900,354
8012	EDUCATION PROTECTION ACCOUNT	31,689,733	16,800,605	34,964,228	38,237,490
8019	REV LIMIT STATE AID-PRIOR YEAR	159,575	55,490	69,358-	
8021	HOMEOWNERS' EXEMPTION	474,211	475,709	475,654	417,577
8022	TIMBER YIELD TAX	15	11	16	11
8041	SECURED TAX ROLLS	47,234,984	50,832,534	54,132,094	53,477,277
8042	UNSECURED ROLL TAXES	1,710,664	1,874,051	1,967,625	1,980,198
8043	PRIOR YEARS' TAXES	396,557	497,877	592,186	683,090
8044	SUPPLEMENTAL TAXES	829,157	854,310	1,093,967	946,416
8045	EDUC REV AUGMENTATION FUND	8,156,793	8,244,751	9,163,069	7,513,294
8047	COMMUNITY REDEVELOPMENT FUNDS	420,153	430,970	455,921	380,970
8049	RPTTF REDEVELOPMENT FUNDS	2,050,021	1,838,574	2,160,428	1,756,334
8082	OTHER IN-LIEU TAXES	14,524	15,521	12,219	15,521
8089	LESS: NON-REV LMT (50%) ADJUST	7,262-	7,760-	5,345-	7,760-
8091	REVENUE LIMIT TRANSFERS	650,566-	650,566-	650,566-	650,566-
8096	TRF CHRTR SCH IN-LIEU PRP TAX	461,295-	531,614-	572,067-	1,056,369-
8097	PROPERTY TAXES TRANSFERS		758,453	993,288	913,784
8181	SPECIAL EDUCATION-ENTITLEMENTS	3,048,903	3,008,958	3,240,881	3,602,279
8182	SPEC ED-DISCRETIONARY GRANTS	441,553	433,355	477,030	447,788
8290	ALL OTHER FEDERAL REVENUES	5,493,353	4,866,598	19,992,904	7,675,019
8311	OTHER STATE APPORT-CURR YEAR	10,373,250	10,493,442	12,157,011	12,461,820
8319	OTHER STATE APPORT-PRIOR YEAR	257,370	112,888	23,413	
8550	MANDATED COST REIMBURSEMENTS	4,325,147	817,288	820,534	820,534
8560	STATE LOTTERY REVENUE	4,894,888	4,285,993	3,935,850	4,078,938
8590	ALL OTHER STATE REVENUES	22,811,011	19,475,836	23,413,015	16,870,338
8650	LEASES & RENTALS	588,259	409,568	51,907	191,700
8660	INTEREST	778,829	658,842	401,511	400,000
8675	TRANSPORTATION FEES FR INDIV	307,403	224,623	9,044	275,000

Fund :01 GENERAL FUND

	2018-2019	2019-2020	2020-2021	2021-2022
	ACTUALS	ACTUALS	ACTUALS	REVIS ADOPTED BUDGET
8677 INTERAGENCY SERV BETWN LEA'S	14,680	16,472	21,735	14,885
8691 MISC FUNDS-NON-REV LIM ADJUST	7,262	7,760	5,345	5,990
8699 ALL OTHER LOCAL REVENUES	5,237,672	5,889,264	3,398,170	4,554,105
8782 TRANSFERS FROM COUNTY OFFICE			6,123	
8919 OTHER AUTH INTERFUND TF IN	97,214	118,701		128,135
8972 PROCEEDS FROM CAPITAL LEASES	40,080			
8990 RESTRICTD CONTRIB TO RESTRICTD				
TOTAL: 8xxx	236,378,601	236,023,208	252,686,522	245,034,152



General Fund

Program Details by Resource

**096 FOLSOM CORDOVA UNIFIED
PROGRAM DETAILS BY RESOURCE**

COMPARATIVE BUDGET REPORT

		2018-2019	2019-2020	2020-2021	2021-2022
		ACTUALS	ACTUALS	ACTUALS	BUDGET
Resource:0000 UNRESTRICTED/UNDESIGNATED					
8000	REVENUE DO NOT USE	145,913,953	167,400,315	148,774,532	154,356,347
8500	OTHER STATE REVENUE	841,095	2,386,964	885,575	820,534
8600	OTHER LOCAL REVENUE	5,178,009	4,727,945	2,646,150	980,525
8700	OTHER LOCAL REVENUE			6,123	
8900	OTHER FINANCING SOURCES	48,398,168-	49,338,237-	50,420,489-	54,132,545-
TOTAL: 8xxx		103,534,889	125,176,987	101,891,891	102,024,861
1100	CERTIFICATED TEACHERS SALARIES	38,380,615	49,140,280	35,616,855	33,546,133
1200	CERT PUPIL SUPPORT SALARIES	2,483,720	2,532,731	2,684,811	2,697,423
1300	CERTIFICATED SUPERV & ADM SAL	8,020,422	8,166,344	8,061,361	7,940,783
1900	OTHER CERTIFICATED SALARIES	186,538	285,563	150,676	281,564
TOTAL: 1xxx		49,071,296	60,124,918	46,513,703	44,465,903
2100	INSTRUCTIONAL AIDE SALARIES	662,229	531,683	409,112	175,953
2200	CLASSIFIED SUPPORT SALARIES	7,045,821	7,123,129	6,772,230	5,741,793
2300	CLASSIFIED SUPERV & ADMIN SAL	894,780	859,199	900,667	976,967
2400	CLERICAL & OFFICE SALARIES	6,980,880	7,192,087	7,505,873	7,649,764
2900	OTHER CLASSIFIED SALARIES	129,156	176,314	129,869	1,606,020
TOTAL: 2xxx		15,712,866	15,882,413	15,717,751	16,150,497
3100	STATE TEACHER RETIREMENT SYS	7,890,443	10,158,970	7,367,411	7,341,642
3200	PUBLIC EMPLOYEE RETIREMENT SYS	2,450,282	2,768,722	3,016,813	3,656,052
3300	SOCIAL SECURITY / MEDICARE	1,850,841	2,023,810	1,809,112	1,880,522
3400	HEALTH & WELFARE	6,310,425	6,949,713	5,081,959	5,572,437
3500	STATE UNEMPLOYEMENT INSURANCE	30,983	36,699	44,389	731,787
3600	WORKER'S COMPENSATION	909,283	1,334,243	928,260	901,957
3900	OTHER BENEFITS	624,073	568,596	485,076	655,448
TOTAL: 3xxx		20,066,331	23,840,752	18,733,021	20,739,845
4100	TEXTBOOKS			4,597	
4200	BOOKS OTHER THAN TEXTBOOKS	80,234	80,132	68,060	115,093
4300	SUPPLIES	2,151,177	2,071,206	2,768,833	2,201,414
4400	INVENTORIED EQUIPMENT	551,307	498,290	626,892	709,435
4700	FOOD SERVICES-FOOD	13,374	7,189		
TOTAL: 4xxx		2,796,091	2,656,817	3,468,382	3,025,942
5200	TRAVEL & CONFERENCE	456,207	200,417	102,345	192,839
5300	DUES & MEMBERSHIPS	86,690	98,645	99,378	85,782
5400	INSURANCE	850,044	981,740	1,143,709	1,388,940
5500	OPERATION & HOUSEKEEPING SERV	4,415,166	4,281,670	4,473,169	4,951,747
5600	RENTALS, LEASES & REPAIRS	881,908	908,217	788,101	786,530
5700	DIRECT COST TRANSFERS	69,507-	316,425-	477,343-	213,427-
5800	OTHER SERVICES & OPERATING EXP	4,956,536	5,497,896	4,614,959	3,320,218
5900	COMMUNICATIONS	277,707	248,107	218,139	232,031
TOTAL: 5xxx		11,854,752	11,900,267	10,962,457	10,744,660

**096 FOLSOM CORDOVA UNIFIED
PROGRAM DETAILS BY RESOURCE**

COMPARATIVE BUDGET REPORT

		2018-2019	2019-2020	2020-2021	2021-2022
		ACTUALS	ACTUALS	ACTUALS	REVISED ADOPTED BUDGET
Resource:0000 UNRESTRICTED/UNDESIGNATED					
6100	LAND	8,000			
6200	BUILDINGS & IMPROVEMNT OF BLDG	73,735	5,704	10,210	
6400	FURNITURE AND EQUIPMENT	281,093	332,198	907,960	195,000
TOTAL: 6xxx		362,828	337,902	918,170	195,000
7100	TUITION	681,580	829,100	1,188,797	1,056,435
7300	DIRECT SUPPORT & INDIRECT COST	2,071,626-	2,210,970-	2,523,135-	3,000,113-
7400	DEBT SERVICE	7,154	4,219	4,221	
7600	OTHER FINANCING USES	1,565,000	750,000	4,382,328	750,000
TOTAL: 7xxx		182,108	627,651-	3,052,211	1,193,678-
**TOTAL:1000-7999		100,046,273	114,115,418	99,365,695	94,128,169
Resource:0022 CALSAFE SUPPORTIVE SERVICES					
8900	OTHER FINANCING SOURCES	53,555	232,201	243,242	245,608
TOTAL: 8xxx		53,555	232,201	243,242	245,608
1100	CERTIFICATED TEACHERS SALARIES	16,708	162,824	173,110	168,473
1200	CERT PUPIL SUPPORT SALARIES	13,585	13,653	14,279	14,145
TOTAL: 1xxx		30,293	176,477	187,389	182,618
2400	CLERICAL & OFFICE SALARIES	7,221	7,310	8,555	10,161
TOTAL: 2xxx		7,221	7,310	8,555	10,161
3100	STATE TEACHER RETIREMENT SYS	4,932	30,178	30,122	30,899
3200	PUBLIC EMPLOYEE RETIREMENT SYS	1,304	1,442	1,755	2,328
3300	SOCIAL SECURITY / MEDICARE	1,023	3,210	3,466	3,425
3400	HEALTH & WELFARE	783	2,342	1,552	1,565
3500	STATE UNEMPLOYEMENT INSURANCE	19	94	130	2,371
3600	WORKER'S COMPENSATION	557	3,436	3,134	2,910
3900	OTHER BENEFITS	662	4,866	4,895	4,981
TOTAL: 3xxx		9,280	45,568	45,053	48,479
4300	SUPPLIES	4,553	2,583	2,245	3,500
4400	INVENTORIED EQUIPMENT	1,208			
TOTAL: 4xxx		5,762	2,583	2,245	3,500
5600	RENTALS, LEASES & REPAIRS	548	5		500
5700	DIRECT COST TRANSFERS	258	162		150
5800	OTHER SERVICES & OPERATING EXP	192	96		200
TOTAL: 5xxx		998	263		850
**TOTAL:1000-7999		53,555	232,201	243,242	245,608

**096 FOLSOM CORDOVA UNIFIED
PROGRAM DETAILS BY RESOURCE**

COMPARATIVE BUDGET REPORT

		2018-2019	2019-2020	2020-2021	2021-2022
		ACTUALS	ACTUALS	ACTUALS	REVISED ADOPTED BUDGET
Resource:0023 CALSAFE CHILD CARE &DEV SVCS					
8900	OTHER FINANCING SOURCES	119,027	97,326	97,907	132,004
TOTAL: 8xxx		119,027	97,326	97,907	132,004
1200	CERT PUPIL SUPPORT SALARIES	13,585	13,653	14,272	14,145
TOTAL: 1xxx		13,585	13,653	14,272	14,145
2100	INSTRUCTIONAL AIDE SALARIES	75,908	60,056	60,732	71,214
TOTAL: 2xxx		75,908	60,056	60,732	71,214
3100	STATE TEACHER RETIREMENT SYS	2,212	2,335	2,294	2,393
3200	PUBLIC EMPLOYEE RETIREMENT SYS	7,056	6,932	6,778	16,314
3300	SOCIAL SECURITY / MEDICARE	5,885	3,843	3,758	5,654
3400	HEALTH & WELFARE	10,051	8,184	7,819	18,130
3500	STATE UNEMPLOYEMENT INSURANCE	44	31	42	1,050
3600	WORKER'S COMPENSATION	1,288	1,123	951	1,289
3900	OTHER BENEFITS	1,262	1,367	1,262	315
TOTAL: 3xxx		27,798	23,814	22,903	45,145
4300	SUPPLIES	1,736	197-		1,500
TOTAL: 4xxx		1,736	197-		1,500
**TOTAL :1000-7999		119,027	97,326	97,907	132,004
Resource:0027 NATIONAL BOARD CERTIFICATION					
8900	OTHER FINANCING SOURCES	45,166	40,938	29,163	29,500
TOTAL: 8xxx		45,166	40,938	29,163	29,500
1100	CERTIFICATED TEACHERS SALARIES	23,735	20,250	18,014	18,500
1900	OTHER CERTIFICATED SALARIES	5,000	5,000	5,175	5,000
TOTAL: 1xxx		28,735	25,250	23,189	23,500
3100	STATE TEACHER RETIREMENT SYS	4,678	4,318	3,741	4,003
3300	SOCIAL SECURITY / MEDICARE	416	366	336	341
3400	HEALTH & WELFARE	359			
3500	STATE UNEMPLOYEMENT INSURANCE	14	13	15	301
3600	WORKER'S COMPENSATION	439	447	362	355
TOTAL: 3xxx		5,906	5,143	4,454	5,000
5800	OTHER SERVICES & OPERATING EXP	10,525	10,545	1,520	1,000
TOTAL: 5xxx		10,525	10,545	1,520	1,000
Resource:0036 GIFTED & TALENTED ED(GATE)					
8600	OTHER LOCAL REVENUE 1	5,550			
8900	OTHER FINANCING SOURCES	13,910	14,390	5,961	14,250
TOTAL: 8xxx		19,460	14,390	5,961	14,250

**096 FOLSOM CORDOVA UNIFIED
PROGRAM DETAILS BY RESOURCE**

COMPARATIVE BUDGET REPORT

		2018-2019	2019-2020	2020-2021	2021-2022 REVISED
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
Resource:0036 GIFTED & TALENTED ED(GATE)					
1100	CERTIFICATED TEACHERS SALARIES	11,000	5,000	5,000	5,000
1900	OTHER CERTIFICATED SALARIES		270		
TOTAL: 1xxx		11,000	5,270	5,000	5,000
2100	INSTRUCTIONAL AIDE SALARIES	3,623	3,786		3,800
2400	CLERICAL & OFFICE SALARIES		1,295		1,300
TOTAL: 2xxx		3,623	5,082		5,100
3100	STATE TEACHER RETIREMENT SYS	1,825	901	808	853
3200	PUBLIC EMPLOYEE RETIREMENT SYS	76	40		
3300	SOCIAL SECURITY / MEDICARE	389	433	73	464
3400	HEALTH & WELFARE	183	38		
3500	STATE UNEMPLOYEMENT INSURANCE	7	5	3	130
3600	WORKER'S COMPENSATION	213	188	78	153
TOTAL: 3xxx		2,694	1,606	961	1,600
4300	SUPPLIES	2,136	12		100
TOTAL: 4xxx		2,136	12		100
5200	TRAVEL & CONFERENCE	39	2,227		2,250
5300	DUES & MEMBERSHIPS		194		200
TOTAL: 5xxx		39	2,421		2,450
**TOTAL:1000-7999		19,492	14,390	5,961	14,250
Resource:0037 INSTRUCTIONAL MATERIALS					
8900	OTHER FINANCING SOURCES	193,811	237,273	605,511	246,831
TOTAL: 8xxx		193,811	237,273	605,511	246,831
4100	TEXTBOOKS	1,409,661	113,731	100,180	166,831
4200	BOOKS OTHER THAN TEXTBOOKS	96,042	20,860	47,100	25,000
4300	SUPPLIES	183,239	88,434	143,094	52,500
4400	INVENTORIED EQUIPMENT	13,191	4,503		
TOTAL: 4xxx		1,702,132	227,528	290,374	244,331
5800	OTHER SERVICES & OPERATING EXP	21,322	9,745	315,136	2,500
TOTAL: 5xxx		21,322	9,745	315,136	2,500
**TOTAL :1000-7999		1,723,454	237,273	605,511	246,831
Resource:0042 ONE-TIME TECH/PD/CCSS					
8500	OTHER STATE REVENUE	3,548,228			
8900	OTHER FINANCING SOURCES	193,811-			
TOTAL: 8xxx		3,354,417			

**096 FOLSOM CORDOVA UNIFIED
PROGRAM DETAILS BY RESOURCE**

COMPARATIVE BUDGET REPORT

		2018-2019	2019-2020	2020-2021	2021-2022
		ACTUALS	ACTUALS	ACTUALS	REVISED ADOPTED BUDGET
Resource:0300 DONATIONS/FUND RAISERS					
8600	OTHER LOCAL REVENUE	130,803	144,203	140,590	
8900	OTHER FINANCING SOURCES		987	17,607	
TOTAL: 8xxx		130,803	145,190	158,196	
1100	CERTIFICATED TEACHERS SALARIES	5,502	4,273	1,552	
1300	CERTIFICATED SUPERV & ADM SAL		230		
1900	OTHER CERTIFICATED SALARIES		75		
TOTAL: 1xxx		5,502	4,578	1,552	
2100	INSTRUCTIONAL AIDE SALARIES	18,143	28,152	33,950	31,267
2200	CLASSIFIED SUPPORT SALARIES	17,657			15,148
2400	CLERICAL & OFFICE SALARIES	751			
TOTAL: 2xxx		36,552	28,152	33,950	46,415
3100	STATE TEACHER RETIREMENT SYS	658	616	251	
3200	PUBLIC EMPLOYEE RETIREMENT SYS	6,315	3,847	6,341	10,633
3300	SOCIAL SECURITY / MEDICARE	2,996	2,286	2,725	3,552
3400	HEALTH & WELFARE	1,071	360	286	21,748
3500	STATE UNEMPLOYEMENT INSURANCE	22	17	23	571
3600	WORKER'S COMPENSATION	632	608	575	701
3900	OTHER BENEFITS	1,248	690	1,380	
TOTAL: 3xxx		12,942	8,423	11,582	37,205
4100	TEXTBOOKS			107	
4200	BOOKS OTHER THAN TEXTBOOKS	2,606	2,254	1,014	
4300	SUPPLIES	50,616	36,910	13,425	
4400	INVENTORIED EQUIPMENT	6,722	31,931	17,513	
TOTAL: 4xxx		59,945	71,095	32,059	
5200	TRAVEL & CONFERENCE	17,471	2,795	550	
5300	DUES & MEMBERSHIPS	1,907	568	334	
5600	RENTALS, LEASES & REPAIRS	4,001	6,088	3,146	
5700	DIRECT COST TRANSFERS	3,748	731-		
5800	OTHER SERVICES & OPERATING EXP	30,643	16,529	20,174	
5900	COMMUNICATIONS			100	
TOTAL: 5xxx		57,770	25,249	24,304	
7600	OTHER FINANCING USES	10,000			
TOTAL: 7xxx		10,000			
**TOTAL:1000-7999		182,710	137,497	103,448	83,620
Resource:0380 FOLSOM CORDOVA EDUCATION ASSOC					
8600	OTHER LOCAL REVENUE	129,026	151,741	179,581	182,581
8900	OTHER FINANCING SOURCES	59,405	68,201	72,648	64,953
TOTAL: 8xxx		188,431	219,942	252,229	247,534

**096 FOLSOM CORDOVA UNIFIED
PROGRAM DETAILS BY RESOURCE**

COMPARATIVE BUDGET REPORT

		2018-2019	2019-2020	2020-2021	2021-2022
		ACTUALS	ACTUALS	ACTUALS	REVISED ADOPTED BUDGET
Resource:0380 FOLSOM CORDOVA EDUCATION ASSOC					
1100	CERTIFICATED TEACHERS SALARIES	58			
1900	OTHER CERTIFICATED SALARIES	145,275	168,260	195,819	187,324
TOTAL: 1xxx		145,333	168,260	195,819	187,324
3100	STATE TEACHER RETIREMENT SYS	23,660	28,773	31,477	31,695
3300	SOCIAL SECURITY / MEDICARE	2,005	2,326	2,677	2,716
3400	HEALTH & WELFARE	15,345	17,582	19,254	20,572
3500	STATE UNEMPLOYEMENT INSURANCE	69	80	122	2,398
3600	WORKER'S COMPENSATION	2,019	2,920	2,880	2,829
TOTAL: 3xxx		43,098	51,681	56,410	60,210
**TOTAL:1000-7999		188,431	219,942	252,229	247,534
Resource:0485 MEDI-CAL BILLING MEDICAL ADMIN					
8200	FEDERAL REVENUE CONTINUED	334,490	225,634	216,138	238,000
TOTAL: 8xxx		334,490	225,634	216,138	238,000
1200	CERT PUPIL SUPPORT SALARIES	16,698	18,451	19,981	20,377
TOTAL: 1xxx		16,698	18,451	19,981	20,377
3100	STATE TEACHER RETIREMENT SYS	2,719	3,155	3,212	3,448
3300	SOCIAL SECURITY / MEDICARE	268	299	319	295
3400	HEALTH & WELFARE	405	138	78	62
3500	STATE UNEMPLOYEMENT INSURANCE	9	9	13	251
3600	WORKER'S COMPENSATION	249	343	318	308
3900	OTHER BENEFITS	378	420	420	
TOTAL: 3xxx		4,027	4,366	4,360	4,364
5800	OTHER SERVICES & OPERATING EXP	105,887	46,376	37,605	
TOTAL: 5xxx		105,887	46,376	37,605	
**TOTAL:1000-7999		126,613	69,192	61,946	24,741
Resource:0487 NATIONAL UNIVERSITY					
8600	OTHER LOCAL REVENUE	2,250	6,348	2,400	3,028
8900	OTHER FINANCING SOURCES	1,337		1,694	
TOTAL: 8xxx		3,587	6,348	4,094	3,028
1100	CERTIFICATED TEACHERS SALARIES	3,600	5,088	3,795	2,500
TOTAL: 1xxx		3,600	5,088	3,795	2,500
3100	STATE TEACHER RETIREMENT SYS	586	870	378	423
3300	SOCIAL SECURITY / MEDICARE	52	74	54	36
3400	HEALTH & WELFARE	45	8		
3500	STATE UNEMPLOYEMENT INSURANCE	2	3	3	31

**096 FOLSOM CORDOVA UNIFIED
PROGRAM DETAILS BY RESOURCE**

COMPARATIVE BUDGET REPORT

		2018-2019	2019-2020	2020-2021	2021-2022
		ACTUALS	ACTUALS	ACTUALS	REVISED ADOPTED BUDGET
Resource:0487 NATIONAL UNIVERSITY					
3600	WORKER'S COMPENSATION	52	93	78	38
TOTAL: 3xxx		737	1,047	513	528
**TOTAL:1000-7999		4,337	6,135	4,308	3,028
Resource:0502 PROJECT LEAD THE WAY					
8900	OTHER FINANCING SOURCES	73,887	73,855	69,520	71,091
TOTAL: 8xxx		73,887	73,855	69,520	71,091
1100	CERTIFICATED TEACHERS SALARIES	360	5,583		1,560
TOTAL: 1xxx		360	5,583		1,560
3100	STATE TEACHER RETIREMENT SYS		955		264
3300	SOCIAL SECURITY / MEDICARE	19	81		24
3400	HEALTH & WELFARE	5	68		5
3500	STATE UNEMPLOYEMENT INSURANCE	0	3		20
3600	WORKER'S COMPENSATION	5	102		18
TOTAL: 3xxx		29	1,208		331
4300	SUPPLIES	41,764	42,797	45,802	50,600
4400	INVENTORIED EQUIPMENT		1,477	9,848	
TOTAL: 4xxx		41,764	44,274	55,650	50,600
5200	TRAVEL & CONFERENCE	15,443	11,215	2,900	8,400
5300	DUES & MEMBERSHIPS	16,000	11,000	10,200	10,200
5800	OTHER SERVICES & OPERATING EXP	290	575	770	
TOTAL: 5xxx		31,733	22,790	13,870	18,600
**TOTAL:1000-7999		73,887	73,855	69,520	71,091
Resource:0505 PTA/PTC SPONSORED PROGRAMS					
8600	OTHER LOCAL REVENUE	100,271	63,953	44,481	67,829
TOTAL: 8xxx		100,271	63,953	44,481	67,829
1100	CERTIFICATED TEACHERS SALARIES	24,831	10,454	429	16,945
TOTAL: 1xxx		24,831	10,454	429	16,945
2100	INSTRUCTIONAL AIDE SALARIES	22,088	18,275	80	17,500
2200	CLASSIFIED SUPPORT SALARIES	3,508	3,803	951	3,065
2400	CLERICAL & OFFICE SALARIES				900
2900	OTHER CLASSIFIED SALARIES	528			500
TOTAL: 2xxx		26,124	22,078	1,031	21,965
3100	STATE TEACHER RETIREMENT SYS	3,521	1,865	84	2,820
3200	PUBLIC EMPLOYEE RETIREMENT SYS	165	360		71

**096 FOLSOM CORDOVA UNIFIED
PROGRAM DETAILS BY RESOURCE**

COMPARATIVE BUDGET REPORT

		2018-2019	2019-2020	2020-2021	2021-2022
		ACTUALS	ACTUALS	ACTUALS	REVISED ADOPTED BUDGET
Resource:0505 PTA/PTC SPONSORED PROGRAMS					
3300	SOCIAL SECURITY / MEDICARE	2,448	1,817	80	1,887
3400	HEALTH & WELFARE	665	111		90
3500	STATE UNEMPLOYEMENT INSURANCE	26	16	1	22
3600	WORKER'S COMPENSATION	766	593	23	579
3900	OTHER BENEFITS	60	60		
TOTAL: 3xxx		7,653	4,822	188	5,469
4200	BOOKS OTHER THAN TEXTBOOKS	4,827	1,583	713	3,000
4300	SUPPLIES	9,534	4,281	7,440	3,200
4400	INVENTORIED EQUIPMENT	2,601	2,000		
TOTAL: 4xxx		16,962	7,863	8,153	6,200
5600	RENTALS, LEASES & REPAIRS	500			
5700	DIRECT COST TRANSFERS	17,981	11,522	6,000	10,500
5800	OTHER SERVICES & OPERATING EXP	6,221	7,214	5,019	6,750
TOTAL: 5xxx		24,702	18,736	11,019	17,250
6400	FURNITURE AND EQUIPMENT			23,660	
TOTAL: 6xxx				23,660	
**TOTAL:1000-7999		100,271	63,953	44,481	67,829
Resource:0655 SETAHEADSTART PRSCHLLAND USE					
8600	OTHER LOCAL REVENUE	7,200	7,200	7,200	7,200
8900	OTHER FINANCING SOURCES	7,200-	7,200-	7,200-	7,200-
TOTAL: 8xxx					
Resource:0711 EL/LI					
8600	OTHER LOCAL REVENUE	5,340	3,359		
8900	OTHER FINANCING SOURCES	12,483,391	11,391,713	10,679,701	10,751,493
TOTAL: 8xxx		12,488,731	11,395,072	10,679,701	10,751,493
1100	CERTIFICATED TEACHERS SALARIES	4,012,665	3,114,188	1,048,544	1,963,170
1200	CERT PUPIL SUPPORT SALARIES	678,351	864,168	876,294	878,230
1300	CERTIFICATED SUPERV & ADM SAL	947,775	1,019,560	863,613	1,125,390
1900	OTHER CERTIFICATED SALARIES	405,103	250,752		
TOTAL:1xxx		6,043,894	5,248,668	2,788,451	3,966,790
2100	INSTRUCTIONAL AIDE SALARIES	723,350	844,953	1,007,102	995,762
2200	CLASSIFIED SUPPORT SALARIES	828,806	1,003,981	888,590	998,235
2400	CLERICAL & OFFICE SALARIES	478,890	329,453	322,899	308,899
2900	OTHER CLASSIFIED SALARIES	45,023	38,749		49,585
TOTAL: 2xxx		2,076,070	2,217,135	2,218,591	2,352,481

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COMPARATIVE BUDGET REPORT

		2018-2019	2019-2020	2020-2021	2021-2022
		ACTUALS	ACTUALS	ACTUALS	REVISED ADOPTED BUDGET
Resource:0711 EL/LI					
3100	STATE TEACHER RETIREMENT SYS	952,494	883,312	452,112	679,326
3200	PUBLIC EMPLOYEE RETIREMENT SYS	309,719	354,815	355,938	515,044
3300	SOCIAL SECURITY / MEDICARE	247,062	239,916	197,939	245,903
3400	HEALTH & WELFARE	678,485	540,154	371,898	526,933
3500	STATE UNEMPLOYEMENT INSURANCE	3,960	3,615	3,140	78,721
3600	WORKER'S COMPENSATION	115,572	131,466	75,383	96,601
3900	OTHER BENEFITS	75,972	46,850	47,497	44,845
TOTAL: 3xxx		2,383,264	2,200,127	1,503,907	2,187,373
4100	TEXTBOOKS				500,000
4200	BOOKS OTHER THAN TEXTBOOKS	14,612	14,757	8,164	258,000
4300	SUPPLIES	173,999	43,731	52,928	295,050
4400	INVENTORIED EQUIPMENT	15,979	1,066	123,674	315,000
TOTAL: 4xxx		204,591	59,554	184,765	1,368,050
5200	TRAVEL & CONFERENCE	197,837	126,231	62,002	112,918
5300	DUES & MEMBERSHIPS	263	328		
5600	RENTALS, LEASES & REPAIRS	11,113	198,025	93,287	160,199
5700	DIRECT COST TRANSFERS	56,820-	45,528-	28,400-	5,000
5800	OTHER SERVICES & OPERATING EXP	909,674	690,734	691,865	592,754
5900	COMMUNICATIONS	396	96	13	
TOTAL: 5xxx		1,062,463	969,886	818,767	870,871
6100	LAND		25,470		
6400	FURNITURE AND EQUIPMENT	31,268	274,182	284,340	
TOTAL: 6xxx		31,268	299,651	284,340	
**TOTAL:1000-7999		11,801,548	10,995,022	7,798,819	10,745,565
Resource:0712 CTE					
8900	OTHER FINANCING SOURCES	1,484,222	1,539,123	1,545,465	1,621,451
TOTAL: 8xxx		1,484,222	1,539,123	1,545,465	1,621,451
1100	CERTIFICATED TEACHERS SALARIES	615,701	623,361	1,153,215	1,101,315
1300	CERTIFICATED SUPERV & ADM SAL	86,610	114,243	118,847	114,243
TOTAL: 1xxx		702,310	737,604	1,272,062	1,215,558
3100	STATE TEACHER RETIREMENT SYS	113,081	126,130	204,192	205,670
3300	SOCIAL SECURITY / MEDICARE	10,211	10,229	17,529	17,727
3400	HEALTH & WELFARE	63,626	58,641	91,592	97,735
3500	STATE UNEMPLOYEMENT INSURANCE	336	353	786	15,024
3600	WORKER'S COMPENSATION	9,823	12,858	18,895	18,464
3900	OTHER BENEFITS	5,612	7,414	10,697	9,366
TOTAL: 3xxx		202,689	215,626	343,691	363,986

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		2018-2019	2019-2020	2020-2021	2021-2022
		ACTUALS	ACTUALS	ACTUALS	REVISED ADOPTED BUDGET
Resource:0712 CTE					
4300	SUPPLIES	5,374	1,218	41,604	4,500
4400	INVENTORIED EQUIPMENT		88,760	214,861	31,316
TOTAL: 4xxx		5,374	89,978	256,465	35,816
5200	TRAVEL & CONFERENCE	1,526	1,615		
5300	DUES & MEMBERSHIPS	109			
5600	RENTALS, LEASES & REPAIRS	203	102,901		
5700	DIRECT COST TRANSFERS		7,600		5,200
5800	OTHER SERVICES & OPERATING EXP		20,000	3,575	
TOT	AL: 5xxx	1,838	132,117	3,575	5,200
6400	FURNITURE AND EQUIPMENT		49,017	596,995	
TOTAL: 6xxx			49,017	596,995	
**TOTAL:1000-7999		912,211	1,224,342	2,472,788	1,620,560
Resource:0730 STUDENT TRANSPORTATION					
8600	OTHER LOCAL REVENUE	603,499	444,438	29,663	525,000
8900	OTHER FINANCING SOURCES	4,849,231	4,896,294	6,044,300	7,219,025
TOTAL: 8xxx		5,452,730	5,340,732	6,073,963	7,744,025
2200	CLASSIFIED SUPPORT SALARIES	2,815,749	2,683,863	2,589,629	3,113,806
2300	CLASSIFIED SUPERV & ADMIN SAL	100,512	106,128	115,998	111,504
2400	CLERICAL & OFFICE SALARIES	95,210	110,437	94,085	127,651
TOTAL: 2xxx		3,011,471	2,900,428	2,799,712	3,352,961
3100	STATE TEACHER RETIREMENT SYS			24	
3200	PUBLIC EMPLOYEE RETIREMENT SYS	477,282	517,718	556,309	727,960
3300	SOCIAL SECURITY / MEDICARE	224,893	215,307	206,834	245,656
3400	HEALTH & WELFARE	357,362	336,424	322,125	321,397
3500	STATE UNEMPLOYEMENT INSURANCE	1,479	1,415	2,654	41,492
3600	WORKER'S COMPENSATION	43,236	51,538	42,251	50,627
3900	OTHER BENEFITS	36,671	22,066	23,112	23,113
TOTAL: 3xxx		1,140,923	1,144,468	1,153,310	1,410,245
4200	BOOKS OTHER THAN TEXTBOOKS	211	313	41-	300
4300	SUPPLIES	761,972	559,867	457,571	763,676
4400	INVENTORIED EQUIPMENT	5,021	13,538	239,500	24,000
TOTAL: 4xxx		767,204	573,718	697,030	787,976
5200	TRAVEL & CONFERENCE	2,261	379	234	2,425
5600	RENTALS, LEASES & REPAIRS	155,849	157,921	221,639	157,900
5700	DIRECT COST TRANSFERS	720,171-	412,096-	154,264-	664,691-
5800	OTHER SERVICES & OPERATING EXP	352,165	221,704	185,267	327,700
5900	COMMUNICATIONS	9,159	9,314	8,190	7,400
TOTAL: 5xxx		200,737-	22,778-	261,067	169,266-

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		2018-2019	2019-2020	2020-2021	2021-2022
		ACTUALS	ACTUALS	ACTUALS	REVISED ADOPTED BUDGET
Resource:0730 STUDENT TRANSPORTATION					
6400	FURNITURE AND EQUIPMENT	386,922	427,931	836,575	2,045,145
6500	EQUIP REPLACEMENT OVER \$5,000	29,983			
TOTAL: 6xxx		416,906	427,931	836,575	2,045,145
7400	DEBT SERVICE	316,965	316,965	316,965	316,964
TOTAL: 7xxx		316,965	316,965	316,965	316,964
**TOTAL:1000-7999		5,452,730	5,340,732	6,064,659	7,744,025
Resource:0820 IN-DIST.PREMIUMS/CONTRIBUTIONS					
8600	OTHER LOCAL REVENUE		750,000		881,575
TOTAL: 8xxx			750,000		881,575
5800	OTHER SERVICES & OPERATING EXP			687,039	881,575
TOTAL: 5xxx				687,039	881,575
**TOTAL:1000-7999				687,208	881,575
Resource:0850 IN-DIST. PREMIUMS MANAGEMENT/CONFIDENTIAL +3YRS					
8600	OTHER LOCAL REVENUE		80,000		99,416
TOTAL: 8xxx			80,000		99,416
5800	OTHER SERVICES & OPERATING EXP			62,743	99,416
TOTAL: 5xxx				62,743	99,416
**TOTAL:1000-7999				62,743	99,416
Resource:1100 STATE LOTTERY					
8500	OTHER STATE REVENUE	3,438,045	3,115,104	3,038,664	3,074,577
8900	OTHER FINANCING SOURCES	3,438,045-	3,115,104-	3,038,664-	3,074,577-
TOTAL: 8xxx					
Resource:1400 EDUCATION PROTECTION ACCOUNT					
8000	REVENUE DO NOT USE	31,747,774	17,044,853	34,964,228	38,237,490
TOTAL: 8xxx		31,747,774	17,044,853	34,964,228	38,237,490
1100	CERTIFICATED TEACHERS SALARIES	24,493,105	13,202,127	27,211,271	29,435,936
TOTAL: 1xxx		24,493,105	13,202,127	27,211,271	29,435,936
3100	STATE TEACHER RETIREMENT SYS	3,984,876	2,250,970	4,382,954	4,980,576
3200	PUBLIC EMPLOYEE RETIREMENT SYS			1,654	
3300	SOCIAL SECURITY / MEDICARE	349,960	189,319	388,276	425,419
3400	HEALTH & WELFARE	2,402,921	1,017,835	2,377,621	2,589,039

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COMPARATIVE BUDGET REPORT

		2018-2019	2019-2020	2020-2021	2021-2022
		ACTUALS	ACTUALS	ACTUALS	REVISED ADOPTED BUDGET
Resource:1400 EDUCATION PROTECTION ACCOUNT					
3500	STATE UNEMPLOYEMENT INSURANCE	12,349	6,449	13,168	362,093
3600	WORKER'S COMPENSATION	355,530	236,334	415,824	444,427
3900	OTHER BENEFITS	149,033	141,819	173,460	
TOTAL: 3xxx		7,254,669	3,842,726	7,752,957	8,801,554
**TOTAL:1000-7999		31,747,774	17,044,853	34,964,228	38,237,490
Resource:3010 IASA-TL I BSC GR LOW INC/NEGLE					
8200	FEDERAL REVENUE CONTINUED	2,854,643	2,297,827	3,096,114	3,189,017
8900	OTHER FINANCING SOURCES	3,654-	4,528-	160,683	
TOTAL: 8xxx		2,850,989	2,293,299	3,256,797	3,189,017
1100	CERTIFICATED TEACHERS SALARIES	1,018,308	815,898	943,284	816,695
1200	CERT PUPIL SUPPORT SALARIES	10,976			
1300	CERTIFICATED SUPERV & ADM SAL	63,017	65,769	31,231-	12,000
1900	OTHER CERTIFICATED SALARIES	494	1,845		
TOTAL: 1xxx		1,092,795	883,513	912,052	828,695
2100	INSTRUCTIONAL AIDE SALARIES	100,017	126,486	216,900	293,570
2200	CLASSIFIED SUPPORT SALARIES	33,546	172		
2300	CLASSIFIED SUPERV & ADMIN SAL	63,360	12,506		
2400	CLERICAL & OFFICE SALARIES	87,153	108,864	67,789	101,577
2900	OTHER CLASSIFIED SALARIES	2,591	4,874	3,365	2,600
TOTAL: 2xxx		286,667	252,901	288,054	397,747
3100	STATE TEACHER RETIREMENT SYS	173,075	148,263	145,821	142,629
3200	PUBLIC EMPLOYEE RETIREMENT SYS	41,770	37,363	42,970	86,815
3300	SOCIAL SECURITY / MEDICARE	37,928	32,351	34,582	41,249
3400	HEALTH & WELFARE	111,737	81,533	88,755	146,181
3500	STATE UNEMPLOYEMENT INSURANCE	667	552	1,210	15,247
3600	WORKER'S COMPENSATION	19,573	20,058	17,810	18,487
3900	OTHER BENEFITS	11,370	11,807	10,169	5,698
TOTAL: 3xxx		396,120	331,927	341,318	456,306
4200	BOOKS OTHER THAN TEXTBOOKS	40,207	23,096	44,857	38,240
4300	SUPPLIES	209,222	183,495	442,542	367,399
4400	INVENTORIED EQUIPMENT	43,523	16,835	23,718	1,500
TOTAL: 4xxx		292,952	223,427	511,116	407,139
5200	TRAVEL & CONFERENCE	117,033	83,099	73,396	230,616
5300	DUES & MEMBERSHIPS	834		392	400
5600	RENTALS, LEASES & REPAIRS	548	197	314	85
5700	DIRECT COST TRANSFERS	367,511	248,941	311,528	265,250
5800	OTHER SERVICES & OPERATING EXP	164,373	150,122	686,485	450,182
5900	COMMUNICATIONS	26,992	28,216	5,961	450
TOTAL: 5xxx		677,290	510,575	1,078,075	946,983

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		2018-2019	2019-2020	2020-2021	2021-2022
		ACTUALS	ACTUALS	ACTUALS	REVISED ADOPTED BUDGET
Resource:3010 IASA-TL I BSC GR LOW INC/NEGLE					
7300	DIRECT SUPPORT & INDIRECT COST	105,165	90,957	126,181	152,147
TOTAL: 7xxx		105,165	90,957	126,181	152,147
**TOTAL:1000-7999		2,850,989	2,293,299	3,256,797	3,189,017
Resource:3180 SCHOOL IMPROVEMENT GRANT					
8200	FEDERAL REVENUE CONTINUED	808,775	811,633	1,000,541	
TOTAL: 8xxx		808,775	811,633	1,000,541	
1100	CERTIFICATED TEACHERS SALARIES	254,730	275,887	334,659	
1300	CERTIFICATED SUPERV & ADM SAL	206,467	206,936	211,789	
TOTAL: 1xxx		461,197	482,823	546,448	
2200	CLASSIFIED SUPPORT SALARIES	60,208	71,129	151,591	
2400	CLERICAL & OFFICE SALARIES			15,292	
TOTAL: 2xxx		60,208	71,129	166,883	
3100	STATE TEACHER RETIREMENT SYS	72,566	81,689	87,925	
3200	PUBLIC EMPLOYEE RETIREMENT SYS	10,875	14,110	32,990	
3300	SOCIAL SECURITY / MEDICARE	11,012	11,899	19,360	
3400	HEALTH & WELFARE	56,674	43,351	44,064	
3500	STATE UNEMPLOYEMENT INSURANCE	246	266	443	
3600	WORKER'S COMPENSATION	7,156	9,692	10,651	
3900	OTHER BENEFITS	2,206	5,681	5,631	
TOTAL: 3xxx		160,734	166,688	201,065	
4200	BOOKS OTHER THAN TEXTBOOKS	6,515			
4300	SUPPLIES		456	14,940	
4400	INVENTORIED EQUIPMENT			1,619	
TOTAL: 4xxx		6,515	456	16,559	
5100	SUB-AGREEMENTS>25,000 (NPS 0%)	16,495	31,489		
5200	TRAVEL & CONFERENCE		9,500	8,304	
5800	OTHER SERVICES & OPERATING EXP	74,400	18,608	19,193	
TOTAL: 5xxx		90,895	59,597	27,497	
6400	FURNITURE AND EQUIPMENT			5,740	
TOTAL: 6xxx				5,740	
7300	DIRECT SUPPORT & INDIRECT COST	29,225	30,942	36,349	
TOTAL: 7xxx		29,225	30,942	36,349	
**TOTAL:1000-7999		808,775	811,633	1,000,541	

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COMPARATIVE BUDGET REPORT

		2018-2019	2019-2020	2020-2021	2021-2022
		ACTUALS	ACTUALS	ACTUALS	REVISED ADOPTED BUDGET
Resource:3182 EVERYSTUDENT SUCCEEDS ACT CSI					
8200	FEDERAL REVENUE CONTINUED		94,860	189,870	510,849
TOTAL: 8xxx			94,860	189,870	510,849
1100	CERTIFICATED TEACHERS SALARIES		29,153	25,506	136,439
TOTAL: 1xxx			29,153	25,506	136,439
2400	CLERICAL & OFFICE SALARIES		6,425	18,063	20,305
TOTAL: 2xxx			6,425	18,063	20,305
3100	STATE TEACHER RETIREMENT SYS		4,985	4,101	8,163
3200	PUBLIC EMPLOYEE RETIREMENT SYS		1,267	3,702	4,652
3300	SOCIAL SECURITY / MEDICARE		889	1,731	2,485
3400	HEALTH & WELFARE		3,542	3,807	4,721
3500	STATE UNEMPLOYEMENT INSURANCE		17	28	740
3600	WORKER'S COMPENSATION		616	676	1,013
TOTAL: 3xxx			11,316	14,045	21,774
4100	TEXTBOOKS			1,166	
4200	BOOKS OTHER THAN TEXTBOOKS		116	14,265	20,231
4300	SUPPLIES		6,068	75,152	97,711
4400	INVENTORIED EQUIPMENT		1,618	14,523	
TOTAL: 4xxx			7,802	105,106	117,942
5200	TRAVEL & CONFERENCE		11,508	239	
5700	DIRECT COST TRANSFERS			500	440
5800	OTHER SERVICES & OPERATING EXP		24,894	18,617	189,577
TOTAL: 5xxx			36,402	19,356	190,017
7300	DIRECT SUPPORT & INDIRECT COST		3,762	7,793	24,372
TOTAL: 7xxx			3,762	7,793	24,372
**TOTAL:1000-7999			94,860	189,870	510,849
Resource:3210 ELEM & SEC SCHOOL EMERGENCY RF					
8200	FEDERAL REVENUE CONTINUED			2,206,740	
TOTAL: 8xxx				2,206,740	
2100	INSTRUCTIONAL AIDE SALARIES			574	
TOTAL: 2xxx				574	
3300	SOCIAL SECURITY / MEDICARE			44	
3500	STATE UNEMPLOYEMENT INSURANCE			0	
3600	WORKER'S COMPENSATION			9	
TOTAL: 3xxx				53	

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		2018-2019	2019-2020	2020-2021	2021-2022
		ACTUALS	ACTUALS	ACTUALS	REVISED ADOPTED BUDGET
Resource:3210 ELEM & SEC SCHOOL EMERGENCY RF					
4300	SUPPLIES			981,489	
4400	INVENTORIED EQUIPMENT			3,313	
TOTAL: 4xxx				984,803	
5800	OTHER SERVICES & OPERATING EXP			169,232	
5900	COMMUNICATIONS			213,380	
TOTAL: 5xxx				382,612	
6400	FURNITURE AND EQUIPMENT			780,146	
TOTAL: 6xxx				780,146	
7300	DIRECT SUPPORT & INDIRECT COST			58,552	
TOTAL: 7xxx				58,552	
**TOTAL:1000-7999				2,206,740	
Resource:3212 ELEM & SEC SCHOOL RELIEF II					
8200	FEDERAL REVENUE CONTINUED			1,627,783	2,509,400
TOTAL: 8xxx				1,627,783	2,509,400
1100	CERTIFICATED TEACHERS SALARIES				1,681,191
1200	CERT PUPIL SUPPORT SALARIES				81,072
TOTAL: 1xxx					1,762,263
2400	CLERICAL & OFFICE SALARIES			1,022	
TOTAL: 2xxx				1,022	
3100	STATE TEACHER RETIREMENT SYS				310,883
3200	PUBLIC EMPLOYEE RETIREMENT SYS			211	
3300	SOCIAL SECURITY / MEDICARE			78	26,642
3400	HEALTH & WELFARE				359,268
3500	STATE UNEMPLOYEMENT INSURANCE			1	22,600
3600	WORKER'S COMPENSATION			16	27,744
TOTAL: 3xxx				306	747,137
4200	BOOKS OTHER THAN TEXTBOOKS			5,220	
4300	SUPPLIES			951,190	
4400	INVENTORIED EQUIPMENT			5,639	
TOTAL: 4xxx				962,049	
5800	OTHER SERVICES & OPERATING EXP			130,245	
TOTAL: 5xxx				130,245	
6400	FURNITURE AND EQUIPMENT			487,354	
TOTAL: 6xxx				487,354	

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	2018-2019	2019-2020	2020-2021	2021-2022
	ACTUALS	ACTUALS	ACTUALS	REVISED ADOPTED BUDGET
Resource:3212 ELEM & SEC SCHOOL RELIEF II				
7300 DIRECT SUPPORT & INDIRECT COST			46,807	
TOTAL: 7xxx			46,807	
**TOTAL:1000-7999			1,627,783	2,509,400
Resource:3213 ELEM & SEC SCHOOL RELIEF III				
5700 DIRECT COST TRANSFERS				28,438-
TOTAL: 5xxx				28,438-
**TOTAL:1000-7999				28,438-
Resource:3215 GOVERNOR'S EMERGENCY ED RELIEF				
8200 FEDERAL REVENUE CONTINUED			1,239,270	
TOTAL: 8xxx			1,239,270	
4200 BOOKS OTHER THAN TEXTBOOKS			207	
4300 SUPPLIES			1,055,722	
4400 INVENTORIED EQUIPMENT			21,029	
TOTAL: 4xxx			1,076,958	
5600 RENTALS, LEASES & REPAIRS			6,738	
5800 OTHER SERVICES & OPERATING EXP			42,694	
5900 COMMUNICATIONS			62,016	
TOTAL: 5xxx			111,448	
7300 DIRECT SUPPORT & INDIRECT COST			50,864	
TOTAL: 7xxx			50,864	
**TOTAL:1000-7999			1,239,270	
Resource:3220 CORONAVIRUS RELIEF FUND				
8200 FEDERAL REVENUE CONTINUED			9,076,567	
TOTAL: 8xxx			9,076,567	
1100 CERTIFICATED TEACHERS SALARIES			877,860	
1900 OTHER CERTIFICATED SALARIES			15,042	
TOTAL: 1xxx			892,902	
2200 CLASSIFIED SUPPORT SALARIES			37,328	
TOTAL: 2xxx			37,328	
3100 STATE TEACHER RETIREMENT SYS			141,686	
3200 PUBLIC EMPLOYEE RETIREMENT SYS			3,552	
3300 SOCIAL SECURITY / MEDICARE			16,575	

**096 FOLSOM CORDOVA UNIFIED
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COMPARATIVE BUDGET REPORT

		2018-2019	2019-2020	2020-2021	2021-2022
		ACTUALS	ACTUALS	ACTUALS	REVISED ADOPTED BUDGET
Resource:3220 CORONAVIRUS RELIEF FUND					
3400	HEALTH & WELFARE			137	
3500	STATE UNEMPLOYEMENT INSURANCE			609	
3600	WORKER'S COMPENSATION			14,499	
TOTAL: 3xxx				177,058	
4200	BOOKS OTHER THAN TEXTBOOKS			24,293	
4300	SUPPLIES			1,851,488	
4400	INVENTORIED EQUIPMENT			536,257	
TOTAL: 4xxx				2,412,038	
5600	RENTALS, LEASES & REPAIRS			834,335	
5800	OTHER SERVICES & OPERATING EXP			800,120	
TOTAL: 5xxx				1,634,456	
6200	BUILDINGS & IMPROVEMNT OF BLDG			3,776,309	
6400	FURNITURE AND EQUIPMENT			146,477	
TOTAL: 6xxx				3,922,786	
**TOTAL:1000-7999				9,076,567	
Resource:3310 SP ED-BASIC GRT ENT PL94-142					
8100	FEDERAL REVENUE	3,048,903	3,008,958	3,240,881	3,602,279
8900	OTHER FINANCING SOURCES	75,318-	469,265-	758,419-	695,800-
TOTAL: 8xxx		2,973,585	2,539,693	2,482,462	2,906,479
1100	CERTIFICATED TEACHERS SALARIES	126,176	101,207	105,804	253,207
1900	OTHER CERTIFICATED SALARIES	88,369	88,811	92,839	92,006
TOTAL: 1xxx		214,545	190,018	198,643	345,213
2100	INSTRUCTIONAL AIDE SALARIES	1,841,721	1,581,398	1,539,622	1,584,305
TOTAL: 2xxx		1,841,721	1,581,398	1,539,622	1,584,305
3100	STATE TEACHER RETIREMENT SYS	42,607	41,061	36,262	63,993
3200	PUBLIC EMPLOYEE RETIREMENT SYS	307,821	279,409	295,342	345,977
3300	SOCIAL SECURITY / MEDICARE	135,181	112,523	112,982	142,661
3400	HEALTH & WELFARE	229,654	168,451	137,208	198,461
3500	STATE UNEMPLOYEMENT INSURANCE	995	831	1,083	24,575
3600	WORKER'S COMPENSATION	29,592	30,484	25,876	29,070
3900	OTHER BENEFITS	61,783	31,056	33,557	33,557
TOTAL: 3xxx		807,632	663,816	642,309	838,294
4300	SUPPLIES		2,376		
TOTAL: 4xxx			2,376		

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		2018-2019	2019-2020	2020-2021	2021-2022
		ACTUALS	ACTUALS	ACTUALS	REVISED ADOPTED BUDGET
Resource:3310 SP ED-BASIC GRT ENT PL94-142					
7300	DIRECT SUPPORT & INDIRECT COST	109,687	100,729	101,888	138,667
TOTAL: 7xxx		109,687	100,729	101,888	138,667
**TOTAL:1000-7999		2,973,585	2,538,336	2,482,462	2,906,479
Resource:3311 IDEA LOCAL ASSIST PRIV SCH ISP					
8900	OTHER FINANCING SOURCES	20,034	20,297	20,207	20,207
TOTAL: 8xxx		20,034	20,297	20,207	20,207
5800	OTHER SERVICES & OPERATING EXP	19,295	19,492	19,378	19,243
TOTAL: 5xxx		19,295	19,492	19,378	19,243
7300	DIRECT SUPPORT & INDIRECT COST	739	805	829	964
TOTAL: 7xxx		739	805	829	964
**TOTAL:1000-7999		20,034	20,297	20,207	20,207
Resource:3312 SP ED-IDEA PART B SEC 611 EARL					
8900	OTHER FINANCING SOURCES	55,284	448,968	738,212	675,593
TOTAL: 8xxx		55,284	448,968	738,212	675,593
1100	CERTIFICATED TEACHERS SALARIES	32,434	138,209	188,132	181,142
TOTAL: 1xxx		32,434	138,209	188,132	181,142
2100	INSTRUCTIONAL AIDE SALARIES	6,210	34,756	49,998	48,618
2200	CLASSIFIED SUPPORT SALARIES		129,607	240,073	243,710
TOTAL: 2xxx		6,210	164,363	290,071	292,328
3100	STATE TEACHER RETIREMENT SYS	5,183	32,452	39,428	35,150
3200	PUBLIC EMPLOYEE RETIREMENT SYS	1,106	21,344	47,522	53,429
3300	SOCIAL SECURITY / MEDICARE	977	10,996	19,492	25,189
3400	HEALTH & WELFARE	4,937	27,016	38,805	39,206
3500	STATE UNEMPLOYEMENT INSURANCE	19	147	290	5,971
3600	WORKER'S COMPENSATION	560	5,355	6,974	7,150
3900	OTHER BENEFITS	302	2,701	3,796	3,796
TOTAL: 3xxx		13,084	100,012	156,308	169,891
4200	BOOKS OTHER THAN TEXTBOOKS			2,153	
4300	SUPPLIES		498	4,013	
TOTAL: 4xxx			498	6,165	
5200	TRAVEL & CONFERENCE	517	2,381		
5800	OTHER SERVICES & OPERATING EXP	1,000	25,698	67,236	
TOT	AL: 5xxx	1,517	28,079	67,236	

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		2018-2019	2019-2020	2020-2021	2021-2022
		ACTUALS	ACTUALS	ACTUALS	REVISED ADOPTED BUDGET
Resource:3312 SP ED-IDEA PART B SEC 611 EARL					
7300	DIRECT SUPPORT & INDIRECT COST	2,039	17,807	30,299	32,232
TOTAL: 7xxx		2,039	17,807	30,299	32,232
**TOTAL:1000-7999		55,284	448,968	738,212	675,593
Resource:3315 SP ED-PRSCH ENT NON RIS					
8100	FEDERAL REVENUE	83,510	95,430	95,685	95,685
8900	OTHER FINANCING SOURCES	2,641-	25,945-	14,353-	14,353-
TOTAL: 8xxx		80,869	69,485	81,332	81,332
1100	CERTIFICATED TEACHERS SALARIES	52,119	44,956	58,720	51,852
TOTAL: 1xxx		52,119	44,956	58,720	51,852
3100	STATE TEACHER RETIREMENT SYS	8,352	9,596	9,389	8,773
3300	SOCIAL SECURITY / MEDICARE	731	797	835	752
3400	HEALTH & WELFARE	8,543	8,012	7,774	10,741
3500	STATE UNEMPLOYEMENT INSURANCE	25	28	29	638
3600	WORKER'S COMPENSATION	741	1,002	896	783
TOTAL: 3xxx		18,392	19,434	18,923	21,687
4300	SUPPLIES	7,375	2,306	351	3,913
TOTAL: 4xxx		7,375	2,306	351	3,913
5200	TRAVEL & CONFERENCE		32		
TOTAL: 5xxx			32		
7300	DIRECT SUPPORT & INDIRECT COST	2,983	2,756	3,338	3,880
TOTAL: 7xxx		2,983	2,756	3,338	3,880
**TOTAL:1000-7999		80,869	69,485	81,332	81,332
Resource:3318 SP ED-IDEA PART B SEC 619 EARL					
8900	OTHER FINANCING SOURCES	2,641	25,945	14,353	14,353
TOTAL: 8xxx		2,641	25,945	14,353	14,353
1100	CERTIFICATED TEACHERS SALARIES	1,760	1,950		2,000
TOTAL: 1xxx		1,760	1,950		2,000
3100	STATE TEACHER RETIREMENT SYS	151	310		350
3300	SOCIAL SECURITY / MEDICARE	67	28		30
3400	HEALTH & WELFARE	22	20		
3500	STATE UNEMPLOYEMENT INSURANCE	1	1		2
3600	WORKER'S COMPENSATION	26	35		30
TOTAL: 3xxx		267	394		412

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COMPARATIVE BUDGET REPORT

		2018-2019	2019-2020	2020-2021	2021-2022
		ACTUALS	ACTUALS	ACTUALS	REVISED ADOPTED BUDGET
Resource:3318 SP ED-IDEA PART B SEC 619 EARL					
4300	SUPPLIES		42		
TOTAL: 4xxx			42		
5200	TRAVEL & CONFERENCE	517	328		500
5800	OTHER SERVICES & OPERATING EXP		22,202	13,764	10,756
TOTAL: 5xxx		517	22,530	13,764	11,256
7300	DIRECT SUPPORT & INDIRECT COST	97	1,029	589	685
TOTAL: 7xxx		97	1,029	589	685
**TOTAL:1000-7999		2,641	25,945	14,353	14,353
Resource:3327 IDEA MENT HEALTH PARTB SEC611					
8100	FEDERAL REVENUE	225,344	229,358	231,114	229,358
TOTAL: 8xxx		225,344	229,358	231,114	229,358
1200	CERT PUPIL SUPPORT SALARIES	82,763	85,465	57,641	58,353
TOTAL: 1xxx		82,763	85,465	57,641	58,353
2200	CLASSIFIED SUPPORT SALARIES	77,565	78,248	109,219	78,248
TOTAL: 2xxx		77,565	78,248	109,219	78,248
3100	STATE TEACHER RETIREMENT SYS	13,634	15,374	9,264	9,873
3200	PUBLIC EMPLOYEE RETIREMENT SYS	14,010	15,431	22,446	17,927
3300	SOCIAL SECURITY / MEDICARE	7,309	7,348	9,271	6,832
3400	HEALTH & WELFARE	11,965	7,980	7,370	6,789
3500	STATE UNEMPLOYEMENT INSURANCE	82	82	82	1,673
3600	WORKER'S COMPENSATION	2,562	2,980	2,549	2,063
3900	OTHER BENEFITS	2,102	2,102	2,102	2,102
TOTAL: 3xxx		51,664	51,297	53,084	47,259
4300	SUPPLIES	5,040	5,252	1,684	34,555
TOTAL: 4xxx		5,040	5,252	1,684	34,555
7300	DIRECT SUPPORT & INDIRECT COST	8,312	9,097	9,486	10,943
TOTAL: 7xxx		8,312	9,097	9,486	10,943
**TOTAL:1000-7999		225,344	229,358	231,114	229,358
Resource:3345 Pre-K Staff Developmt: IDEA-B					
8100	FEDERAL REVENUE	1,000	1,000	1,000	1,000
TOTAL: 8xxx		1,000	1,000	1,000	1,000

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COMPARATIVE BUDGET REPORT

		2018-2019	2019-2020	2020-2021	2021-2022 REVISED
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
Resource:3345 Pre-K Staff Developmt: IDEA-B					
4300	SUPPLIES			91	
TOTAL: 4xxx				91	
5200	TRAVEL & CONFERENCE	964	960	868	952
TOTAL: 5xxx		964	960	868	952
7300	DIRECT SUPPORT & INDIRECT COST	36	40	41	48
TOTAL: 7xxx		36	40	41	48
**TOTAL:1000-7999		1,000	1,000	1,000	1,000
Resource:3385 SP ED:EARLY INTERVENTION GRANT					
8100	FEDERAL REVENUE	91,745	91,745	91,745	91,745
TOT AL: 8xxx		91,745	91,745	91,745	91,745
7200	TRANSFERS	91,745	91,745	91,745	91,745
TOT AL: 7xxx		91,745	91,745	91,745	91,745
**TOTAL:1000-7999		91,745	91,745	91,745	91,745
Resource:3395 ALTERNATE DISPUTE RESOLUTION					
8100	FEDERAL REVENUE	39,954	15,822	57,486	30,000
TOTAL: 8xxx		39,954	15,822	57,486	30,000
1900	OTHER CERTIFICATED SALARIES	90			
TOTAL: 1xxx		90			
3300	SOCIAL SECURITY / MEDICARE	1			
3400	HEALTH & WELFARE	1			
3500	STATE UNEMPLOYEMENT INSURANCE	0			
3600	WORKER'S COMPENSATION	1			
TOTAL: 3xxx		18			
4200	BOOKS OTHER THAN TEXTBOOKS	103	308	20,105	
4300	SUPPLIES	525		976	
TOTAL: 4xxx		628	308	21,081	
5200	TRAVEL & CONFERENCE	13,912	8,011	23,268	8,569
5800	OTHER SERVICES & OPERATING EXP	23,843	6,875	10,778	20,000
TOTAL: 5xxx		37,754	14,886	34,046	28,569
7300	DIRECT SUPPORT & INDIRECT COST	1,464	628	2,359	1,431
TOTAL: 7xxx		1,464	628	2,359	1,431
**TOTAL:1000-7999		39,954	15,822	57,486	30,000

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		2018-2019	2019-2020	2020-2021	2021-2022
		ACTUALS	ACTUALS	ACTUALS	REVISED ADOPTED BUDGET
Resource:3550 VOC PGM-VOC & APPL SEC & ADULT					
8200	FEDERAL REVENUE CONTINUED	126,003	114,907	133,474	122,950
8900	OTHER FINANCING SOURCES			11	
TOTAL: 8xxx		126,003	114,907	133,485	122,950
1100	CERTIFICATED TEACHERS SALARIES	9,038	3,680	122	14,113
TOTAL: 1xxx		9,038	3,680	122	14,113
3100	STATE TEACHER RETIREMENT SYS	1,002	331	20	2,368
3200	PUBLIC EMPLOYEE RETIREMENT SYS	29			
3300	SOCIAL SECURITY / MEDICARE	259	107	2	213
3400	HEALTH & WELFARE	113	14		
3500	STATE UNEMPLOYEMENT INSURANCE	5	2	0	172
3600	WORKER'S COMPENSATION	132	67	3	211
TOTAL: 3xxx		1,539	521	25	2,964
4200	BOOKS OTHER THAN TEXTBOOKS			469	
4300	SUPPLIES	46,180	48,895	52,604	28,505
4400	INVENTORIED EQUIPMENT	11,726	28,818	58,659	
TOTAL: 4xxx		57,906	77,713	111,732	28,505
5200	TRAVEL & CONFERENCE	13,394	8,390	889-	18,500
5300	DUES & MEMBERSHIPS		2,304	250	
5600	RENTALS, LEASES & REPAIRS	266	1,350	750	
5700	DIRECT COST TRANSFERS	15,571	1,204		25,500
5800	OTHER SERVICES & OPERATING EXP	17,397	6,634	9,045	27,502
TOTAL: 5xxx		46,627	19,881	9,155	71,502
6400	FURNITURE AND EQUIPMENT	6,484	8,908	7,271	
TOTAL: 6xxx		6,484	8,908	7,271	
7300	DIRECT SUPPORT & INDIRECT COST	4,409	4,204	5,180	5,866
TOTAL: 7xxx		4,409	4,204	5,180	5,866
**TOTAL:1000-7999		126,003	114,907	133,485	122,950
Resource:4035 TITLE II TEACHER QUALITY					
8200	FEDERAL REVENUE CONTINUED	284,112	395,762	565,945	525,530
8900	OTHER FINANCING SOURCES	204,821	225,324		
TOTAL: 8xxx		488,933	621,086	565,945	525,530
1100	CERTIFICATED TEACHERS SALARIES	72,446	117,514	23,332	
1900	OTHER CERTIFICATED SALARIES	207,799	255,461	364,636	324,330
TOTAL: 1xxx		280,245	372,975	387,968	324,330

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		2018-2019	2019-2020	2020-2021	2021-2022
		ACTUALS	ACTUALS	ACTUALS	REVISED ADOPTED BUDGET
Resource:4035 TITLE II TEACHER QUALITY					
2100	INSTRUCTIONAL AIDE SALARIES			835	
2900	OTHER CLASSIFIED SALARIES	718		319	
TOTAL: 2xxx		718		1,154	
3100	STATE TEACHER RETIREMENT SYS	45,421	63,291	61,949	54,877
3200	PUBLIC EMPLOYEE RETIREMENT SYS	178	186	118	
3300	SOCIAL SECURITY / MEDICARE	4,121	5,463	5,651	4,764
3400	HEALTH & WELFARE	19,736	19,682	12,165	23,968
3500	STATE UNEMPLOYEMENT INSURANCE	139	184	250	4,205
3600	WORKER'S COMPENSATION	4,055	6,702	6,006	4,960
3900	OTHER BENEFITS	1,177	1,577	6,306	4,204
TOTAL: 3xxx		74,828	97,086	92,443	96,978
4200	BOOKS OTHER THAN TEXTBOOKS		12,277	1,892	
4300	SUPPLIES	5,372	351	2,522	
4400	INVENTORIED EQUIPMENT			420	
TOTAL: 4xxx		5,372	12,628	4,834	
5200	TRAVEL & CONFERENCE	22,219	54,760	690-	16,354
5300	DUES & MEMBERSHIPS	140			
5700	DIRECT COST TRANSFERS	45,738	56,378	50,591	43,474
5800	OTHER SERVICES & OPERATING EXP	41,638	2,626	6,415	19,321
TOTAL: 5xxx		109,735	113,764	56,316	79,149
7300	DIRECT SUPPORT & INDIRECT COST	18,035	24,633	23,228	25,073
TOTAL: 7xxx		18,035	24,633	23,228	25,073
**TOTAL:1000-7999		488,933	621,086	565,945	525,530
Resource:4127 TITLE IV PART A ESSA					
8200	FEDERAL REVENUE CONTINUED	204,821	225,324	78,488	199,481
8900	OTHER FINANCING SOURCES	204,821-	225,324-		
TOTAL: 8xxx				78,488	199,481
1100	CERTIFICATED TEACHERS SALARIES			35,774	49,600
1200	CERT PUPIL SUPPORT SALARIES			1,100	
TOTAL: 1xxx				36,874	49,600
2200	CLASSIFIED SUPPORT SALARIES			1,138	
TOTAL: 2xxx				1,138	
3100	STATE TEACHER RETIREMENT SYS			5,604	8,392
3300	SOCIAL SECURITY / MEDICARE			631	719
3500	STATE UNEMPLOYEMENT INSURANCE			24	635
3600	WORKER'S COMPENSATION			603	749
TOTAL: 3xxx				6,863	10,495

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		2018-2019	2019-2020	2020-2021	2021-2022
		ACTUALS	ACTUALS	ACTUALS	REVISED ADOPTED BUDGET
Resource:4127 TITLE IV PART A ESSA					
4200	BOOKS OTHER THAN TEXTBOOKS			13,100	3,900
4300	SUPPLIES			905	11,163
TOTAL: 4xxx				14,005	15,063
5200	TRAVEL & CONFERENCE			3,888	68,304
5700	DIRECT COST TRANSFERS			7,039	16,502
5800	OTHER SERVICES & OPERATING EXP			5,700	30,000
TOTAL: 5xxx				16,626	114,806
7300	DIRECT SUPPORT & INDIRECT COST			2,981	9,517
TOTAL: 7xxx				2,981	9,517
**TOTAL:1000-7999				78,488	199,481
Resource:4128 TITLE IV STDNT SUPP ACAD ENR					
8200	FEDERAL REVENUE CONTINUED	312,374	187,626		
TOTAL: 8xxx		312,374	187,626		
1100	CERTIFICATED TEACHERS SALARIES	46,930			
1900	OTHER CERTIFICATED SALARIES	140			
TOTAL: 1xxx		47,070			
2100	INSTRUCTIONAL AIDE SALARIES	72			
TOTAL: 2xxx		72			
3100	STATE TEACHER RETIREMENT SYS	5,071			
3200	PUBLIC EMPLOYEE RETIREMENT SYS	64	51-		
3300	SOCIAL SECURITY / MEDICARE	1,221			
3400	HEALTH & WELFARE	590			
3500	STATE UNEMPLOYEMENT INSURANCE	24			
3600	WORKER'S COMPENSATION	688			
TOTAL: 3xxx		7,657	51-		
4200	BOOKS OTHER THAN TEXTBOOKS	2,895	261		
4300	SUPPLIES	13,884	20,171		
TOTAL: 4xxx		16,779	20,432		
5200	TRAVEL & CONFERENCE	81,118	30,484		
5800	OTHER SERVICES & OPERATING EXP	148,156	129,319		
TOTAL: 5xxx		229,274	159,803		
7300	DIRECT SUPPORT & INDIRECT COST	11,523	7,442		
TOTAL: 7xxx		11,523	7,442		
**TOTAL:1000-7999		312,374	187,626		

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		2018-2019	2019-2020	2020-2021	2021-2022
		ACTUALS	ACTUALS	ACTUALS	REVISED ADOPTED BUDGET
Resource:4201 TITLE III, IMMIGRANT EDUC PROG					
8200	FEDERAL REVENUE CONTINUED	27,759	55,395	22,104-	94,021
TOTAL: 8x: AL: 8xxx		27,759	55,395	22,104-	94,021
2100	INSTRUCTIONAL AIDE SALARIES	23,060	27,167	5,644-	31,906
TOTAL: 2xxx		23,060	27,167	5,644-	31,906
3100	STATE TEACHER RETIREMENT SYS	4			
3200	PUBLIC EMPLOYEE RETIREMENT SYS	748	1,304	185-	7,310
3300	SOCIAL SECURITY / MEDICARE	1,763	2,078	432-	2,441
3400	HEALTH & WELFARE	288	115	115-	
3500	STATE UNEMPLOYEMENT INSURANCE	11	14	2	392
3600	WORKER'S COMPENSATION	337	495	159-	482
TOTAL: 3xxx		3,151	4,006	889-	10,625
4300	SUPPLIES			227	
TOTAL: 4xxx				227	
5200	TRAVEL & CONFERENCE		16,997	24,475-	15,670
5700	DIRECT COST TRANSFERS	524	5,028	416-	1,756
5800	OTHER SERVICES & OPERATING EXP			10,000	29,578
TOTAL: 5xxx		524	22,026	14,891-	47,004
7300	DIRECT SUPPORT & INDIRECT COST	1,024	2,197	907-	4,486
TOTAL: 7xxx		1,024	2,197	907-	4,486
**TOTAL:1000-7999		27,759	55,395	22,104-	94,021
Resource:4203 TITLE III, LIMITED ENGL PROF					
8200	FEDERAL REVENUE CONTINUED	216,034	269,459	398,543	285,771
8600	OTHER LOCAL REVENUE		5,000		
TOTAL: 8xxx		216,034	274,459	398,543	285,771
1100	CERTIFICATED TEACHERS SALARIES	70,452	70,972	5,853	51,923
1900	OTHER CERTIFICATED SALARIES			2,196	1,949
TOTAL: 1xxx		70,452	70,972	8,049	53,872
2100	INSTRUCTIONAL AIDE SALARIES	31,355	32,426	861-	30,700
2200	CLASSIFIED SUPPORT SALARIES	12,299	10,235	283	1,265
2400	CLERICAL & OFFICE SALARIES	6,473	8,105	5,578-	
2900	OTHER CLASSIFIED SALARIES	3,130	1,236	4,258	3,212
TOTAL: 2xxx		53,258	52,002	1,899-	35,177
3100	STATE TEACHER RETIREMENT SYS	6,637	9,887	432	9,104
3200	PUBLIC EMPLOYEE RETIREMENT SYS	3,170	3,673	344	5,813
3300	SOCIAL SECURITY / MEDICARE	5,427	5,047	1,726	3,370
3400	HEALTH & WELFARE	2,686	1,453	1,128-	2,436

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		2018-2019	2019-2020	2020-2021	2021-2022
		ACTUALS	ACTUALS	ACTUALS	REVISED ADOPTED BUDGET
Resource:4203 TITLE III, LIMITED ENGL PROF					
3500	STATE UNEMPLOYEMENT INSURANCE	62	61	75	991
3600	WORKER'S COMPENSATION	1,789	2,229	98	1,346
TOTAL: 3xxx		19,771	22,350	1,547	23,060
4200	BOOKS OTHER THAN TEXTBOOKS	8,886	2,001	1,807	8,705
4300	SUPPLIES	18,847	36,606	11,839-	10,700
TOTAL: 4xxx		27,733	38,607	10,033-	19,405
5200	TRAVEL & CONFERENCE	675	49,443	10,620-	921
5300	DUES & MEMBERSHIPS			90	
5700	DIRECT COST TRANSFERS	7,973	8,168	7,494	5,336
5800	OTHER SERVICES & OPERATING EXP	28,203	22,019	387,570	134,366
5900	COMMUNICATIONS		12	13-	
TOTAL: 5xxx		36,851	79,642	384,520	140,623
7300	DIRECT SUPPORT & INDIRECT COST	7,969	10,886	16,358	13,634
TOTAL: 7xxx		7,969	10,886	16,358	13,634
**TOTAL:1000-7999		216,034	274,459	398,543	285,771
Resource:5640 MEDI-CAL BILLING OPTION					
8200	FEDERAL REVENUE CONTINUED	283,407	188,170	185,536	
TOTAL: 8xxx		283,407	188,170	185,536	
1200	CERT PUPIL SUPPORT SALARIES	183		11,961	
TOTAL: 1xxx		183		11,961	
2200	CLASSIFIED SUPPORT SALARIES	3,610	2,762	2,685	
2400	CLERICAL & OFFICE SALARIES	37,862	38,982	40,750	
TOTAL: 2xxx		41,472	41,744	43,435	
3100	STATE TEACHER RETIREMENT SYS	30		1,862	
3200	PUBLIC EMPLOYEE RETIREMENT SYS	7,382	8,076	8,728	
3300	SOCIAL SECURITY / MEDICARE	3,316	3,058	3,381	
3400	HEALTH & WELFARE	2,379	8,789	8,711	
3500	STATE UNEMPLOYEMENT INSURANCE	22	20	37	
3600	WORKER'S COMPENSATION	635	728	835	
3900	OTHER BENEFITS	2,102	175-		
TOTAL: 3xxx		15,865	20,495	23,554	
4200	BOOKS OTHER THAN TEXTBOOKS	4,987			
4300	SUPPLIES	2,431	11,304	4,449	
4400	INVENTORIED EQUIPMENT	6,407			
TOTAL: 4xxx		13,825	11,304	4,449	
5200	TRAVEL & CONFERENCE	28,918	13,180	4,324	

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		2018-2019	2019-2020	2020-2021	2021-2022
		ACTUALS	ACTUALS	ACTUALS	REVISED ADOPTED BUDGET
Resource:5640 MEDI-CAL BILLING OPTION					
5300	DUES & MEMBERSHIPS	6,395	5,850	8,257	
5800	OTHER SERVICES & OPERATING EXP	54,606	50,940	41,923	
TOTAL: 5xxx		89,919	69,969	54,504	
6400	FURNITURE AND EQUIPMENT	16,608			
TOTAL: 6xxx		16,608			
7300	DIRECT SUPPORT & INDIRECT COST	6,176	5,927	5,902	
TOTAL: 7xxx		6,176	5,927	5,902	
**TOTAL:1000-7999		184,048	149,440	143,805	
Resource:6010 HEALTHY START: AFTERSCHL PROG					
8500	OTHER STATE REVENUE	753,658	623,032	571,748	912,767
TOTAL: 8xxx		753,658	623,032	571,748	912,767
2100	INSTRUCTIONAL AIDE SALARIES	388,989	341,323	285,302	412,411
2300	CLASSIFIED SUPERV & ADMIN SAL	42,240			
2400	CLERICAL & OFFICE SALARIES	77,833	88,180	113,669	111,042
TOTAL: 2xxx		509,062	429,503	398,971	523,453
3200	PUBLIC EMPLOYEE RETIREMENT SYS	65,339	62,906	71,625	113,027
3300	SOCIAL SECURITY / MEDICARE	38,120	31,760	30,424	40,045
3400	HEALTH & WELFARE	32,539	31,141	25,673	178,341
3500	STATE UNEMPLOYEMENT INSURANCE	254	214	263	6,438
3600	WORKER'S COMPENSATION	7,848	8,125	6,190	7,902
3900	OTHER BENEFITS	4,887	5,616	5,287	
TOTAL: 3xxx		148,986	139,763	139,463	345,753
4200	BOOKS OTHER THAN TEXTBOOKS	200			
4300	SUPPLIES	21,082	11,574	8,452	
4400	INVENTORIED EQUIPMENT	41,855			
TOTAL: 4xxx		63,138	11,574	8,452	
5200	TRAVEL & CONFERENCE	469	454		
5600	RENTALS, LEASES & REPAIRS	56		6	
5700	DIRECT COST TRANSFERS	1,229	5,266		
5800	OTHER SERVICES & OPERATING EXP	2,905	5,527	1,390	
5900	COMMUNICATIONS	24			
TOTAL: 5xxx		4,684	11,246	1,396	
6400	FURNITURE AND EQUIPMENT		6,493		
TOTAL: 6xxx			6,493		

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		2018-2019	2019-2020	2020-2021	2021-2022
		ACTUALS	ACTUALS	ACTUALS	REVISED ADOPTED BUDGET
Resource:6010 HEALTHY START: AFTERSCHL PROG					
7300	DIRECT SUPPORT & INDIRECT COST	27,789	24,453	23,466	43,561
TOTAL: 7xxx		27,789	24,453	23,466	43,561
**TOTAL:1000-7999		753,658	623,032	571,748	912,767
Resource:6011 ASES KIDS CODE PILOT PRGRM					
8500	OTHER STATE REVENUE	97	4,185		
TOTAL: 8xxx		97	4,185		
2100	INSTRUCTIONAL AIDE SALARIES	74			
TOTAL: 2xxx		74			
3200	PUBLIC EMPLOYEE RETIREMENT SYS	12			
3300	SOCIAL SECURITY / MEDICARE	6			
3400	HEALTH & WELFARE	1			
3500	STATE UNEMPLOYEMENT INSURANCE	0			
3600	WORKER'S COMPENSATION	1			
TOTAL: 3xxx		19			
4300	SUPPLIES		4,019		
TOTAL: 4xxx			4,019		
7300	DIRECT SUPPORT & INDIRECT COST	4	166		
TOTAL: 7xxx		4	166		
**TOTAL:1000-7999		97	4,185		
Resource:6300 LOTTERY PROP 20 INSTR. MATLS.					
8500	OTHER STATE REVENUE	1,456,843	1,170,889	897,186	1,004,361
TOTAL: 8xxx		1,456,843	1,170,889	897,186	1,004,361
4100	TEXTBOOKS	2,682,431	2,703,130	18,945	1,928,054
4200	BOOKS OTHER THAN TEXTBOOKS		41,930		
4300	SUPPLIES		298,939		
TOTAL: 4xxx		2,682,431	3,043,998	18,945	1,928,054
**TOTAL:1000-7999		2,682,431	3,043,998	18,945	1,928,054
Resource:6385 CTE ACAD. AGRICULTURE SCIENCE					
8500	OTHER STATE REVENUE	72,922	102,249	98,097	81,000
8900	OTHER FINANCING SOURCES			330	
TOTAL: 8xxx		72,922	102,249	98,427	81,000

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		2018-2019	2019-2020	2020-2021	2021-2022
		ACTUALS	ACTUALS	ACTUALS	REVISED ADOPTED BUDGET
Resource:6385 CTE ACAD. AGRICULTURE SCIENCE					
1100	CERTIFICATED TEACHERS SALARIES	16,220	10,053	12,751	15,696
1300	CERTIFICATED SUPERV & ADM SAL			827	
1900	OTHER CERTIFICATED SALARIES	3,702	3,855	4,966	4,137
TOTAL: 1xxx		19,922	13,908	18,544	19,833
2400	CLERICAL & OFFICE SALARIES	4,508	4,569	5,057	4,567
TOTAL: 2xxx		4,508	4,569	5,057	4,567
3100	STATE TEACHER RETIREMENT SYS	2,915	2,210	2,992	3,234
3200	PUBLIC EMPLOYEE RETIREMENT SYS	872	915	1,037	1,046
3300	SOCIAL SECURITY / MEDICARE	673	623	677	636
3400	HEALTH & WELFARE	368	129	117	115
3500	STATE UNEMPLOYEMENT INSURANCE	12	9	18	304
3600	WORKER'S COMPENSATION	358	341	375	376
3900	OTHER BENEFITS	105	233	361	361
TOTAL: 3xxx		5,303	4,461	5,576	6,072
4200	BOOKS OTHER THAN TEXTBOOKS	272	535	179	1,000
4300	SUPPLIES	16,736	33,662	45,658	16,164
4400	INVENTORIED EQUIPMENT	1,256	9,169	14,655	4,000
TOTAL: 4xxx		18,264	43,366	60,492	21,164
5200	TRAVEL & CONFERENCE	3,852	9,801	1,012-	5,000
5700	DIRECT COST TRANSFERS	2,878	1,409	222	2,500
5800	OTHER SERVICES & OPERATING EXP	15,505	20,679	5,509	18,000
TOTAL: 5xxx		22,235	31,889	4,719	25,500
7300	DIRECT SUPPORT & INDIRECT COST	2,690	4,055	4,040	3,864
TOTAL: 7xxx		2,690	4,055	4,040	3,864
**TOTAL:1000-7999		72,922	102,249	98,427	81,000
Resource:6387 CAREER TECHNICAL ED					
8500	OTHER STATE REVENUE	195,045	1,972,998	230,407	562,969
8600	OTHER LOCAL REVENUE		750		
TOTAL: 8xxx		195,045	1,973,748	230,407	562,969
1100	CERTIFICATED TEACHERS SALARIES	45,812	56,656	56,723	70,736
1300	CERTIFICATED SUPERV & ADM SAL	21,652			
TOTAL: 1xxx		67,465	56,656	56,723	70,736
2900	OTHER CLASSIFIED SALARIES	1,729	96		22,828
TOTAL: 2xxx		1,729	96		22,828
3100	STATE TEACHER RETIREMENT SYS	10,923	9,351	9,138	11,970
3200	PUBLIC EMPLOYEE RETIREMENT SYS	288	19		

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		2018-2019	2019-2020	2020-2021	2021-2022 REVISED
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
Resource:6387 CAREER TECHNICAL ED					
3300	SOCIAL SECURITY / MEDICARE	1,101	829	830	2,619
3400	HEALTH & WELFARE	3,180	110	208	210
3500	STATE UNEMPLOYEMENT INSURANCE	34	29	30	1,150
3600	WORKER'S COMPENSATION	990	1,033	934	1,379
TOTAL: 3xxx		16,516	11,371	11,141	17,328
4200	BOOKS OTHER THAN TEXTBOOKS		145	895	
4300	SUPPLIES	11,578	12,576	34,834	190,142
4400	INVENTORIED EQUIPMENT	15,576	5,793	85,038	16,000
TOTAL: 4xxx		27,154	18,514	120,767	206,142
5200	TRAVEL & CONFERENCE	7,411	5,677	439	65,000
5300	DUES & MEMBERSHIPS	7,455	4,879	19,331	20,000
5700	DIRECT COST TRANSFERS	6,772	962	7,600	35,000
5800	OTHER SERVICES & OPERATING EXP	15,654	8,966	4,950	50,700
TOTAL: 5xxx		37,292	20,484	32,320	170,700
6200	BUILDINGS & IMPROVEMNT OF BLDG		1,853,502		
6400	FURNITURE AND EQUIPMENT	39,139	8,701		50,800
TOTAL: 6xxx		39,139	1,862,203		50,800
7300	DIRECT SUPPORT & INDIRECT COST	5,751	4,424	9,457	24,435
TOTAL: 7xxx		5,751	4,424	9,457	24,435
**TOTAL:1000-7999		195,045	1,973,748	230,407	562,969
Resource:6388 K-12 STRONG WORKFORCE PROGRAM					
8500	OTHER STATE REVENUE		123,228	61,339	38,586
8600	OTHER LOCAL REVENUE		800		
TOTAL: 8xxx			124,028	61,339	38,586
1100	CERTIFICATED TEACHERS SALARIES		34,880	36,949	29,965
TOTAL: 1xxx			34,880	36,949	29,965
3100	STATE TEACHER RETIREMENT SYS		5,903	5,693	5,070
3300	SOCIAL SECURITY / MEDICARE		540	548	434
3400	HEALTH & WELFARE		592	455	455
3500	STATE UNEMPLOYEMENT INSURANCE		18	23	369
3600	WORKER'S COMPENSATION		650	590	452
3900	OTHER BENEFITS		841	841	
TOTAL: 3xxx			8,543	8,150	6,780
4300	SUPPLIES		12,292	5,009	
4400	INVENTORIED EQUIPMENT		48,832		
TOTAL: 4xxx			61,124	5,009	

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		2018-2019	2019-2020	2020-2021	2021-2022
		ACTUALS	ACTUALS	ACTUALS	REVISED ADOPTED BUDGET
Resource:6388 K-12 STRONG WORKFORCE PROGRAM					
5200	TRAVEL & CONFERENCE		1,203	540	
5300	DUES & MEMBERSHIPS		2,245	1,310	
5700	DIRECT COST TRANSFERS		662		
5800	OTHER SERVICES & OPERATING EXP		2,770	2,008	
TOTAL: 5xxx			6,880	3,858	
6400	FURNITURE AND EQUIPMENT		8,000	5,064	
TOTAL: 6xxx			8,000	5,064	
7300	DIRECT SUPPORT & INDIRECT COST		4,601	2,310	1,841
TOTAL: 7xxx			4,601	2,310	1,841
**TOTAL:1000-7999			124,028	61,339	38,586
Resource:6500 SPECIAL EDUCATION					
8000	REVENUE DO NOT USE		758,453	993,288	913,784
8300	OTHER STATE REVENUE	10,630,620	10,606,330	12,180,424	12,461,820
8600	OTHER LOCAL REVENUE	4,033	4,966	1,800	
8900	OTHER FINANCING SOURCES	25,816,492	26,285,984	26,190,410	28,748,328
TOTAL: 8xxx		36,451,145	37,655,733	39,365,922	42,123,932
1100	CERTIFICATED TEACHERS SALARIES	12,774,981	12,683,619	13,862,767	13,602,203
1200	CERT PUPIL SUPPORT SALARIES	2,091,441	2,167,557	2,341,518	2,269,613
1300	CERTIFICATED SUPERV & ADM SAL	686,493	627,372	658,019	621,330
1900	OTHER CERTIFICATED SALARIES	711,176	730,951	867,256	822,603
TOTAL: 1xxx		16,264,091	16,209,499	17,729,559	17,315,749
2100	INSTRUCTIONAL AIDE SALARIES	5,280,913	5,748,237	6,220,052	6,364,952
2200	CLASSIFIED SUPPORT SALARIES	1,607,358	1,563,938	1,704,377	1,680,926
2400	CLERICAL & OFFICE SALARIES	303,185	300,192	339,831	332,565
2900	OTHER CLASSIFIED SALARIES	1,016			
TOTAL: 2xxx		7,192,472	7,612,367	8,264,260	8,378,443
3100	STATE TEACHER RETIREMENT SYS	2,592,597	2,662,182	2,745,960	2,954,500
3200	PUBLIC EMPLOYEE RETIREMENT SYS	1,276,779	1,528,803	1,745,913	1,976,222
3300	SOCIAL SECURITY / MEDICARE	775,393	813,332	883,739	921,267
3400	HEALTH & WELFARE	2,348,018	2,187,435	2,053,699	2,411,906
3500	STATE UNEMPLOYEMENT INSURANCE	11,395	11,522	20,986	322,916
3600	WORKER'S COMPENSATION	332,026	419,013	391,010	392,224
3900	OTHER BENEFITS	296,426	245,016	247,668	251,923
TOTAL: 3xxx		7,632,635	7,867,303	8,088,975	9,230,958
4200	BOOKS OTHER THAN TEXTBOOKS	2,945	1,578	708	671
4300	SUPPLIES	173,991	96,776	154,911	191,307
4400	INVENTORIED EQUIPMENT	66,314	32,371	37,409	39,140
TOTAL: 4xxx		243,251	130,725	193,029	231,118

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		2018-2019	2019-2020	2020-2021	2021-2022
		ACTUALS	ACTUALS	ACTUALS	REVISED ADOPTED BUDGET
Resource:6500 SPECIAL EDUCATION					
5100	SUB-AGREEMENTS>25,000 (NPS 0%)	778,151	907,671	658,031	737,166
5200	TRAVEL & CONFERENCE	45,718	31,795	4,623	17,548
5300	DUES & MEMBERSHIPS	3,965	4,103	4,103	4,103
5600	RENTALS, LEASES & REPAIRS	4,012	1,421	4,325	5,001
5700	DIRECT COST TRANSFERS	7,883	150	1,900	
5800	OTHER SERVICES & OPERATING EXP	2,858,029	3,369,624	2,720,214	3,599,032
5900	COMMUNICATIONS	54	139	140	130
TOTAL: 5xxx		3,697,811	4,314,903	3,393,336	4,362,980
6400	FURNITURE AND EQUIPMENT		5,686		
TOTAL: 6xxx			5,686		
7100	TUITION	91,709	91,370	92,110	408,822
7300	DIRECT SUPPORT & INDIRECT COST	1,311,857	1,454,880	1,584,502	1,942,983
TOTAL: 7xxx		1,403,566	1,546,250	1,676,612	2,351,805
**TOTAL:1000-7999		36,433,826	37,686,734	39,345,772	41,871,053
Resource:6512 SP ED MENTAL HEALTH SVCS					
8500	OTHER STATE REVENUE	1,240,558	1,287,266		
8900	OTHER FINANCING SOURCES	5,670	273,506		
TOTAL: 8xxx		1,246,228	1,560,772		
1200	CERT PUPIL SUPPORT SALARIES	401,205	249,493	65,000	
1300	CERTIFICATED SUPERV & ADM SAL	61,891			
TOTAL: 1xxx		463,096	249,493	65,000	
2100	INSTRUCTIONAL AIDE SALARIES	71,891	1,149-		
2200	CLASSIFIED SUPPORT SALARIES	1,014,002	801,948		
TOTAL: 2xxx		1,085,892	800,799		
3100	STATE TEACHER RETIREMENT SYS	91,290	54,781	10,349	
3200	PUBLIC EMPLOYEE RETIREMENT SYS	175,776	143,803	943	
3300	SOCIAL SECURITY / MEDICARE	79,710	57,675	1,047	
3400	HEALTH & WELFARE	161,056	109,211		
3500	STATE UNEMPLOYMENT INSURANCE	749	505		
3600	WORKER'S COMPENSATION	21,862	18,396		
3900	OTHER BENEFITS	10,274	7,119		
TOTAL: 3xxx		540,715	391,489	12,339	
4200	BOOKS OTHER THAN TEXTBOOKS	2,410			
4300	SUPPLIES	9,864	5,096		
4400	INVENTORIED EQUIPMENT	8,870			
TOTAL: 4xxx		21,144	5,096		

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		2018-2019	2019-2020	2020-2021	2021-2022
		ACTUALS	ACTUALS	ACTUALS	REVISED ADOPTED BUDGET
Resource:6512 SP ED MENTAL HEALTH SVCS					
5200	TRAVEL & CONFERENCE	17,468	5,209		
5600	RENTALS, LEASES & REPAIRS	246			
5700	DIRECT COST TRANSFERS	800			
5800	OTHER SERVICES & OPERATING EXP	310,461	262,993	40,929	
TOTAL: 5xxx		328,974	268,202	40,929	
7300	DIRECT SUPPORT & INDIRECT COST	93,445	70,833	5,062	
TOTAL: 7xxx		93,445	70,833	5,062	
**TOTAL:1000-7999		2,533,267	1,785,912	123,330	
Resource:6520 SPEC ED WORKABILITY					
8500	OTHER STATE REVENUE	110,580	89,596	124,964	107,280
TOTAL: 8xxx		110,580	89,596	124,964	107,280
1100	CERTIFICATED TEACHERS SALARIES	58			
TOTAL: 1xxx		58			
2100	INSTRUCTIONAL AIDE SALARIES	50,556	44,754	49,605	49,249
2900	OTHER CLASSIFIED SALARIES	16,781	21,665	20,034	15,000
TOTAL: 2xxx		67,337	66,420	69,640	64,249
3100	STATE TEACHER RETIREMENT SYS	9			
3200	PUBLIC EMPLOYEE RETIREMENT SYS	9,131	8,925	10,279	11,283
3300	SOCIAL SECURITY / MEDICARE	3,666	3,573	4,058	3,767
3400	HEALTH & WELFARE	6,600	1,841	1,402	1,389
3500	STATE UNEMPLOYEMENT INSURANCE	23	23	35	631
3600	WORKER'S COMPENSATION	945	1,232	1,127	970
3900	OTHER BENEFITS	1,577	1,686	2,890	2,890
TOTAL: 3xxx		21,951	17,282	19,791	20,930
4300	SUPPLIES	751	269	3,222	9,000
4400	INVENTORIED EQUIPMENT	7,888		1,934	
TOTAL: 4xxx		8,639	269	5,157	9,000
5200	TRAVEL & CONFERENCE	3,930	2,000	40	
5700	DIRECT COST TRANSFERS			200	
5800	OTHER SERVICES & OPERATING EXP	4,587	72	25,008	7,983
TOTAL: 5xxx		8,517	2,072	25,248	7,983
7300	DIRECT SUPPORT & INDIRECT COST	4,079	3,554	5,129	5,118
TOTAL: 7xxx		4,079	3,554	5,129	5,118
**TOTAL:1000-7999		110,580	89,596	124,964	107,280

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		2018-2019	2019-2020	2020-2021	2021-2022 REVISED
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
Resource:6546 SB820 MENTAL HEALTH SVCS					
8500	OTHER STATE REVENUE			1,285,834	1,275,838
8900	OTHER FINANCING SOURCES			235,626	640,000
TOTAL: 8xxx				1,521,460	1,915,838
1200	CERT PUPIL SUPPORT SALARIES			197,140	258,639
TOTAL: 1xxx				197,140	258,639
2200	CLASSIFIED SUPPORT SALARIES			778,275	901,288
TOTAL: 2xxx				778,275	901,288
3100	STATE TEACHER RETIREMENT SYS			44,247	57,062
3200	PUBLIC EMPLOYEE RETIREMENT SYS			133,466	201,875
3300	SOCIAL SECURITY / MEDICARE			54,559	71,483
3400	HEALTH & WELFARE			96,014	119,247
3500	STATE UNEMPLOYEMENT INSURANCE			663	14,849
3600	WORKER'S COMPENSATION			15,637	17,519
3900	OTHER BENEFITS			8,566	8,565
TOTAL: 3xxx				353,151	490,600
4300	SUPPLIES			530	5,000
TOTAL: 4xxx				530	5,000
5200	TRAVEL & CONFERENCE			4,676	5,100
5800	OTHER SERVICES & OPERATING EXP			125,242	159,700
TOTAL: 5xxx				129,918	164,800
7300	DIRECT SUPPORT & INDIRECT COST			62,446	90,802
TOTAL: 7xxx				62,446	90,802
**TOTAL:1000-7999				1,521,460	1,911,129
Resource:6690 TUPE COHORT					
8500	OTHER STATE REVENUE	2,728	30,431	171,734	73,361
8900	OTHER FINANCING SOURCES	6,506			
TOTAL: 8xxx		9,234	30,431	171,734	73,361
1100	CERTIFICATED TEACHERS SALARIES			14,201	
1200	CERT PUPIL SUPPORT SALARIES			46,544	44,711
TOTAL: 1xxx				60,745	44,711
2200	CLASSIFIED SUPPORT SALARIES	2,507			
2400	CLERICAL & OFFICE SALARIES			9,726	9,263
TOTAL: 2xxx		2,507		9,726	9,263
3100	STATE TEACHER RETIREMENT SYS			9,680	7,565
3200	PUBLIC EMPLOYEE RETIREMENT SYS	453		1,995	2,122

**096 FOLSOM CORDOVA UNIFIED
PROGRAM DETAILS BY RESOURCE**

COMPARATIVE BUDGET REPORT

		2018-2019	2019-2020	2020-2021	2021-2022
		ACTUALS	ACTUALS	ACTUALS	REVISED ADOPTED BUDGET
Resource:6690 TUPE COHORT					
3300	SOCIAL SECURITY / MEDICARE	192		1,644	1,356
3400	HEALTH & WELFARE	31		3,367	3,365
3500	STATE UNEMPLOYEMENT INSURANCE	1		45	664
3600	WORKER'S COMPENSATION	37		1,085	815
3900	OTHER BENEFITS			526	
TOTAL: 3xxx		714		18,341	15,887
4200	BOOKS OTHER THAN TEXTBOOKS		20		
4300	SUPPLIES		243	7,125	
TOTAL: 4xxx			263	7,125	
5100	SUB-AGREEMENTS>25,000 (NPS 0%)			6,319	
5200	TRAVEL & CONFERENCE			150	
5800	OTHER SERVICES & OPERATING EXP	5,673	28,960	62,537	
TOTAL: 5xxx		5,673	28,960	69,007	
7300	DIRECT SUPPORT & INDIRECT COST	341	1,207	6,789	3,500
TOTAL: 7xxx		341	1,207	6,789	3,500
**TOTAL:1000-7999		9,234	30,431	171,734	73,361
Resource:6695 TUPE PROP 56					
8500	OTHER STATE REVENUE	167,633	138,720	31,976	
TOTAL: 8xxx		167,633	138,720	31,976	
1100	CERTIFICATED TEACHERS SALARIES	26,068	19,733	12,218	
1200	CERT PUPIL SUPPORT SALARIES	42,052	41,940	7,026	
TOTAL: 1xxx		68,120	61,673	19,243	
2400	CLERICAL & OFFICE SALARIES	2,797	6,026	117	
TOTAL: 2xxx		2,797	6,026	117	
3100	STATE TEACHER RETIREMENT SYS	10,582	10,256	3,108	
3200	PUBLIC EMPLOYEE RETIREMENT SYS	36	819	24	
3300	SOCIAL SECURITY / MEDICARE	1,304	1,323	287	
3400	HEALTH & WELFARE	4,198	3,499		
3500	STATE UNEMPLOYEMENT INSURANCE	35	34	11	
3600	WORKER'S COMPENSATION	1,019	1,214	351	
3900	OTHER BENEFITS		263		
TOTAL: 3xxx		17,174	17,407	3,781	
4300	SUPPLIES	2,974	1,899	2,308	
TOTAL: 4xxx		2,974	1,899	2,308	
5200	TRAVEL & CONFERENCE	1,990	1,158	500	
5700	DIRECT COST TRANSFERS	723	437		

**096 FOLSOM CORDOVA UNIFIED
PROGRAM DETAILS BY RESOURCE**

COMPARATIVE BUDGET REPORT

		2018-2019	2019-2020	2020-2021	2021-2022
		ACTUALS	ACTUALS	ACTUALS	REVISED ADOPTED BUDGET
Resource:6695 TUPE PROP 56					
5800	OTHER SERVICES & OPERATING EXP	67,673	44,617	4,714	
TOTAL: 5xxx		70,385	46,212	5,214	
7300	DIRECT SUPPORT & INDIRECT COST	6,184	5,502	1,312	
TOTAL: 7xxx		6,184	5,502	1,312	
**TOTAL:1000-7999		167,633	138,720	31,976	
Resource:7010 AGRICULTURAL CAREER TECH ED.					
8500	OTHER STATE REVENUE	8,555	8,279	8,647	8,647
TOTAL: 8xxx		8,555	8,279	8,647	8,647
4300	SUPPLIES	2,440	1,380	1,267	647
4400	INVENTORIED EQUIPMENT			5,300	
TOTAL: 4xxx		2,440	1,380	6,567	647
5200	TRAVEL & CONFERENCE	242			
5700	DIRECT COST TRANSFERS	168			
5800	OTHER SERVICES & OPERATING EXP	5,706	6,899	2,080	8,000
TOTAL: 5xxx		6,116	6,899	2,080	8,000
**TOTAL:1000-7999		8,555	8,279	8,647	8,647
Resource:7220 POLYTECHNIC PART. ACADEMY					
8500	OTHER STATE REVENUE	49,865	64,226	81,775	77,670
TOTAL: 8xxx		49,865	64,226	81,775	77,670
1100	CERTIFICATED TEACHERS SALARIES	4,110	2,893		8,400
1300	CERTIFICATED SUPERV & ADM SAL	660	763	827	
1900	OTHER CERTIFICATED SALARIES	3,702	3,855	4,966	4,137
TOTAL: 1xxx		8,472	7,511	5,792	12,537
2400	CLERICAL & OFFICE SALARIES	4,649	4,710	5,052	4,567
TOTAL: 2xxx		4,649	4,710	5,052	4,567
3100	STATE TEACHER RETIREMENT SYS	1,098	1,212	932	2,056
3200	PUBLIC EMPLOYEE RETIREMENT SYS	840	929	1,036	1,046
3300	SOCIAL SECURITY / MEDICARE	554	507	491	530
3400	HEALTH & WELFARE	226	135	117	115
3500	STATE UNEMPLOYEMENT INSURANCE	7	6	11	214
3600	WORKER'S COMPENSATION	193	227	175	263
3900	OTHER BENEFITS	105	233	361	361
TOTAL: 3xxx		3,022	3,249	3,125	4,585

**096 FOLSOM CORDOVA UNIFIED
PROGRAM DETAILS BY RESOURCE**

COMPARATIVE BUDGET REPORT

		2018-2019	2019-2020	2020-2021	2021-2022
		ACTUALS	ACTUALS	ACTUALS	REVISED ADOPTED BUDGET
Resource:7220 POLYTECHNIC PART. ACADEMY					
4200	BOOKS OTHER THAN TEXTBOOKS	30	334	153	500
4300	SUPPLIES	14,361	18,563	15,830	28,375
4400	INVENTORIED EQUIPMENT	10,185	11,019	1,528	2,500
TOTAL: 4xxx		24,576	29,917	17,511	31,375
5200	TRAVEL & CONFERENCE	868	1,750	585	4,000
5600	RENTALS, LEASES & REPAIRS	272			1,000
5700	DIRECT COST TRANSFERS	2,756	2,269		6,000
5800	OTHER SERVICES & OPERATING EXP	3,411	5,530	20,296	9,900
5900	COMMUNICATIONS			69	
TOTAL: 5xxx		7,307	9,549	20,951	20,900
6400	FURNITURE AND EQUIPMENT		7,020	27,100	
TOTAL: 6xxx			7,020	27,100	
7300	DIRECT SUPPORT & INDIRECT COST	1,839	2,269	2,244	3,706
TOTAL: 7xxx		1,839	2,269	2,244	3,706
**TOTAL:1000-7999		49,865	64,226	81,775	77,670
Resource:7311 CLASS EMP PROF DEV BLOCK GRANT					
8500	OTHER STATE REVENUE	134,122			
TOTAL: 8xxx		134,122			
2900	OTHER CLASSIFIED SALARIES			6,734	
TOTAL: 2xxx				6,734	
3100	STATE TEACHER RETIREMENT SYS			19	
3200	PUBLIC EMPLOYEE RETIREMENT SYS			686	
3300	SOCIAL SECURITY / MEDICARE			508	
3500	STATE UNEMPLOYEMENT INSURANCE			4	
3600	WORKER'S COMPENSATION			105	
TOTAL: 3xxx				1,322	
**TOTAL:1000-7999				8,056	
Resource:7370 SSP SPECIALIZED SEC PROGRAM					
8500	OTHER STATE REVENUE	14,999	19,000	19,000	30,000
TOTAL: 8xxx		14,999	19,000	19,000	30,000
1100	CERTIFICATED TEACHERS SALARIES	6,230	6,454	5,859	7,640
TOTAL: 1xxx		6,230	6,454	5,859	7,640
3100	STATE TEACHER RETIREMENT SYS	1,014	1,104	946	1,293
3300	SOCIAL SECURITY / MEDICARE	90	94	85	111

**096 FOLSOM CORDOVA UNIFIED
PROGRAM DETAILS BY RESOURCE**

COMPARATIVE BUDGET REPORT

		2018-2019	2019-2020	2020-2021	2021-2022 REVISED
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
<hr/>					
Resource:7370 SSP SPECIALIZED SEC PROGRAM					
3400	HEALTH & WELFARE	78	1		
3500	STATE UNEMPLOYMENT INSURANCE	3	3	3	74
3600	WORKER'S COMPENSATION	91	117	102	115
TOTAL: 3xxx		1,277	1,319	1,136	1,593
4200	BOOKS OTHER THAN TEXTBOOKS	362			
4300	SUPPLIES	3,086	4,137	4,580	14,186
4400	INVENTORIED EQUIPMENT	2,489	1,249	5,996	
TOTAL: 4xxx		5,938	5,386	10,576	14,186
5200	TRAVEL & CONFERENCE	752	2,208	449	4,650
5700	DIRECT COST TRANSFERS	100		200	
5800	OTHER SERVICES & OPERATING EXP	150	2,879		500
TOTAL: 5xxx		1,002	5,087	649	5,150
7300	DIRECT SUPPORT & INDIRECT COST	553	754	780	1,431
TOTAL: 7xxx		553	754	780	1,431
**TOTAL:1000-7999		14,999	19,000	19,000	30,000
Resource:7388 SB 117 COVID-19 LEA RESPONSE					
8500	OTHER STATE REVENUE		343,075		
TOTAL: 8xxx			343,075		
4400	INVENTORIED EQUIPMENT		17,168		
TOTAL: 4xxx			17,168		
5900	COMMUNICATIONS		11,000		
TOTAL: 5xxx			11,000		
7300	DIRECT SUPPORT & INDIRECT COST		1,163		
TOTAL: 7xxx			1,163		
**TOTAL:1000-7999			29,331		
Resource:7420 LEARNING LOSS MITIGATION FUNDS					
8500	OTHER STATE REVENUE			1,568,364	
TOTAL: 8xxx				1,568,364	
1100	CERTIFICATED TEACHERS SALARIES			104,822	
1200	CERT PUPIL SUPPORT SALARIES			70,865	
1900	OTHER CERTIFICATED SALARIES			1,979	
TOTAL: 1xxx				177,666	

**096 FOLSOM CORDOVA UNIFIED
PROGRAM DETAILS BY RESOURCE**

COMPARATIVE BUDGET REPORT

		2018-2019	2019-2020	2020-2021	2021-2022
		ACTUALS	ACTUALS	ACTUALS	REVISED ADOPTED BUDGET
Resource:7420 LEARNING LOSS MITIGATION FUNDS					
2100	INSTRUCTIONAL AIDE SALARIES			91	
2200	CLASSIFIED SUPPORT SALARIES			12,611	
2900	OTHER CLASSIFIED SALARIES			300	
TOTAL: 2xxx				13,002	
3100	STATE TEACHER RETIREMENT SYS			25,924	
3200	PUBLIC EMPLOYEE RETIREMENT SYS			1,695	
3300	SOCIAL SECURITY / MEDICARE			4,048	
3500	STATE UNEMPLOYEMENT INSURANCE			161	
3600	WORKER'S COMPENSATION			2,982	
TOTAL: 3xxx				34,810	
4300	SUPPLIES			506,477	
4400	INVENTORIED EQUIPMENT			47,908	
TOTAL: 4xxx				554,385	
5200	TRAVEL & CONFERENCE			1,250	
5600	RENTALS, LEASES & REPAIRS			515,784	
5800	OTHER SERVICES & OPERATING EXP			12,940	
TOTAL: 5xxx				529,974	
6200	BUILDINGS & IMPROVEMNT OF BLDG			146,227	
6400	FURNITURE AND EQUIPMENT			56,239	
TOTAL: 6xxx				202,466	
7300	DIRECT SUPPORT & INDIRECT COST			56,061	
TOTAL: 7xxx				56,061	
**TOTAL:1000-7999				1,568,364	
Resource:7422 IN-PERSON INSTRUCTION GRANT					
8500	OTHER STATE REVENUE			1,633,891	
TOTAL: 8xxx				1,633,891	
2900	OTHER CLASSIFIED SALARIES			322	
TOTAL: 2xxx				322	
3200	PUBLIC EMPLOYEE RETIREMENT SYS			27	
3300	SOCIAL SECURITY / MEDICARE			25	
3500	STATE UNEMPLOYEMENT INSURANCE			2	
3600	WORKER'S COMPENSATION			5	
TOTAL: 3xxx				58	
4300	SUPPLIES			99	
TOTAL: 4xxx				99	

**096 FOLSOM CORDOVA UNIFIED
PROGRAM DETAILS BY RESOURCE**

COMPARATIVE BUDGET REPORT

		2018-2019	2019-2020	2020-2021	2021-2022
		ACTUALS	ACTUALS	ACTUALS	REVISED ADOPTED BUDGET
Resource:7422 IN-PERSON INSTRUCTION GRANT					
5600	RENTALS, LEASES & REPAIRS			11,723	
5800	OTHER SERVICES & OPERATING EXP			50	
TOTAL: 5xxx				11,773	
6200	BUILDINGS & IMPROVEMNT OF BLDG			363,371	
6400	FURNITURE AND EQUIPMENT			1,257,744	
TOTAL: 6xxx				1,621,116	
7300	DIRECT SUPPORT & INDIRECT COST			524	
TOTAL: 7xxx				524	
**TOTAL:1000-7999				1,633,891	
Resource:7425 EXPANDED LEARNING OPPORTUNITIES					
8500	OTHER STATE REVENUE			6,122,860	2,922,687
TOTAL: 8xxx				6,122,860	2,922,687
1100	CERTIFICATED TEACHERS SALARIES			1,355,703	1,871,281
1200	CERT PUPIL SUPPORT SALARIES			74,998	63,375
1300	CERTIFICATED SUPERV & ADM SAL			244,465	318,544
TOTAL: 1xxx				1,675,167	2,253,200
2200	CLASSIFIED SUPPORT SALARIES			29,708	
2400	CLERICAL & OFFICE SALARIES			43,066	38,817
TOTAL: 2xxx				72,774	38,817
3100	STATE TEACHER RETIREMENT SYS			263,675	381,242
3200	PUBLIC EMPLOYEE RETIREMENT SYS			13,351	8,893
3300	SOCIAL SECURITY / MEDICARE			32,236	35,642
3400	HEALTH & WELFARE			89	142,373
3500	STATE UNEMPLOYEMENT INSURANCE			8,320	27,909
3600	WORKER'S COMPENSATION			27,264	34,611
3900	OTHER BENEFITS			140	
TOTAL: 3xxx				345,075	630,670
4300	SUPPLIES			4,847	
TOTAL: 4xxx				4,847	
5600	RENTALS, LEASES & REPAIRS			1,747	
5800	OTHER SERVICES & OPERATING EXP			962,290	
5900	COMMUNICATIONS			55	
TOTAL: 5xxx				964,091	
**TOTAL:1000-7999				3,061,954	2,922,687

**096 FOLSOM CORDOVA UNIFIED
PROGRAM DETAILS BY RESOURCE**

COMPARATIVE BUDGET REPORT

		2018-2019	2019-2020	2020-2021	2021-2022
		ACTUALS	ACTUALS	ACTUALS	REVISED ADOPTED BUDGET
Resource:7426 EXPANDED LEARNING PARAPROF					
8500	OTHER STATE REVENUE			1,273,573	
TOTAL: 8xxx				1,273,573	
2100	INSTRUCTIONAL AIDE SALARIES			35,701	
TOTAL: 2xxx				35,701	
3200	PUBLIC EMPLOYEE RETIREMENT SYS			3,871	
3300	SOCIAL SECURITY / MEDICARE			2,731	
3500	STATE UNEMPLOYEMENT INSURANCE			179	
3600	WORKER'S COMPENSATION			557	
TOTAL: 3xxx				7,338	
**TOTAL:1000-7999				43,039	
Resource:7510 LOW-PERFORMING STUD BLOCK GRANT					
8500	OTHER STATE REVENUE	521,671	533,282		
TOTAL: 8xxx		521,671	533,282		
1100	CERTIFICATED TEACHERS SALARIES		135,177	70,406	
1200	CERT PUPIL SUPPORT SALARIES		11,969	12,961	
TOTAL: 1xxx			147,146	83,367	
3100	STATE TEACHER RETIREMENT SYS		24,756	13,466	
3300	SOCIAL SECURITY / MEDICARE		2,151	1,177	
3400	HEALTH & WELFARE		3,797	1,809	
3500	STATE UNEMPLOYEMENT INSURANCE		72	83	
3600	WORKER'S COMPENSATION		2,602	1,266	
TOTAL: 3xxx			33,378	17,801	
4200	BOOKS OTHER THAN TEXTBOOKS			2,369	
4300	SUPPLIES		13,252	672,642	
TOTAL: 4xxx			13,252	675,010	
5200	TRAVEL & CONFERENCE		12,476	45,912	
5800	OTHER SERVICES & OPERATING EXP		26,610		
TOTAL: 5xxx			39,086	45,912	
**TOTAL:1000-7999			232,862	822,091	
Resource:7690 ON-BEHALF PENSION CONTRIBUTION					
8500	OTHER STATE REVENUE	15,239,155	12,432,693	9,939,180	10,624,193
TOTAL: 8xxx		15,239,155	12,432,693	9,939,180	10,624,193

**096 FOLSOM CORDOVA UNIFIED
PROGRAM DETAILS BY RESOURCE**

COMPARATIVE BUDGET REPORT

		2018-2019	2019-2020	2020-2021	2021-2022
		ACTUALS	ACTUALS	ACTUALS	REVISED ADOPTED BUDGET
Resource:7690 ON-BEHALF PENSION CONTRIBUTION					
3100	STATE TEACHER RETIREMENT SYS	15,239,155	12,432,693	9,939,180	10,624,193
TOTAL: 3xxx		15,239,155	12,432,693	9,939,180	10,624,193
**TOTAL:1000-7999		15,239,155	12,432,693	9,939,180	10,624,193
Resource:7825 BUSINESS PART. ACADEMY					
8500	OTHER STATE REVENUE	74,471	66,637	44,383	77,670
TOTAL: 8xxx		74,471	66,637	44,383	77,670
1100	CERTIFICATED TEACHERS SALARIES	2,495	2,800		9,400
1300	CERTIFICATED SUPERV & ADM SAL	902	786	827	
1900	OTHER CERTIFICATED SALARIES	3,702	3,855	4,971	4,137
TOTAL: 1xxx		7,099	7,441	5,798	13,537
2400	CLERICAL & OFFICE SALARIES	4,649	4,591	5,052	4,567
TOTAL: 2xxx		4,649	4,591	5,052	4,567
3100	STATE TEACHER RETIREMENT SYS	1,019	1,177	933	2,105
3200	PUBLIC EMPLOYEE RETIREMENT SYS	840	988	1,036	1,046
3300	SOCIAL SECURITY / MEDICARE	512	505	492	658
3400	HEALTH & WELFARE	209	136	117	115
3500	STATE UNEMPLOYEMENT INSURANCE	6	6	11	227
3600	WORKER'S COMPENSATION	173	223	175	278
3900	OTHER BENEFITS	105	233	361	361
TOTAL: 3xxx		2,864	3,269	3,126	4,790
4200	BOOKS OTHER THAN TEXTBOOKS	13,242		7,860	
4300	SUPPLIES	14,290	11,009	11,000	19,870
4400	INVENTORIED EQUIPMENT	4,512	8,669	848	5,500
TOTAL: 4xxx		32,044	19,678	19,708	25,370
5200	TRAVEL & CONFERENCE	2,271	6,038	585	
5600	RENTALS, LEASES & REPAIRS	483	666	1,500	
5700	DIRECT COST TRANSFERS	4,006	2,937		4,000
5800	OTHER SERVICES & OPERATING EXP	4,244	12,992	6,793	21,700
5900	COMMUNICATIONS	203	234		
TOTAL: 5xxx		11,207	22,867	8,878	25,700
6400	FURNITURE AND EQUIPMENT	14,392	6,403		
TOTAL: 6xxx		14,392	6,403		
7300	DIRECT SUPPORT & INDIRECT COST	2,216	2,389	1,822	3,706
TOTAL: 7xxx		2,216	2,389	1,822	3,706
**TOTAL:1000-7999		74,471	66,637	44,383	77,670

**096 FOLSOM CORDOVA UNIFIED
PROGRAM DETAILS BY RESOURCE**

COMPARATIVE BUDGET REPORT

		2018-2019	2019-2020	2020-2021	2021-2022
		ACTUALS	ACTUALS	ACTUALS	REVISED ADOPTED BUDGET
Resource:7826 CONSUMER SCIENCE PART. ACADEMY					
8500	OTHER STATE REVENUE	87,218	67,263	80,201	77,670
TOTAL: 8xxx		87,218	67,263	80,201	77,670
1100	CERTIFICATED TEACHERS SALARIES	10,150	4,100	4,601	13,001
1300	CERTIFICATED SUPERV & ADM SAL	660	763	827	
1900	OTHER CERTIFICATED SALARIES	3,702	3,855	4,034	4,137
TOTAL: 1xxx		14,512	8,718	9,461	17,138
2400	CLERICAL & OFFICE SALARIES	4,649	4,591	4,728	4,567
TOTAL: 2xxx		4,649	4,591	4,728	4,567
3100	STATE TEACHER RETIREMENT SYS	2,026	1,197	1,525	2,755
3200	PUBLIC EMPLOYEE RETIREMENT SYS	865	880	969	1,046
3300	SOCIAL SECURITY / MEDICARE	659	558	520	643
3400	HEALTH & WELFARE	302	144	117	115
3500	STATE UNEMPLOYEMENT INSURANCE	10	7	8	271
3600	WORKER'S COMPENSATION	281	247	228	336
3900	OTHER BENEFITS	105	233	361	361
TOTAL: 3xxx		4,247	3,266	3,729	5,527
4200	BOOKS OTHER THAN TEXTBOOKS		893	5,266	2,563
4300	SUPPLIES	29,596	21,841	33,261	13,669
4400	INVENTORIED EQUIPMENT	1,356	7,642	14,720	4,500
TOTAL: 4xxx		30,952	30,377	53,247	20,732
5200	TRAVEL & CONFERENCE	3,160	5,001	649	4,000
5300	DUES & MEMBERSHIPS	109			
5700	DIRECT COST TRANSFERS	7,274	8,468		9,000
5800	OTHER SERVICES & OPERATING EXP	19,098	4,175	5,096	13,000
TOTAL: 5xxx		29,641	17,644	5,745	26,000
7300	DIRECT SUPPORT & INDIRECT COST	3,217	2,668	3,292	3,706
TOTAL: 7xxx		3,217	2,668	3,292	3,706
**TOTAL:1000-7999		87,218	67,263	80,201	77,670
Resource:8150 ON-GOING/MAJOR MAINTENANCE(3%)					
8600	OTHER LOCAL REVENUE	10,117	1,131		
8900	OTHER FINANCING SOURCES	6,945,000	7,350,000	7,450,000	7,450,000
TOTAL: 8xxx		6,955,117	7,351,131	7,450,000	7,450,000
2200	CLASSIFIED SUPPORT SALARIES	2,630,798	2,857,480	2,540,408	2,666,722
2300	CLASSIFIED SUPERV & ADMIN SAL	119,484	140,195	124,923	125,631
2400	CLERICAL & OFFICE SALARIES	80,394	70,520	80,447	77,453
TOTAL: 2xxx		2,830,676	3,068,194	2,745,778	2,869,806

**096 FOLSOM CORDOVA UNIFIED
PROGRAM DETAILS BY RESOURCE**

COMPARATIVE BUDGET REPORT

		2018-2019	2019-2020	2020-2021	2021-2022
		ACTUALS	ACTUALS	ACTUALS	REVISED ADOPTED BUDGET
Resource:8150 ON-GOING/MAJOR MAINTENANCE(3%)					
3200	PUBLIC EMPLOYEE RETIREMENT SYS	455,819	540,838	535,590	611,543
3300	SOCIAL SECURITY / MEDICARE	208,191	226,754	200,919	219,170
3400	HEALTH & WELFARE	393,685	359,325	327,584	340,300
3500	STATE UNEMPLOYEMENT INSURANCE	1,369	1,487	1,791	35,425
3600	WORKER'S COMPENSATION	39,439	54,085	40,993	43,331
3900	OTHER BENEFITS	15,240	20,057	17,867	17,867
TOTAL: 3xxx		1,113,743	1,202,546	1,124,745	1,267,636
4300	SUPPLIES	347,306	565,929	594,433	574,000
4400	INVENTORIED EQUIPMENT	172,264	174,756	122,495	145,000
TOTAL: 4xxx		519,570	740,686	716,928	719,000
5200	TRAVEL & CONFERENCE	135			
5300	DUES & MEMBERSHIPS	219	122	122	200
5500	OPERATION & HOUSEKEEPING SERV	5,176	5,839	6,241	8,000
5600	RENTALS, LEASES & REPAIRS	1,459,901	2,411,643	1,890,931	1,686,000
5800	OTHER SERVICES & OPERATING EXP	210,359	139,346	195,222	175,000
5900	COMMUNICATIONS	182	193	191	200
TOTAL: 5xxx		1,675,973	2,557,143	2,092,706	1,869,400
6200	BUILDINGS & IMPROVEMNT OF BLDG	12,325	11,810	44,726	50,000
6400	FURNITURE AND EQUIPMENT	63,421	210,825	39,444	30,000
TOTAL: 6xxx		75,746	222,635	84,170	80,000
7600	OTHER FINANCING USES	400,000	400,000	400,000	400,000
TOTAL: 7xxx		400,000	400,000	400,000	400,000
**TOTAL:1000-7999		6,615,708	8,191,204	7,164,327	7,205,842
Resource:9016 MEDI-CAL BILLING OPTION					
8600	OTHER LOCAL REVENUE				200,000
TOTAL: 8xxx					200,000
2400	CLERICAL & OFFICE SALARIES				41,938
TOTAL: 2xxx					41,938
3200	PUBLIC EMPLOYEE RETIREMENT SYS				9,608
3300	SOCIAL SECURITY / MEDICARE				3,208
3400	HEALTH & WELFARE				8,644
3500	STATE UNEMPLOYEMENT INSURANCE				516
3600	WORKER'S COMPENSATION				633
TOTAL: 3xxx					22,609
7300	DIRECT SUPPORT & INDIRECT COST				9,541
TOTAL: 7xxx					9,541
**TOTAL:1000-7999					74,088

**096 FOLSOM CORDOVA UNIFIED
PROGRAM DETAILS BY RESOURCE**

COMPARATIVE BUDGET REPORT

		2018-2019	2019-2020	2020-2021	2021-2022
		ACTUALS	ACTUALS	ACTUALS	REVISED ADOPTED BUDGET
Resource:9093 HEAL GRANT LOCAL					
8600	OTHER LOCAL REVENUE	30,000	30,000		
TOTAL: 8xxx		30,000	30,000		
2100	INSTRUCTIONAL AIDE SALARIES	14			
2200	CLASSIFIED SUPPORT SALARIES	100			
TOTAL: 2xxx		114			
3300	SOCIAL SECURITY / MEDICARE	9			
3400	HEALTH & WELFARE	1			
3500	STATE UNEMPLOYEMENT INSURANCE	0			
3600	WORKER'S COMPENSATION	2			
TOTAL: 3xxx		12			
4300	SUPPLIES	6,925	187	1,903	
TOTAL: 4xxx		6,925	187	1,903	
5200	TRAVEL & CONFERENCE	1,200			
5700	DIRECT COST TRANSFERS	2,615	1,392		
5800	OTHER SERVICES & OPERATING EXP	13,950	12,615	2,100	
TOTAL: 5xxx		17,765	14,007	2,100	
7300	DIRECT SUPPORT & INDIRECT COST	660	529	171	
TOTAL: 7xxx		660	529	171	
**TOTAL:1000-7999		25,475	14,722	4,174	
Resource:9150 BULLYING PREVENTION PROGRAM					
8600	OTHER LOCAL REVENUE	14,680	16,472	21,735	14,885
TOTAL: 8xxx		14,680	16,472	21,735	14,885
1100	CERTIFICATED TEACHERS SALARIES	1,455		1,833	5,000
TOTAL: 1xxx		1,455		1,833	5,000
2200	CLASSIFIED SUPPORT SALARIES			1,882	
2900	OTHER CLASSIFIED SALARIES		500		
TOTAL: 2xxx			500	1,882	
3100	STATE TEACHER RETIREMENT SYS	151		296	846
3200	PUBLIC EMPLOYEE RETIREMENT SYS			390	
3300	SOCIAL SECURITY / MEDICARE	37	38	171	73
3400	HEALTH & WELFARE	18			
3500	STATE UNEMPLOYEMENT INSURANCE	1	0	12	62
3600	WORKER'S COMPENSATION	21	9	58	76
TOTAL: 3xxx		228	48	926	1,057

**096 FOLSOM CORDOVA UNIFIED
PROGRAM DETAILS BY RESOURCE**

COMPARATIVE BUDGET REPORT

		2018-2019	2019-2020	2020-2021	2021-2022
		ACTUALS	ACTUALS	ACTUALS	REVISED ADOPTED BUDGET
Resource:9150 BULLYING PREVENTION PROGRAM					
4200	BOOKS OTHER THAN TEXTBOOKS	1,214		118	618
4300	SUPPLIES	161	67	2,949	4,000
TOTAL: 4xxx		1,375	67	3,067	4,618
5200	TRAVEL & CONFERENCE	3,577	2,212	1,161	2,000
5800	OTHER SERVICES & OPERATING EXP	7,503	12,992	460	1,500
TOTAL: 5xxx		11,080	15,204	1,621	3,500
7300	DIRECT SUPPORT & INDIRECT COST	542	653	399	710
TOTAL: 7xxx		542	653	399	710
**TOTAL:1000-7999		14,680	16,472	9,727	14,885
Resource:9585 MILLER FAMILY FOUNDATION 2					
8600	OTHER LOCAL REVENUE	22,500	22,000	20,000	20,000
TOTAL: 8xxx		22,500	22,000	20,000	20,000
1100	CERTIFICATED TEACHERS SALARIES	2,820	2,547		
TOTAL: 1xxx		2,820	2,547		
2100	INSTRUCTIONAL AIDE SALARIES	1,360			
2200	CLASSIFIED SUPPORT SALARIES	9,793	11,006	4,382	
2900	OTHER CLASSIFIED SALARIES	1,300	187		
TOTAL: 2xxx		12,453	11,193	4,382	
3100	STATE TEACHER RETIREMENT SYS	681	528	296	
3200	PUBLIC EMPLOYEE RETIREMENT SYS	910	426		
3300	SOCIAL SECURITY / MEDICARE	909	846	222	
3400	HEALTH & WELFARE	191	20		
3500	STATE UNEMPLOYMENT INSURANCE	8	7	3	
3600	WORKER'S COMPENSATION	223	250	69	
TOTAL: 3xxx		2,921	2,077	589	
4300	SUPPLIES	345	1,249	745	
TOTAL: 4xxx		345	1,249	745	
5600	RENTALS, LEASES & REPAIRS	1,500	1,900		
5700	DIRECT COST TRANSFERS	1,037			
5800	OTHER SERVICES & OPERATING EXP	4,818	2,518	1,764	
TOTAL: 5xxx		7,355	4,418	1,764	
7300	DIRECT SUPPORT & INDIRECT COST	992	887	320	954
TOTAL: 7xxx		992	887	320	954
**TOTAL:1000-7999		26,886	22,371	7,799	954

**096 FOLSOM CORDOVA UNIFIED
PROGRAM DETAILS BY RESOURCE**

COMPARATIVE BUDGET REPORT

		2018-2019	2019-2020	2020-2021	2021-2022
		ACTUALS	ACTUALS	ACTUALS	REVISED ADOPTED BUDGET
Resource:9590 MICROSOFT SETTLEMENT					
8600	OTHER LOCAL REVENUE	25,177			
TOTAL: 8xxx		25,177			
4400	INVENTORIED EQUIPMENT			86,121	
TOTAL: 4xxx				86,121	
5700	DIRECT COST TRANSFERS			8,380	
**TOTAL:1000-7999				94,501	
Resource:9696 MICRON					
8600	OTHER LOCAL REVENUE			8,300	
TOTAL: 8xxx				8,300	
Resource:9810 ROTC					
8600	OTHER LOCAL REVENUE 1	30,463	61,163	7,188	59,704
8900	OTHER FINANCING SOURCES	59,830	77,451	12,321	107,923
TOTAL: 8xxx		90,293	138,614	19,509	167,627
1100	CERTIFICATED TEACHERS SALARIES	68,543	116,346	16,216	115,226
TOTAL: 1xxx		68,543	116,346	16,216	115,226
3100	STATE TEACHER RETIREMENT SYS	11,159	11,806	2,596	19,496
3300	SOCIAL SECURITY / MEDICARE	1,003	1,706	244	1,680
3400	HEALTH & WELFARE	2,103	2,048	189	23,868
3500	STATE UNEMPLOYEMENT INSURANCE	35	59	10	1,417
3600	WORKER'S COMPENSATION	1,010	2,129	253	1,740
3900	OTHER BENEFITS	2,102	2,102		
TOTAL: 3xxx		17,411	19,849	3,292	48,201
4300	SUPPLIES	261	683		500
TOTAL: 4xxx		261	683		500
5700	DIRECT COST TRANSFERS	761	493		500
5800	OTHER SERVICES & OPERATING EXP	3,318	1,243		3,200
TOTAL: 5xxx		4,078	1,736		3,700
**TOTAL:1000-7999		90,293	138,614	19,509	167,627
Resource:9835 SCHOOL READINESS PLN(PROP 10)					
8600	OTHER LOCAL REVENUE	386,283	371,537	347,204	241,164
8900	OTHER FINANCING SOURCES	3,654	4,528	3,640	
TOTAL: 8xxx		389,937	376,065	350,843	241,164

**096 FOLSOM CORDOVA UNIFIED
PROGRAM DETAILS BY RESOURCE**

COMPARATIVE BUDGET REPORT

		2018-2019	2019-2020	2020-2021	2021-2022
		ACTUALS	ACTUALS	ACTUALS	REVISED ADOPTED BUDGET
Resource:9835 SCHOOL READINESS PLN(PROP 10)					
1200	CERT PUPIL SUPPORT SALARIES	80,310	80,712	84,368	33,947
TOTAL: 1xxx		80,310	80,712	84,368	33,947
2100	INSTRUCTIONAL AIDE SALARIES	92,924	86,964	77,391	46,221
2200	CLASSIFIED SUPPORT SALARIES	7,684	5,393	3,705	
2400	CLERICAL & OFFICE SALARIES	83,933	85,477	78,819	82,284
TOTAL: 2xxx		184,541	177,834	159,915	128,505
3100	STATE TEACHER RETIREMENT SYS	13,075	14,169	13,843	5,744
3200	PUBLIC EMPLOYEE RETIREMENT SYS	27,638	32,544	32,054	23,521
3300	SOCIAL SECURITY / MEDICARE	14,225	13,622	12,400	9,978
3400	HEALTH & WELFARE	20,415	17,551	14,363	11,302
3500	STATE UNEMPLOYEMENT INSURANCE	125	123	160	1,964
3600	WORKER'S COMPENSATION	3,640	4,460	3,610	2,385
3900	OTHER BENEFITS	2,028	2,291	2,291	
TOTAL: 3xxx		81,146	84,759	78,721	54,894
4200	BOOKS OTHER THAN TEXTBOOKS	9,297	3,645	6,616	1,250
4300	SUPPLIES	6,198	6,339	5,969	6,462
TOTAL: 4xxx		15,495	9,985	12,585	7,712
5200	TRAVEL & CONFERENCE	1,051	604	74	600
5300	DUES & MEMBERSHIPS	300	150	450	
5700	DIRECT COST TRANSFERS	8,763	3,108		500
5800	OTHER SERVICES & OPERATING EXP	3,722	3,816		3,000
5900	COMMUNICATIONS	360	360	330	500
TOTAL: 5xxx		14,196	8,039	854	4,600
7300	DIRECT SUPPORT & INDIRECT COST	14,249	14,736	14,400	11,506
TOTAL: 7xxx		14,249	14,736	14,400	11,506
**TOTAL:1000-7999		389,937	376,065	350,843	241,164
Resource:9911 REIMBURSABLE ACCOUNTS					
8600	OTHER LOCAL REVENUE				2,158,773
TOTAL: 8xxx					2,158,773
1100	CERTIFICATED TEACHERS SALARIES				58,587
TOTAL: 1xxx					58,587
2100	INSTRUCTIONAL AIDE SALARIES				51,504
2200	CLASSIFIED SUPPORT SALARIES				25,876
2400	CLERICAL & OFFICE SALARIES				2,500
TOTAL: 2xxx					79,880

**096 FOLSOM CORDOVA UNIFIED
PROGRAM DETAILS BY RESOURCE**

COMPARATIVE BUDGET REPORT

		2018-2019	2019-2020	2020-2021	2021-2022
		ACTUALS	ACTUALS	ACTUALS	REVISED ADOPTED BUDGET
Resource:9911 REIMBURSABLE ACCOUNTS					
3100	STATE TEACHER RETIREMENT SYS				9,566
3200	PUBLIC EMPLOYEE RETIREMENT SYS				532
3300	SOCIAL SECURITY / MEDICARE				6,902
3400	HEALTH & WELFARE				900
3500	STATE UNEMPLOYEMENT INSURANCE				403
3600	WORKER'S COMPENSATION				2,121
TOTAL: 3xxx					20,424
4200	BOOKS OTHER THAN TEXTBOOKS				19,900
4300	SUPPLIES				254,800
4400	INVENTORIED EQUIPMENT				3,000
TOTAL: 4xxx					277,700
5200	TRAVEL & CONFERENCE				5,732
5300	DUES & MEMBERSHIPS				8,500
5600	RENTALS, LEASES & REPAIRS				46,400
5700	DIRECT COST TRANSFERS				164,750
5800	OTHER SERVICES & OPERATING EXP				1,496,650
5900	COMMUNICATIONS				150
TOTAL: 5xxx					1,722,182
**TOTAL:1000-7999					2,158,773



Fund 09

Charter School Fund Summary

**FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2021/2022 ADOPTED BUDGET**

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

OBJECT CODE DESCRIPTION	2017/18 Actuals	2018/19 Actuals	2019/20 Actuals	2020/21 Actuals	2021/22 Adopted Budget
A. REVENUES					
8010-8099 LCFF Sources	\$834,880	\$1,049,170	\$1,164,746	\$1,211,544	\$2,616,534
8100-8299 Federal Revenues	0	0	0	8,079	0
8300-8599 Other State Revenues	98,207	345,774	132,327	109,057	126,281
8600-8799 Other Local Revenues	2,897	2,220	6,531	6,841	6,866
TOTAL REVENUES	\$935,984	\$1,397,164	\$1,303,604	\$1,335,521	\$2,749,681
B. EXPENDITURES					
1000 Certificated Salaries	\$458,990	\$500,344	\$644,729	\$2,084,572	\$970,659
2000 Classified Salaries	61,684	59,420	66,019	98,986	82,638
3000 Employee Benefits	164,487	225,124	288,559	667,006	423,133
4000 Food & Supplies	50,255	73,886	48,388	232,079	71,600
5000 Contracted Services & Other Expenses	261,420	551,836	291,085	464,138	322,968
6000 Capital Outlay	0	0	0	11,987	0
7100-7499 Other Outgo	0	0	0	0	0
7300 Direct Support/Indirect Costs	0	0	0	0	0
TOTAL EXPENDITURES & OTHER OUTGO	\$996,834	\$1,410,611	\$1,338,780	\$3,558,768	\$1,870,998
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (A - B)	(\$60,850)	(\$13,447)	(\$35,176)	(\$2,223,247)	\$878,683
D. OTHER FINANCING SOURCES/USES					
8910-8999 Transfers In/Sources	\$0	\$0	\$0	\$2,517,918	
7610-7699 Uses	0	0	0	0	0
D: S37A7: SA NET INCREASE (DECREASE) IN FUND BALANCE (C + D)	(\$60,850)	(\$13,447)	(\$35,176)	\$294,671	\$878,683

**FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2021/2022 ADOPTED BUDGET**

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

OBJECT CODE DESCRIPTION	2017/18 Actuals	2018/19 Actuals	2019/20 Actuals	2020/21 Actuals	2021/22 Adopted Budget
F. <u>FUND BALANCE, RESERVES</u>					
1. Beginning Balance as of July 1 - Unaudited Restatement Audit Adjustment	\$199,097	\$138,246	\$124,799	\$89,623	\$384,294
2. Ending Balance, June 30 (E + F1)	\$138,246	\$124,799	\$89,623	\$384,294	\$1,262,977
<u>COMPONENTS OF ENDING FUND BALANCE</u>					
a.) Nonspendable Amounts	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
b.) Restricted Amounts	62,961	30,459	29,144	11,524	12,231
c.) Assigned Amounts					
9760 Other Commitments	0	42,234	0	0	0
9780 Other Assignments	65,286	42,106	50,479	99,769	
9790 Unassigned Amount	0	0	0	263,001	1,240,746
ENDING FUND BALANCE	\$138,246	\$124,799	\$89,623	\$384,294	\$1,262,977



Fund 11

Adult Education Fund Summary

**FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2021/2022 ADOPTED BUDGET**

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

OBJECT CODE DESCRIPTION	2017/18 Actuals	2018/19 Actuals	2019/20 Actuals	2020/21 Actuals	2021/22 Adopted Budget
A. <u>REVENUES</u>					
8010-8099 LCFF Sources	\$0	\$0	\$0	\$0	\$0
8100-8299 Federal Revenues	244,138	313,888	249,589	296,872	289,056
8300-8599 Other State Revenues	833,307	864,593	928,052	818,876	847,953
8600-8799 Other Local Revenues	316,640	430,805	346,155	152,095	337,680
TOTAL REVENUES	\$1,394,085	\$1,609,286	\$1,523,796	\$1,267,843	\$1,474,689
B. <u>EXPENDITURES</u>					
1000 Certificated Salaries	\$702,394	\$861,608	\$777,521	\$654,092	\$742,376
2000 Classified Salaries	231,006	231,767	246,049	248,211	253,319
3000 Employee Benefits	284,786	431,417	372,894	313,723	364,350
4000 Food & Supplies	75,904	65,737	22,914	117,646	53,206
5000 Contracted Services & Other Expenses	41,932	51,681	29,652	50,429	58,938
6000 Capital Outlay	0	0	0	0	0
7100-7499 Other Outgo	0	0	0	0	0
7300 Direct Support/Indirect Costs	0	0	0	0	0
TOTAL EXPENDITURES & OTHER OUTGO	\$1,336,021	\$1,642,210	\$1,449,030	\$1,384,101	\$1,472,189
C. <u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (A - B)</u>	\$58,063	(\$32,925)	\$74,766	(\$116,258)	\$2,500
D. <u>OTHER FINANCING SOURCES/USES</u>					
8900-8999 Transfers In/Sources	\$0	\$12,118	\$0	\$0	\$0
7610-7699 Uses	0	0	0	0	0
E. <u>NET INCREASE (DECREASE) IN FUND BALANCE (C + D)</u>	\$58,063	(\$20,807)	\$74,766	(\$116,258)	\$2,500

**FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2021/2022 ADOPTED BUDGET**

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

OBJECT CODE	DESCRIPTION	2017/18 Actuals	2018/19 Actuals	2019/20 Actuals	2020/21 Actuals	2021/22 Adopted Budget
F.	<u>FUND BALANCE, RESERVES</u>					
	1. Beginning Balance as of July 1 - Unaudited Restatement Audit Adjustment	\$1,071,182	\$1,129,246	\$1,108,439	\$1,183,205	\$1,066,947
	2. Ending Balance, June 30 (E + F1)	\$1,129,246	\$1,108,439	\$1,183,205	\$1,066,947	\$1,069,447
	<u>COMPONENTS OF ENDING FUND BALANCE</u>					
	a.) Nonspendable Amounts	\$0	\$0	\$0	\$0	\$0
	b.) Restricted Amounts	78,755	192,685	282,809	168,400	168,400
	c.) Assigned Amounts	0	0	0	0	0
9770	Economic Uncertainties					
9780	Other Assignments	1,050,491	915,754	900,396	898,547	901,047
9790	Unassigned Amount	0	0	0	0	0
	ENDING FUND BALANCE	\$1,129,246	\$1,108,439	\$1,183,205	\$1,066,947	\$1,069,447



Fund 12

Child Development Fund Summary

**FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2021/2022 ADOPTED BUDGET**

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

OBJECT CODE DESCRIPTION	2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Actuals	2020/21 Actuals	2021/22 Adopted Budget
A. REVENUES						
8010-8099 LCFF Sources	\$0	\$0	\$0	\$0	\$0	\$0
8100-8299 Federal Revenues	0	0	0	0	0	0
8300-8599 Other State Revenues	1,682,687	1,664,138	1,766,486	1,704,720	1,759,550	1,813,513
8600-8799 Other Local Revenues	5,767	11,822	15,967	11,437	5,568	5,200
TOTAL REVENUES	\$1,688,454	\$1,675,960	\$1,782,453	\$1,716,157	\$1,765,118	\$1,818,713
B. EXPENDITURES						
1000 Certificated Salaries	\$48,499	\$51,731	\$52,320	\$52,454	\$54,995	\$53,156
2000 Classified Salaries	918,390	951,283	1,038,565	1,032,869	969,542	1,017,586
3000 Employee Benefits	356,190	389,731	430,507	426,234	414,143	470,719
4000 Food & Supplies	157,074	109,231	102,438	68,979	193,972	147,944
5000 Contracted Services & Other Expenses	54,640	51,123	57,860	57,765	60,223	43,350
6000 Capital Outlay	5,817	0	45,026	0	0	0
7100-7499 Other Outgo	2,079	2,072	2,071	2,064	2,073	0
7300 Direct Support/Indirect Costs	69,034	57,887	63,741	67,113	71,904	85,958
TOTAL EXPENDITURES & OTHER OUTGO	\$1,611,724	\$1,613,057	\$1,792,528	\$1,707,478	\$1,766,852	\$1,818,713
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (A - B)	\$76,730	\$62,903	(\$10,075)	\$8,679	(\$1,734)	\$0
D. OTHER FINANCING SOURCES/USES						
8910-8999 Transfers In/Sources	\$2,079	\$3,442	\$24,584	\$2,074	\$2,073	\$0
7610-7699 Uses	0		(1,370)	0	0	0
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D)	\$78,809	\$66,345	\$13,139	\$10,753	\$339	\$0

**FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2021/2022 ADOPTED BUDGET**

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

OBJECT CODE DESCRIPTION	2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Actuals	2020/21 Actuals	2021/22 Adopted Budget
F. <u>FUND BALANCE, RESERVES</u>						
1. Beginning Balance as of July 1 - Unaudited Restatement Audit Adjustment	\$172,907	\$251,716	\$318,061	\$331,200	\$341,953	\$342,292
2. Ending Balance, June 30 (E + F1)	\$251,716	\$318,061	\$331,200	\$341,953	\$342,292	\$342,292
<u>COMPONENTS OF ENDING FUND BALANCE</u>						
a.) Nonspendable Amounts	\$0	\$0	\$0	\$0	\$0	\$0
b.) Restricted Amounts	251,716	318,061	331,200	341,953	342,292	342,292
c.) Assigned Amounts						
9770 Other Assignments	0	0	0	0	0	0
9780 Economic Uncertainties	0	0	0	0	0	0
9790 Unassigned Amount	0	0	0	0	0	0
ENDING FUND BALANCE	\$251,716	\$318,061	\$331,200	\$341,953	\$342,292	\$342,292



Fund 13

Cafeteria Fund Summary

**FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2021/2022 ADOPTED BUDGET**

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

OBJECT CODE DESCRIPTION	2017/18 Actuals	2018/19 Actuals	2019/20 Actuals	2020/21 Actuals	2021/22 Adopted Budget
A. REVENUES					
8010-8099 LCFF Sources	\$0	\$0	\$0	\$0	\$0
8100-8299 Federal Revenues	4,641,502	4,528,608	4,010,717	968,906	5,525,000
8300-8599 Other State Revenues	330,229	309,165	295,068	68,364	380,000
8600-8799 Other Local Revenues	1,649,453	1,657,433	1,194,498	43,624	1,581,000
TOTAL REVENUES	\$6,621,184	\$6,495,205	\$5,500,283	\$1,080,894	\$7,486,000
B. EXPENDITURES					
1000 Certificated Salaries	\$0	\$0	\$0	\$0	\$0
2000 Classified Salaries	1,946,745	1,961,768	2,030,697	1,670,604	2,201,717
3000 Employee Benefits	624,765	680,413	680,333	582,625	900,784
4000 Food & Supplies	2,947,894	2,921,606	2,661,953	730,462	3,432,300
5000 Contracted Services & Other Expenses	181,242	205,859	185,799	179,039	228,600
6000 Capital Outlay	0	0	206,176	0	0
7100-7499 Other Outgo	(4,234)	0	0	0	0
7300 Direct Support/Indirect Costs	213,774	220,977	229,577	135,365	338,846
TOTAL EXPENDITURES & OTHER OUTGO	\$5,910,186	\$5,990,624	\$5,994,535	\$3,298,095	\$7,102,247
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (A - B)	\$710,998	\$504,581	(\$494,252)	(\$2,217,201)	\$383,753
D. OTHER FINANCING SOURCES/USES					
8910-8999 Transfers In/Sources	\$0	\$0	\$0	\$0	\$0
7610-7699 Uses	0	0	0	0	0
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D)	\$710,998	\$504,581	(\$494,252)	(\$2,217,201)	\$383,753

**FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2021/2022 ADOPTED BUDGET**

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

OBJECT CODE DESCRIPTION	2017/18 Actuals	2018/19 Actuals	2019/20 Actuals	2020/21 Actuals	2021/22 Adopted Budget
F. <u>FUND BALANCE, RESERVES</u>					
1. Beginning Balance as of July 1 - Unaudited Restatement Audit Adjustment	\$1,996,476	\$2,707,474	\$3,212,055	\$2,717,803	\$500,602
2. Ending Balance, June 30 (E + F1)	\$2,707,474	\$3,212,055	\$2,717,803	\$500,602	\$884,355
<u>COMPONENTS OF ENDING FUND BALANCE</u>					
a.) Nonspendable Amounts	\$1,701	\$0	\$0	\$0	\$0
b.) Restricted Amounts	2,705,773	3,212,055	2,717,803	500,602	884,355
c.) Assigned Amounts					
9780 Other Assignments	0	0	0	0	0
9770 Economic Uncertainties	0	0	0	0	0
9790 Unassigned Amount	0	0	0	0	0
ENDING FUND BALANCE	\$2,707,474	\$3,212,055	\$2,717,803	\$500,602	\$884,355



Fund 14

Deferred Maintenance Fund Summary

**FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2021/2022 ADOPTED BUDGET**

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

OBJECT CODE DESCRIPTION	2017/18 Actuals	2018/19 Actuals	2019/20 Actuals	2020/21 Actuals	2021/22 Adopted Budget
A. <u>REVENUES</u>					
8010-8099 LCFF Sources	\$0	\$0	\$0	\$0	\$0
8100-8299 Federal Revenues	244,138	313,888	249,589	296,872	289,056
8300-8599 Other State Revenues	833,307	864,593	928,052	818,876	847,953
8600-8799 Other Local Revenues	316,640	430,805	346,155	152,095	337,680
TOTAL REVENUES	\$1,394,085	\$1,609,286	\$1,523,796	\$1,267,843	\$1,474,689
B. <u>EXPENDITURES</u>					
1000 Certificated Salaries	\$702,394	\$861,608	\$777,521	\$654,092	\$742,376
2000 Classified Salaries	231,006	231,767	246,049	248,211	253,319
3000 Employee Benefits	284,786	431,417	372,894	313,723	364,350
4000 Food & Supplies	75,904	65,737	22,914	117,646	53,206
5000 Contracted Services & Other Expenses	41,932	51,681	29,652	50,429	58,938
6000 Capital Outlay	0	0	0	0	0
7100-7499 Other Outgo	0	0	0	0	0
7300 Direct Support/Indirect Costs	0	0	0	0	0
TOTAL EXPENDITURES & OTHER OUTGO	\$1,336,021	\$1,642,210	\$1,449,030	\$1,384,101	\$1,472,189
C. <u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (A - B)</u>	\$58,063	(\$32,925)	\$74,766	(\$116,258)	\$2,500
D. <u>OTHER FINANCING SOURCES/USES</u>					
8900-8999 Transfers In/Sources	\$0	\$12,118	\$0	\$0	\$0
7610-7699 Uses	0	0	0	0	0
E. <u>NET INCREASE (DECREASE) IN FUND BALANCE (C + D)</u>	\$58,063	(\$20,807)	\$74,766	(\$116,258)	\$2,500

**FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2021/2022 ADOPTED BUDGET**

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

OBJECT CODE	DESCRIPTION	2017/18 Actuals	2018/19 Actuals	2019/20 Actuals	2020/21 Actuals	2021/22 Adopted Budget
F.	<u>FUND BALANCE, RESERVES</u>					
	1. Beginning Balance as of July 1 - Unaudited Restatement Audit Adjustment	\$1,071,182	\$1,129,246	\$1,108,439	\$1,183,205	\$1,066,947
	2. Ending Balance, June 30 (E + F1)	\$1,129,246	\$1,108,439	\$1,183,205	\$1,066,947	\$1,069,447
	<u>COMPONENTS OF ENDING FUND BALANCE</u>					
	a.) Nonspendable Amounts	\$0	\$0	\$0	\$0	\$0
	b.) Restricted Amounts	78,755	192,685	282,809	168,400	168,400
	c.) Assigned Amounts	0	0	0	0	0
9770	Economic Uncertainties					
9780	Other Assignments	1,050,491	915,754	900,396	898,547	901,047
9790	Unassigned Amount	0	0	0	0	0
	ENDING FUND BALANCE	\$1,129,246	\$1,108,439	\$1,183,205	\$1,066,947	\$1,069,447



Fund 22

Building Fund Summary

Folsom Measure G Combined

**FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2021/2022 ADOPTED BUDGET**

**BUILDING FUND- FOLSOM MEASURE G COMBINED
SUMMARY OF REVENUE, EXPENDITURES,
AND CHANGES IN FUND BALANCE**

OBJECT CODE DESCRIPTION	2017/18 Actuals	2018/19 Actuals	2019/20 Actuals	2020/21 Actuals	2021/22 Adopted Budget
A. REVENUES					
8010-8099 LCFF Sources	\$0	\$0	\$0	\$0	\$0
8100-8299 Federal Revenues	0	0	0	0	0
8300-8599 Other State Revenues	0	0	0	0	0
8600-8799 Other Local Revenues	(511,970)	1,579,236	893,101	200,000	100,000
TOTAL REVENUES	(511,970)	\$1,579,236	\$893,101	\$200,000	\$100,000
B. EXPENDITURES					
1000 Certificated Salaries	\$0	\$0	\$0	\$0	\$0
2000 Classified Salaries	0	0	0	0	0
3000 Employee Benefits	0	0	0	0	0
4000 Food & Supplies	1,501	3,626	0	0	0
5000 Contracted Services & Other Expenses	349,189	61,452	116,748	94,374	94,750
6000 Capital Outlay	48,079,576	37,552,162	34,989,847	8,467,415	378,259
7100-7499 Other Outgo	0	0	0	0	0
7300 Direct Support/Indirect Costs	0	0	0	0	0
TOTAL EXPENDITURES & OTHER OUTGO	\$48,430,266	\$37,617,239	\$35,106,595	\$8,561,789	\$473,009
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (A - B)	(\$48,942,236)	(\$36,038,004)	(\$34,213,494)	(\$8,361,789)	(\$373,009)
D. OTHER FINANCING SOURCES/USES					
8910-8999 Transfers In/Sources	\$95,000,000	\$229,993	\$0	\$8,492,606	\$0
7610-7699 Uses	0	0	0	0	0
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D)	\$46,057,764	(\$35,808,011)	(\$34,213,494)	\$130,817	(\$373,009)

**FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2021/2022 ADOPTED BUDGET**

**BUILDING FUND- FOLSOM MEASURE G COMBINED
SUMMARY OF REVENUE, EXPENDITURES,
AND CHANGES IN FUND BALANCE**

OBJECT CODE	DESCRIPTION	2017/18 Actuals	2018/19 Actuals	2019/20 Actuals	2020/21 Actuals	2021/22 Adopted Budget
F.	<u>FUND BALANCE, RESERVES</u>					
	1. Beginning Balance as of July 1 - Unaudited Restatement Audit Adjustment	\$51,780,755	\$97,838,519	\$62,030,509	\$27,817,014	\$27,947,831
	2. Ending Balance, June 30 (E + F1)	\$97,838,519	\$62,030,509	\$27,817,014	\$27,947,831	\$27,574,822
	<u>COMPONENTS OF ENDING FUND BALANCE</u>					
	a.) Nonspendable Amounts	\$0	\$0	\$0	\$0	\$0
	b.) Restricted Amounts	0	0	0	0	0
	c.) Committed Amounts					
9780	Measure P	97,838,519	62,030,509	27,817,014	27,947,831	27,574,822
9790	Unassigned Amount	0	0	0	0	0
	ENDING FUND BALANCE	\$97,838,520	\$62,030,509	\$27,817,014	\$27,947,831	\$27,574,822



Fund 23

Building Fund Summary

Rancho Cordova Measure P Combined

**FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2021/2022 ADOPTED BUDGET**

**BUILDING FUND- RANCHO CORDOVA MEASURE P COMBINED
SUMMARY OF REVENUE, EXPENDITURES,
AND CHANGES IN FUND BALANCE**

OBJECT CODE DESCRIPTION	2017/18 Actuals	2018/19 Actuals	2019/20 Actuals	2020/21 Actuals	2021/22 Adopted Budget
A. REVENUES					
8010-8099 LCFF Sources	\$0	\$0	\$0	\$0	\$0
8100-8299 Federal Revenues	0	0	0	0	0
8300-8599 Other State Revenues	0	0	0	0	0
8600-8799 Other Local Revenues	(503,939)	3,133,047	526,520	241,166	50,000
TOTAL REVENUES	(503,939)	\$3,133,047	\$526,520	\$241,166	\$50,000
B. EXPENDITURES					
1000 Certificated Salaries	\$0	\$0	\$0	\$0	\$0
2000 Classified Salaries	0	0	0	0	0
3000 Employee Benefits	0	0	0	0	0
4000 Food & Supplies	(170)	98	0	0	0
5000 Contracted Services & Other Expenses	45,021	257,815	62,874	67,250	67,250
6000 Capital Outlay	5,048,235	7,678,390	1,608,606	31,156	0
7100-7499 Other Outgo	0	0	0	0	0
7300 Direct Support/Indirect Costs	0	0	0	0	0
TOTAL EXPENDITURES & OTHER OUTGO	\$5,093,086	\$7,936,302	\$1,671,480	\$98,406	\$67,250
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (A - B)	(\$5,597,025)	(\$4,803,256)	(\$1,144,959)	\$142,760	(\$17,250)
D. OTHER FINANCING SOURCES/USES					
8910-8999 Transfers In/Sources	\$0	\$0	\$0	\$0	\$0
7610-7699 Uses	0	0	0	0	0
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D)	(\$5,597,025)	(\$4,803,256)	(\$1,144,959)	\$142,760	(\$17,250)

**FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2021/2022 ADOPTED BUDGET**

**BUILDING FUND- RANCHO CORDOVA MEASURE P COMBINED
SUMMARY OF REVENUE, EXPENDITURES,
AND CHANGES IN FUND BALANCE**

OBJECT CODE DESCRIPTION	2017/18 Actuals	2018/19 Actuals	2019/20 Actuals	2020/21 Actuals	2021/22 Adopted Budget
F. <u>FUND BALANCE, RESERVES</u>					
1. Beginning Balance as of July 1 - Unaudited	\$13,913,061	\$8,316,036	\$3,512,780	\$2,367,821	\$2,510,581
Restatement	0	0	\$0	0	0
Audit Adjustment	0	0	\$0	0	0
2. Ending Balance, June 30 (E + F1)	\$8,316,036	\$3,512,780	\$2,367,821	\$2,510,581	\$2,493,331
<u>COMPONENTS OF ENDING FUND BALANCE</u>					
a.) Nonspendable Amounts	\$0	\$0	\$0	\$0	\$0
b.) Restricted Amounts	0	0	0	0	0
c.) Committed Amounts					
9780 Measure P	8,316,036	3,512,780	2,367,821	2,510,581	2,493,331
9790 Unassigned Amount	0	0	0	0	0
ENDING FUND BALANCE	\$8,316,036	\$3,512,780	\$2,367,821	\$2,510,581	\$2,493,331



Fund 25

Capital Facilities Fund Summary

Folsom

**FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2021/2022 ADOPTED BUDGET**

**CAPITAL FACILITIES FUND - FOLSOM
SUMMARY OF REVENUE, EXPENDITURES,
AND CHANGES IN FUND BALANCE**

OBJECT CODE DESCRIPTION	2017/18 Actuals	2018/19 Actuals	2019/20 Actuals	2020/21 Actuals	2021/22 Adopted Budget
A. REVENUES					
8010-8099 LCFF Sources	\$0	\$0	\$0	\$0	\$0
8100-8299 Federal Revenues	0	0	0	0	0
8300-8599 Other State Revenues	0	0	1,317	0	
8600-8799 Other Local Revenues	8,889,879	11,170,509	10,483,294	17,886,636	20,090,000
TOTAL REVENUES	\$8,889,879	\$11,170,509	\$10,484,611	\$17,886,636	\$20,090,000
B. EXPENDITURES					
1000 Certificated Salaries	\$0	\$0	\$518	\$220	\$0
2000 Classified Salaries	266,557	253,873	249,286	242,313	241,435
3000 Employee Benefits	88,847	90,692	89,615	89,347	96,039
4000 Food & Supplies	5,315	3,367	2,129	5,035	3,000
5000 Contracted Services & Other Expenses	49,451	36,576	36,264	15,171	19,621
6000 Capital Outlay	564,585	935,735	546,099	159,575	0
7100-7499 Other Outgo	5,113,849	3,458,393	3,461,936	3,463,501	0
7300 Direct Support/Indirect Costs	0	0	0	0	0
TOTAL EXPENDITURES & OTHER OUTGO	\$6,088,604	\$4,778,637	\$4,385,846	\$3,975,162	\$360,095
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (A - B)	\$2,801,275	\$6,391,872	\$6,098,765	\$13,911,474	\$19,729,905
D. OTHER FINANCING SOURCES/USES					
8910-8999 Sources amount borrowed from fund 26 and other projects	\$160,154	\$114,136	\$5,410	\$0	\$0
7610-7699 Uses	(4,200,000)	0	0	0	0
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D)	(\$1,238,572)	\$6,506,008	\$6,104,175	\$13,911,474	\$19,729,905

**FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2021/2022 ADOPTED BUDGET**

**CAPITAL FACILITIES FUND - FOLSOM
SUMMARY OF REVENUE, EXPENDITURES,
AND CHANGES IN FUND BALANCE**

OBJECT CODE DESCRIPTION	2017/18 Actuals	2018/19 Actuals	2019/20 Actuals	2020/21 Actuals	2021/22 Adopted Budget
F. <u>FUND BALANCE, RESERVES</u>					
1. Beginning Balance as of July 1 - Unaudited	\$2,537,854	\$1,299,283	\$7,805,291	\$13,909,466	\$27,820,940
Restatement	0	0	0	0	0
Audit Adjustment	0	0	0	0	0
2. Ending Balance, June 30 (E + F1)	\$1,299,283	\$7,805,291	\$13,909,466	\$27,820,940	\$47,550,845
<u>COMPONENTS OF ENDING FUND BALANCE</u>					
a.) Reserved Amounts	\$0	\$0	\$0	\$0	\$0
b.) Committed Amounts	\$0	\$0	\$0	\$0	\$0
9780 Other Commitments					
Folsom Projects	1,299,283	7,805,291	13,909,466	27,820,940	47,550,845
9790 Unassigned Amount	0	0	0	0	0
ENDING FUND BALANCE	\$1,299,283	\$7,805,291	\$13,909,466	\$27,820,940	\$47,550,845



Fund 26

Capital Facilities Fund Summary

Rancho Cordova

**FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2021/2022 ADOPTED BUDGET**

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

OBJECT CODE DESCRIPTION	2017/18 Actuals	2018/19 Actuals	2019/20 Actuals	2020/21 Actuals	2021/22 Adopted Budget
A. REVENUES					
8010-8099 LCFF Sources	\$0	\$0	\$0	\$0	\$0
8100-8299 Federal Revenues	0	0	0	0	0
8300-8599 Other State Revenues	0	0	0	0	0
8600-8799 Other Local Revenues	3,151,365	2,345,483	1,918,185	1,085,118	1,085,000
TOTAL REVENUES	\$3,151,365	\$2,345,483	\$1,918,185	\$1,085,118	\$1,085,000
B. EXPENDITURES					
1000 Certificated Salaries	\$0	\$0	\$140	\$0	\$0
2000 Classified Salaries	259,993	239,341	232,924	242,075	242,721
3000 Employee Benefits	86,407	85,822	85,386	89,696	98,181
4000 Food & Supplies	23,585	14,237	1,298	7,124	2,500
5000 Contracted Services & Other Expenses	57,273	51,929	120,809	32,225	30,361
6000 Capital Outlay	2,440,003	2,280,168	1,617,703	90,233	407,731
7100-7499 Other Outgo	0	0	0	0	0
7300 Direct Support/Indirect Costs	0	0	0	0	0
TOTAL EXPENDITURES & OTHER OUTGO	\$2,867,261	\$2,671,496	\$2,058,261	\$461,353	\$781,494
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (A - B)	\$284,104	(\$326,013)	(\$140,076)	\$623,765	\$303,506
D. OTHER FINANCING SOURCES/USES					
8910-8999 Transfers In/Sources	\$7,341,595	\$342,940	\$92,754	\$0	\$0
7610-7699 Uses	0	0	0	0	0
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D)	\$7,625,699	\$16,927	(\$47,323)	\$623,765	\$303,506

**FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2021/2022 ADOPTED BUDGET**

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

OBJECT CODE DESCRIPTION	2017/18 Actuals	2018/19 Actuals	2019/20 Actuals	2020/21 Actuals	2021/22 Adopted Budget
F. <u>FUND BALANCE, RESERVES</u>					
1. Beginning Balance as of July 1 - Unaudited Restatement Audit Adjustment	\$5,341,993	\$12,967,692	\$12,984,618	\$12,937,296	\$13,561,061
2. Ending Balance, June 30 (E + F1)	\$12,967,692	\$12,984,618	\$12,937,296	\$13,561,061	\$13,864,567
<u>COMPONENTS OF ENDING FUND BALANCE</u>					
a.) Reserved Amounts	\$0	\$0	\$0	\$0	\$0
b.) Committed Amounts	\$0	\$0	\$0	\$0	\$0
9780 Other Commitments Rancho Projects	12,967,692	12,984,618	12,937,296	13,561,061	13,864,567
9790 Unassigned Amount	0	0	0	0	0
ENDING FUND BALANCE	\$12,967,692	\$12,984,618	\$12,937,296	\$13,561,061	\$13,864,567



Fund 27

Building Fund Summary

Undeveloped Area Measure M Bond

**FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2021/2022 ADOPTED BUDGET**

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

OBJECT CODE DESCRIPTION	2017/18 Actuals	2018/19 Actuals	2019/20 Actuals	2020/21 Actuals	2021/22 Adopted Budget
A. REVENUES					
8010-8099 LCFF Sources	\$0	\$0	\$0	\$0	\$0
8100-8299 Federal Revenues	0	0	0	0	0
8300-8599 Other State Revenues	0	0	0	0	0
8600-8799 Other Local Revenues	107,597	124,481	2,183,477	416,400	416,400
TOTAL REVENUES	\$107,597	\$124,481	\$2,183,477	\$416,400	\$416,400
B. EXPENDITURES					
1000 Certificated Salaries	\$0	\$0	\$0	\$0	\$0
2000 Classified Salaries	0	0	0	0	0
3000 Employee Benefits	0	0	0	0	0
4000 Food & Supplies	0	119	0	1,093	0
5000 Contracted Services & Other Expenses	56,259	26,510	415,037	13,250	0
6000 Capital Outlay	70,512	3,776	12,116	167,330	0
7100-7499 Other Outgo	0	0	0	0	0
7300 Direct Support/Indirect Costs	0	0	0	0	0
TOTAL EXPENDITURES & OTHER OUTGO	\$126,770	\$30,404	\$427,152	\$181,673	\$0
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (A - B)	(\$19,174)	\$94,076	\$1,756,325	\$234,727	\$416,400
D. OTHER FINANCING SOURCES/USES					
8910-8999 Transfers In/Sources	\$0	\$0	\$150,274,199	\$0	\$0
7610-7699 Uses	(1,291,996)	(2,340,694)	(23,829,111)	(43,976,821)	0
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D)	(\$1,311,170)	(\$2,246,618)	\$128,201,412	(\$43,742,094)	\$416,400

**FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2021/2022 ADOPTED BUDGET**

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

OBJECT CODE DESCRIPTION	2017/18 Actuals	2018/19 Actuals	2019/20 Actuals	2020/21 Actuals	2021/22 Adopted Budget
F. <u>FUND BALANCE, RESERVES</u>					
1. Beginning Balance as of July 1 - Unaudited	\$10,444,321	\$9,133,151	\$6,886,533	\$135,087,946	\$91,345,852
Restatement	0	0	0	0	0
Audit Adjustment	0	0	0	0	0
2. Ending Balance, June 30 (E + F1)	\$9,133,151	\$6,886,533	\$135,087,946	\$91,345,852	\$91,762,252
<u>COMPONENTS OF ENDING FUND BALANCE</u>					
a.) Reserved Amounts	\$0	\$0	\$0	\$0	\$0
b.) Committed Amounts	\$0	\$0	\$0	\$0	\$0
9780 Other Commitments Measure M	9,133,151	6,886,533	135,087,946	91,345,852	91,762,252
9790 Unassigned Amount	0	0	0	0	0
ENDING FUND BALANCE	\$9,133,151	\$6,886,533	\$135,087,946	\$91,345,852	\$91,762,252



Fund 40

Special Reserve Fund Summary

Capital Projects

**FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2021/2022 ADOPTED BUDGET**

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

OBJECT CODE DESCRIPTION	2017/18 Actuals	2018/19 Actuals	2019/20 Actuals	2020/21 Actuals	2021/22 Adopted Budget
A. REVENUES					
8010-8099 LCFF Sources	\$0	\$0	\$0	\$0	\$0
8100-8299 Federal Revenues	0	0	0	0	0
8300-8599 Other State Revenues	0	0	0	0	0
8600-8799 Other Local Revenues	416,691	480,044	435,196	367,773	368,273
TOTAL REVENUES	\$416,691	\$480,044	\$435,196	\$367,773	\$368,273
B. EXPENDITURES					
1000 Certificated Salaries	\$0	\$0	\$0	\$0	\$0
2000 Classified Salaries	0	500	0	0	0
3000 Employee Benefits	0	52	0	0	0
4000 Food & Supplies	0	675	0	6,204	0
5000 Contracted Services & Other Expenses	32,336	62,604	80,796	331,720	50,000
6000 Capital Outlay	328,587	646,899	51,804	574,539	6,352,858
7100-7499 Other Outgo	0	0		0	0
7300 Direct Support/Indirect Costs	0	0		0	0
TOTAL EXPENDITURES & OTHER OUTGO	\$360,923	\$710,730	\$132,600	\$912,463	\$6,402,858
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (A - B)	\$55,769	(\$230,686)	\$302,596	(\$544,690)	(\$6,034,585)
D. OTHER FINANCING SOURCES/USES					
8910-8999 Transfers In/Sources	\$200,000	\$200,000	\$200,000	\$660,000	\$2,580,000
7610-7699 Uses	0	0	0	0	0
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D)	\$255,769	(\$30,686)	\$502,596	\$115,310	(\$3,454,585)

**FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2021/2022 ADOPTED BUDGET**

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

OBJECT CODE DESCRIPTION	2017/18 Actuals	2018/19 Actuals	2019/20 Actuals	2020/21 Actuals	2021/22 Adopted Budget
F. <u>FUND BALANCE, RESERVES</u>					
1. Beginning Balance as of July 1 - Unaudited Restatement Audit Adjustment	\$9,040,619	\$9,296,388	\$9,265,701	\$9,768,297	\$9,883,607
2. Ending Balance, June 30 (E + F1)	\$9,296,388	\$9,265,701	\$9,768,297	\$9,883,607	\$6,429,022
<u>COMPONENTS OF ENDING FUND BALANCE</u>					
a.) Nonspendable Amounts	\$0	\$0	\$0	\$0	\$0
b.) Restricted Amounts	\$0	\$0	\$0	\$0	\$0
9780 c.) Committed Amounts					
WAN	2,847,197	2,847,197	3,659,651		
CHS Stadium Turf Replacement	507,959	611,465	2,065,374		
FHS and VDLHS Stadium Turf Replacement	636,282	328,205	1,264		
Facilities	3,239,576	3,413,460	717,738		
Sale proceeds for future relocation of FLHS	2,065,374	2,065,374	506,630		
9790 Unassigned Amount	0	0	2,817,639	9,883,607	6,429,022
TOTAL COMPONENTS OF ENDING FUND BALANCE	\$9,296,388	\$9,265,701	\$9,768,297	\$9,883,607	\$6,429,022



Fund 63

Student Care Centers Fund Summary

**FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2021/2022 ADOPTED BUDGET**

**STUDENT CARE CENTERS FUND
SUMMARY OF REVENUE, EXPENDITURES,
AND CHANGES IN FUND BALANCE**

OBJECT CODE DESCRIPTION	2017/18 Actuals	2018/19 Actuals	2019/20 Actuals	2020/21 Actuals	2021/22 Adopted Budget
A. REVENUES					
8010-8099 LCFF Sources	\$0	\$0	\$0	\$0	\$0
8100-8299 Federal Revenues	0	0	0	0	0
8300-8599 Other State Revenues	455	68	61	0	
8600-8799 Other Local Revenues	3,710,886	3,740,109	2,832,245	224,692	3,020,000
TOTAL REVENUES	\$3,711,341	\$3,740,177	\$2,832,306	\$224,692	\$3,020,000
B. EXPENDITURES					
1000 Certificated Salaries	\$0	\$0	\$0	\$0	\$0
2000 Classified Salaries	1,485,063	1,557,084	1,651,996	1,243,268	1,627,369
3000 Employee Benefits	480,406	536,049	883,750	659,666	699,352
4000 Food & Supplies	206,734	210,620	166,169	14,174	150,000
5000 Contracted Services & Other Expenses	169,485	198,762	172,262	18,593	80,860
6000 Capital Outlay	0	0	0	0	0
7100-7499 Other Outgo	0	0	0	0	0
7300 Direct Support/Indirect Costs	0	0	0	0	0
	\$0		\$0		
TOTAL EXPENDITURES & OTHER OUTGO	\$2,341,688	\$2,502,515	\$2,874,177	\$1,935,703	\$2,557,581
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (A - B)	\$1,369,653	\$1,237,661	(\$41,871)	(\$1,711,010)	\$462,419
D. OTHER FINANCING SOURCES/USES					
8910-8999 Transfers In/Sources	\$0	\$0	\$0	\$1,228,000	\$0
7610-7699 Uses	(1,741,616)	(797,496)	(218,939)	(5,002)	(128,135)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D)	(\$371,963)	\$440,165	(\$260,810)	(\$488,013)	\$334,284

**FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2021/2022 ADOPTED BUDGET**

**STUDENT CARE CENTERS FUND
SUMMARY OF REVENUE, EXPENDITURES,
AND CHANGES IN FUND BALANCE**

OBJECT CODE DESCRIPTION	2017/18 Actuals	2018/19 Actuals	2019/20 Actuals	2020/21 Actuals	2021/22 Adopted Budget
F. <u>FUND BALANCE, RESERVES</u>					
1. Beginning Balance as of July 1 - Unaudited Restatement	\$2,574,426	\$2,202,463	\$1,211,405	\$623,309	\$104,915
Audit Adjustment		(\$1,431,223)	(\$327,286)	(\$30,381)	\$0
2. Ending Balance, June 30 (E + F1)	\$2,202,463	\$1,211,405	\$623,309	\$104,915	\$439,199
<u>COMPONENTS OF ENDING FUND BALANCE</u>					
a.) Net Investment in Capital Assets	\$2,177	\$2,177	\$2,177	\$2,177	\$0
b.) Restricted Net Position	0	0	0	0	0
c.) Unrestricted Net Position	2,200,286	1,209,228	621,132	102,738	439,199
9790 Unassigned Amount	0	0	0	0	0
ENDING FUND BALANCE	\$2,202,463	\$1,211,405	\$623,309	\$104,915	\$439,199



Fund 71

Retiree Benefits Trust Fund Summary

**FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2021/2022 ADOPTED BUDGET**

**RETIREE BENEFITS TRUST FUND
SUMMARY OF REVENUE, EXPENDITURES,
AND CHANGES IN FUND BALANCE**

OBJECT CODE DESCRIPTION	2017/18 Actuals	2018/19 Actuals	2019/20 Actuals	2020/21 Actuals	2021/22 Adopted Budget
A. REVENUES					
8010-8099 LCFF Sources	\$0	\$0	\$0	\$0	\$0
8100-8299 Federal Revenues	0	0	0	0	0
8300-8599 Other State Revenues	0	0	0	0	0
8600-8799 Other Local Revenues	1,566,549	2,078,134	(1,024,251)	0	0
TOTAL REVENUES	\$1,566,549	\$2,078,134	(1,024,251)	\$0	\$0
B. EXPENDITURES					
1000 Certificated Salaries	\$0	\$0	\$0	\$0	\$0
2000 Classified Salaries	0	0	0	0	0
3000 Employee Benefits	0	0	0	0	0
4000 Food & Supplies	0	0	0	0	0
5000 Contracted Services & Other Expenses	606,551	465,604	13,237,693	0	0
6000 Capital Outlay	0	0	0	0	0
7100-7499 Other Outgo	0	0	0	0	0
7300 Direct Support/Indirect Costs	0	0	0	0	0
TOTAL EXPENDITURES & OTHER OUTGO	\$606,551	\$465,604	\$13,237,693	\$0	\$0
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (A - B)	\$959,998	\$1,612,531	(\$14,265,275)	\$0	\$0
D. OTHER FINANCING SOURCES/USES					
8910-8999 Transfers In/Sources	\$815,000	\$815,000	\$0	\$0	\$0
7610-7699 Uses	0	0		0	0
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D)	\$1,774,998	\$2,427,531	(\$14,265,275)	\$0	\$0

**FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2021/2022 ADOPTED BUDGET**

**RETIREE BENEFITS TRUST FUND
SUMMARY OF REVENUE, EXPENDITURES,
AND CHANGES IN FUND BALANCE**

OBJECT CODE DESCRIPTION	2017/18 Actuals	2018/19 Actuals	2019/20 Actuals	2020/21 Actuals	2021/22 Adopted Budget
F. <u>FUND BALANCE, RESERVES</u>					
1. Beginning Balance as of July 1 - Unaudited Restatement Audit Adjustment	\$10,062,746	\$11,837,744	\$14,265,275	(\$0)	(\$0)
2. Ending Balance, June 30 (E + F1)	\$11,837,744	\$14,265,275	(\$0)	(\$0)	(\$0)
<u>COMPONENTS OF ENDING FUND BALANCE</u>					
a.) Nonspendable Amounts	\$0	\$0	\$0	\$0	\$0
b.) Restricted Amounts	0	0	0	0	0
c.) Committed Amounts	0	0	0	0	0
9790 Undesignated Amount	\$11,837,744	\$14,265,275	(\$0)	(\$0)	(\$0)
ENDING FUND BALANCE	\$11,837,744	\$14,265,275	(\$0)	(\$0)	(\$0)



School Finance Glossary of Terms

School Finance Glossary of Terms

AB 1200

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

ACADEMIC PERFORMANCE INDEX (API)

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

ACCRUAL BASIS ACCOUNTING

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

ADULT EDUCATION

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

AD VALOREM TAXES

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

APPORTIONMENTS

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

APPROPRIATIONS

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

APPROPRIATION BILL

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

APPROPRIATION FOR CONTINGENCIES

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

ASSESSED VALUATION

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

ATTENDANCE REPORTS

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

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

AVERAGE DAILY ATTENDANCE (ADA)

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

BASE REVENUE LIMIT

See Revenue Limit.

BASIC AID

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

BILINGUAL EDUCATION

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

BLOCK GRANT

A lump sum allocation of special purpose funds.

BONDED DEBT LIMIT

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

BONDED INDEBTEDNESS

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

BUDGET

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

CAPITAL OUTLAY

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

CATEGORICAL AID

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

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

CBEST

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

CBEDS

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

CERTIFICATES OF PARTICIPATION (COP)

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

CERTIFICATED PERSONNEL

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

CLASSIFIED PERSONNEL

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

CLASS SIZE PENALTIES

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

CONCURRENTLY ENROLLED

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

CONSUMER PRICE INDEX (CPI)

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

COST OF LIVING ADJUSTMENT (COLA)

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

COSTS

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

COSTS, DIRECT

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

COSTS, DIRECT SUPPORT

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

COSTS, INDIRECT SUPPORT

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

CREDENTIALLED TEACHER

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

CRITERIA AND STANDARDS

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

CURRENT OPERATING EXPENDITURE

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

DEFERRED MAINTENANCE

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

DEFICITS

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

DEFICIT FACTOR

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

DEVELOPER FEES

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

ECONOMIC IMPACT AID (EIA)

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

EDUCATIONAL CONSOLIDATION AND IMPROVEMENT ACT (ECIA)

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

EMPLOYEE BENEFITS

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

ENCROACHMENT

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

ENCUMBRANCES

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

ENDING BALANCE

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

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

EQUALIZATION

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

ERAF

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

EXPENDITURES

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

FIRST PRINCIPAL APPORTIONMENT

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

FISCAL YEAR

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

FIXED ASSETS

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

FULL-TIME EQUIVALENT (FTE)

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

FUND

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

GOVERNMENTAL FUNDS

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

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

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

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

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

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

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

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

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

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

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

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

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

FUND BALANCE

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

GANN SPENDING LIMIT

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

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

GENERAL LEDGER

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

GENERAL OBLIGATION BONDS

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

GENERAL PURPOSE TAX RATE

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

GIFTED AND TALENTED EDUCATION (GATE)

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

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

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

IMPLICIT PRICE DEFLATOR

See Cost-of-Living Adjustment

INDIRECT COSTS

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

INDIVIDUALIZED EDUCATION PROGRAM (IEP)

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

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

LEA

Local Educational Agency

LEAST RESTRICTIVE ENVIRONMENT

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

LOTTERY

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

MANDATED COSTS

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

MAINTENANCE FACTOR

See Proposition 98.

MASTER PLAN FOR SPECIAL EDUCATION

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

MISCELLANEOUS FUNDS

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

OBJECT OF EXPENDITURE

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

OVERFLOW

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

PARCEL TAX

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

PERB

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

PERMISSIVE OVERRIDE TAX

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

PERS

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

PL81-874

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

PL94-142

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

PRIOR YEAR'S TAXES

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

PROPOSITION 13 (1978)

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

PROPOSITION 98 (1988)

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

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

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

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

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

PURCHASE ORDER

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

RESERVES

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

REVENUES

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

REVENUE LIMIT

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

REVOLVING CASH FUND

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

ROC/P

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

SACS

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

SB 90

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

SB 813

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

SCHOOL AND LIBRARY IMPROVEMENT PROGRAMS (SLIP)

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

SCOPE OF BARGAINING

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

SECOND PRINCIPAL APPORTIONMENT

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

SECURED PROPERTY

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

SECURED ROLL

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

SERRANO DECISION

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

SPECIAL EDUCATION

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

STAR

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

STATE ALLOCATION BOARD

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

STATE SCHOOL FUND

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

STATE TEACHERS' RETIREMENT SYSTEM (STRS)

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

SUBVENTIONS

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

SUNSET

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

SUPPLEMENTAL ROLL

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

TAX RATE

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

TAX RATE LIMIT

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

TEST 1/TEST 2/TEST 3

See Proposition 98.

TITLE 1

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

UNDULICATED COUNT

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

UNENCUMBERED BALANCE

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

UNSECURED PROPERTY

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

UNSECURED ROLL

That portion of assessed property that is movable.

WAIVERS

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

WARRANT

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