



2020-2021 Revised Adopted Budget Book



Superintendent
Sarah Koligian, Ed.D.

Assistant Superintendent of
Business Services
Rhonda Crawford

Board of Education
Chris Clark, President
Ed Short, Vice President
David Reid, Clerk
Joshua Hoover, Member
JoAnne Reinking, Member



Folsom Cordova Unified School District

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

2020-2021 REVISED ADOPTED BUDGET BOOK

Approved October 22, 2020

∞ Administration ∞

SARAH KOLIGIAN, Ed.D.

Superintendent

RHONDA CRAWFORD

Assistant Superintendent of Business Services

KRISTI BLANDFORD

Director of Fiscal Services

With Special Thanks To:

Katrina Glover, Janelle Reuter, Elia Escobar

Table of Contents

Preface – A Message from the Superintendent

District Organization	1-3
Historical Background, Governance, Vision and Mission, Goals, Organization Chart	
Student Success	4-15
Student Achievement and Demographics, Testing, Language, Special Education, Student Enrollment Projections and Housing, Attendance Boundaries	
Budget Overview	16-20
Purposes, Constraints and Guidelines, Summary of California School Finance, Budget Planning Calendar	
Budget Development Process	21-27
Budget Guidelines, School Site Staffing, School Allocation Formulas, Staffing Projections	
Summary of General Fund Financial Data – Revenue	28-31
Local Control Funding Formula, Federal, State, Local, Other Financing Resources, Average Daily Attendance	
Summary of General Fund Financial Data – Expenditures	32-34
Salaries, Benefits, Books & Supplies, Contracted Services and Other Operating Expenses, Capital Outlay, Other Outgo, Summary of Expenditures	
General Fund, Fund Balance	35
2019-20 Activities and 2020-21 Projected General Fund	
Other Funds	36-38
Adult Education, Charter School, Cafeteria, Child Development, Deferred Maintenance, Building Fund, Capital Facilities, State School Building Lease/Purchase, School Facilities Program, Special Reserve for Capital Projects, Student Care, Retiree Benefits Fund	
Criteria and Standards for School District Budgets	39-40
Other Summary Reports	41-121
School Finance Glossary of Terms	122-131

From the Superintendent



Dear Folsom Cordova Community:

As we progress through the budget development for this year, I want to reflect on a school year that started unlike any other in the history of our District. Closing our schools at the end of the 2019-20 school year, due to the COVID pandemic, and beginning the 2020-21 year in a Distance Learning model has created many challenges for students, staff, and families, as well as an increase in unexpected costs. Since the time of our school closures, we have worked to provide every student with technology devices and programs they require to engage successfully in Distance Learning. We have increased teacher training and ETIS services, and we have been retrofitting our facilities with equipment and devices to keep our work and learning environments sanitized and safe as we project a transitional return to in-person learning as soon as safely possible.

FCUSD staff have made dramatic pivots in teaching strategies, in a very short time-frame, and have been diligently working to continue providing high quality, standards-based educational access for all of our students. Instrumental in achieving this has been collaboratively working with our stakeholders to gather input so we can prioritize spending that is effective and fiscally responsible.

The District's Learning Continuity Plan (LCP) was submitted to the California Department of Education, by September 30th, to access one-time emergency funds provided by the federal government's CARES Act. These funds are specifically earmarked to mitigate learning loss for students with unique needs, and due to the adverse effects of the COVID pandemic and restrictions for in-person learning. All CARES Act funds must be spent by 2020 year-end.

Through stakeholder feedback, specific to the LCP, we identified and prioritized spending goals to address supports for, health and safety, English language learners, students with special needs, 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. 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. For instance, last year we were able to reduce costs by not backfilling vacated positions. This year, CARES Act funds will allow an opportunity to invest in infrastructure that will have lasting benefits.

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 cursive and fluid.

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, 2020, the District will support 20 elementary schools, one K-8 Charter School, four middle schools, three comprehensive high schools, two continuation high schools, an independent study high school and a community day school. These sites make up a total enrollment of approximately 20,553 students, plus the Folsom Cordova Adult School with an average enrollment of approximately 500 students. In addition, the District operates preschools, junior kindergartens, and child care centers.

The District plans to open a new high school, a new middle school, and two new elementary schools within the next 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 estimated population of the District is 129,837.

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 1,185 certificated and 972 classified employees, for a total of 2,157 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 instruction from a highly-qualified teacher and have access to curriculum which promotes college and career readiness. (State Priority 1)
	1.1 Maintain the appropriate assignment of fully credentialed teachers and provide new teacher support.
	1.2 Maintain schools in good repair.
	1.3 All students, including English Learners, must have access to curriculum that is aligned to the state standards.
GOAL 2	Increase parent and student engagement and provide a safe, healthy, and positive learning environment. (State Priority 3, 5 and 6)
	2.1 Increase student attendance rates and reduce chronic absences.
	2.2 Increase the high school graduation rate and decrease the dropout rate for all students including historically under-performing sub groups.
	2.3 Decrease 8th grade dropout rates.
	2.4 Reduce student suspension, expulsion rates, and reduce bullying incidents. Increase school connectedness.
	2.5 Increase family engagement and parent input and the utilization of volunteers.
	2.6 Increase community partnerships that support student learning.
	2.7 Increase the efficiency, timeliness and accessibility of district communications.
GOAL 3	Provide students with high quality classroom instruction and access to a broad course of study. (State Priority 2, 4 and 7)
	3.1 Provide professional development in new adoptions and local curriculum.
	3.2 Ensure all teachers/students have access to research-based EL instructional strategies to improve achievement.
	3.3 Provide access to A-G, CTE, IB, AP and STEM courses.
GOAL 4	Student progress and educational outcomes will be monitored for success using assessment results. (State Priority 4 and 8)
	4.1 Ensure students are reading at grade level (1st, 3rd, 5th, 8th, and 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 yearly progress.
	4.4 Ensure Special Education students make yearly progress.
	4.5 Improve kindergarten readiness as measured by curriculum embedded assessment.
	4.6 Increase the percentage of 9th grade students completing 60 units by using interventions and credit recovery.

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT

Superintendent

Director of Communication
& Community Engagement

K-12 Assistant
Superintendent of
Curriculum & Instruction

K-12 Assistant
Superintendent of
Curriculum & Instruction

Assistant Superintendent
Special Education/
SELPA Director

Assistant Superintendent
Human Resources

Assistant Superintendent
Business Services

Chief Operations Officer

Elementary Principals

Secondary Principals

Director
Special Education

Director
Human Resources

Director
Fiscal Services

Director
Maintenance
& Operations

Coordinator
Teacher Induction/
Elem Prep & Music

Coordinator
Career & Technical
Education

Program Coordinators

Manager
Fiscal Support

Operations
Supervisor

Coordinator Early
Childhood Education

Coordinator
International Baccalaureate

Director
Categorical & Grants

Director
Transportation

Facilities
Project Managers

Director of Athletics
and Physical Education

Coordinator
Student Care

Director
Food Services

Network & Information
Tech Manager

Coordinator Testing

Coordinator
Health Programs

Food Services
Supervisors

Education Tech
Coordinator

Director
Behavior, Intervention
& Student Services

Social, Emotional, and
Academic Development
(SEAD)
Coordinator

Board of Education

Chris Clark, Joshua Hoover, David Reid, JoAnne Reinking, Ed Short

Revised 09/18/2020

STUDENT ACHIEVEMENT & DEMOGRAPHICS

Elementary Curriculum and Instruction

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

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

Five 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, a dependent charter school designed to provide independent-study/home-school support for students in grades kindergarten through 8th.

Secondary Curriculum and Instruction

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

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.**

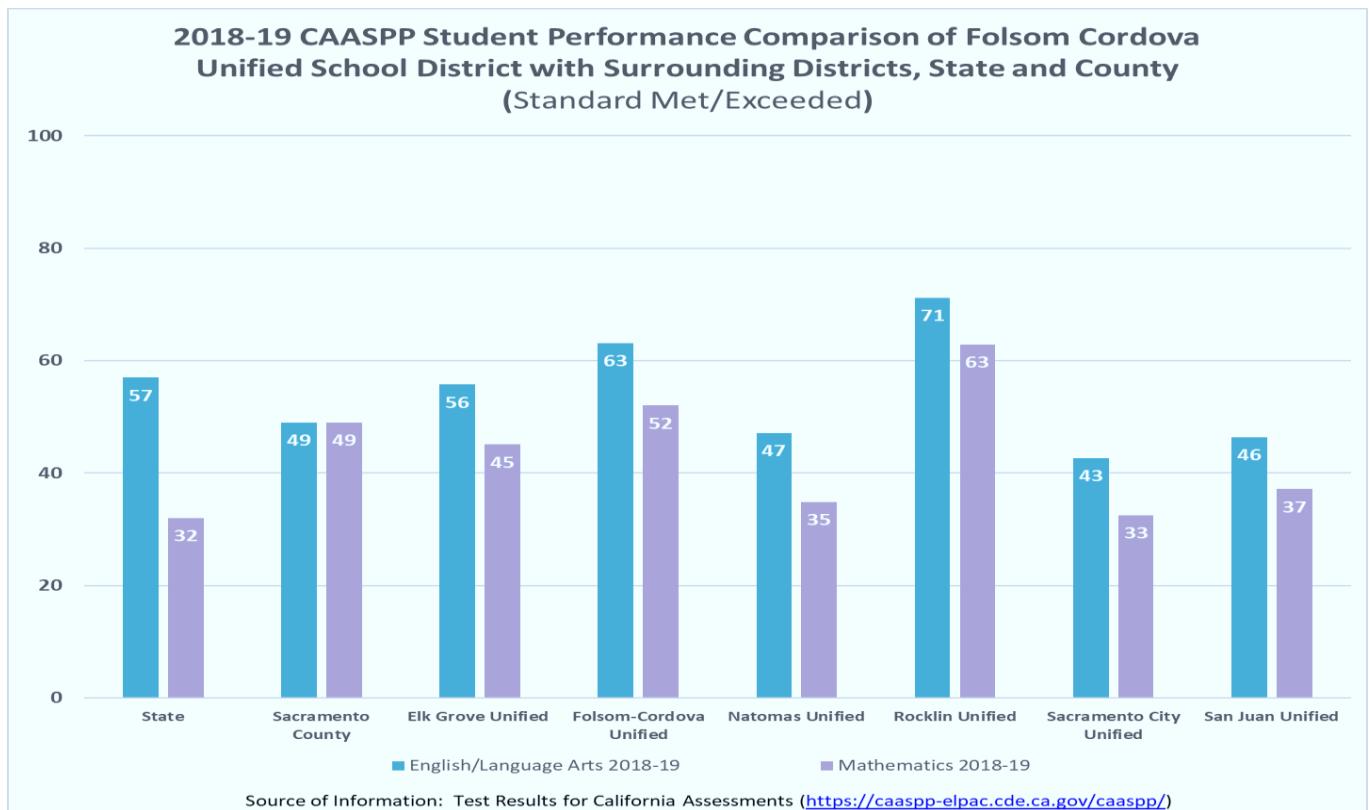
ACHIEVEMENT

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.

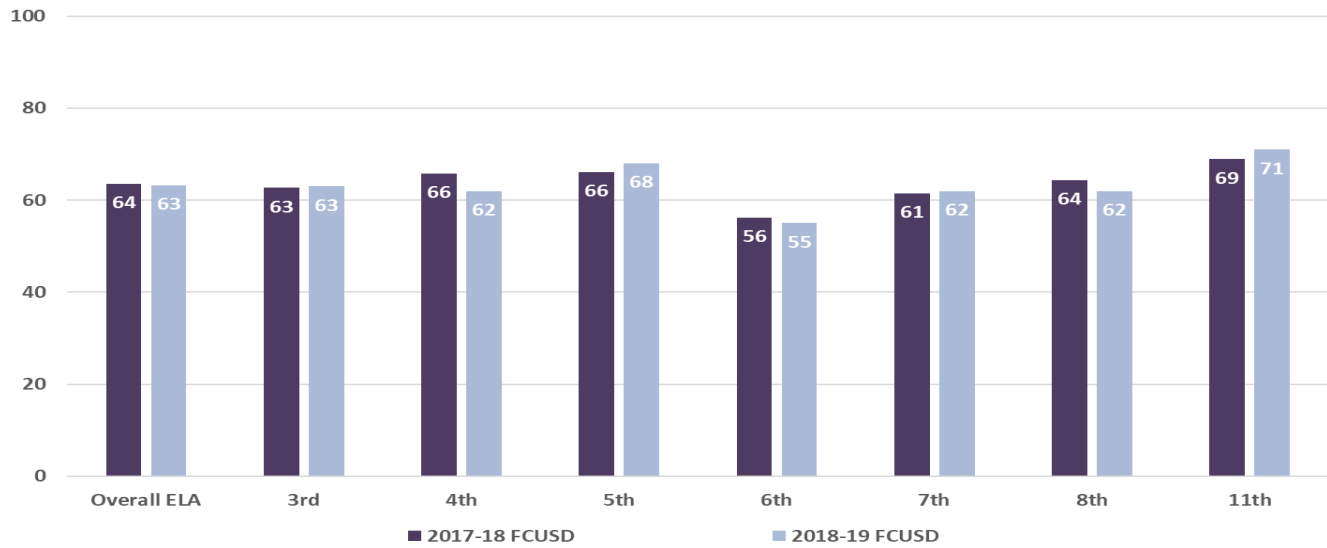
STATE TESTING

CAASPP

The California Assessment of Student Performance and Progress (CAASPP) replaced STAR. CAASPP is aligned to Common Core State Standards (CCSS) and was adopted in October 2011 for use throughout the state. Students in grades 3-8,10, and 11 participated in the program which measured achievement in English Language Arts, Mathematics, and Science. Based on results over the past three years, FCUSD students performed well above the county, state and surrounding districts. *Note: Testing for 2019-20 was canceled due to COVID-19.*

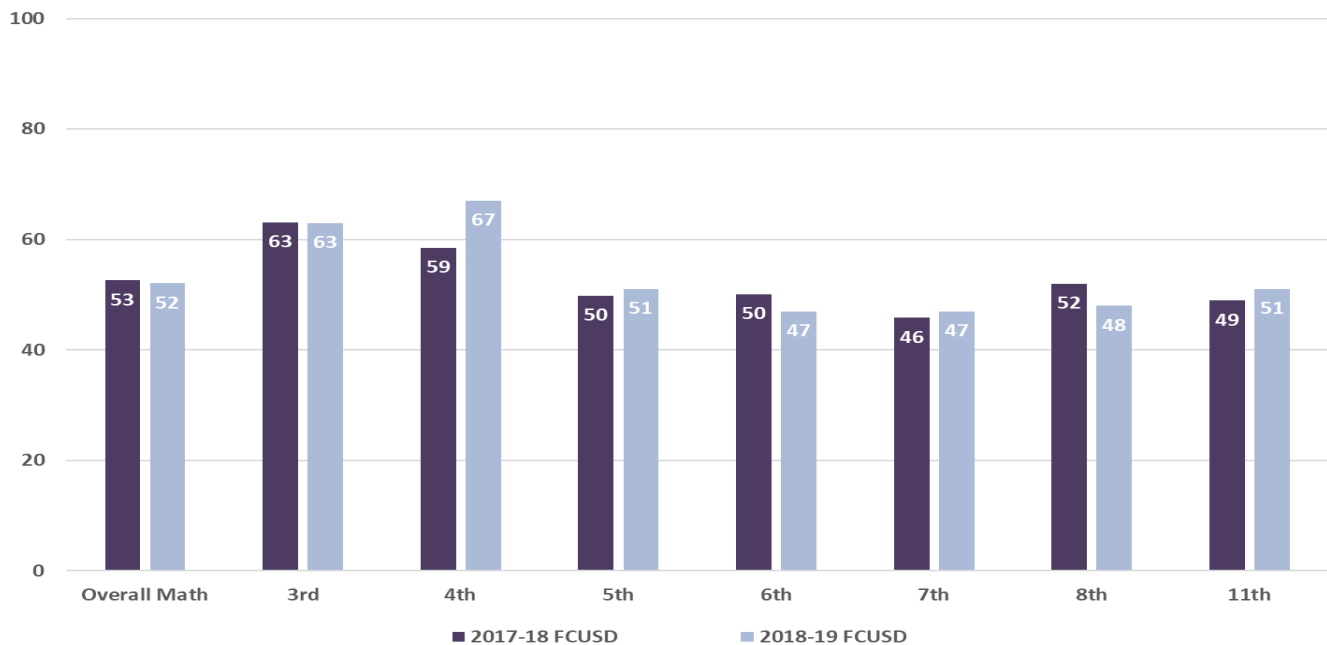


CAASPP English Language Arts Grade Level Comparison for 2017-18 and 2018-19 (Standard Met/Exceeded)



Source of Information: Test Results for California Assessments (<https://caaspp-elpac.cde.ca.gov/caaspp/>)

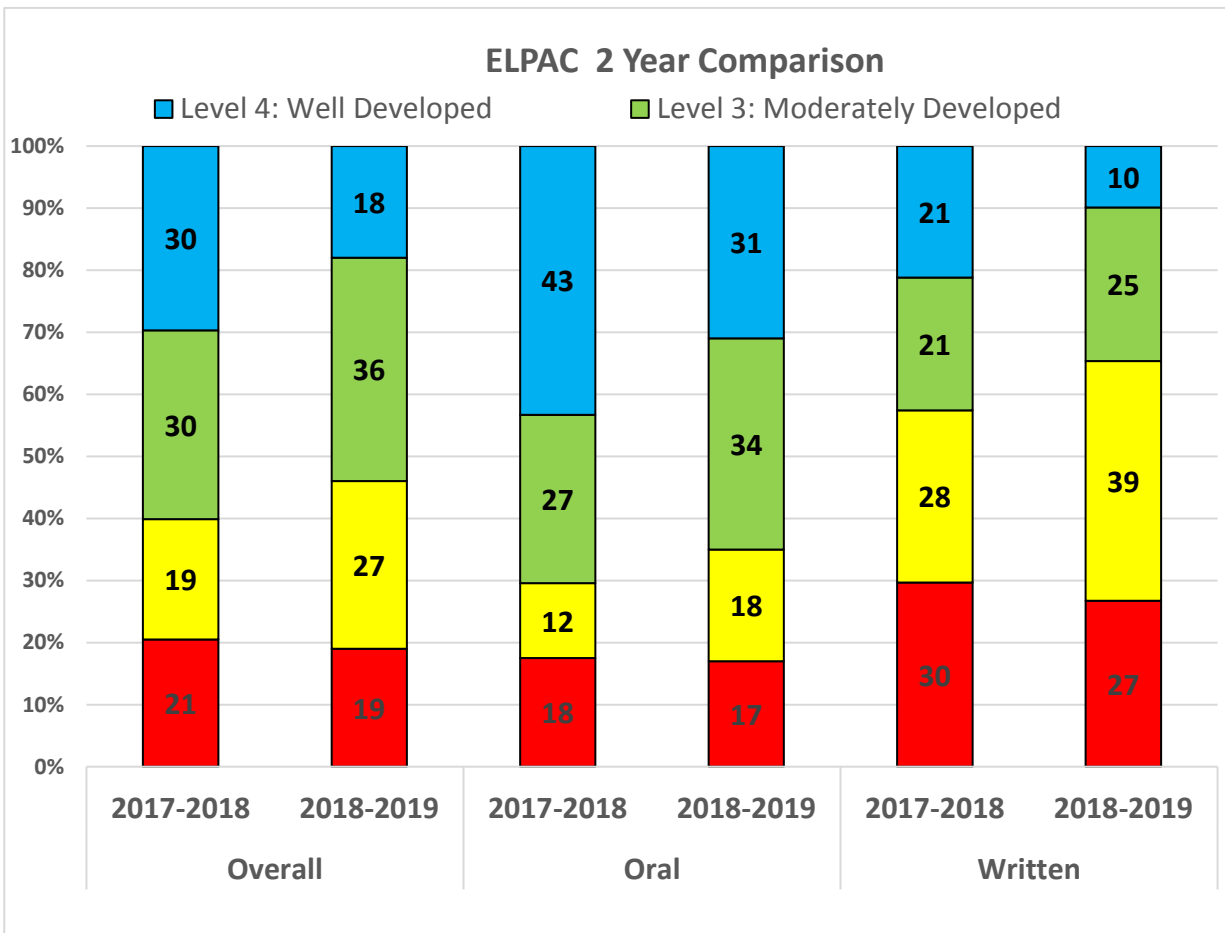
CAASPP Mathematics Grade Level Comparison for 2017-18 and 2018-19 (Standard Met/Exceeded)



Source of Information: Test Results for California Assessments (<https://caaspp-elpac.cde.ca.gov/caaspp/>)

ELPAC

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.



Graduation Rate 2018-19

2018-19 Folsom Cordova Unified School District Four-Year Adjusted Cohort Graduation Rate: 89.2%

*Source: CA School Dashboard

Student Attendance

Folsom Cordova Unified School District students had an average attendance rate of 96.07% in the 2019-20 school year. Alternative sites had an average of 76.05% for the same year.

COLLEGE ENTRANCE TESTS

ACT (American College Test) 2018-19 report

Name	Grade 12 enrollment	Number tested	Reading	English	Math	Science	Percent of scores ≥ 21
FCUSD	1617	259	27	26	26	26	84.56%

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

*Source: Dataquest

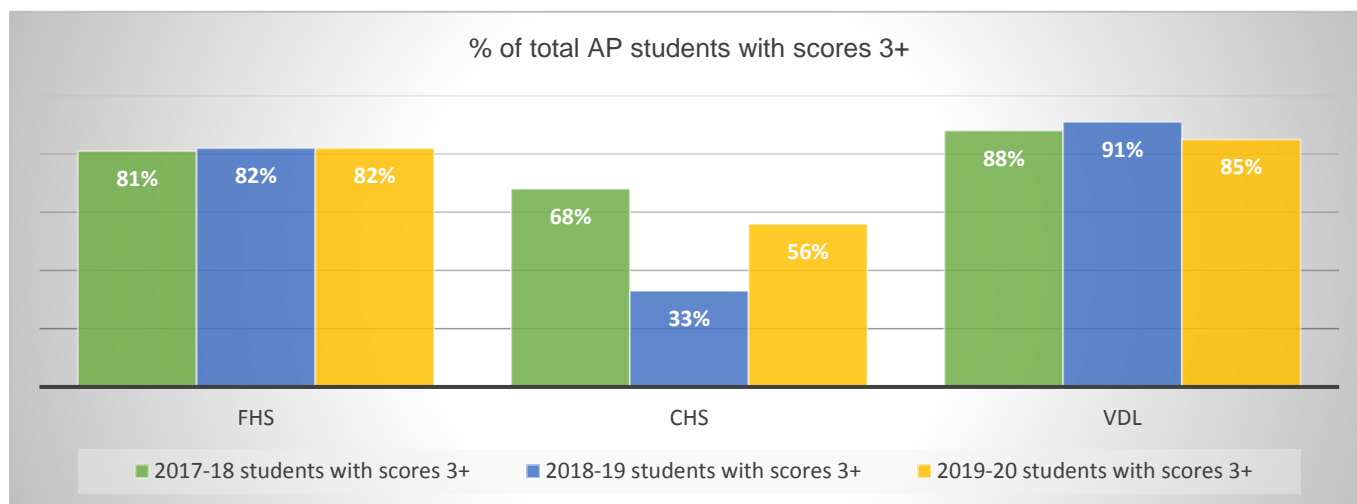
SAT Scholastic Aptitude Test 2018-19

FCUSD Grade	Meeting ERW Benchmark	Meeting Math Benchmark	Meeting Both Benchmarks
11	96.24%	91.76%	89.96%
12	92.82%	79.90%	72.39%

** ERW-Evidence-Based Reading and Writing

** Source Dataquest

2019-20 Advanced Placement Tests (Qualifying for College Credits)



** Source College Board

LANGUAGE

English Language Learners

FCUSD student enrollment for 2019-2020 was 20,586 of which 5,910 (28.71%) students speak one of 55 CALPADS certified languages and “other” non-English languages. Of the 20,586 enrollment, 2,504 (12%) were English Learners and 215 (8.59%) Reclassified Fluent English Proficient (RFEP) in the 2019-2020 school year.

63.37% of the FCUSD students with another language speak one of the listed languages below:

Top FCUSD non-English Languages

Spanish	34.48%
Russian	8.31%
Telugu	6.13%
Other	5.65%
Mandarin	4.47%
Armenian	4.33%

Eight schools enroll more than 100 English Learners in the District

100+ English Learners

Cordova High	294
Mills Middle	237
White Rock Elem	176
Rancho Cordova Elem	167
Williamson Elem	164
Cordova Meadows Elem	157
Cordova Villa Elem	140
Mitchell Middle	125

The District reports the number of students who were born outside of the United States and who have been in US schools for less than three years. For School Year 2019-2020 FCUSD reported 929 such students entering from the top 10 countries of birth were:

Enrolled Less Than 3 years in a US School

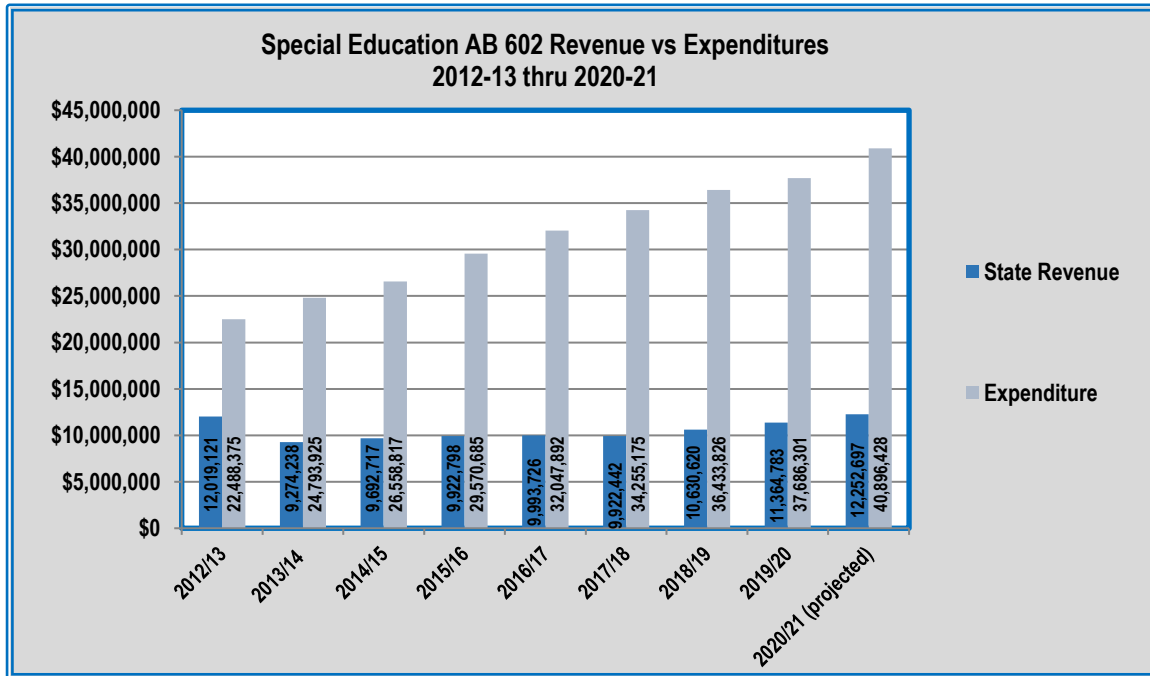
Afghanistan	222	Armenia	38
India	189	Philippines	32
Ukraine	51	Korea	29
Guatemala	41	Russia	23
Mexico	39	Moldova	22

The District's programs for English Language Learners provide integrated and designated English Language Development (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 English Language Learners apply criteria for placement and grouping, a beginning ELD Program for those new to English, teachers who have been trained in ELD, 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 2020-21 Proposed Budget for Special Education is based on \$18,258,355 in Federal and State funding, \$28,642,731 in General Fund contributions and \$46,899,696 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>2020-2021</u>
Certificated Salaries	\$ 17,408,275.00
Classified Salaries	\$ 11,241,230.00
Employee Benefits	\$ 10,290,307.00
Books & Supplies	\$ 774,573.00
Services & Other Operating Exp	\$ 5,126,898.00
Other Outgo	\$ 2,058,413.00
Total Expenditures	\$ 46,899,696.00

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 2019-20 to 2020-21:

Job Title	2019/20	2020/21
	FTE	FTE
AAC Specialist	1.00	1.80
Adapted Physical Education	2.00	2.00
Assistive Tech Specialist	1.00	1.00
Assistant Superintendant Special Ed	1.00	1.00
Assistant Director	0.00	0.00
ATT Tech / AUG ALT Com Assist	1.00	1.00
Behavior Support Aide	10.22	11.66
Behaviorist Specialist	4.84	5.51
Clerical	5.25	6.25
Coordinator of Early Childhood Development	0.25	0.25
Coordinator Special Education	2.00	2.00
Coordinator of Inclusion	0.00	0.00
Director of Special Education	1.00	1.00
Elementary Teacher	1.00	1.00
Instructional Assistant	206.29	204.96
Instructional Assistant Brailist	0.72	0.72
Mental Health Assistant	2.16	2.16
Nurses/LVN	8.09	8.09
Occupational Therapist	9.00	9.00
Physical Therapist	2.00	2.00
Program Specialist	6.00	6.00
Psychologist	22.20	22.53
School Social Worker	0.00	1.00
Special Project- Workability	0.63	0.63
Speech Pathologist	27.87	31.87
Teachers - Autism	3.00	5.00
Teachers - Moderate/Severe	54.00	49.00
Teachers - Deaf & Hard of Hearing	1.00	1.00
Teachers - M/S Preschool	9.00	10.00
Teachers - Mild/Moderate	68.40	67.80
Teachers - Visually Handicapped	2.00	2.00
Transition Assistant	7.46	5.88
Signing Assistants	0.72	0.72
Signing Assistants DHOH	0.88	0.88
Marriage Family Therapist/Mental Health Specialist	9.04	8.37
Total	471.00	474.06

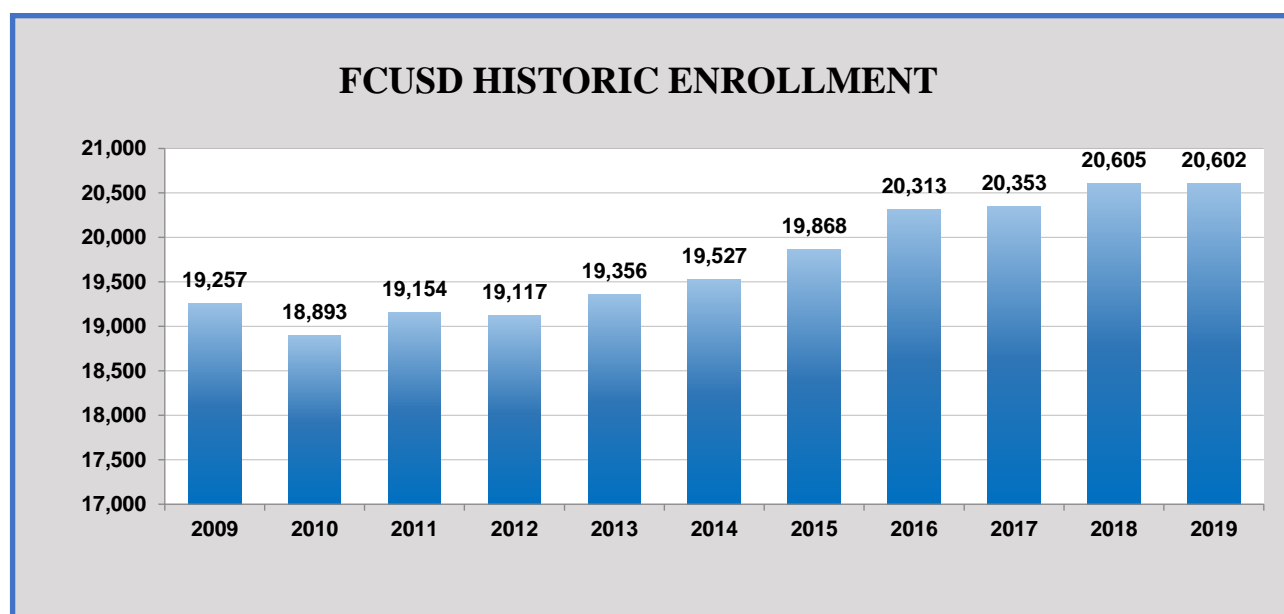
STUDENT ENROLLMENT PROJECTIONS & HOUSING

Sacramento County Enrollment Trends

As of the 2019-20 school year Sacramento County is comprised of approximately 4.05% of the State's 6,163,001 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 increase by 1.51% 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 1,345 students, or 6.98%, from 19,257 students in October 2009 to 20,602 students in October 2019 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.

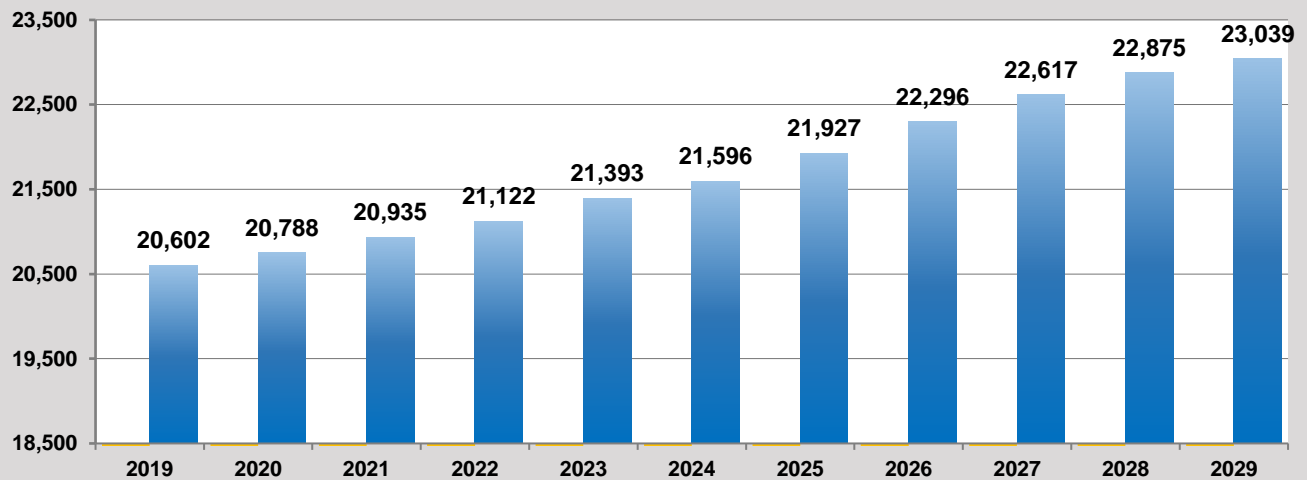
Enrollment Projections in FCUSD

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 621 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 23,039 students by 2029. Following is a graph of projected enrollment in the District for the next 10 school years

FCUSD PROJECTED ENROLLMENT



Student Housing Background

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

District Policy to Accommodate Growth

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

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

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

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

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

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

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

Master Plan for Facilities

The District has a current K-12 capacity of 22,587 pupils; 12,825 in Folsom and 9,762 in Rancho Cordova based on current state class size reduction maximums. The District'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 2021/22 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.



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:
 - 85 percent for ongoing employee costs for salaries, benefits and other personnel costs.
 - 15 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.
- 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 2020-2021	
Base Grant per student (equalized state-wide)	
TK-3:	\$7,702
4-6:	\$7,818
7-8:	\$8,050
9-12:	\$9,329
Supplemental Grant for low income or English learners	
20% of base grant	
Average \$1,645 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	
\$801	
9-12 Career Tech add-on per student	
\$243	

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.

2020-2021 BUDGET PLANNING CALENDAR

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

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

Date	Action
January	Distribute intent forms to all personnel
January	Governor releases Proposed 2020/21 Budget
January 16, 2020	School Services of California "Governor's Proposed Budget" Conference
January 16, 2020	Governor's Proposed Budget Update to Board of Education
January 16, 2020	2020/21 Budget Calendar is approved by the Board of Education
January	Enrollment Projections
January	Review tentative LCFF calculations & other income sources for all funds
January 31, 2020	Financial reporting period ends for Second Interim Report
January/February	Determine site and grade-level staffing for 2020/21
February/March	LCAP Stakeholder Forums
February	Initial review of Budget Guidelines
February	Review program needs and District goals
February	Board Budget Study Session
February/March	Board of Education discusses budget with public input and adopts priorities/reductions
March 12, 2020	Second Interim Financial Report & Standards and Criteria Review for the quarter ending January 31, are approved by the Board of Education
March 12, 2020	Board of Education approves Budget Guidelines
March 13, 2020	Legal deadline for delivering notices of non re-employment or potential reassignment of certificated staff due to a reduction in District services
April	Input budget data into computer system, update position control site budgets, and benefit information
April	Update position control for budget
April	Calculate cost of step and column, cost of 1% salary raise and cost of health benefit increases
April	Prepare employee/employer benefit projections
April	Prepare Second Principal Apportionment (P-2)
April 30, 2020	Financial reporting period ends for Third Interim Report when applicable
May	Revise 2020/21 enrollment projections using P-2 information and projected growth
May	Reconciliation of categorical and other funds with proposed State Budget
May	Review of department budgets with program managers including categoricals
May	Develop FTE list and summary sheets for budget document
May	Final Human Resources notices to certificated staff
May	Final date to review projections for revenues and expenditures per May Revise
May	LCAP Public Comment Period and Public Hearing
May	Third Interim Financial Report & Standards and Criteria Review for the quarter ending April 30 are approved by the Board of Education when applicable
May	Begin preparation of SACS Budget Forms for submission to the County Office of Education
May 14, 2020	Public Notice regarding Board action for inspection of proposed budget and announcement of Public Hearing in June

May/June	Budget department notifies site administrators of proposed allocations and distributes site and department budget worksheets
June	Prepare budget document for printing
June	Estimate deferred revenues and site carry-overs
June	Project ending balance
June	Budget document compiled
June	Revise long-range financial projections
June 4, 2020	LCAP/Public Hearing
June 4, 2020	Final review budget document
June 8, 2020	Budget available for public inspection, public input on Proposed Budget
June 18, 2020	Board of Education adopts Budget and Multi Year Projection
June 18, 2020	Board of Education adopts LCAP
June 25, 2020	Submit Adopted Budget to County Superintendent of Schools
July or August	School Services of California State Budget Conference
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
August	County Superintendent of Schools approves or disapproves the Adopted Budget
August	Prepare Unaudited Actuals Financial Reports for prior fiscal year for Board approval by September 15
August 31, 2020	Close District books for prior fiscal year
September 10, 2020	Board approval of prior year Unaudited Actuals Report
September 10, 2020	The Board of Education adopts a resolution identifying the prior year actual and budget year estimated GANN Appropriation Limits
September 15, 2020	Submit prior year actual revenues and expenditures to County Office
September	Adjust beginning balances for all funds
October	Based on prior year actuals, adjust carry-overs & deferred revenue
October	Re-calculate categorical allocations
October	Reconcile position control and payroll
October	Discussion of District goals
October 31, 2020	Financial reporting period ends for First Interim Financial Report
November	Board Budget Study Session
December	Review of current liabilities and accounts receivable
December	Compare actual attendance to projections
December	Prepare First Principal Apportionment (P-1)
December	Complete enrollment adjustment calculation for instructional supplies, capital outlay and custodial supplies based on December enrollment for current year
December 17, 2020	First Interim Financial Report & Standards and Criteria Review for the quarter ending October are approved by the Board of Education

BUDGET DEVELOPMENT PROCESS

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

Budget Administration and Management

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

Budget Adjustments

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

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



BUDGET GUIDELINES

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

I) INCOME

A. Beginning Balance

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

B. Federal Income

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

C. State Income

1. The Local Control Funding Formula (LCFF) is comprised of local 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	2020-21 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	2020-21 Projected Regular Ed. Enrollment	2020-21 Certificated FTE
<u>ELEMENTARY</u>		
Blanche Sprentz	347	15
Carl Sundahl	301	14
Cordova Gardens	285	13
Cordova Meadows	359	18
Cordova Villa	472	20
Empire Oaks	405	17
Folsom Hills	513	23
Gold Ridge	559	23
Mather Heights	387	18
Natoma Station	476	19
Navigator	350	15
Oak Chan	402	19
Peter J. Shields	313	16.72
Rancho Cordova	425	18
Riverview STEM	342	14
Russell Ranch	620	24
SJ Gallardo	460	18
Theodore Judah	602	23
White Rock	422	19.89
Williamson	504	23
ELEMENTARY TOTAL	8,544	370.61
<u>SECONDARY</u>		
Folsom Middle	1,327	46.4
Mills Middle	758	26.8
Mitchell Middle	881	32.08
Sutter Middle	1,398	51.6
Cordova High	1,956	76.6
Folsom High	2,603	89.2
Vista del Lago High	1,814	66
Folsom Lake		
Continuation	55	2.4
Kinney Continuation	97	8.6
Prospect Community		
Day School	23	3
Independent Study	188	6
Adolescent Parent Program	7	2
SECONDARY TOTAL	11,107	410.68
GRAND TOTAL	19,651	781.29

2020-2021 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			
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

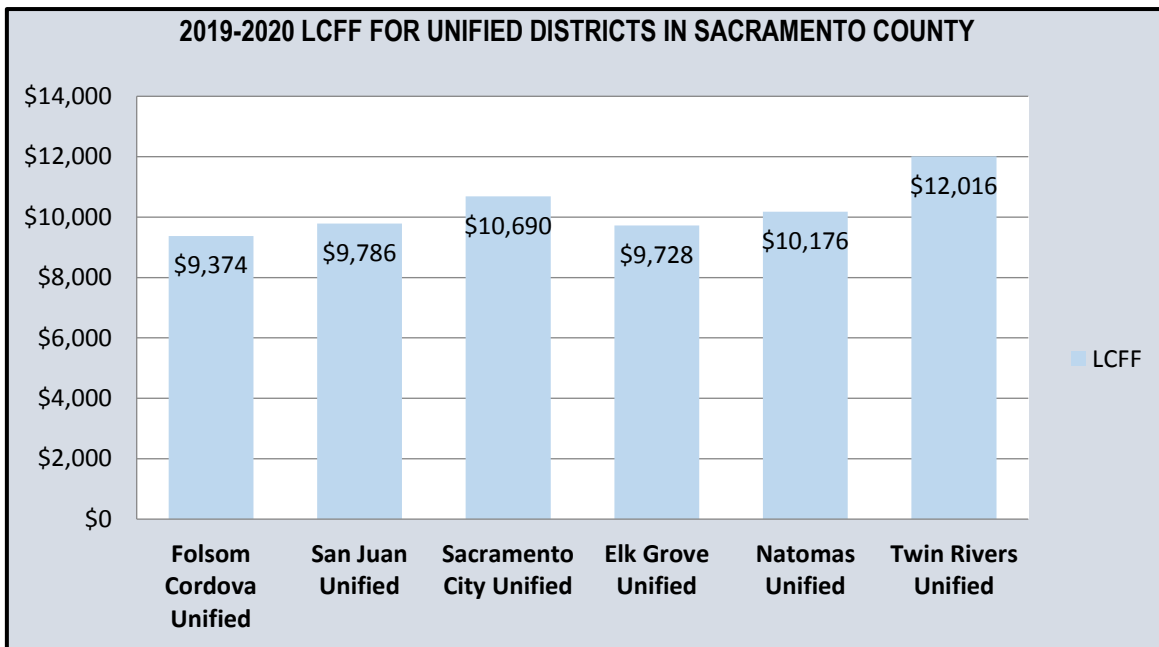
Revenue Classifications

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 77.59% of General Fund revenue. This source of revenue includes state aid, local property taxes, and EPA.

It is currently projected that \$184,763,424 will be received for 2020/21 through the LCFF. This represents a decrease of (\$440,197) as compared to 2019/20 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.

FEDERAL REVENUES

Every Student Succeeds Acct	\$ 298,697
Medi Cal	\$ 438,000
Special Ed. Basic Grant, Preschool & Alt Dispute Res	\$ 4,000,926
School Improvement Grant	\$ 863,076
Title I	\$ 2,657,183
Title II	\$ 428,841
Title III	\$ 303,701
Title IV	\$ 221,878
Vocational Ed.	\$ 133,485
Total Federal Revenues	<u>\$ 9,345,787</u>

Federal Revenue

Federal Revenue, which represents approximately 3.93% 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, School Improvement Grant, and Title I.

It is currently projected that \$9,345,787 will be received from Federal Revenue sources in 2020-21.

State Revenue

Other State Revenue represents approximately 15.83% of the total General Fund revenue. The major sources of revenue that remain include special education, lottery revenues and mandated block grant.

It is currently projected that \$37,704,225 will be received from State Revenue sources in 2020-21.

STATE REVENUES

Academies	\$ 322,289
ASES Kid Code Grant	\$ 45,718
Career Technical Education	\$ 555,932
Healthy Start	\$ 740,343
K-12 Strong Workforce	\$ 199,664
Lottery	\$ 4,266,994
Mandated Cost	\$ 817,288
SB117 COVID 19	\$ 321,075
Special Ed. Mental Health Services	\$ 1,287,172
Special Ed. State Apportionment	\$ 11,494,244
Special Ed. Workability	\$ 107,280
Specialized Secondary Program SSP	\$ 19,000
STRS/PERS On-Behalf Pension Contribution	\$ 17,282,222
TUPE	\$ 180,828
CELDT, CAASPP and ELPAC Testing	\$ 64,176
Total State Revenues	<u>\$ 37,704,225</u>

LOCAL REVENUES

Fees from Facility Rentals	\$ 333,883
Fees from Transportation	\$ 560,000
Interest Earnings	\$ 545,000
Other Miscellaneous Revenues	\$ 3,401,923
Reimbursement from FCEA	\$ 148,657
School Readiness	\$ 415,819
Total Local Revenues	<u>\$ 5,405,282</u>

Local Revenue

Revenue accounted for in the Other Local Income section of the budget, which represents approximately 2.27% 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 \$5,405,282 will be realized in 2020-21 from Local Income sources.

Other Financing Sources

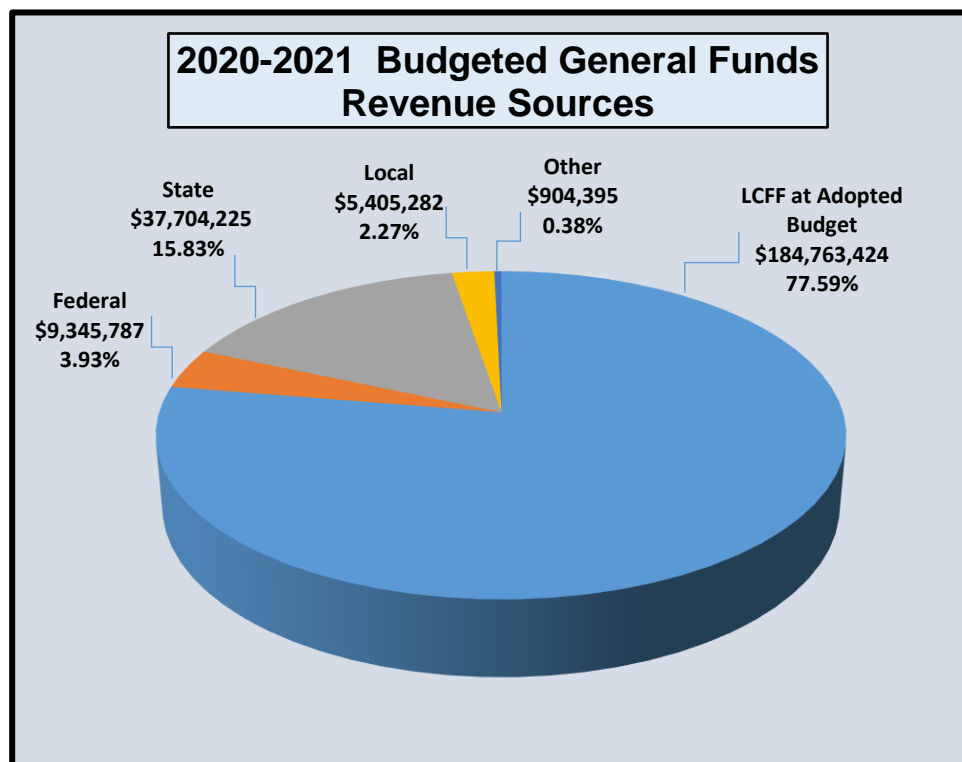
Other Financing Sources is related to transfers to the General Fund from other funds for services chargeable by the General fund. These sources represent approximately 0.38% of the General Fund revenue. Transfers are made to the General Fund from the Child Development and Student Care funds for indirects.

It is currently anticipated that \$904,395 will be realized from Other Financing sources.

Summary of Revenue Sources

The following summarizes the General Fund revenue source for 2019-2020 and 2020-2021:

	2019-20 <u>Actuals</u>	2020-21 <u>Revised Adopted Budget</u>	<u>Increase (Decrease)</u>
LCFF Sources	\$ 185,203,621	\$ 184,763,424	\$ (440,197)
Fed Revenues	\$ 8,308,910	\$ 9,345,787	\$ 1,036,877
State Revenues	\$ 35,185,447	\$ 37,704,225	\$ 2,518,778
Local Revenues	\$ 7,203,460	\$ 5,405,282	\$ (1,798,178)
Other Fin. Sources	\$ 118,701	\$ 904,395	\$ 785,694
Total	\$ 236,020,139	\$ 238,123,113	\$ 2,102,974



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
18,505	374	2005/06	17,435	8	0	97	17,540	155	0.98%
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%

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 2020-21 compared to the 2019-20 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 41.70% of total expenditures.

It is projected that \$98,938,371 will be expended on certificated salaries in 2020-21. This represents a decrease of (\$131,132) or (.13%) less than 2019-20 actuals and is the net of Board approved positions and 2020-21 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 15.79% of total expenditures.

It is projected that \$37,450,8872 will be expended on classified salaries in 2020-21. This represents an increase of \$1,773,889 or 4.97% more than 2019-20 actuals and is the net of Board approved program positions and step and column increases for 2020-21.

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 27.13% of total expenditures.

It is projected that \$64,360,296 will be expended on employee benefits in 2020-21. This represents an increase of \$9,219,917 from 2019-20 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 that were adjusted after the budget was adopted, 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

- | | |
|----------------------|----------------------|
| ▪ STRS 16.15% | ▪ PERS 20.70% |
| ▪ Unemployment 0.05% | ▪ Workers Comp 1.82% |
| ▪ Medicare* 1.45% | ▪ OASDI 6.20% |

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

Health Benefits Per Year

- | | |
|----------------|----------|
| ▪ Certificated | \$11,934 |
| ▪ Classified | \$10,735 |
| ▪ Management | \$9,537 |

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 3.50% of total expenditures.

It is anticipated that approximately \$8,307,390 will be expended on books, supplies, and other materials during 2020-21. This represents a decrease of (\$110,159) from the 2019-20 actuals which is due to textbook adoptions 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 10.40% of total expenditures.

It is anticipated that approximately \$24,660,637 will be expended in this classification in 2020-21. This represents an increase of \$2,843,135 from 2019-20 actuals. This includes an annual increase to insurance and utilities, and a decrease in travel and professional development training in 2019-20. 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 .36% of total expenditures.

It is anticipated that approximately \$862,219 will be expended on capital outlay in 2020-21. This represents a decrease of (\$2,414,600) from 2019-20 actuals based on the purchases of new buses, new CTE equipment, and construction of a CTE building in 2019-20.

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 1.12% of total expenditures.

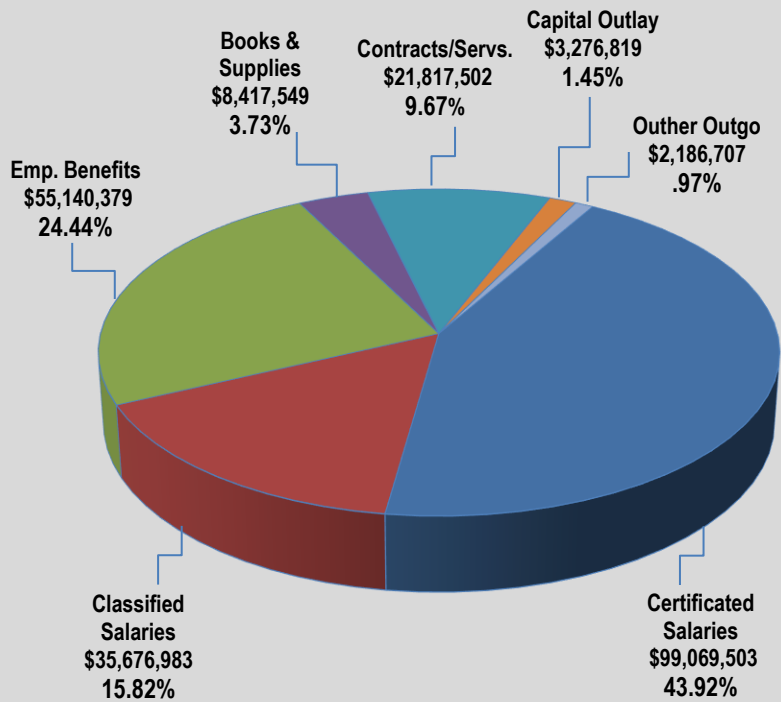
It is anticipated that approximately \$2,666,395 will be expensed in the Other Outgo classification in 2020-21. This represents an increase of \$479,688 from 2019-20 actuals. The net increase is due to adjustments in credits to the general fund for indirect costs from other programs and funds.

Summary of Expenditures

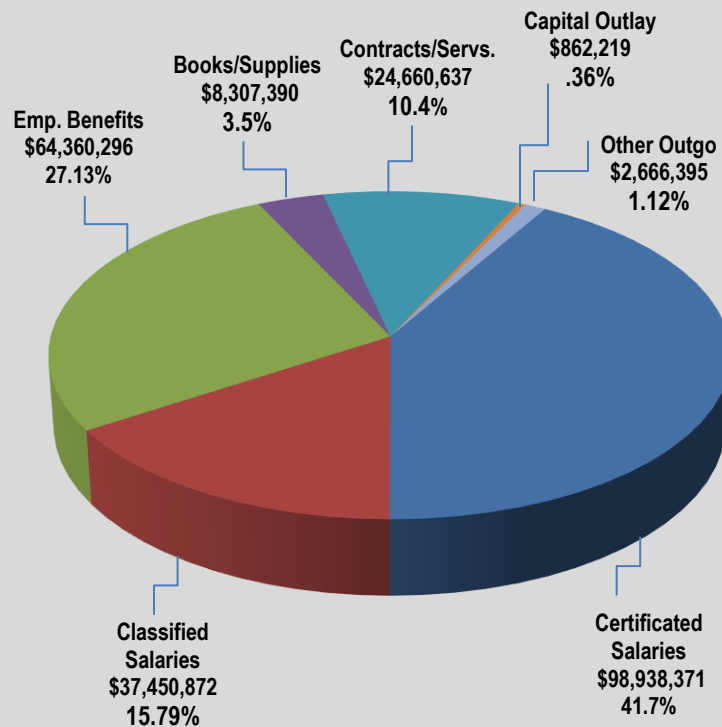
The table to the right and the graphs on the next page are summaries of General Fund expenditures for both 2019-20 and 2020-21.

<u>Expense Category</u>	<u>2019/20 Actuals</u>	<u>2020/21 Budget</u>	<u>Increase/ (Decrease)</u>
Certificated Salaries	\$99,069,503	\$98,938,371	(\$131,132)
Classified Salaries	\$35,676,983	\$37,450,872	\$1,773,889
Employee Benefits	\$55,140,379	\$64,360,296	\$9,219,917
Books & Supplies	\$8,417,549	\$8,307,390	(\$110,159)
Contracts & Services	\$21,817,502	\$24,660,637	\$2,843,135
Capital Outlay	\$3,276,819	\$862,219	(\$2,414,600)
Other Outgo	<u>\$2,186,707</u>	<u>\$2,666,395</u>	<u>\$479,688</u>
Totals	<u>\$225,585,442</u>	<u>\$237,246,180</u>	<u>\$11,660,738</u>

2019-2020 General Fund Unaudited Expenditures



2020-2021 Budget General Fund Adopted Budget Expenditures



GENERAL FUND – FUND BALANCE

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

2019-20 ACTIVITIES

Beginning Fund Balance July 1, 2019		\$32,163,071
2019/20 Actual Revenues	\$236,020,139	
2019/20 Actual Expenses	\$225,585,442	
Surplus (Deficit)		\$10,434,697
2019/20 Unaudited Ending Fund		
Balance @ June 30, 2020		\$42,597,768
Components of Fund Balance:		
Revolving Cash Reserve	\$75,000	
Prepaid Items	\$383,415	
Legally Restricted Balance	\$6,936,002	
Commitments	\$4,508,330	
Other Assigned	\$23,345,021	
Unassigned Fund Balance	\$0	
Sub-Total of Components		<u>\$35,247,768</u>
Reserve	Minimum 3%	<u>\$7,350,000</u>

2019-20 Activities

For the 2019-20 fiscal year, the unaudited ending fund balance was \$0. The reserve for 2019-20 was \$7,350,000 which meets the 3% minimum required by the state.

2020-21 Projected

For the 2020-21 fiscal year, the projected unaudited ending fund balance is \$43,474,701. The reserve for 2020-21 is \$7,350,000 which meets the 3% minimum required by the State.

2020/21 PROJECTED

Beginning Fund Balance July 1, 2020		\$42,597,768
2020/21 Projected Revenues	\$238,123,113	
2020/21 Projected Expenses	\$237,246,180	
Surplus (Deficit)		\$876,933
2020/21 Unaudited Ending Fund		
Balance @ June 30, 2021		\$43,474,701
Components of Fund Balance:		
Revolving Cash Reserve	\$75,000	
Legally Restricted Balance	\$8,216,646	
Commitments	\$5,837,665	
Other Assigned	\$7,197,868	
Unassigned Fund Balance	\$14,797,522	
Sub-Total of Components		<u>\$36,124,701</u>
Reserve	Minimum 3%	<u>\$7,350,000</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.

The Food Services Department provides nutritious meals to the students in our District, serving an average of 8,000 lunches per day at 31 sites and 2,100 breakfasts per day at 15 sites, as well as 550 suppers per day at 8 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, funding was based on a baseline established by the State Allocation Board. This requirement was eliminated in 2013/14 under LCFF.

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.

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. Mangini Ranch Elementary is currently under construction and is anticipated to open 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 34 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
#09	Charter Schools
#11	Adult Education
#12	Child Development
#13	Food Service/Cafeteria
#14	Deferred Maintenance
#22	Folsom Measure G
#23	Rancho Measure P
#24	Rancho 2007 Measure N
#25	Capital Facilities - Folsom
#26	Capital Facilities - Rancho
#27	Undeveloped Area Measure M
#35	State Schools Facilities Fund
#40	Special Reserve, Capital Projects
#63	Student Care Centers
#71	Retiree Benefits

Criteria and Standards for School District Budgets

Criterion

Standard

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

- | | | |
|----|---------------------------------|--|
| 1 | Average Daily Attendance | <p>Funded average daily attendance (ADA) has not been overestimated in the first prior year or in two or more of the previous three years by more than the following percentage levels:</p> <p>3.0% for districts with 1 – 300 ADA</p> <p>2.0% for districts with 301 – 1,000 ADA</p> <p>1.0% for districts with 1,001 – and over ADA</p> |
| 2 | Enrollment | <p>Projected enrollment has not been overestimated in the first prior year or in two or more of the previous three years by more than the following percentage levels:</p> <p>3.0% for districts with 1 – 300 ADA</p> <p>2.0% for districts with 301 – 1,000 ADA</p> <p>1.0% for districts with 1,001 – and over ADA</p> |
| 3 | ADA to Enrollment Ratio | <p>Projected second period ADA to enrollment ratio for any of the budget year or two subsequent fiscal years has not increased from the historical average ratio from the three prior fiscal years by more than one half of one percent.</p> |
| 4 | LCFF Revenue | <p>Projected LCFF revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus the districts gap funding or its cost-of-living adjustment (COLA) and its economic recovery target payment plus or minus one percent.</p> <p>For basic aid school district projected LCFF revenue has not changed from the prior fiscal year by more than the percent change in property tax revenues plus or minus one percent.</p> <p>For school districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's gap funding or COLA and its economic recovery target payment, plus or minus one percent.</p> |
| 5 | Salaries and Benefits | <p>Projected ratio of total salaries and benefits to total general fund expenditures (excluding transfers out and other financing uses) for any of the budget year or two subsequent fiscal years has not changed by more than percent from the historical average ratio from the three prior fiscal years.</p> |
| 6 | Other Revenues and Expenditures | <p>Projected operating revenues or expenditures for any of the budget year or two subsequent fiscal years have not changed from the prior fiscal year amount by more than the percentage change in population and the funded cost-of-living adjustment plus or minus 10 percent.</p> |
| 7 | Facilities Maintenance | <p>Confirm that the annual contribution for facilities maintenance funding are not less than the amounts required pursuant to <i>Education Code</i> Section 17070.75, if applicable, and the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).</p> |
| 8 | Deficit Spending | <p>Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of the total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves as a percentage of total expenditures and other financing uses in two out of three prior fiscal years.</p> |
| 9 | Fund Balance | <p>Budgeted beginning unrestricted general fund balance has not been overestimated in two out of three prior fiscal years by the following percentage levels:</p> <p>1.7% for districts with 0 – 300 ADA</p> <p>1.3% for districts with 301 – 1,000 ADA</p> <p>1.0% for districts with 1,001 – 30,000 ADA</p> <p>0.7% for districts with 30,001 – 400,000 ADA</p> <p>0.3% for districts with 400,001 – and over ADA</p> <p>0.3% for districts with 400,001 – and over ADA</p> |
| 10 | Reserves | <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 \$50,003 for districts with 0 – 300 ADA</p> |

the greater of 4% or \$50,003 for districts with 301 – 1,000 ADA
 3% for districts with 1,001 – 30,000 ADA
 2% for districts with 30,001 – 400,000 ADA
 1% for districts with 400,001 – and over ADA

Supplemental Information

Provide supplemental information as follows:

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

Provide information on additional indicators as requested.

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



General Fund by Object

Fund	:01	GENERAL FUND	2017-2018	2018-2019	2019-2020	2020-2021 REVISED ADOPTED BUDGET
			ACTUALS	ACTUALS	ACTUALS	
1109		REIMBURSEMENT -SALARY	29,377-	35,231-	33,106-	
1110		TEACHER SALARIES-REGULAR	77,733,895	77,986,756	77,174,185	78,295,698
1120		TEACHER SALARIES-SUBSTITUTES	900,293	876,087	490,171	471,454
1125		TEACHERS SALARY-SUB,SICK LEAVE	1,157,844	1,190,601	876,930	1,158,600
1129		TEACHERS SALARY-SUB, LONG TERM	140		800	1,000
1130		TEACHERS SALARY-TEMP/HOURLY	784,328	915,794	697,468	568,479
1150		TEACHER SALARIES-OPEN POSITION	32,322	92,797	31,522	
1180		TEACHER SALARIES - STIPEND PAY	1,143,007	1,206,777	1,746,567	1,001,481
1210		CERT PUPIL SUPPORT SALARIES	5,708,929	5,882,223	5,992,855	6,161,984
1220		CERT PUPIL SUPP.- SUBSTITUTES	6,841	3,508	3,203	3,500
1225		CERT PUPIL SUPP.-SUB, SICK LV		11,622	21,276	14,000
1229		CERT PUPIL SUPP, LONG TERM SUB		37,284	5,428	
1230		CERT PUPIL SUPPORT-TEMP/HOURLY	52,417	57,155	32,506	30,500
1250		CERT PUPIL SUPP.-OPEN POSITION			7,026	
1280		CERT PUPIL SUPPORT STIPEND	26,861	19,000	17,500	
1310		CERT SUPRVRS/ADMIN SALARY	9,574,517	10,040,747	10,148,925	9,608,745
1320		CERT SUPRVRS/ADMIN-SUBSTITUTES	1,045	4,919	3,418	
1325		CERT SUPRVRS/ADMIN-SUB,SICK LV	1,973	2,454	1,138	1,100
1329		CERT SUPRVRS/ADMIN-L.T. SUBS	1,064			
1330		CERT SUPRVRS/ADMIN-TEMP/HOURLY	48,226	48,429	32,332	35,705
1350		CERT SUPERV & ADMIN - OPEN			16,956	
1910		OTHER CERT SALARIES	1,870,953	1,634,083	1,633,870	1,429,475
1920		OTHER CERT SALARY, SUBSTITUTES	6,136	1,960	653	
1925		OTHER CERT SALARY-SUB, SICK LV			4,902	
1930		OTHER CERT SALARY-TEMP/HOURLY	12,458	8,860	12,757	4,000
1980		OTHER CERTIFICATED STIPEND	103,705	119,890	150,225	152,650
		TOTAL: 1xxx	99,137,575	100,105,714	99,069,503	98,938,371
2109		REIMBURSEMENT -SALARY	24,925-	13,107-	4,953-	
2110		INSTRUCTIONAL AIDE SALARIES	7,866,484	8,128,976	8,613,978	9,314,436
2116		INSTR AIDES VACATION PAY	9,169	11,631	1,891	353
2120		INSTRUCTIONAL AIDE SUBSTITUTE	108,288	21,667	33,251	1,543
2125		INSTR AIDES SALARY,SUB-SICK LV	225,682	158,619	152,606	156,420
2129		INSTR AIDE SAL.- LONG TERM SUB	75	14,904		
2130		INSTR AIDES - TEMPORARY/HOURLY	412,963	495,883	206,644	427,580

Fund	:01	GENERAL FUND	2017-2018	2018-2019	2019-2020	2020-2021 REVISED ADOPTED BUDGET
			ACTUALS	ACTUALS	ACTUALS	
2140		INSTR AIDES SALARY OVERTIME	22,767	20,853	22,302	250
2150		INSTR AIDES - OPEN POSITION	121,262	115,317	61,551	81,961
2180		INSTRUCTIONAL AIDE STIPEND	487,830	510,961	502,024	194,835
2209		REIMBURSEMENT -SALARY	26,575-	44,363-	12,791-	
2210		CLASSIFIED SUPPORT SALARY	12,846,007	14,394,880	14,849,706	16,113,088
2216		CLASS. SUPPORT VACATION PAY	54,167	35,611	106,689	4,200
2220		CLASSIFIED SUPPORT SUBSTITUTE	297,463	208,057	159,275	252,573
2225		CLASS. SUPPORT SUB, SICK LEAVE	140,188	157,598	113,640	166,100
2229		CLASS. SUPPORT SUB, LONG TERM	789			
2230		CLASSIFIED SUPPORT PART TIME	667,574	779,248	527,938	553,471
2240		CLASSIFIED SUPPORT OVER TIME	516,468	604,722	508,978	467,561
2250		CLASSIFIED SUPPORT - OPEN POS.	63,067	120,875	81,458	
2280		CLASSIFIED SUPPORT STIPEND	22,832	22,980	16,034	16,240
2310		CLASSIFIED SUPV & ADMIN SALARY	1,435,687	1,176,644	1,057,592	1,057,496
2316		CLASS. ADMIN VACATION PAY	1,675	17,552	34,035	
2330		CLASSIFIED SUPV & ADMIN HOURLY	29,520	26,180	26,400	26,400
2409		REIMBURSEMENT -SALARY			95-	
2410		CLERICAL & TECHNICAL SALARIES	7,963,751	7,960,448	8,113,678	8,294,876
2416		CLERICAL/TECH/OFFICE VAC PAY	26,294	17,070	48,694	
2420		CLERICAL & TECH SUBSTITUTES	51,369	27,961	3,965	2,261
2425		CLERICAL/TECH SUBS, SICK LEAVE	26,648	32,683	31,995	30,700
2429		CLERICAL & TECH LONG TERM SUBS	358			
2430		CLERICAL & TECHNICAL HOURLY	115,958	115,290	92,896	88,487
2440		CLERICAL & TECHNICAL OVERTIME	102,641	63,601	57,339	29,891
2450		CLERICAL & TECH OPEN POSITION	16,176	33,194	23,341	
2480		CLERICAL & TECHNICAL STIPEND	26,090	13,890		
2909		REIMBURSEMENT -SALARY	2,005-			
2910		OTHER CLASSIFIED SALARIES	103,913	95,883	118,303	121,450
2916		OTHER CLASS.VACATION PAY	42			
2920		OTHER CLASSIFIED SUBSTITUTE	6,979	3,454	1,647	1,750
2925		OTHER CLASS SUB, SICK LEAVE	2,404	187		
2930		OTHER CLASSIFIED TEMP/HOURLY	742,000	84,078	75,018	33,450
2940		OTHER CLASSIFIED OVER TIME	16,423	15,570	15,938	12,500
2980		OTHER CLASSIFIED STIPEND	5,667	2,800	34,661	1,000
TOTAL: 2xxx			34,483,165	35,431,798	35,675,626	37,450,872

Fund	:01	GENERAL FUND	2017-2018	2018-2019	2019-2020	2020-2021 REVISED ADOPTED BUDGET
			ACTUALS	ACTUALS	ACTUALS	
3101		STRS CERTIFICATED	21,492,201	31,180,339	28,967,784	34,788,454
3102		STRS CLASSIFIED	163,882	172,865	168,974	172,140
3201		PERS CERTIFICATED	105,937	133,401	210,910	95,676
3202		PERS CLASSIFIED	4,554,445	5,549,727	6,152,275	9,880,701
3301		SOCIAL SECURITY CERTIFICATED	78,049	68,317	81,448	30,499
3302		SOCIAL SECURITY CLASSIFIED	2,044,782	2,084,704	2,084,756	2,294,880
3311		MEDICARE - CERTIFICATED	1,377,343	1,397,202	1,383,514	1,558,113
3312		MEDICARE - CLASSIFIED	488,862	499,243	499,309	539,986
3401		HEALTH & WELFARE CERTIFICATED	8,926,319	9,276,197	8,292,946	7,489,615
3402		HEALTH & WELFARE CLASSIFIED	3,768,463	3,997,514	3,725,874	4,207,526
3501		UNEMPLOYMENT - CERTIFICATED	48,186	48,572	47,959	49,023
3502		UNEMPLOYMENT - CLASSIFIED	16,876	17,252	17,222	18,524
3601		WORKERS COMP - CERTIFICATED	1,607,903	1,417,472	1,744,936	1,531,369
3602		WORKERS COMP - CLASSIFIED	563,628	504,170	627,653	583,308
3941		WAIVED MEDICAL-CERTIFICATED	737,631	757,102	713,038	728,788
3942		WAIVED MEDICAL-CLASSIFIED	601,555	554,023	421,219	390,974
3962		BOARD APPROVED MILEAGE-CLASS.	720	720	562	720
		TOTAL: 3xxx	46,576,782	57,658,820	55,140,379	64,360,296
4100		TEXTBOOKS	502,852	4,095,781	2,816,941	488,095
4109		REIMBURSEMENT -TEXTBOOKS		3,689-	80-	
4200		BOOKS OTHER THAN TEXTBOOKS	619,671	319,333	235,059	225,705
4300		SUPPLIES	3,554,044	3,581,910	3,160,745	4,956,389
4305		PRIOR YEAR CARRYOVER				6,072
4315		COMPUTER SOFTWARE/SUPPLIES	799,365	423,900	549,340	452,748
4325		IN-DISTRICT MEETING SUPPLIES	52,061	66,663	35,436	42,616
4335		PROTOCOL MATERIALS-SPEC. EDUC.	38,590	40,090	32,483	44,721
4340		PUPIL TRANSPORTATION SUPPLIES	4,852	7,995	7,426	8,262
4341		FUEL	392,985	477,027	342,985	600,200
4342		OIL/LUBE	14,508	12,712	12,985	20,000
4343		PARTS	188,488	197,503	145,800	252,000
4344		TIRES & ACCESSORIES	38,246	48,253	38,818	55,000
4400		INVENTORIED EQUIPMENT	693,248	732,997	612,195	452,238
4415		TECHNOLOGY EQUIPMENT	880,196	295,410	420,227	703,344
4700		FOOD SERVICES-FOOD	13,974	13,374	7,189	
		TOTAL: 4xxx	7,793,081	10,309,260	8,417,549	8,307,390

Fund	:01	GENERAL FUND	2017-2018	2018-2019	2019-2020	2020-2021 REVISED ADOPTED BUDGET
			ACTUALS	ACTUALS	ACTUALS	
5100		SUB-AGREEMENTS>25,000 (NPS 0%)	768,432	769,646	720,714	1,001,081
5102		SUB-AGREEMENTS>25,000 NPA 0%		25,000	218,446	73,446
5200		TRAVEL & CONFERENCE	661,139	932,235	621,895	495,445
5210		EMPLOYEE MILEAGE	119,499	131,938	99,643	122,786
5300		DUES & MEMBERSHIPS	118,938	124,386	131,160	129,541
5400		INSURANCE	849,954	847,454	982,074	1,077,738
5450		OTHER INSURANCE	3,143	2,590	333-	2,591
5510		ELECTRICITY	2,992,797	2,810,564	2,684,488	2,879,671
5515		GAS	458,280	468,917	379,585	516,935
5520		WATER	570,351	583,826	622,923	668,702
5525		WASTE DISPOSAL	151,949	163,698	178,054	228,340
5535		PEST CONTROL	84,758	113,241	139,076	231,378
5550		SEWER	264,814	280,097	283,383	368,064
5600		RENTALS, LEASES & REPAIRS	375	1,315		
5610		REPAIR/LABOR	1,711,504	1,678,159	2,939,804	2,464,581
5630		RENT OR LEASE-BLDGS/CLASSROOMS	40,285	24,546	9,100	14,175
5640		RENTAL & LEASES-EQUIPMENT	298,680	292,842	336,217	405,931
5660		MAINTENANCE AGREEMENTS	513,166	524,545	505,213	446,864
5755		INTERFUND SVC - COMPUTER SUPP	9,700-	2,900-	1,000-	600-
5760		INTERFUND SVC-TRANSPORTATON	1,622-	737-		
5762		INTERFUND SVC-FUEL & REPAIRS	5,067-	6,266-	7,727-	8,000-
5767		TRFS OF DIRECT COSTS-INTERFUND	233,554-	265,508-	287,014-	284,741-
5775		INTERFUND SVC-FID CHARGES	150-	1,300-	1,000-	1,000-
5780		INTERFUND SVC-FOOD SERVICE	3,737	6,900		
5785		INTERFUND SVC - UTILITIES/UTIL	43,500-	45,000-	48,000-	48,000-
5795		INTERFUND SVC-MISC	21,392-	24,384-	24,568-	24,568-
5800		OTHER SERVICES & OPERATING EXP	4,055,702	8,102,053	5,233,166	6,057,356
5810		ADMINISTRATIVE CONSULTANTS	74,200	74,200	74,200	74,200
5815		SOFTWARE-LIC & ONLINE SVCS	3,124,855	2,106,857	1,889,973	2,164,783
5820		LEGAL FEES	619,216	423,886	609,636	598,565
5825		ELECTION EXPENSES		62,755		
5830		FINGER PRINTING	52,333	62,550	50,999	65,100
5835		LAUNDRY OF UNIFORMS	25,889	28,560	26,358	29,900
5840		DRUG & ALCOHOL TESTING	6,311	6,450	3,926	5,500
5845		CHARTER BUS SERVICES	183,359	240,447	126,869	250,000
5850		ADVERTISING	38,074	22,039	29,480	29,920

Fund	:01	GENERAL FUND	2017-2018	2018-2019	2019-2020	2020-2021 REVISED ADOPTED BUDGET
			ACTUALS	ACTUALS	ACTUALS	
5860		STUDENT ACTIVITY FEES	695,705	751,437	556,530	722,410
5865		CONTINGENCY (CATEGORICAL)				15,075
5870		NON PUBLIC SCH TUITION-0%	1,648,339	1,595,520	1,736,229	1,739,518
5872		NON PUBLIC AGENCY REL SVC-0%	96,073	119,378	880-	88,482
5875		LEGAL SETTLEMENTS	79,767	211,156	137,115	381,083
5881		RETIREE BENEFITS-CERT TRUST FD				395,473
5882		RETIREE BENEFITS-CLASS TRST FD				326,072
5885		MGMT/CONF ADDITIONAL 3 YR-CERT				50,700
5886		MGMT/CONF ADDITIONAL 3 YRS-CLAS				13,015
5890		SECURITY-OUTSIDE CONTRACT SVC	285,161	473,980	564,099	605,115
5910		COMMUNICATIONS-TELEPHONE	204,063	191,897	169,011	156,600
5920		POSTAGE	87,393	75,675	70,908	65,160
5930		COMMUNICATIONS-PAGERS/CELLULAR	48,627	47,572	57,752	66,250
		TOTAL: 5xxx	20,621,884	24,032,214	21,817,502	24,660,637
		*SUB-TOTAL:1000-5999	208,612,487	227,537,805	220,120,559	233,717,566
6140		SITE INSPECTIONS	5,500			
6170		LAND IMPROVEMENTS/DEVELOPMENTS	122,002	8,000	25,470	
6200		BUILDINGS & IMPROVEMNT OF BLDG	12,587	86,060	11,810	12,000
6210		BUILDINGS - ARCHITECT	39,963		4,273	
6240		BUILDINGS - PRELIMNRY TESTING	7,400			
6250		BUILDINGS - OTHER COSTS			1,431	
6270		PERMANENT CONSTRUCTION			1,853,502	141,935
6400		FURNITURE AND EQUIPMENT	2,572,167	807,680	1,064,604	434,793
6415		TECHNOLOGY EQUIPMENT	63,254	47,463	315,729	273,491
6500		EQUIP REPLACEMENT OVER \$5,000		29,983		
6540		BUS REPLACEMENT	192,437			
		TOTAL: 6xxx	3,015,310	979,187	3,276,819	862,219
		*SUB-TOTAL:1000-6999	211,627,797	228,516,991	223,397,378	234,579,785
7130		TUITION-STATE SPECIAL SCHOOLS	17,271	18,958	17,144	17,271
7142		OTH TUIT,EXC CST PMT TO COE	378,104	754,331	903,326	1,319,002
7281		All Other Trnsfrs to Districts	34,948			

Fund	:01	GENERAL FUND	2017-2018	2018-2019	2019-2020	2020-2021 REVISED
			ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
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	271,661-	284,719-	296,691-	343,103-
7438		DEBT SERVICE - INTEREST	7,856	54,732	50,288	40,987
7439		OTHER DEBT SERVICE - PRINCIPAL	369,716	269,387	270,895	280,204
7619		OTHER AUTH INTERFUND TF OUT	1,965,000	1,987,118	1,150,000	1,260,289
		TOTAL: 7xxx	2,592,979	2,891,552	2,186,707	2,666,395
		*SUB-TOTAL:1000-7999	214,220,776	231,408,544	225,584,085	237,246,180
		**TOTAL:1000-5999	208,612,487	227,537,805	220,120,559	233,717,566
		**TOTAL:1000-6999	211,627,797	228,516,991	223,397,378	234,579,785
		**TOTAL:1000-7999	214,220,776	231,408,544	225,584,085	237,246,180

Fund: 01	GENERAL FUND	2017-2018	2018-2019	2019-2020	2020-2021 REVISED
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
8011	REV LIMIT STATE AID-CURR YEAR	81,054,239	85,644,463	103,714,704	103,329,998
8012	EDUCATION PROTECTION ACCOUNT	26,594,183	31,689,733	16,800,605	16,800,605
8019	REV LIMIT STATE AID-PRIOR YEAR	8,691-	159,575	55,490	
8021	HOMEOWNERS' EXEMPTION	483,781	474,211	475,709	475,709
8022	TIMBER YIELD TAX	11	15	11	11
8041	SECURED TAX ROLLS	44,505,689	47,234,984	50,832,534	50,832,534
8042	UNSECURED ROLL TAXES	1,553,987	1,710,664	1,874,051	1,874,051
8043	PRIOR YEARS' TAXES	394,118	396,557	497,877	497,877
8044	SUPPLEMENTAL TAXES	780,594	829,157	854,310	854,310
8045	EDUC REV AUGMENTATION FUND	7,070,170	8,156,793	8,244,751	8,244,751
8047	COMMUNITY REDEVELOPMENT FUNDS	352,096	420,153	430,970	430,970
8049	RPTTF REDEVELOPMENT FUNDS	1,644,511	2,050,021	1,838,574	1,838,574
8082	OTHER IN-LIEU TAXES	5,598	14,524	15,521	15,521
8089	LESS: NON-REV LMT (50%) ADJUST	2,799-	7,262-	7,760-	7,760-
8091	REVENUE LIMIT TRANSFERS	650,566-	650,566-	650,566-	650,566-
8096	TRF CHRTR SCH IN-LIEU PRP TAX	359,240-	461,295-	531,614-	531,614-
8097	PROPERTY TAXES TRANSFERS			758,453	758,453
8181	SPECIAL EDUCATION-ENTITLEMENTS	3,108,043	3,048,903	3,008,958	3,521,905
8182	SPEC ED-DISCRETIONARY GRANTS	859,283	441,553	433,355	479,021
8290	ALL OTHER FEDERAL REVENUES	6,232,112	5,493,353	4,866,598	5,344,861
8311	OTHER STATE APPORT-CURR YEAR	10,024,376	10,373,250	10,493,442	11,494,244
8319	OTHER STATE APPORT-PRIOR YEAR	101,934-	257,370	112,888	
8550	MANDATED COST REIMBURSEMENTS	3,594,807	4,325,147	817,288	817,288
8560	STATE LOTTERY REVENUE	4,282,072	4,894,888	4,285,993	4,266,994
8590	ALL OTHER STATE REVENUES	10,642,353	22,811,011	19,475,836	21,125,699
8635	CAFETERIA SALES-STUDENTS	18,238-			
8650	LEASES & RENTALS	675,671	588,259	409,568	341,083
8660	INTEREST	295,794	778,829	658,842	545,000
8675	TRANSPORTATION FEES FR INDIV	304,158	307,403	224,623	310,000
8677	INTERAGENCY SERV BETWN LEA'S	13,503	14,680	16,472	14,885
8691	MISC FUNDS-NON-REV LIM ADJUST	2,799	7,262	7,760	5,990
8699	ALL OTHER LOCAL REVENUES	5,368,631	5,237,672	5,889,264	4,188,324
8919	OTHER AUTH INTERFUND TF IN	86,426	97,214	118,701	119,135
8972	PROCEEDS FROM CAPITAL LEASES	1,963,900	40,080		
8979	ALL OTHER FINANCING SOURCES				785,260
TOTAL: 8xxx		210,751,439	236,378,601	236,023,208	238,123,113



General Fund
Program Details by Resource

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

COMPARATIVE BUDGET REPORT

		2017-2018	2018-2019	2019-2020	2020-2021 REVISED
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
-----		-----	-----	-----	-----
RESOURCE: 0000 UNRESTRICTED/UNDESIGNATED					
8000	LCFF SOURCES	136,683,548	145,913,953	167,400,315	167,204,366
8200	FEDERAL REVENUE	765			
8500	OTHER STATE REVENUE	811,720	841,095	2,386,964	881,464
8600	OTHER LOCAL REVENUE	4,445,053	5,178,009	4,727,945	3,957,697
8900	OTHER FINANCING SOURCES	-41,231,078	-48,398,168	-49,338,237	52,395,647
TOTAL: 8xxx		100,710,009	103,534,889	125,176,987	119,647,880
1100	CERTIFICATED TEACHERS SALARIES	42,538,674	38,380,615	49,140,280	51,060,967
1200	CERT PUPIL SUPPORT SALARIES	2,309,327	2,483,720	2,532,731	2,577,966
1300	CERTIFICATED SUPERV & ADM SAL	7,613,495	8,020,422	8,166,344	7,848,959
1900	OTHER CERTIFICATED SALARIES	159,317	186,538	285,563	217,500
TOTAL: 1xxx		52,620,813	49,071,296	60,124,918	61,705,392
2100	INSTRUCTIONAL AIDE SALARIES	542,194	662,229	531,683	238,232
2200	CLASSIFIED SUPPORT SALARIES	5,921,426	7,045,821	7,123,129	7,451,359
2300	CLASSIFIED SUPERV & ADMIN SAL	1,020,195	894,780	859,199	852,318
2400	CLERICAL & OFFICE SALARIES	7,038,688	6,980,880	7,192,087	7,290,623
2900	OTHER CLASSIFIED SALARIES	782,517	129,156	176,314	140,550
TOTAL: 2xxx		15,305,019	15,712,866	15,882,413	15,973,082
3100	STATE TEACHER RETIREMENT SYS	7,517,156	7,890,443	10,158,970	12,860,754
3200	PUBLIC EMPLOYEE RETIREMENT SYS	1,993,970	2,450,282	2,768,722	3,329,942
3300	SOCIAL SECURITY / MEDICARE	1,886,571	1,850,841	2,023,810	2,243,636
3400	HEALTH & WELFARE	6,357,883	6,310,425	6,949,713	6,199,767
3500	STATE UNEMPLOYEMENT INSURANCE	33,074	30,983	36,699	38,392
3600	WORKER'S COMPENSATION	1,104,863	909,283	1,334,243	1,201,151
3900	OTHER BENEFITS	622,170	624,073	568,596	615,494
TOTAL: 3xxx		19,515,686	20,066,331	23,840,752	26,489,136
4100	TEXTBOOKS	81			
4200	BOOKS OTHER THAN TEXTBOOKS	91,820	80,234	80,132	74,593
4300	SUPPLIES	2,461,305	2,151,177	2,071,206	2,752,820
4400	INVENTORIED EQUIPMENT	825,827	551,307	498,290	616,484
4700	FOOD SERVICES-FOOD	13,974	13,374	7,189	
TOTAL: 4xxx		3,393,007	2,796,091	2,656,817	3,443,897
5200	TRAVEL & CONFERENCE	301,033	456,207	200,417	139,278
5300	DUES & MEMBERSHIPS	82,212	86,690	98,645	97,109
5400	INSURANCE	853,097	850,044	981,740	1,080,329
5500	OPERATION & HOUSEKEEPING SERV	4,518,520	4,415,166	4,281,670	4,883,101
5600	RENTALS, LEASES & REPAIRS	975,993	881,908	908,217	900,013
5700	DIRECT COST TRANSFERS	-235,442	-69,507	-316,425	233,414
5800	OTHER SERVICES & OPERATING EXP	4,440,382	4,956,536	5,497,896	6,318,720
5900	COMMUNICATIONS	299,371	277,707	248,107	231,496
TOTAL: 5xxx		11,235,166	11,854,752	11,900,267	13,416,632
6100	LAND	10,000	8,000		
6200	BUILDINGS & IMPROVEMNT OF BLDG		73,735	5,704	
6400	FURNITURE AND EQUIPMENT	252,993	281,093	332,198	162,793
TOTAL: 6xxx		262,993	362,828	337,902	162,793

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

COMPARATIVE BUDGET REPORT

	2017-2018	2018-2019	2019-2020	2020-2021 REVISED
	ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
RESOURCE: 0000 UNRESTRICTED/UNDESIGNATED				
7100 TUITION	343,374	681,580	829,100	1,243,251
7300 DIRECT SUPPORT & INDIRECT COST	-2,014,442	-2,071,626	-2,210,970	2,524,861
7400 DEBT SERVICE	25,987	7,154	4,219	4,225
7600 OTHER FINANCING USES	1,565,000	1,565,000	750,000	860,289
TOTAL: 7xxx	-80,081	182,108	-627,651	417,096
*SUB-TOTAL:1000-7999	102,252,604	100,046,273	114,115,418	120,773,836
RESOURCE: 0022 CALSAFE SUPPORTIVE SERVICES				
8900 OTHER FINANCING SOURCES	61,563	53,555	232,201	238,685
TOTAL: 8xxx	61,563	53,555	232,201	238,685
1100 CERTIFICATED TEACHERS SALARIES	24,035	16,708	162,824	165,600
1200 CERT PUPIL SUPPORT SALARIES	13,233	13,585	13,653	13,653
TOTAL: 1xxx	37,267	30,293	176,477	179,253
2400 CLERICAL & OFFICE SALARIES	7,193	7,221	7,310	7,621
TOTAL: 2xxx	7,193	7,221	7,310	7,621
3100 STATE TEACHER RETIREMENT SYS	5,365	4,932	30,178	32,983
3200 PUBLIC EMPLOYEE RETIREMENT SYS	1,115	1,304	1,442	1,738
3300 SOCIAL SECURITY / MEDICARE	1,118	1,023	3,210	3,182
3400 HEALTH & WELFARE	2,899	783	2,342	1,545
3500 STATE UNEMPLOYEMENT INSURANCE	23	19	94	95
3600 WORKER'S COMPENSATION	749	557	3,436	2,916
3900 OTHER BENEFITS	656	662	4,866	4,863
TOTAL: 3xxx	11,924	9,280	45,568	47,322
4300 SUPPLIES	4,195	4,553	2,583	4,000
4400 INVENTORIED EQUIPMENT		1,208		
TOTAL: 4xxx	4,195	5,762	2,583	4,000
5600 RENTALS, LEASES & REPAIRS	983	548	5	231
5700 DIRECT COST TRANSFERS		258	162	162
5800 OTHER SERVICES & OPERATING EXP		192	96	96
TOTAL: 5xxx	983	998	263	489
*SUB-TOTAL:1000-5999	61,563	53,555	232,201	238,685
RESOURCE: 0023 CALSAFE CHILD CARE & DEV SVCS				
8900 OTHER FINANCING SOURCES	112,819	119,027	97,326	115,857
TOTAL: 8xxx	112,819	119,027	97,326	115,857
1200 CERT PUPIL SUPPORT SALARIES	13,233	13,585	13,653	13,653
TOTAL: 1xxx	13,233	13,585	13,653	13,653
2100 INSTRUCTIONAL AIDE SALARIES	72,864	75,908	60,056	72,846
TOTAL: 2xxx	72,864	75,908	60,056	72,846
3100 STATE TEACHER RETIREMENT SYS	1,905	2,212	2,335	2,512
3200 PUBLIC EMPLOYEE RETIREMENT SYS	5,939	7,056	6,932	8,742
3300 SOCIAL SECURITY / MEDICARE	5,606	5,885	3,843	5,776
3400 HEALTH & WELFARE	9,655	10,051	8,184	8,025

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

COMPARATIVE BUDGET REPORT

	2017-2018	2018-2019	2019-2020	2020-2021
	ACTUALS	ACTUALS	ACTUALS	REVISED ADOPTED BUDGET
RESOURCE: 0023 CALSAFE CHILD CARE & DEV SVCS				
3500 STATE UNEMPLOYEMENT INSURANCE	42	44	31	44
3600 WORKER'S COMPENSATION	1,407	1,288	1,123	1,391
3900 OTHER BENEFITS	309	1,262	1,367	1,368
TOTAL: 3xxx	24,864	27,798	23,814	27,858
4300 SUPPLIES	1,859	1,736	-197	1,500
TOTAL: 4xxx	1,859	1,736	-197	1,500
*SUB-TOTAL:1000-5999	112,819	119,027	97,326	115,857
RESOURCE: 0027 NATIONAL BOARD CERTIFICATION				
8900 OTHER FINANCING SOURCES	44,771	45,166	40,938	42,580
TOTAL: 8xxx	44,771	45,166	40,938	42,580
1100 CERTIFICATED TEACHERS SALARIES	25,490	23,735	20,250	21,000
1900 OTHER CERTIFICATED SALARIES	3,000	5,000	5,000	5,000
TOTAL: 1xxx	28,490	28,735	25,250	26,000
3100 STATE TEACHER RETIREMENT SYS	4,078	4,678	4,318	4,784
3300 SOCIAL SECURITY / MEDICARE	427	416	366	377
3400 HEALTH & WELFARE	285	359		
3500 STATE UNEMPLOYEMENT INSURANCE	14	14	13	13
3600 WORKER'S COMPENSATION	476	439	447	406
TOTAL: 3xxx	5,281	5,906	5,143	5,580
5800 OTHER SERVICES & OPERATING EXP	11,000	10,525	10,545	11,000
TOTAL: 5xxx	11,000	10,525	10,545	11,000
*SUB-TOTAL:1000-5999	44,771	45,166	40,938	42,580
RESOURCE: 0036 GIFTED & TALENTED ED (GATE)				
8600 OTHER LOCAL REVENUE	7,385	5,550		
8900 OTHER FINANCING SOURCES		13,910	14,390	12,253
TOTAL: 8xxx	7,385	19,460	14,390	12,253
1100 CERTIFICATED TEACHERS SALARIES		11,000	5,000	5,000
1900 OTHER CERTIFICATED SALARIES	1,523		270	
TOTAL: 1xxx	1,523	11,000	5,270	5,000
2100 INSTRUCTIONAL AIDE SALARIES	2,825	3,623	3,786	3,786
2400 CLERICAL & OFFICE SALARIES			1,295	1,295
TOTAL: 2xxx	2,825	3,623	5,082	5,081
3100 STATE TEACHER RETIREMENT SYS	339	1,825	901	920
3200 PUBLIC EMPLOYEE RETIREMENT SYS	122	76	40	40
3300 SOCIAL SECURITY / MEDICARE	182	389	433	462
3400 HEALTH & WELFARE	43	183	38	38
3500 STATE UNEMPLOYEMENT INSURANCE	2	7	5	6
3600 WORKER'S COMPENSATION	73	213	188	157
TOTAL: 3xxx	762	2,694	1,606	1,623
4300 SUPPLIES	1,711	2,136	12	100
TOTAL: 4xxx	1,711	2,136	12	100

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

COMPARATIVE BUDGET REPORT

	2017-2018	2018-2019	2019-2020	2020-2021 REVISED
	ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
<hr/>				
RESOURCE: 0036 GIFTED & TALENTED ED (GATE)				
5200 TRAVEL & CONFERENCE	532	39	2,227	255
5300 DUES & MEMBERSHIPS			194	194
TOTAL: 5xxx	532	39	2,421	449
 *SUB-TOTAL:1000-5999	 7,353	 19,492	 14,390	 12,253
 RESOURCE: 0037 INSTRUCTIONAL MATERIALS				
8900 OTHER FINANCING SOURCES	2,968,462	193,811	237,273	382,454
TOTAL: 8xxx	2,968,462	193,811	237,273	382,454
 4100 TEXTBOOKS	 488,482	 1,409,661	 113,731	 233,095
4200 BOOKS OTHER THAN TEXTBOOKS	98,913	96,042	20,860	50,000
4300 SUPPLIES	213,173	183,239	88,434	90,066
4400 INVENTORIED EQUIPMENT	2,229	13,191	4,503	4,000
TOTAL: 4xxx	802,797	1,702,132	227,528	377,161
 5800 OTHER SERVICES & OPERATING EXP	 636,022	 21,322	 9,745	 5,293
TOTAL: 5xxx	636,022	21,322	9,745	5,293
 *SUB-TOTAL:1000-5999	 1,438,819	 1,723,454	 237,273	 382,454
 RESOURCE: 0300 DONATIONS/FUND RAISERS				
8600 OTHER LOCAL REVENUE	208,672	130,803	144,203	129,864
8900 OTHER FINANCING SOURCES	3,195		987	
TOTAL: 8xxx	211,867	130,803	145,190	129,864
 1100 CERTIFICATED TEACHERS SALARIES	 15,357	 5,502	 4,273	
1300 CERTIFICATED SUPERV & ADM SAL			230	
1900 OTHER CERTIFICATED SALARIES	280		75	
TOTAL: 1xxx	15,637	5,502	4,578	
 2100 INSTRUCTIONAL AIDE SALARIES	 23,266	 18,143	 28,152	 63,408
2200 CLASSIFIED SUPPORT SALARIES	17,573	17,657		30,294
2400 CLERICAL & OFFICE SALARIES	57	751		
TOTAL: 2xxx	40,895	36,552	28,152	93,702
 3100 STATE TEACHER RETIREMENT SYS	 2,221	 658	 616	
3200 PUBLIC EMPLOYEE RETIREMENT SYS	5,365	6,315	3,847	19,000
3300 SOCIAL SECURITY / MEDICARE	3,458	2,996	2,286	7,168
3400 HEALTH & WELFARE	1,081	1,071	360	1,640
3500 STATE UNEMPLOYEMENT INSURANCE	29	22	17	46
3600 WORKER'S COMPENSATION	965	632	608	1,462
3900 OTHER BENEFITS	1,248	1,248	690	2,496
TOTAL: 3xxx	14,367	12,942	8,423	31,812
 4200 BOOKS OTHER THAN TEXTBOOKS	 3,349	 2,606	 2,254	
4300 SUPPLIES	69,002	50,616	36,910	4,000
4400 INVENTORIED EQUIPMENT	21,346	6,722	31,931	
TOTAL: 4xxx	93,697	59,945	71,095	4,000

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

COMPARATIVE BUDGET REPORT

	2017-2018	2018-2019	2019-2020	2020-2021
	ACTUALS	ACTUALS	ACTUALS	REVISED ADOPTED BUDGET
RESOURCE: 0300 DONATIONS/FUND RAISERS				
5200 TRAVEL & CONFERENCE	2,479	17,471	2,795	
5300 DUES & MEMBERSHIPS		1,907	568	
5600 RENTALS, LEASES & REPAIRS	144	4,001	6,088	
5700 DIRECT COST TRANSFERS	7,735	3,748	-731	
5800 OTHER SERVICES & OPERATING EXP	27,426	30,643	16,529	350
5900 COMMUNICATIONS	275			
TOTAL: 5xxx	38,059	57,770	25,249	350
6400 FURNITURE AND EQUIPMENT	12,000			
TOTAL: 6xxx	12,000			
7600 OTHER FINANCING USES		10,000		
TOTAL: 7xxx		10,000		
*SUB-TOTAL:1000-7999	214,656	182,710	137,497	129,864
RESOURCE: 0380 FOLSOM CORDOVA EDUCATION ASSOC				
8600 OTHER LOCAL REVENUE	127,424	129,026	151,741	148,657
8900 OTHER FINANCING SOURCES	59,332	59,405	68,201	73,294
TOTAL: 8xxx	186,756	188,431	219,942	221,951
1100 CERTIFICATED TEACHERS SALARIES	685	58		
1900 OTHER CERTIFICATED SALARIES	142,470	145,275	168,260	168,260
TOTAL: 1xxx	143,155	145,333	168,260	168,260
3100 STATE TEACHER RETIREMENT SYS	20,590	23,660	28,773	30,960
3300 SOCIAL SECURITY / MEDICARE	1,907	2,005	2,326	2,440
3400 HEALTH & WELFARE	18,846	15,345	17,582	17,582
3500 STATE UNEMPLOYEMENT INSURANCE	66	69	80	84
3600 WORKER'S COMPENSATION	2,192	2,019	2,920	2,625
TOTAL: 3xxx	43,601	43,098	51,681	53,691
*SUB-TOTAL:1000-5999	186,756	188,431	219,942	221,951
RESOURCE: 0485 MEDI-CAL BILLING MEDICAL ADMIN				
8200 FEDERAL REVENUE CONTINUED	249,928	334,490	225,634	238,000
TOTAL: 8xxx	249,928	334,490	225,634	238,000
1200 CERT PUPIL SUPPORT SALARIES	12,071	16,698	18,451	19,115
TOTAL: 1xxx	12,071	16,698	18,451	19,115
2200 CLASSIFIED SUPPORT SALARIES	400			
TOTAL: 2xxx	400			
3100 STATE TEACHER RETIREMENT SYS	1,748	2,719	3,155	3,518
3300 SOCIAL SECURITY / MEDICARE	178	268	299	305
3400 HEALTH & WELFARE	2,326	405	138	420
3500 STATE UNEMPLOYEMENT INSURANCE	6	9	9	10
3600 WORKER'S COMPENSATION	205	249	343	299
3900 OTHER BENEFITS	2,102	378	420	
TOTAL: 3xxx	6,565	4,027	4,366	4,552

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

COMPARATIVE BUDGET REPORT

	2017-2018	2018-2019	2019-2020	2020-2021 REVISED
	ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
<hr/>				
RESOURCE: 0485 MEDI-CAL BILLING MEDICAL ADMIN				
5800 OTHER SERVICES & OPERATING EXP	27,851	105,887	46,376	75,533
TOTAL: 5xxx	27,851	105,887	46,376	75,533
*SUB-TOTAL:1000-5999	46,887	126,613	69,192	99,200
RESOURCE: 0487 NATIONAL UNIVERSITY				
8600 OTHER LOCAL REVENUE	2,400	2,250	6,348	4,485
8900 OTHER FINANCING SOURCES	307	1,337		379
TOTAL: 8xxx	2,707	3,587	6,348	4,864
1100 CERTIFICATED TEACHERS SALARIES	1,650	3,600	5,088	4,000
TOTAL: 1xxx	1,650	3,600	5,088	4,000
3100 STATE TEACHER RETIREMENT SYS	238	586	870	736
3300 SOCIAL SECURITY / MEDICARE	24	52	74	58
3400 HEALTH & WELFARE	17	45	8	6
3500 STATE UNEMPLOYMENT INSURANCE	1	2	3	2
3600 WORKER'S COMPENSATION	28	52	93	62
TOTAL: 3xxx	307	737	1,047	864
*SUB-TOTAL:1000-5999	1,957	4,337	6,135	4,864
RESOURCE: 0502 PROJECT LEAD THE WAY				
8900 OTHER FINANCING SOURCES	57,563	73,887	73,855	120,775
TOTAL: 8xxx	57,563	73,887	73,855	120,775
1100 CERTIFICATED TEACHERS SALARIES	1,438	360	5,583	
TOTAL: 1xxx	1,438	360	5,583	
3100 STATE TEACHER RETIREMENT SYS	141		955	
3300 SOCIAL SECURITY / MEDICARE	49	19	81	
3400 HEALTH & WELFARE	14	5	68	
3500 STATE UNEMPLOYMENT INSURANCE	1	0	3	
3600 WORKER'S COMPENSATION	24	5	102	
TOTAL: 3xxx	230	29	1,208	
4300 SUPPLIES	34,883	41,764	42,797	109,875
4400 INVENTORIED EQUIPMENT			1,477	
TOTAL: 4xxx	34,883	41,764	44,274	109,875
5200 TRAVEL & CONFERENCE	4,262	15,443	11,215	700
5300 DUES & MEMBERSHIPS	16,750	16,000	11,000	10,200
5800 OTHER SERVICES & OPERATING EXP		290	575	
TOTAL: 5xxx	21,012	31,733	22,790	10,900
*SUB-TOTAL:1000-5999	57,563	73,887	73,855	120,775
RESOURCE: 0505 PTA/PTC SPONSORED PROGRAMS				
8600 OTHER LOCAL REVENUE	152,876	100,271	63,953	85,948
TOTAL: 8xxx	152,876	100,271	63,953	85,948
1100 CERTIFICATED TEACHERS SALARIES	20,608	24,831	10,454	16,945
TOTAL: 1xxx	20,608	24,831	10,454	16,945

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

COMPARATIVE BUDGET REPORT

		2017-2018	2018-2019	2019-2020	2020-2021 REVISED
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
RESOURCE: 0505 PTA/PTC SPONSORED PROGRAMS					
2100	INSTRUCTIONAL AIDE SALARIES	26,445	22,088	18,275	24,637
2200	CLASSIFIED SUPPORT SALARIES	3,624	3,508	3,803	4,114
2400	CLERICAL & OFFICE SALARIES	1,786			
2900	OTHER CLASSIFIED SALARIES	4,607	528		600
TOTAL: 2xxx		36,461	26,124	22,078	29,351
3100	STATE TEACHER RETIREMENT SYS	3,008	3,521	1,865	3,112
3200	PUBLIC EMPLOYEE RETIREMENT SYS	305	165	360	530
3300	SOCIAL SECURITY / MEDICARE	3,078	2,448	1,817	2,476
3400	HEALTH & WELFARE	584	665	111	456
3500	STATE UNEMPLOYEMENT INSURANCE	29	26	16	22
3600	WORKER'S COMPENSATION	954	766	593	801
TOTAL: 3xxx		8,020	7,653	4,822	7,457
4200	BOOKS OTHER THAN TEXTBOOKS	1,181	4,827	1,583	907
4300	SUPPLIES	20,166	9,534	4,281	7,270
4400	INVENTORIED EQUIPMENT	15,635	2,601	2,000	2,000
TOTAL: 4xxx		36,982	16,962	7,863	10,177
5200	TRAVEL & CONFERENCE	550			
5600	RENTALS, LEASES & REPAIRS	1,275	500		
5700	DIRECT COST TRANSFERS	12,944	17,981	11,522	13,105
5800	OTHER SERVICES & OPERATING EXP	29,072	6,221	7,214	8,913
TOTAL: 5xxx		43,841	24,702	18,736	22,018
6400	FURNITURE AND EQUIPMENT	7,166			
TOTAL: 6xxx		7,166			
*SUB-TOTAL:1000-6999		153,078	100,271	63,953	85,948
RESOURCE: 0655 SETA HEADSTART PRESCHOOL LAND 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	8,079,168	12,483,391	11,391,713	10,670,233
TOTAL: 8xxx		8,079,168	12,488,731	11,395,072	10,670,233
1100	CERTIFICATED TEACHERS SALARIES	3,616,818	4,012,665	3,114,188	1,801,655
1200	CERT PUPIL SUPPORT SALARIES	654,738	678,351	864,168	924,976
1300	CERTIFICATED SUPERV & ADM SAL	900,734	947,775	1,019,560	797,648
1900	OTHER CERTIFICATED SALARIES	513,870	405,103	250,752	174,408
TOTAL: 1xxx		5,686,160	6,043,893	5,248,668	3,698,687
2100	INSTRUCTIONAL AIDE SALARIES	727,998	723,350	844,953	981,773
2200	CLASSIFIED SUPPORT SALARIES	774,769	828,806	1,003,981	1,092,290
2400	CLERICAL & OFFICE SALARIES	460,638	478,890	329,453	309,568
2900	OTHER CLASSIFIED SALARIES	35,184	45,023	38,749	1,000
TOTAL: 2xxx		1,998,588	2,076,070	2,217,135	2,384,631

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

COMPARATIVE BUDGET REPORT

		2017-2018	2018-2019	2019-2020	2020-2021
		ACTUALS	ACTUALS	ACTUALS	REVISED ADOPTED BUDGET
-----		-----	-----	-----	-----
RESOURCE: 0711 EL/LI					
3100	STATE TEACHER RETIREMENT SYS	794,954	952,494	883,312	676,400
3200	PUBLIC EMPLOYEE RETIREMENT SYS	253,904	309,719	354,815	514,795
3300	SOCIAL SECURITY / MEDICARE	235,144	247,062	239,916	240,022
3400	HEALTH & WELFARE	641,717	678,485	540,154	512,724
3500	STATE UNEMPLOYEMENT INSURANCE	3,688	3,960	3,615	3,064
3600	WORKER'S COMPENSATION	124,284	115,572	131,466	95,646
3900	OTHER BENEFITS	75,841	75,972	46,850	51,941
TOTAL: 3xxx		2,129,530	2,383,264	2,200,127	2,094,592
4200	BOOKS OTHER THAN TEXTBOOKS	48,735	14,612	14,757	9,000
4300	SUPPLIES	68,023	173,999	43,731	55,010
4400	INVENTORIED EQUIPMENT	50,017	15,979	1,066	500
TOTAL: 4xxx		166,775	204,591	59,554	64,510
5200	TRAVEL & CONFERENCE	47,414	197,837	126,231	16,018
5300	DUES & MEMBERSHIPS	347	263	328	328
5600	RENTALS, LEASES & REPAIRS	49,857	11,113	198,025	100,290
5700	DIRECT COST TRANSFERS	13,123	-56,820	-45,528	21,528
5800	OTHER SERVICES & OPERATING EXP	544,023	909,674	690,734	745,947
5900	COMMUNICATIONS	541	396	96	600
TOTAL: 5xxx		655,305	1,062,463	969,886	841,655
6100	LAND			25,470	
6400	FURNITURE AND EQUIPMENT	68,375	31,268	274,182	256,823
TOTAL: 6xxx		68,375	31,268	299,651	256,823
*SUB-TOTAL:1000-6999		10,704,733	11,801,548	10,995,022	9,340,898
RESOURCE: 0712 CTE					
8900	OTHER FINANCING SOURCES	444,700	1,484,222	1,539,123	1,414,634
TOTAL: 8xxx		444,700	1,484,222	1,539,123	1,414,634
1100	CERTIFICATED TEACHERS SALARIES	417,172	615,701	623,361	655,304
1300	CERTIFICATED SUPERV & ADM SAL	85,558	86,610	114,243	114,243
TOTAL: 1xxx		502,731	702,310	737,604	769,547
3100	STATE TEACHER RETIREMENT SYS	69,416	113,081	126,130	141,595
3200	PUBLIC EMPLOYEE RETIREMENT SYS	114			
3300	SOCIAL SECURITY / MEDICARE	8,110	10,211	10,229	11,254
3400	HEALTH & WELFARE	47,522	63,626	58,641	55,458
3500	STATE UNEMPLOYEMENT INSURANCE	239	336	353	387
3600	WORKER'S COMPENSATION	7,967	9,823	12,858	12,110
3900	OTHER BENEFITS	1,823	5,612	7,414	7,414
TOTAL: 3xxx		135,191	202,689	215,626	228,218
4300	SUPPLIES	3,803	5,374	1,218	5,294
4400	INVENTORIED EQUIPMENT	10,431		88,760	88,760
TOTAL: 4xxx		14,234	5,374	89,978	94,054
5200	TRAVEL & CONFERENCE	1,448	1,526	1,615	1,749
5300	DUES & MEMBERSHIPS		109		
5600	RENTALS, LEASES & REPAIRS		203	102,901	
5700	DIRECT COST TRANSFERS			7,600	7,600
5800	OTHER SERVICES & OPERATING EXP			20,000	
TOTAL: 5xxx		1,448	1,838	132,117	9,349

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

COMPARATIVE BUDGET REPORT

	2017-2018	2018-2019	2019-2020	2020-2021
	ACTUALS	ACTUALS	ACTUALS	REVISED ADOPTED BUDGET
RESOURCE: 0712 CTE				
6200 BUILDINGS & IMPROVEMNT OF BLDG	39,963			
6400 FURNITURE AND EQUIPMENT			49,017	213,034
TOTAL: 6xxx	39,963		49,017	213,034
*SUB-TOTAL:1000-6999	693,566	912,211	1,224,342	1,314,202
RESOURCE: 0730 STUDENT TRANSPORTATION				
8600 OTHER LOCAL REVENUE	542,420	603,499	444,438	560,000
8900 OTHER FINANCING SOURCES	6,384,517	4,849,231	4,896,294	5,839,811
TOTAL: 8xxx	6,926,937	5,452,730	5,340,732	6,399,811
2200 CLASSIFIED SUPPORT SALARIES	2,593,147	2,815,749	2,683,863	3,208,746
2300 CLASSIFIED SUPERV & ADMIN SAL	96,076	100,512	106,128	111,504
2400 CLERICAL & OFFICE SALARIES	123,102	95,210	110,437	94,956
TOTAL: 2xxx	2,812,326	3,011,471	2,900,428	3,415,206
3200 PUBLIC EMPLOYEE RETIREMENT SYS	378,881	477,282	517,718	728,679
3300 SOCIAL SECURITY / MEDICARE	212,673	224,893	215,307	260,004
3400 HEALTH & WELFARE	326,417	357,362	336,424	479,931
3500 STATE UNEMPLOYEMENT INSURANCE	1,390	1,479	1,415	1,707
3600 WORKER'S COMPENSATION	46,451	43,236	51,538	53,444
3900 OTHER BENEFITS	44,294	36,671	22,066	21,468
TOTAL: 3xxx	1,010,106	1,140,923	1,144,468	1,545,233
4200 BOOKS OTHER THAN TEXTBOOKS		211	313	314
4300 SUPPLIES	652,591	761,972	559,867	951,305
4400 INVENTORIED EQUIPMENT	24,096	5,021	13,538	13,566
TOTAL: 4xxx	676,687	767,204	573,718	965,185
5200 TRAVEL & CONFERENCE	9,948	2,261	379	2,405
5300 DUES & MEMBERSHIPS	150			
5600 RENTALS, LEASES & REPAIRS	184,655	155,849	157,921	204,975
5700 DIRECT COST TRANSFERS	-654,332	-720,171	-412,096	604,085
5800 OTHER SERVICES & OPERATING EXP	256,314	352,165	221,704	387,944
5900 COMMUNICATIONS	11,026	9,159	9,314	10,655
TOTAL: 5xxx	-192,239	-200,737	-22,778	1,894
6400 FURNITURE AND EQUIPMENT	2,076,035	386,922	427,931	
6500 EQUIP REPLACEMENT OVER \$5,000	192,437	29,983		
TOTAL: 6xxx	2,268,472	416,906	427,931	
7400 DEBT SERVICE	351,586	316,965	316,965	316,966
TOTAL: 7xxx	351,586	316,965	316,965	316,966
*SUB-TOTAL:1000-7999	6,926,937	5,452,730	5,340,732	6,244,484
RESOURCE: 0820 IN-DIST.PREMIUMS/CONTRIBUTIONS				
8600 OTHER LOCAL REVENUE			750,000	
8900 OTHER FINANCING SOURCES				721,545
TOTAL: 8xxx			750,000	721,545
5800 OTHER SERVICES & OPERATING EXP				721,545
TOTAL: 5xxx				721,545
*SUB-TOTAL:1000-5999				721,545

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

COMPARATIVE BUDGET REPORT

	2017-2018	2018-2019	2019-2020	2020-2021 REVISED
	ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
RESOURCE: 0850 IN-DIST. PREMIUMS MANAGEMENT/CONFIDENTIAL +3YRS				
8600 OTHER LOCAL REVENUE			80,000	
8900 OTHER FINANCING SOURCES				63,715
TOTAL: 8xxx			80,000	63,715
5800 OTHER SERVICES & OPERATING EXP				63,715
TOTAL: 5xxx				63,715
*SUB-TOTAL:1000-5999				63,715
RESOURCE: 1100 STATE LOTTERY				
8500 OTHER STATE REVENUE	3,058,743	3,438,045	3,115,104	3,095,074
8900 OTHER FINANCING SOURCES	-3,058,743	-3,438,045	-3,115,104	3,095,074
TOTAL: 8xxx				
RESOURCE: 1400 EDUCATION PROTECTION ACCOUNT				
8000 REVENUE DO NOT USE	26,734,134	31,747,774	17,044,853	16,800,605
TOTAL: 8xxx	26,734,134	31,747,774	17,044,853	16,800,605
1100 CERTIFICATED TEACHERS SALARIES	20,904,119	24,493,105	13,202,127	12,915,419
TOTAL: 1xxx	20,904,119	24,493,105	13,202,127	12,915,419
3100 STATE TEACHER RETIREMENT SYS	2,985,379	3,984,876	2,250,970	2,376,276
3200 PUBLIC EMPLOYEE RETIREMENT SYS	10,350			
3300 SOCIAL SECURITY / MEDICARE	297,145	349,960	189,319	187,153
3400 HEALTH & WELFARE	2,036,156	2,402,921	1,017,835	1,014,553
3500 STATE UNEMPLOYEMENT INSURANCE	10,124	12,349	6,449	6,463
3600 WORKER'S COMPENSATION	338,055	355,530	236,334	201,478
3900 OTHER BENEFITS	152,806	149,033	141,819	99,263
TOTAL: 3xxx	5,830,015	7,254,669	3,842,726	3,885,186
*SUB-TOTAL:1000-5999	26,734,134	31,747,774	17,044,853	16,800,605
RESOURCE: 3010 IASA-TITLE I BASIC GR LOW INC/NEGLE				
8200 FEDERAL REVENUE CONTINUED	3,899,227	2,854,643	2,297,827	2,657,183
8900 OTHER FINANCING SOURCES	-5,522	-3,654	-4,528	
TOTAL: 8xxx	3,893,705	2,850,989	2,293,299	2,657,183
1100 CERTIFICATED TEACHERS SALARIES	1,001,020	1,018,308	815,898	703,793
1200 CERT PUPIL SUPPORT SALARIES	4,425	10,976		
1300 CERTIFICATED SUPERV & ADM SAL	68,569	63,017	65,769	65,769
1900 OTHER CERTIFICATED SALARIES	725	494	1,845	
TOTAL: 1xxx	1,074,739	1,092,795	883,513	769,562
2100 INSTRUCTIONAL AIDE SALARIES	117,103	100,017	126,486	116,583
2200 CLASSIFIED SUPPORT SALARIES	375	33,546	172	
2300 CLASSIFIED SUPERV & ADMIN SAL	64,229	63,360	12,506	
2400 CLERICAL & OFFICE SALARIES	78,742	87,153	108,864	92,146
2900 OTHER CLASSIFIED SALARIES	10,170	2,591	4,874	
TOTAL: 2xxx	270,619	286,667	252,901	208,729

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

COMPARATIVE BUDGET REPORT

	2017-2018	2018-2019	2019-2020	2020-2021 REVISED
	ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
RESOURCE: 3010 IASA-TITLE I BASIC GR LOW INC/NEGLE				
3100 STATE TEACHER RETIREMENT SYS	150,657	173,075	148,263	141,599
3200 PUBLIC EMPLOYEE RETIREMENT SYS	31,602	41,770	37,363	47,589
3300 SOCIAL SECURITY / MEDICARE	36,645	37,928	32,351	27,126
3400 HEALTH & WELFARE	132,171	111,737	81,533	106,131
3500 STATE UNEMPLOYEMENT INSURANCE	648	667	552	489
3600 WORKER'S COMPENSATION	21,577	19,573	20,058	15,364
3900 OTHER BENEFITS	9,477	11,370	11,807	1,698
TOTAL: 3xxx	382,776	396,120	331,927	339,996
4100 TEXTBOOKS	14,289			
4200 BOOKS OTHER THAN TEXTBOOKS	325,645	40,207	23,096	28,158
4300 SUPPLIES	221,552	209,222	183,495	295,749
4400 INVENTORIED EQUIPMENT	32,631	43,523	16,835	18,728
TOTAL: 4xxx	594,117	292,952	223,427	342,635
5200 TRAVEL & CONFERENCE	94,169	117,033	83,099	202,591
5300 DUES & MEMBERSHIPS		834		
5600 RENTALS, LEASES & REPAIRS	496	548	197	291
5700 DIRECT COST TRANSFERS	420,780	367,511	248,941	271,948
5800 OTHER SERVICES & OPERATING EXP	885,615	164,373	150,122	383,037
5900 COMMUNICATIONS	29,662	26,992	28,216	29,334
TOTAL: 5xxx	1,430,722	677,290	510,575	887,201
7300 DIRECT SUPPORT & INDIRECT COST	140,732	105,165	90,957	109,060
TOTAL: 7xxx	140,732	105,165	90,957	109,060
*SUB-TOTAL:1000-7999	3,893,705	2,850,989	2,293,299	2,657,183
RESOURCE: 3180 SCHOOL IMPROVEMENT GRANT				
8200 FEDERAL REVENUE CONTINUED	740,442	808,775	811,633	863,076
TOTAL: 8xxx	740,442	808,775	811,633	863,076
1100 CERTIFICATED TEACHERS SALARIES	251,754	254,730	275,887	272,800
1300 CERTIFICATED SUPERV & ADM SAL	197,047	206,467	206,936	206,936
TOTAL: 1xxx	448,801	461,197	482,823	479,736
2200 CLASSIFIED SUPPORT SALARIES	61,266	60,208	71,129	73,140
TOTAL: 2xxx	61,266	60,208	71,129	73,140
3100 STATE TEACHER RETIREMENT SYS	64,712	72,566	81,689	87,389
3200 PUBLIC EMPLOYEE RETIREMENT SYS	9,537	10,875	14,110	16,676
3300 SOCIAL SECURITY / MEDICARE	10,771	11,012	11,899	12,482
3400 HEALTH & WELFARE	49,518	56,674	43,351	59,298
3500 STATE UNEMPLOYEMENT INSURANCE	245	246	266	273
3600 WORKER'S COMPENSATION	8,204	7,156	9,692	8,550
3900 OTHER BENEFITS	4,624	2,206	5,681	
TOTAL: 3xxx	147,612	160,734	166,688	184,668
4200 BOOKS OTHER THAN TEXTBOOKS		6,515		
4300 SUPPLIES			456	
TOTAL: 4xxx		6,515	456	

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

COMPARATIVE BUDGET REPORT

	2017-2018	2018-2019	2019-2020	2020-2021
	ACTUALS	ACTUALS	ACTUALS	REVISED ADOPTED BUDGET
RESOURCE: 3180 SCHOOL IMPROVEMENT GRANT				
5100 SUB-AGREEMENTS>25,000 (NPS 0%)		16,495	31,489	10,000
5200 TRAVEL & CONFERENCE			9,500	
5800 OTHER SERVICES & OPERATING EXP	56,000	74,400	18,608	80,519
TOTAL: 5xxx	56,000	90,895	59,597	90,519
7300 DIRECT SUPPORT & INDIRECT COST	26,763	29,225	30,942	35,013
TOTAL: 7xxx	26,763	29,225	30,942	35,013
*SUB-TOTAL:1000-7999	740,442	808,775	811,633	863,076
RESOURCE: 3182 EVERY STUDENT SUCCEEDS ACT CSI				
8200 FEDERAL REVENUE CONTINUED			94,860	298,697
TOTAL: 8xxx			94,860	298,697
1100 CERTIFICATED TEACHERS SALARIES			29,153	
TOTAL: 1xxx			29,153	
2400 CLERICAL & OFFICE SALARIES			6,425	9,561
TOTAL: 2xxx			6,425	9,561
3100 STATE TEACHER RETIREMENT SYS			4,985	
3200 PUBLIC EMPLOYEE RETIREMENT SYS			1,267	2,180
3300 SOCIAL SECURITY / MEDICARE			889	732
3400 HEALTH & WELFARE			3,542	207
3500 STATE UNEMPLOYMENT INSURANCE			17	5
3600 WORKER'S COMPENSATION			616	149
TOTAL: 3xxx			11,316	3,273
4100 TEXTBOOKS				5,000
4200 BOOKS OTHER THAN TEXTBOOKS			116	116
4300 SUPPLIES			6,068	8,382
4400 INVENTORIED EQUIPMENT			1,618	14,350
TOTAL: 4xxx			7,802	27,848
5200 TRAVEL & CONFERENCE			11,508	11,508
5800 OTHER SERVICES & OPERATING EXP			24,894	229,027
TOTAL: 5xxx			36,402	240,535
6400 FURNITURE AND EQUIPMENT				3,634
TOTAL: 6xxx				3,634
7300 DIRECT SUPPORT & INDIRECT COST			3,762	13,846
TOTAL: 7xxx			3,762	13,846
*SUB-TOTAL:1000-7999			94,860	298,697
RESOURCE: 3310 SP ED-BASIC GRANT ENT PL94-142				
8100 FEDERAL REVENUE	3,108,043	3,048,903	3,008,958	3,521,905
8900 OTHER FINANCING SOURCES	-18,261	-75,318	-469,265	548,320
TOTAL: 8xxx	3,089,782	2,973,585	2,539,693	2,973,585
1100 CERTIFICATED TEACHERS SALARIES		126,176	101,207	
1900 OTHER CERTIFICATED SALARIES		88,369	88,811	88,811
TOTAL: 1xxx		214,545	190,018	88,811

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

COMPARATIVE BUDGET REPORT

	2017-2018	2018-2019	2019-2020	2020-2021
	ACTUALS	ACTUALS	ACTUALS	REVISED ADOPTED BUDGET
<hr/>				
RESOURCE: 3310 SP ED-BASIC GRANT ENT PL94-142				
2100 INSTRUCTIONAL AIDE SALARIES	2,151,181	1,841,721	1,581,398	1,578,527
TOTAL: 2xxx	2,151,181	1,841,721	1,581,398	1,578,527
3100 STATE TEACHER RETIREMENT SYS	6,626	42,607	41,061	25,199
3200 PUBLIC EMPLOYEE RETIREMENT SYS	303,746	307,821	279,409	346,639
3300 SOCIAL SECURITY / MEDICARE	156,726	135,181	112,523	122,045
3400 HEALTH & WELFARE	247,339	229,654	168,451	171,084
3500 STATE UNEMPLOYEMENT INSURANCE	1,041	995	831	830
3600 WORKER'S COMPENSATION	34,785	29,592	30,484	26,008
3900 OTHER BENEFITS	76,659	61,783	31,056	29,566
TOTAL: 3xxx	826,922	807,632	663,816	721,371
4300 SUPPLIES			2,376	462,830
TOTAL: 4xxx			2,376	462,830
7300 DIRECT SUPPORT & INDIRECT COST	111,679	109,687	100,729	122,046
TOTAL: 7xxx	111,679	109,687	100,729	122,046
*SUB-TOTAL:1000-7999	3,089,782	2,973,585	2,538,336	2,973,585
RESOURCE: 3311 IDEA LOCAL ASSIST PRIVATE SCHOOL ISP				
8900 OTHER FINANCING SOURCES	18,261	20,034	20,297	20,034
TOTAL: 8xxx	18,261	20,034	20,297	20,034
5800 OTHER SERVICES & OPERATING EXP	17,601	19,295	19,492	19,212
TOTAL: 5xxx	17,601	19,295	19,492	19,212
7300 DIRECT SUPPORT & INDIRECT COST	660	739	805	822
TOTAL: 7xxx	660	739	805	822
*SUB-TOTAL:1000-7999	18,261	20,034	20,297	20,034
RESOURCE: 3312 SP ED-IDEA PART B SEC 611 EARLY				
8900 OTHER FINANCING SOURCES		55,284	448,968	528,286
TOTAL: 8xxx		55,284	448,968	528,286
1100 CERTIFICATED TEACHERS SALARIES		32,434	138,209	61,011
TOTAL: 1xxx		32,434	138,209	61,011
2100 INSTRUCTIONAL AIDE SALARIES		6,210	34,756	46,297
2200 CLASSIFIED SUPPORT SALARIES			129,607	223,600
TOTAL: 2xxx		6,210	164,363	269,897
3100 STATE TEACHER RETIREMENT SYS		5,183	32,452	16,121
3200 PUBLIC EMPLOYEE RETIREMENT SYS		1,106	21,344	55,472
3300 SOCIAL SECURITY / MEDICARE		977	10,996	21,530
3400 HEALTH & WELFARE		4,937	27,016	44,584
3500 STATE UNEMPLOYEMENT INSURANCE		19	147	166
3600 WORKER'S COMPENSATION		560	5,355	5,162
3900 OTHER BENEFITS		302	2,701	1,821
TOTAL: 3xxx		13,084	100,012	144,856
4300 SUPPLIES			498	30,839
TOTAL: 4xxx			498	30,839

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

COMPARATIVE BUDGET REPORT

	2017-2018	2018-2019	2019-2020	2020-2021
	ACTUALS	ACTUALS	ACTUALS	REVISED ADOPTED BUDGET
<hr/>				
RESOURCE: 3312 SP ED-IDEA PART B SEC 611 EARLY				
5200 TRAVEL & CONFERENCE		517	2,381	
5800 OTHER SERVICES & OPERATING EXP		1,000	25,698	
TOTAL: 5xxx		1,517	28,079	
7300 DIRECT SUPPORT & INDIRECT COST		2,039	17,807	21,683
TOTAL: 7xxx		2,039	17,807	21,683
*SUB-TOTAL:1000-7999		55,284	448,968	528,286
RESOURCE: 3315 SP ED-PRESCHOOL ENT NON RIS				
8100 FEDERAL REVENUE	104,384	83,510	95,430	95,140
8900 OTHER FINANCING SOURCES		-2,641	-25,945	25,901
TOTAL: 8xxx	104,384	80,869	69,485	69,239
1100 CERTIFICATED TEACHERS SALARIES	71,764	52,119	44,956	45,566
TOTAL: 1xxx	71,764	52,119	44,956	45,566
3100 STATE TEACHER RETIREMENT SYS	10,344	8,352	9,596	10,697
3300 SOCIAL SECURITY / MEDICARE	1,032	731	797	843
3400 HEALTH & WELFARE	9,438	8,543	8,012	8,355
3500 STATE UNEMPLOYEMENT INSURANCE	36	25	28	29
3600 WORKER'S COMPENSATION	1,189	741	1,002	907
TOTAL: 3xxx	22,038	18,392	19,434	20,831
4300 SUPPLIES	6,099	7,375	2,306	
4400 INVENTORIED EQUIPMENT	709			
TOTAL: 4xxx	6,808	7,375	2,306	
5200 TRAVEL & CONFERENCE			32	
TOTAL: 5xxx			32	
7300 DIRECT SUPPORT & INDIRECT COST	3,773	2,983	2,756	2,842
TOTAL: 7xxx	3,773	2,983	2,756	2,842
*SUB-TOTAL:1000-7999	104,384	80,869	69,485	69,239
RESOURCE: 3318 SP ED-IDEA PART B SEC 619 EARLY				
8900 OTHER FINANCING SOURCES		2,641	25,945	25,901
TOTAL: 8xxx		2,641	25,945	25,901
1100 CERTIFICATED TEACHERS SALARIES		1,760	1,950	1,900
TOTAL: 1xxx		1,760	1,950	1,900
3100 STATE TEACHER RETIREMENT SYS		151	310	350
3300 SOCIAL SECURITY / MEDICARE		67	28	28
3400 HEALTH & WELFARE		22	20	
3500 STATE UNEMPLOYEMENT INSURANCE		1	1	1
3600 WORKER'S COMPENSATION		26	35	29
TOTAL: 3xxx		267	394	408
4300 SUPPLIES			42	
TOTAL: 4xxx			42	

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

COMPARATIVE BUDGET REPORT

	2017-2018	2018-2019	2019-2020	2020-2021 REVISED
	ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
<hr/>				
RESOURCE: 3318 SP ED-IDEA PART B SEC 619 EARLY				
5200 TRAVEL & CONFERENCE		517	328	328
5800 OTHER SERVICES & OPERATING EXP			22,202	22,202
TOTAL: 5xxx		517	22,530	22,530
7300 DIRECT SUPPORT & INDIRECT COST		97	1,029	1,063
TOTAL: 7xxx		97	1,029	1,063
*SUB-TOTAL:1000-7999		2,641	25,945	25,901
RESOURCE: 3327 IDEA MENTAL HEALTH PART B SEC611				
8100 FEDERAL REVENUE	224,866	225,344	229,358	229,358
TOTAL: 8xxx	224,866	225,344	229,358	229,358
1200 CERT PUPIL SUPPORT SALARIES	74,915	82,763	85,465	57,071
TOTAL: 1xxx	74,915	82,763	85,465	57,071
2200 CLASSIFIED SUPPORT SALARIES	86,115	77,565	78,248	78,248
TOTAL: 2xxx	86,115	77,565	78,248	78,248
3100 STATE TEACHER RETIREMENT SYS	11,132	13,634	15,374	10,501
3200 PUBLIC EMPLOYEE RETIREMENT SYS	13,348	14,010	15,431	17,840
3300 SOCIAL SECURITY / MEDICARE	7,591	7,309	7,348	6,814
3400 HEALTH & WELFARE	17,659	11,965	7,980	7,754
3500 STATE UNEMPLOYEMENT INSURANCE	77	82	82	68
3600 WORKER'S COMPENSATION	2,579	2,562	2,980	2,112
3900 OTHER BENEFITS	1,051	2,102	2,102	2,102
TOTAL: 3xxx	53,437	51,664	51,297	47,191
4300 SUPPLIES	2,272	5,040	5,252	37,434
TOTAL: 4xxx	2,272	5,040	5,252	37,434
7300 DIRECT SUPPORT & INDIRECT COST	8,128	8,312	9,097	9,414
TOTAL: 7xxx	8,128	8,312	9,097	9,414
*SUB-TOTAL:1000-7999	224,866	225,344	229,358	229,358
RESOURCE: 3345 PRE-K STAFF DEVELOPMENT: IDEA-B				
8100 FEDERAL REVENUE	1,000	1,000	1,000	1,000
TOTAL: 8xxx	1,000	1,000	1,000	1,000
5200 TRAVEL & CONFERENCE	964	964	960	959
TOTAL: 5xxx	964	964	960	959
7300 DIRECT SUPPORT & INDIRECT COST	36	36	40	41
TOTAL: 7xxx	36	36	40	41
*SUB-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
TOTAL: 8xxx	91,745	91,745	91,745	91,745

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

COMPARATIVE BUDGET REPORT

	2017-2018	2018-2019	2019-2020	2020-2021 REVISED
	ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
<hr/>				
RESOURCE: 3385 SP ED:EARLY INTERVENTION GRANT				
7200 TRANSFERS	91,745	91,745	91,745	91,745
TOTAL: 7xxx	91,745	91,745	91,745	91,745
*SUB-TOTAL:1000-7999	91,745	91,745	91,745	91,745
RESOURCE: 3395 ALTERNATE DISPUTE RESOLUTION				
8100 FEDERAL REVENUE	26,387	39,954	15,822	61,778
TOTAL: 8xxx	26,387	39,954	15,822	61,778
1900 OTHER CERTIFICATED SALARIES		90		
TOTAL: 1xxx		90		
2900 OTHER CLASSIFIED SALARIES	59			
TOTAL: 2xxx	59			
3100 STATE TEACHER RETIREMENT SYS		15		
3200 PUBLIC EMPLOYEE RETIREMENT SYS	9			
3300 SOCIAL SECURITY / MEDICARE	5	1		
3400 HEALTH & WELFARE	1	1		
3500 STATE UNEMPLOYEMENT INSURANCE	0	0		
3600 WORKER'S COMPENSATION	1	1		
TOTAL: 3xxx	15	18		
4200 BOOKS OTHER THAN TEXTBOOKS		103	308	1,308
4300 SUPPLIES	1,861	525		
TOTAL: 4xxx	1,861	628	308	1,308
5200 TRAVEL & CONFERENCE	16,694	13,912	8,011	10,000
5800 OTHER SERVICES & OPERATING EXP	6,805	23,843	6,875	47,934
TOTAL: 5xxx	23,498	37,754	14,886	57,934
7300 DIRECT SUPPORT & INDIRECT COST	954	1,464	628	2,536
TOTAL: 7xxx	954	1,464	628	2,536
*SUB-TOTAL:1000-7999	26,387	39,954	15,822	61,778
RESOURCE: 3550 VOC PGM-VOC & APPL SEC & ADULT				
8200 FEDERAL REVENUE CONTINUED	117,467	126,003	114,907	133,485
TOTAL: 8xxx	117,467	126,003	114,907	133,485
1100 CERTIFICATED TEACHERS SALARIES	4,913	9,038	3,680	16,301
TOTAL: 1xxx	4,913	9,038	3,680	16,301
3100 STATE TEACHER RETIREMENT SYS	475	1,002	331	2,827
3200 PUBLIC EMPLOYEE RETIREMENT SYS		29		
3300 SOCIAL SECURITY / MEDICARE	138	259	107	409
3400 HEALTH & WELFARE	49	113	14	9
3500 STATE UNEMPLOYEMENT INSURANCE	3	5	2	
3600 WORKER'S COMPENSATION	82	132	67	254
TOTAL: 3xxx	746	1,539	521	3,499
4300 SUPPLIES	35,216	46,180	48,895	25,351
4400 INVENTORIED EQUIPMENT	43,622	11,726	28,818	
TOTAL: 4xxx	78,837	57,906	77,713	25,351

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

COMPARATIVE BUDGET REPORT

	2017-2018	2018-2019	2019-2020	2020-2021 REVISED
	ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
RESOURCE: 3550 VOC PGM-VOC & APPL SEC & ADULT				
5200 TRAVEL & CONFERENCE	17,044	13,394	8,390	33,000
5300 DUES & MEMBERSHIPS			2,304	2,304
5600 RENTALS, LEASES & REPAIRS		266	1,350	2,000
5700 DIRECT COST TRANSFERS	3,010	15,571	1,204	33,085
5800 OTHER SERVICES & OPERATING EXP	2,906	17,397	6,634	12,466
TOTAL: 5xxx	22,961	46,627	19,881	82,855
6400 FURNITURE AND EQUIPMENT	5,981	6,484	8,908	
TOTAL: 6xxx	5,981	6,484	8,908	
7300 DIRECT SUPPORT & INDIRECT COST	4,030	4,409	4,204	5,479
TOTAL: 7xxx	4,030	4,409	4,204	5,479
*SUB-TOTAL:1000-7999	117,467	126,003	114,907	133,485
RESOURCE: 4035 TITLE II TEACHER QUALITY				
8200 FEDERAL REVENUE CONTINUED	563,613	284,112	395,762	428,841
8900 OTHER FINANCING SOURCES		204,821	225,324	
TOTAL: 8xxx	563,613	488,933	621,086	428,841
1100 CERTIFICATED TEACHERS SALARIES	77,593	72,446	117,514	80,415
1300 CERTIFICATED SUPERV & ADM SAL	140			
1900 OTHER CERTIFICATED SALARIES	277,050	207,799	255,461	174,409
TOTAL: 1xxx	354,783	280,245	372,975	254,824
2100 INSTRUCTIONAL AIDE SALARIES	2,102			
2400 CLERICAL & OFFICE SALARIES	130			
2900 OTHER CLASSIFIED SALARIES	2,923	718		
TOTAL: 2xxx	5,154	718		
3100 STATE TEACHER RETIREMENT SYS	51,028	45,421	63,291	46,888
3200 PUBLIC EMPLOYEE RETIREMENT SYS	301	178	186	
3300 SOCIAL SECURITY / MEDICARE	5,503	4,121	5,463	3,695
3400 HEALTH & WELFARE	20,763	19,736	19,682	20,766
3500 STATE UNEMPLOYEMENT INSURANCE	179	139	184	127
3600 WORKER'S COMPENSATION	5,953	4,055	6,702	3,967
3900 OTHER BENEFITS	2,480	1,177	1,577	
TOTAL: 3xxx	86,207	74,828	97,086	75,443
4200 BOOKS OTHER THAN TEXTBOOKS	636		12,277	
4300 SUPPLIES		5,372	351	
TOTAL: 4xxx	636	5,372	12,628	
5200 TRAVEL & CONFERENCE	18,293	22,219	54,760	24,595
5300 DUES & MEMBERSHIPS	183	140		299
5600 RENTALS, LEASES & REPAIRS	735			435
5700 DIRECT COST TRANSFERS	53,143	45,738	56,378	38,335
5800 OTHER SERVICES & OPERATING EXP	24,108	41,638	2,626	17,309
TOTAL: 5xxx	96,462	109,735	113,764	80,973
7300 DIRECT SUPPORT & INDIRECT COST	20,372	18,035	24,633	17,601
TOTAL: 7xxx	20,372	18,035	24,633	17,601
*SUB-TOTAL:1000-7999	563,613	488,933	621,086	428,841

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

COMPARATIVE BUDGET REPORT

	2017-2018	2018-2019	2019-2020	2020-2021
	ACTUALS	ACTUALS	ACTUALS	REVISED ADOPTED BUDGET
<hr/>				
RESOURCE: 4127 TITLE IV PART A ESSA				
8200 FEDERAL REVENUE CONTINUED		204,821	225,324	221,878
8900 OTHER FINANCING SOURCES		-204,821	-225,324	
TOTAL: 8xxx				221,878
4300 SUPPLIES				192,938
TOTAL: 4xxx				192,938
5700 DIRECT COST TRANSFERS				19,833
TOTAL: 5xxx				19,833
7300 DIRECT SUPPORT & INDIRECT COST				9,107
TOTAL: 7xxx				9,107
*SUB-TOTAL:1000-7999				221,878
RESOURCE: 4201 TITLE III, IMMIGRANT EDUC PROG				
8200 FEDERAL REVENUE CONTINUED	63,070	27,759	55,395	63,731
TOTAL: 8xxx	63,070	27,759	55,395	63,731
2100 INSTRUCTIONAL AIDE SALARIES	54,500	23,060	27,167	33,766
2900 OTHER CLASSIFIED SALARIES	13			
TOTAL: 2xxx	54,513	23,060	27,167	33,766
3100 STATE TEACHER RETIREMENT SYS	152	4		
3200 PUBLIC EMPLOYEE RETIREMENT SYS	1,370	748	1,304	6,523
3300 SOCIAL SECURITY / MEDICARE	4,178	1,763	2,078	2,187
3400 HEALTH & WELFARE	683	288	115	286
3500 STATE UNEMPLOYEMENT INSURANCE	29	11	14	15
3600 WORKER'S COMPENSATION	909	337	495	446
TOTAL: 3xxx	7,320	3,151	4,006	9,457
4300 SUPPLIES				8,000
TOTAL: 4xxx				8,000
5200 TRAVEL & CONFERENCE			16,997	
5700 DIRECT COST TRANSFERS		524	5,028	3,429
5800 OTHER SERVICES & OPERATING EXP				6,463
TOTAL: 5xxx		524	22,026	9,892
7300 DIRECT SUPPORT & INDIRECT COST	1,237	1,024	2,197	2,616
TOTAL: 7xxx	1,237	1,024	2,197	2,616
*SUB-TOTAL:1000-7999	63,070	27,759	55,395	63,731
RESOURCE: 4203 TITLE III, LIMITED ENGLISH PROF				
8200 FEDERAL REVENUE CONTINUED	274,724	216,034	269,459	239,970
8600 OTHER LOCAL REVENUE			5,000	
TOTAL: 8xxx	274,724	216,034	274,459	239,970
1100 CERTIFICATED TEACHERS SALARIES	67,885	70,452	70,972	
1900 OTHER CERTIFICATED SALARIES	30,645			
TOTAL: 1xxx	98,530	70,452	70,972	

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

COMPARATIVE BUDGET REPORT

		2017-2018	2018-2019	2019-2020	2020-2021
		ACTUALS	ACTUALS	ACTUALS	REVISED ADOPTED BUDGET
-----		-----	-----	-----	-----
RESOURCE: 4203 TITLE III, LIMITED ENGLISH PROF					
2100	INSTRUCTIONAL AIDE SALARIES	41,841	31,355	32,426	134,592
2200	CLASSIFIED SUPPORT SALARIES	10,920	12,299	10,235	
2400	CLERICAL & OFFICE SALARIES	6,952	6,473	8,105	4,405
2900	OTHER CLASSIFIED SALARIES	122	3,130	1,236	
TOTAL: 2xxx		59,835	53,258	52,002	138,997
3100	STATE TEACHER RETIREMENT SYS	10,008	6,637	9,887	
3200	PUBLIC EMPLOYEE RETIREMENT SYS	2,166	3,170	3,673	5,526
3300	SOCIAL SECURITY / MEDICARE	6,542	5,427	5,047	10,634
3400	HEALTH & WELFARE	3,102	2,686	1,453	1,118
3500	STATE UNEMPLOYEMENT INSURANCE	78	62	61	2
3600	WORKER'S COMPENSATION	2,629	1,789	2,229	2,169
3900	OTHER BENEFITS	631			
TOTAL: 3xxx		25,155	19,771	22,350	19,449
4200	BOOKS OTHER THAN TEXTBOOKS	539	8,886	2,001	1,255
4300	SUPPLIES	5,452	18,847	36,606	31,943
TOTAL: 4xxx		5,990	27,733	38,607	33,198
5200	TRAVEL & CONFERENCE	5,976	675	49,443	24,866
5700	DIRECT COST TRANSFERS	3,000	7,973	8,168	9,607
5800	OTHER SERVICES & OPERATING EXP	70,851	28,203	22,019	4,004
5900	COMMUNICATIONS			12	
TOTAL: 5xxx		79,827	36,851	79,642	38,477
7300	DIRECT SUPPORT & INDIRECT COST	5,387	7,969	10,886	9,849
TOTAL: 7xxx		5,387	7,969	10,886	9,849
*SUB-TOTAL:1000-7999		274,724	216,034	274,459	239,970
RESOURCE: 5640 MEDI-CAL BILLING OPTION					
8200	FEDERAL REVENUE CONTINUED	238,996	283,407	188,170	200,000
TOTAL: 8xxx		238,996	283,407	188,170	200,000
1200	CERT PUPIL SUPPORT SALARIES		183		
TOTAL: 1xxx			183		
2200	CLASSIFIED SUPPORT SALARIES	4,489	3,610	2,762	
2400	CLERICAL & OFFICE SALARIES	34,020	37,862	38,982	38,976
TOTAL: 2xxx		38,508	41,472	41,744	38,976
3100	STATE TEACHER RETIREMENT SYS		30		
3200	PUBLIC EMPLOYEE RETIREMENT SYS	5,481	7,382	8,076	8,886
3300	SOCIAL SECURITY / MEDICARE	3,107	3,316	3,058	2,981
3400	HEALTH & WELFARE	837	2,379	8,789	9,034
3500	STATE UNEMPLOYEMENT INSURANCE	20	22	20	19
3600	WORKER'S COMPENSATION	678	635	728	608
3900	OTHER BENEFITS	2,102	2,102	-175	
TOTAL: 3xxx		12,225	15,865	20,495	21,528
4200	BOOKS OTHER THAN TEXTBOOKS	920	4,987		3,487
4300	SUPPLIES	1,483	2,431	11,304	14,928
4400	INVENTORIED EQUIPMENT		6,407		1,326
TOTAL: 4xxx		2,404	13,825	11,304	19,741

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

COMPARATIVE BUDGET REPORT

	2017-2018	2018-2019	2019-2020	2020-2021 REVISED
	ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
<hr/>				
RESOURCE: 5640 MEDI-CAL BILLING OPTION				
5200 TRAVEL & CONFERENCE	48,837	28,918	13,180	24,803
5300 DUES & MEMBERSHIPS	877	6,395	5,850	7,135
5800 OTHER SERVICES & OPERATING EXP	70,494	54,606	50,940	105,634
TOTAL: 5xxx	120,209	89,919	69,969	137,572
6400 FURNITURE AND EQUIPMENT		16,608		
TOTAL: 6xxx		16,608		
7300 DIRECT SUPPORT & INDIRECT COST	6,500	6,176	5,927	9,326
TOTAL: 7xxx	6,500	6,176	5,927	9,326
*SUB-TOTAL:1000-7999	179,846	184,048	149,440	227,143
RESOURCE: 6010 HEALTHY START: AFTER SCHL PROG				
8500 OTHER STATE REVENUE	782,252	753,658	623,032	740,343
TOTAL: 8xxx	782,252	753,658	623,032	740,343
2100 INSTRUCTIONAL AIDE SALARIES	383,932	388,989	341,323	435,048
2300 CLASSIFIED SUPERV & ADMIN SAL	42,820	42,240		
2400 CLERICAL & OFFICE SALARIES	87,370	77,833	88,180	95,248
TOTAL: 2xxx	514,122	509,062	429,503	530,296
3100 STATE TEACHER RETIREMENT SYS	81			
3200 PUBLIC EMPLOYEE RETIREMENT SYS	58,129	65,339	62,906	85,505
3300 SOCIAL SECURITY / MEDICARE	39,518	38,120	31,760	40,569
3400 HEALTH & WELFARE	29,514	32,539	31,141	42,281
3500 STATE UNEMPLOYEMENT INSURANCE	260	254	214	263
3600 WORKER'S COMPENSATION	9,021	7,848	8,125	8,270
3900 OTHER BENEFITS	8,791	4,887	5,616	2,491
TOTAL: 3xxx	145,314	148,986	139,763	179,379
4200 BOOKS OTHER THAN TEXTBOOKS		200		
4300 SUPPLIES	65,476	21,082	11,574	
4400 INVENTORIED EQUIPMENT	13,057	41,855		
TOTAL: 4xxx	78,533	63,138	11,574	
5200 TRAVEL & CONFERENCE	734	469	454	282
5600 RENTALS, LEASES & REPAIRS	318	56		
5700 DIRECT COST TRANSFERS	3,387	1,229	5,266	
5800 OTHER SERVICES & OPERATING EXP	11,361	2,905	5,527	
5900 COMMUNICATIONS	210	24		
TOTAL: 5xxx	16,010	4,684	11,246	282
6400 FURNITURE AND EQUIPMENT			6,493	
TOTAL: 6xxx			6,493	
7300 DIRECT SUPPORT & INDIRECT COST	28,273	27,789	24,453	30,386
TOTAL: 7xxx	28,273	27,789	24,453	30,386
*SUB-TOTAL:1000-7999	782,252	753,658	623,032	740,343

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

COMPARATIVE BUDGET REPORT

	2017-2018	2018-2019	2019-2020	2020-2021 REVISED
	ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
<hr/>				
RESOURCE: 6011 ASES KIDS CODE PILOT PRGRM				
8500 OTHER STATE REVENUE		97	4,185	45,718
TOTAL: 8xxx		97	4,185	45,718
1100 CERTIFICATED TEACHERS SALARIES				3,880
TOTAL: 1xxx				3,880
2100 INSTRUCTIONAL AIDE SALARIES		74		5,868
TOTAL: 2xxx		74		5,868
3100 STATE TEACHER RETIREMENT SYS				714
3200 PUBLIC EMPLOYEE RETIREMENT SYS		12		1,338
3300 SOCIAL SECURITY / MEDICARE		6		505
3400 HEALTH & WELFARE		1		171
3500 STATE UNEMPLOYEMENT INSURANCE		0		5
3600 WORKER'S COMPENSATION		1		107
TOTAL: 3xxx		19		2,840
4300 SUPPLIES			4,019	22,316
TOTAL: 4xxx			4,019	22,316
5700 DIRECT COST TRANSFERS				5,938
5800 OTHER SERVICES & OPERATING EXP				3,000
TOTAL: 5xxx				8,938
7300 DIRECT SUPPORT & INDIRECT COST		4	166	1,876
TOTAL: 7xxx		4	166	1,876
*SUB-TOTAL:1000-7999		97	4,185	45,718
RESOURCE: 6300 LOTTERY PROP 20 INSTR. MATLS.				
8500 OTHER STATE REVENUE	1,223,330	1,456,843	1,170,889	1,171,920
TOTAL: 8xxx	1,223,330	1,456,843	1,170,889	1,171,920
4100 TEXTBOOKS		2,682,431	2,703,130	250,000
4200 BOOKS OTHER THAN TEXTBOOKS			41,930	50,000
4300 SUPPLIES			298,939	200,000
TOTAL: 4xxx		2,682,431	3,043,998	500,000
*SUB-TOTAL:1000-5999		2,682,431	3,043,998	500,000
RESOURCE: 6385 CTE ACAD. AGRICULTURE SCIENCE				
8500 OTHER STATE REVENUE	63,413	72,922	102,249	81,000
TOTAL: 8xxx	63,413	72,922	102,249	81,000
1100 CERTIFICATED TEACHERS SALARIES	11,790	16,220	10,053	13,273
1300 CERTIFICATED SUPERV & ADM SAL	20			1,152
1900 OTHER CERTIFICATED SALARIES	3,623	3,702	3,855	3,994
TOTAL: 1xxx	15,433	19,922	13,908	18,419
2400 CLERICAL & OFFICE SALARIES	4,259	4,508	4,569	4,663
TOTAL: 2xxx	4,259	4,508	4,569	4,663

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

COMPARATIVE BUDGET REPORT

		2017-2018	2018-2019	2019-2020	2020-2021 REVISED
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
RESOURCE: 6385 CTE ACAD. AGRICULTURE SCIENCE					
3100	STATE TEACHER RETIREMENT SYS	1,953	2,915	2,210	2,996
3200	PUBLIC EMPLOYEE RETIREMENT SYS	662	872	915	1,122
3300	SOCIAL SECURITY / MEDICARE	634	673	623	693
3400	HEALTH & WELFARE	259	368	129	219
3500	STATE UNEMPLOYEMENT INSURANCE	10	12	9	11
3600	WORKER'S COMPENSATION	331	358	341	364
3900	OTHER BENEFITS	105	105	233	361
TOTAL: 3xxx		3,953	5,303	4,461	5,766
4200	BOOKS OTHER THAN TEXTBOOKS	217	272	535	500
4300	SUPPLIES	15,983	16,736	33,662	18,477
4400	INVENTORIED EQUIPMENT	1,084	1,256	9,169	4,000
TOTAL: 4xxx		17,284	18,264	43,366	22,977
5200	TRAVEL & CONFERENCE	2,153	3,852	9,801	2,500
5600	RENTALS, LEASES & REPAIRS	85			
5700	DIRECT COST TRANSFERS	2,556	2,878	1,409	4,950
5800	OTHER SERVICES & OPERATING EXP	15,399	15,505	20,679	18,400
TOTAL: 5xxx		20,193	22,235	31,889	25,850
7300	DIRECT SUPPORT & INDIRECT COST	2,292	2,690	4,055	3,325
TOTAL: 7xxx		2,292	2,690	4,055	3,325
*SUB-TOTAL:1000-7999		63,413	72,922	102,249	81,000
RESOURCE: 6387 CAREER TECHNICAL ED					
8500	OTHER STATE REVENUE	307,628	195,045	1,972,998	555,932
8600	OTHER LOCAL REVENUE			750	
TOTAL: 8xxx		307,628	195,045	1,973,748	555,932
1100	CERTIFICATED TEACHERS SALARIES	43,406	45,812	56,656	53,664
1300	CERTIFICATED SUPERV & ADM SAL	21,783	21,652		
TOTAL: 1xxx		65,189	67,465	56,656	53,664
2900	OTHER CLASSIFIED SALARIES	3,251	1,729	96	
TOTAL: 2xxx		3,251	1,729	96	
3100	STATE TEACHER RETIREMENT SYS	9,238	10,923	9,351	9,871
3200	PUBLIC EMPLOYEE RETIREMENT SYS	319	288	19	
3300	SOCIAL SECURITY / MEDICARE	1,309	1,101	829	779
3400	HEALTH & WELFARE	2,648	3,180	110	
3500	STATE UNEMPLOYEMENT INSURANCE	34	34	29	23
3600	WORKER'S COMPENSATION	1,106	990	1,033	846
TOTAL: 3xxx		14,653	16,516	11,371	11,519
4200	BOOKS OTHER THAN TEXTBOOKS			145	
4300	SUPPLIES	23,964	11,578	12,576	82,946
4400	INVENTORIED EQUIPMENT	112,973	15,576	5,793	33,600
TOTAL: 4xxx		136,937	27,154	18,514	116,546
5200	TRAVEL & CONFERENCE	9,197	7,411	5,677	44,700
5300	DUES & MEMBERSHIPS	15,484	7,455	4,879	5,000
5700	DIRECT COST TRANSFERS	4,839	6,772	962	48,250
5800	OTHER SERVICES & OPERATING EXP	14,761	15,654	8,966	105,819
TOTAL: 5xxx		44,281	37,292	20,484	203,769

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

COMPARATIVE BUDGET REPORT

	2017-2018	2018-2019	2019-2020	2020-2021 REVISED
	ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
<hr/>				
RESOURCE: 6387 CAREER TECHNICAL ED				
6100 LAND	5,500			
6200 BUILDINGS & IMPROVEMNT OF BLDG	14,713		1,853,502	141,935
6400 FURNITURE AND EQUIPMENT	13,193	39,139	8,701	12,000
TOTAL: 6xxx	33,405	39,139	1,862,203	153,935
7300 DIRECT SUPPORT & INDIRECT COST	9,912	5,751	4,424	16,499
TOTAL: 7xxx	9,912	5,751	4,424	16,499
*SUB-TOTAL:1000-7999	307,628	195,045	1,973,748	555,932
RESOURCE: 6388 K-12 STRONG WORKFORCE PROGRAM				
8500 OTHER STATE REVENUE			123,228	199,664
8600 OTHER LOCAL REVENUE			800	
TOTAL: 8xxx			124,028	199,664
1100 CERTIFICATED TEACHERS SALARIES			34,880	75,000
TOTAL: 1xxx			34,880	75,000
3100 STATE TEACHER RETIREMENT SYS			5,903	13,800
3300 SOCIAL SECURITY / MEDICARE			540	1,089
3400 HEALTH & WELFARE			592	
3500 STATE UNEMPLOYMENT INSURANCE			18	39
3600 WORKER'S COMPENSATION			650	1,170
3900 OTHER BENEFITS			841	841
TOTAL: 3xxx			8,543	16,939
4300 SUPPLIES			12,292	49,531
4400 INVENTORIED EQUIPMENT			48,832	35,000
TOTAL: 4xxx			61,124	84,531
5200 TRAVEL & CONFERENCE			1,203	5,500
5300 DUES & MEMBERSHIPS			2,245	2,500
5700 DIRECT COST TRANSFERS			662	
5800 OTHER SERVICES & OPERATING EXP			2,770	7,000
TOTAL: 5xxx			6,880	15,000
6400 FURNITURE AND EQUIPMENT			8,000	
TOTAL: 6xxx			8,000	
7300 DIRECT SUPPORT & INDIRECT COST			4,601	8,194
TOTAL: 7xxx			4,601	8,194
*SUB-TOTAL:1000-7999			124,028	199,664
RESOURCE: 6500 SPECIAL EDUCATION				
8000 REVENUE DO NOT USE			758,453	758,453
8300 OTHER STATE REVENUE 1	9,922,442	10,630,620	10,606,330	11,494,244
8600 OTHER LOCAL REVENUE	18,807	4,033	4,966	
8900 OTHER FINANCING SOURCES	24,310,154	25,816,492	26,285,984	28,642,731
TOTAL: 8xxx	34,251,403	36,451,145	37,655,733	40,895,428

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

COMPARATIVE BUDGET REPORT

		2017-2018	2018-2019	2019-2020	2020-2021
		ACTUALS	ACTUALS	ACTUALS	REVISED ADOPTED BUDGET
-----		-----	-----	-----	-----
RESOURCE: 6500 SPECIAL EDUCATION					
1100	CERTIFICATED TEACHERS SALARIES	12,076,632	12,774,981	12,683,619	13,336,546
1200	CERT PUPIL SUPPORT SALARIES	2,087,591	2,091,441	2,167,557	2,214,969
1300	CERTIFICATED SUPERV & ADM SAL	612,976	686,493	627,372	607,387
1900	OTHER CERTIFICATED SALARIES	703,373	711,176	730,951	741,761
TOTAL: 1xxx		15,480,571	16,264,091	16,209,499	16,900,663
2100	INSTRUCTIONAL AIDE SALARIES	4,791,132	5,280,913	5,748,237	6,290,692
2200	CLASSIFIED SUPPORT SALARIES	1,474,955	1,607,358	1,563,938	1,742,069
2300	CLASSIFIED SUPERV & ADMIN SAL	110,199			
2400	CLERICAL & OFFICE SALARIES	312,269	303,185	300,192	310,775
2900	OTHER CLASSIFIED SALARIES		1,016		
TOTAL: 2xxx		6,688,555	7,192,472	7,612,367	8,343,536
3100	STATE TEACHER RETIREMENT SYS	2,183,072	2,592,597	2,662,182	3,098,209
3200	PUBLIC EMPLOYEE RETIREMENT SYS	990,909	1,276,779	1,528,803	1,877,790
3300	SOCIAL SECURITY / MEDICARE	727,730	775,393	813,332	885,896
3400	HEALTH & WELFARE	2,110,983	2,348,018	2,187,435	2,374,177
3500	STATE UNEMPLOYEMENT INSURANCE	10,835	11,395	11,522	12,521
3600	WORKER'S COMPENSATION	360,836	332,026	419,013	391,167
3900	OTHER BENEFITS	296,516	296,426	245,016	244,960
TOTAL: 3xxx		6,680,880	7,632,635	7,867,303	8,884,720
4200	BOOKS OTHER THAN TEXTBOOKS	768	2,945	1,578	671
4300	SUPPLIES	143,861	173,991	96,776	192,189
4400	INVENTORIED EQUIPMENT	110,017	66,314	32,371	36,656
TOTAL: 4xxx		254,646	243,251	130,725	229,516
5100	SUB-AGREEMENTS>25,000 (NPS 0%)	768,432	778,151	907,671	1,064,527
5200	TRAVEL & CONFERENCE	42,313	45,718	31,795	39,272
5300	DUES & MEMBERSHIPS	2,500	3,965	4,103	4,103
5600	RENTALS, LEASES & REPAIRS	3,963	4,012	1,421	3,316
5700	DIRECT COST TRANSFERS	6,486	7,883	150	
5800	OTHER SERVICES & OPERATING EXP	3,066,026	2,858,029	3,369,624	3,702,606
5900	COMMUNICATIONS	316	54	139	131
TOTAL: 5xxx		3,890,037	3,697,811	4,314,903	4,813,955
6400	FURNITURE AND EQUIPMENT			5,686	
TOTAL: 6xxx				5,686	
7100	TUITION	52,000	91,709	91,370	93,022
7300	DIRECT SUPPORT & INDIRECT COST	1,208,485	1,311,857	1,454,880	1,631,016
TOTAL: 7xxx		1,260,485	1,403,566	1,546,250	1,724,038
*SUB-TOTAL:1000-7999		34,255,175	36,433,826	37,686,734	40,896,428
RESOURCE: 6512 SP ED MENTAL HEALTH SVCS					
8500	OTHER STATE REVENUE	1,217,581	1,240,558	1,287,266	1,287,172
8900	OTHER FINANCING SOURCES		5,670	273,506	610,280
TOTAL: 8xxx		1,217,581	1,246,228	1,560,772	1,897,452
1200	CERT PUPIL SUPPORT SALARIES	373,721	401,205	249,493	253,253
1300	CERTIFICATED SUPERV & ADM SAL	62,321	61,891		
TOTAL: 1xxx		436,042	463,096	249,493	253,253

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

COMPARATIVE BUDGET REPORT

		2017-2018	2018-2019	2019-2020	2020-2021
		ACTUALS	ACTUALS	ACTUALS	REVISED ADOPTED BUDGET
-----		-----	-----	-----	-----
RESOURCE: 6512 SP ED MENTAL HEALTH SVCS					
2100	INSTRUCTIONAL AIDE SALARIES	77,078	71,891	-1,149	
2200	CLASSIFIED SUPPORT SALARIES	912,620	1,014,002	801,948	894,729
2300	CLASSIFIED SUPERV & ADMIN SAL	12,245			
TOTAL: 2xxx		1,001,942	1,085,892	800,799	894,729
3100	STATE TEACHER RETIREMENT SYS	78,093	91,290	54,781	60,002
3200	PUBLIC EMPLOYEE RETIREMENT SYS	137,990	175,776	143,803	172,291
3300	SOCIAL SECURITY / MEDICARE	73,337	79,710	57,675	72,582
3400	HEALTH & WELFARE	156,579	161,056	109,211	120,810
3500	STATE UNEMPLOYEMENT INSURANCE	696	749	505	577
3600	WORKER'S COMPENSATION	23,222	21,862	18,396	17,909
3900	OTHER BENEFITS	7,727	10,274	7,119	7,245
TOTAL: 3xxx		477,645	540,715	391,489	451,416
4200	BOOKS OTHER THAN TEXTBOOKS		2,410		200
4300	SUPPLIES	12,311	9,864	5,096	9,550
4400	INVENTORIED EQUIPMENT	3,724	8,870		
TOTAL: 4xxx		16,035	21,144	5,096	9,750
5200	TRAVEL & CONFERENCE	21,318	17,468	5,209	12,850
5600	RENTALS, LEASES & REPAIRS		246		
5700	DIRECT COST TRANSFERS	500	800		
5800	OTHER SERVICES & OPERATING EXP	179,794	310,461	262,993	195,284
TOTAL: 5xxx		201,612	328,974	268,202	208,134
7300	DIRECT SUPPORT & INDIRECT COST	79,998	93,445	70,833	77,780
TOTAL: 7xxx		79,998	93,445	70,833	77,780
*SUB-TOTAL:1000-7999		2,213,274	2,533,267	1,785,912	1,895,062
RESOURCE: 6520 SPEC ED WORKABILITY					
8500	OTHER STATE REVENUE	110,898	110,580	89,596	107,280
TOTAL: 8xxx		110,898	110,580	89,596	107,280
1100	CERTIFICATED TEACHERS SALARIES	523	58		
TOTAL: 1xxx		523	58		
2100	INSTRUCTIONAL AIDE SALARIES	50,062	50,556	44,754	48,293
2900	OTHER CLASSIFIED SALARIES	27,980	16,781	21,665	28,000
TOTAL: 2xxx		78,042	67,337	66,420	76,293
3100	STATE TEACHER RETIREMENT SYS	29	9		
3200	PUBLIC EMPLOYEE RETIREMENT SYS	7,746	9,131	8,925	11,011
3300	SOCIAL SECURITY / MEDICARE	3,683	3,666	3,573	3,694
3400	HEALTH & WELFARE	6,531	6,600	1,841	1,864
3500	STATE UNEMPLOYEMENT INSURANCE	26	23	23	24
3600	WORKER'S COMPENSATION	1,273	945	1,232	1,235
3900	OTHER BENEFITS	1,577	1,577	1,686	1,686
TOTAL: 3xxx		20,865	21,951	17,282	19,514
4300	SUPPLIES	257	751	269	2,896
4400	INVENTORIED EQUIPMENT	2,306	7,888		
TOTAL: 4xxx		2,564	8,639	269	2,896

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

COMPARATIVE BUDGET REPORT

	2017-2018	2018-2019	2019-2020	2020-2021 REVISED
	ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
RESOURCE: 6520 SPEC ED WORKABILITY				
5200 TRAVEL & CONFERENCE	3,155	3,930	2,000	2,413
5700 DIRECT COST TRANSFERS	278			1,689
5800 OTHER SERVICES & OPERATING EXP	1,464	4,587	72	72
TOTAL: 5xxx	4,897	8,517	2,072	4,174
7300 DIRECT SUPPORT & INDIRECT COST	4,008	4,079	3,554	4,403
TOTAL: 7xxx	4,008	4,079	3,554	4,403
*SUB-TOTAL:1000-7999	110,898	110,580	89,596	107,280
RESOURCE: 6695 TUPE PROP 56				
8500 OTHER STATE REVENUE		167,633	138,720	180,828
TOTAL: 8xxx		167,633	138,720	180,828
1100 CERTIFICATED TEACHERS SALARIES		26,068	19,733	20,565
1200 CERT PUPIL SUPPORT SALARIES		42,052	41,940	41,940
TOTAL: 1xxx		68,120	61,673	62,505
2400 CLERICAL & OFFICE SALARIES		2,797	6,026	15,008
TOTAL: 2xxx		2,797	6,026	15,008
3100 STATE TEACHER RETIREMENT SYS		10,582	10,256	10,227
3200 PUBLIC EMPLOYEE RETIREMENT SYS		36	819	3,290
3300 SOCIAL SECURITY / MEDICARE		1,304	1,323	2,054
3400 HEALTH & WELFARE		4,198	3,499	4,233
3500 STATE UNEMPLOYEMENT INSURANCE		35	34	41
3600 WORKER'S COMPENSATION		1,019	1,214	1,301
3900 OTHER BENEFITS			263	
TOTAL: 3xxx		17,174	17,407	21,146
4300 SUPPLIES		2,974	1,899	4,214
TOTAL: 4xxx		2,974	1,899	4,214
5200 TRAVEL & CONFERENCE		1,990	1,158	1,873
5700 DIRECT COST TRANSFERS		723	437	1,470
5800 OTHER SERVICES & OPERATING EXP		67,673	44,617	67,191
TOTAL: 5xxx		70,385	46,212	70,534
7300 DIRECT SUPPORT & INDIRECT COST		6,184	5,502	7,421
TOTAL: 7xxx		6,184	5,502	7,421
*SUB-TOTAL:1000-7999		167,633	138,720	180,828
RESOURCE: 7010 AGRICULTURAL CAREER TECH ED.				
8500 OTHER STATE REVENUE	8,692	8,555	8,279	8,279
TOTAL: 8xxx	8,692	8,555	8,279	8,279
4300 SUPPLIES	2,533	2,440	1,380	1,380
TOTAL: 4xxx	2,533	2,440	1,380	1,380
5200 TRAVEL & CONFERENCE	150	242		
5700 DIRECT COST TRANSFERS	152	168		
5800 OTHER SERVICES & OPERATING EXP	5,857	5,706	6,899	6,899
TOTAL: 5xxx	6,159	6,116	6,899	6,899
*SUB-TOTAL:1000-5999	8,692	8,555	8,279	8,279

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

COMPARATIVE BUDGET REPORT

	2017-2018	2018-2019	2019-2020	2020-2021
	ACTUALS	ACTUALS	ACTUALS	REVISED ADOPTED BUDGET
<hr/>				
RESOURCE: 7220 POLYTECHNIC PART. ACADEMY				
8500 OTHER STATE REVENUE	55,290	49,865	64,226	77,670
TOTAL: 8xxx	55,290	49,865	64,226	77,670
1100 CERTIFICATED TEACHERS SALARIES	3,710	4,110	2,893	4,200
1300 CERTIFICATED SUPERV & ADM SAL	1,471	660	763	1,152
1900 OTHER CERTIFICATED SALARIES	3,623	3,702	3,855	3,994
TOTAL: 1xxx	8,803	8,472	7,511	9,346
2400 CLERICAL & OFFICE SALARIES	4,259	4,649	4,710	4,663
TOTAL: 2xxx	4,259	4,649	4,710	4,663
3100 STATE TEACHER RETIREMENT SYS	1,067	1,098	1,212	1,295
3200 PUBLIC EMPLOYEE RETIREMENT SYS	683	840	929	1,063
3300 SOCIAL SECURITY / MEDICARE	533	554	507	538
3400 HEALTH & WELFARE	193	226	135	219
3500 STATE UNEMPLOYEMENT INSURANCE	7	7	6	7
3600 WORKER'S COMPENSATION	220	193	227	223
3900 OTHER BENEFITS	105	105	233	361
TOTAL: 3xxx	2,808	3,022	3,249	3,706
4200 BOOKS OTHER THAN TEXTBOOKS	179	30	334	
4300 SUPPLIES	22,555	14,361	18,563	19,987
4400 INVENTORIED EQUIPMENT	7,502	10,185	11,019	2,500
TOTAL: 4xxx	30,237	24,576	29,917	22,487
5200 TRAVEL & CONFERENCE	811	868	1,750	2,000
5600 RENTALS, LEASES & REPAIRS	347	272		
5700 DIRECT COST TRANSFERS	1,523	2,756	2,269	8,000
5800 OTHER SERVICES & OPERATING EXP	4,504	3,411	5,530	24,280
TOTAL: 5xxx	7,185	7,307	9,549	34,280
6400 FURNITURE AND EQUIPMENT			7,020	
TOTAL: 6xxx			7,020	
7300 DIRECT SUPPORT & INDIRECT COST	1,998	1,839	2,269	3,188
TOTAL: 7xxx	1,998	1,839	2,269	3,188
*SUB-TOTAL:1000-7999	55,290	49,865	64,226	77,670
RESOURCE: 7370 SSP SPECIALIZED SEC PROGRAM				
8500 OTHER STATE REVENUE	24,700	14,999	19,000	19,000
TOTAL: 8xxx	24,700	14,999	19,000	19,000
1100 CERTIFICATED TEACHERS SALARIES	4,346	6,230	6,454	6,345
TOTAL: 1xxx	4,346	6,230	6,454	6,345
3100 STATE TEACHER RETIREMENT SYS	594	1,014	1,104	1,167
3300 SOCIAL SECURITY / MEDICARE	70	90	94	92
3400 HEALTH & WELFARE	43	78	1	
3500 STATE UNEMPLOYEMENT INSURANCE	2	3	3	3
3600 WORKER'S COMPENSATION	73	91	117	99
TOTAL: 3xxx	782	1,277	1,319	1,361

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

COMPARATIVE BUDGET REPORT

	2017-2018	2018-2019	2019-2020	2020-2021 REVISED
	ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
RESOURCE: 7370 SSP SPECIALIZED SEC PROGRAM				
4200 BOOKS OTHER THAN TEXTBOOKS		362		
4300 SUPPLIES	5,990	3,086	4,137	8,314
4400 INVENTORIED EQUIPMENT	6,042	2,489	1,249	
TOTAL: 4xxx	12,032	5,938	5,386	8,314
5200 TRAVEL & CONFERENCE	5,225	752	2,208	2,200
5700 DIRECT COST TRANSFERS	300	100		
5800 OTHER SERVICES & OPERATING EXP	1,122	150	2,879	
TOTAL: 5xxx	6,647	1,002	5,087	2,200
7300 DIRECT SUPPORT & INDIRECT COST	893	553	754	780
TOTAL: 7xxx	893	553	754	780
*SUB-TOTAL:1000-7999	24,700	14,999	19,000	19,000
RESOURCE: 7388 SB 117 COVID-19 LEA RESPONSE				
8500 OTHER STATE REVENUE			343,075	321,075
TOTAL: 8xxx			343,075	321,075
4300 SUPPLIES				226,000
4400 INVENTORIED EQUIPMENT			17,168	65,000
TOTAL: 4xxx			17,168	291,000
5800 OTHER SERVICES & OPERATING EXP				15,075
5900 COMMUNICATIONS			11,000	15,000
TOTAL: 5xxx			11,000	30,075
7300 DIRECT SUPPORT & INDIRECT COST			1,163	
TOTAL: 7xxx			1,163	
*SUB-TOTAL:1000-7999			29,331	321,075
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	11,523
1200 CERT PUPIL SUPPORT SALARIES			11,969	12,675
TOTAL: 1xxx			147,146	24,198
3100 STATE TEACHER RETIREMENT SYS			24,756	4,452
3300 SOCIAL SECURITY / MEDICARE			2,151	351
3400 HEALTH & WELFARE			3,797	24,111
3500 STATE UNEMPLOYEMENT INSURANCE			72	12
3600 WORKER'S COMPENSATION			2,602	378
TOTAL: 3xxx			33,378	29,304
4300 SUPPLIES			13,252	
TOTAL: 4xxx			13,252	
5200 TRAVEL & CONFERENCE			12,476	
5800 OTHER SERVICES & OPERATING EXP			26,610	
TOTAL: 5xxx			39,086	
*SUB-TOTAL:1000-5999			232,862	53,502

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

COMPARATIVE BUDGET REPORT

	2017-2018	2018-2019	2019-2020	2020-2021 REVISED
	ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
<hr/>				
RESOURCE: 7690 ON-BEHALF PENSION CONTRIBUTION				
8500 OTHER STATE REVENUE	7,540,035	15,239,155	12,432,693	17,282,222
TOTAL: 8xxx	7,540,035	15,239,155	12,432,693	17,282,222
3100 STATE TEACHER RETIREMENT SYS	7,540,035	15,239,155	12,432,693	15,239,155
3200 PUBLIC EMPLOYEE RETIREMENT SYS				2,043,067
TOTAL: 3xxx	7,540,035	15,239,155	12,432,693	17,282,222
*SUB-TOTAL:1000-5999	7,540,035	15,239,155	12,432,693	17,282,222
RESOURCE: 7825 BUSINESS PART. ACADEMY				
8500 OTHER STATE REVENUE	55,697	74,471	66,637	77,670
TOTAL: 8xxx	55,697	74,471	66,637	77,670
1100 CERTIFICATED TEACHERS SALARIES	700	2,495	2,800	5,600
1300 CERTIFICATED SUPERV & ADM SAL	1,428	902	786	1,152
1900 OTHER CERTIFICATED SALARIES	3,622	3,702	3,855	3,994
TOTAL: 1xxx	5,750	7,099	7,441	10,746
2400 CLERICAL & OFFICE SALARIES	4,260	4,649	4,591	4,663
TOTAL: 2xxx	4,260	4,649	4,591	4,663
3100 STATE TEACHER RETIREMENT SYS	747	1,019	1,177	1,665
3200 PUBLIC EMPLOYEE RETIREMENT SYS	662	840	988	1,138
3300 SOCIAL SECURITY / MEDICARE	446	512	505	567
3400 HEALTH & WELFARE	162	209	136	225
3500 STATE UNEMPLOYEMENT INSURANCE	5	6	6	7
3600 WORKER'S COMPENSATION	169	173	223	246
3900 OTHER BENEFITS	105	105	233	361
TOTAL: 3xxx	2,296	2,864	3,269	4,209
4200 BOOKS OTHER THAN TEXTBOOKS	5,646	13,242		
4300 SUPPLIES	11,560	14,290	11,009	2,512
4400 INVENTORIED EQUIPMENT	2,111	4,512	8,669	38,612
TOTAL: 4xxx	19,317	32,044	19,678	41,124
5200 TRAVEL & CONFERENCE	795	2,271	6,038	2,000
5600 RENTALS, LEASES & REPAIRS		483	666	500
5700 DIRECT COST TRANSFERS	1,560	4,006	2,937	10,328
5800 OTHER SERVICES & OPERATING EXP	5,422	4,244	12,992	678
5900 COMMUNICATIONS		203	234	234
TOTAL: 5xxx	7,778	11,207	22,867	13,740
6400 FURNITURE AND EQUIPMENT	14,818	14,392	6,403	
TOTAL: 6xxx	14,818	14,392	6,403	
7300 DIRECT SUPPORT & INDIRECT COST	1,478	2,216	2,389	3,188
TOTAL: 7xxx	1,478	2,216	2,389	3,188
*SUB-TOTAL:1000-7999	55,697	74,471	66,637	77,670
RESOURCE: 7826 CONSUMER SCIENCE PART. ACADEMY				
8500 OTHER STATE REVENUE	72,906	87,218	67,263	77,670
TOTAL: 8xxx	72,906	87,218	67,263	77,670

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

COMPARATIVE BUDGET REPORT

	2017-2018	2018-2019	2019-2020	2020-2021
	ACTUALS	ACTUALS	ACTUALS	REVISED ADOPTED BUDGET
RESOURCE: 7826 CONSUMER SCIENCE PART. ACADEMY				
1100 CERTIFICATED TEACHERS SALARIES	3,933	10,150	4,100	11,066
1300 CERTIFICATED SUPERV & ADM SAL	1,428	660	763	1,152
1900 OTHER CERTIFICATED SALARIES	3,623	3,702	3,855	3,994
TOTAL: 1xxx	8,984	14,512	8,718	16,212
2400 CLERICAL & OFFICE SALARIES	4,259	4,649	4,591	4,763
TOTAL: 2xxx	4,259	4,649	4,591	4,763
3100 STATE TEACHER RETIREMENT SYS	889	2,026	1,197	2,323
3200 PUBLIC EMPLOYEE RETIREMENT SYS	662	865	880	1,086
3300 SOCIAL SECURITY / MEDICARE	556	659	558	700
3400 HEALTH & WELFARE	195	302	144	216
3500 STATE UNEMPLOYEMENT INSURANCE	7	10	7	10
3600 WORKER'S COMPENSATION	223	281	247	325
3900 OTHER BENEFITS	105	105	233	361
TOTAL: 3xxx	2,636	4,247	3,266	5,021
4200 BOOKS OTHER THAN TEXTBOOKS	2,714		893	900
4300 SUPPLIES	30,872	29,596	21,841	13,285
4400 INVENTORIED EQUIPMENT	831	1,356	7,642	10,500
TOTAL: 4xxx	34,417	30,952	30,377	24,685
5200 TRAVEL & CONFERENCE	1,999	3,160	5,001	5,504
5300 DUES & MEMBERSHIPS		109		
5700 DIRECT COST TRANSFERS	6,979	7,274	8,468	10,289
5800 OTHER SERVICES & OPERATING EXP	10,996	19,098	4,175	8,008
TOTAL: 5xxx	19,975	29,641	17,644	23,801
7300 DIRECT SUPPORT & INDIRECT COST	2,635	3,217	2,668	3,188
TOTAL: 7xxx	2,635	3,217	2,668	3,188
*SUB-TOTAL:1000-7999	72,906	87,218	67,263	77,670
RESOURCE: 8150 ON-GOING/MAJOR MAINTENANCE(3%)				
8600 OTHER LOCAL REVENUE	491	10,117	1,131	
8900 OTHER FINANCING SOURCES	6,500,000	6,945,000	7,350,000	7,350,000
TOTAL: 8xxx	6,500,491	6,955,117	7,351,131	7,350,000
2200 CLASSIFIED SUPPORT SALARIES	2,666,069	2,630,798	2,857,480	2,762,372
2300 CLASSIFIED SUPERV & ADMIN SAL	121,118	119,484	140,195	120,074
2400 CLERICAL & OFFICE SALARIES	56,368	80,394	70,520	76,526
TOTAL: 2xxx	2,843,555	2,830,676	3,068,194	2,958,972
3200 PUBLIC EMPLOYEE RETIREMENT SYS	404,008	455,819	540,838	623,637
3300 SOCIAL SECURITY / MEDICARE	208,665	208,191	226,754	219,432
3400 HEALTH & WELFARE	392,773	393,685	359,325	375,840
3500 STATE UNEMPLOYEMENT INSURANCE	1,366	1,369	1,487	1,441
3600 WORKER'S COMPENSATION	45,558	39,439	54,085	44,973
3900 OTHER BENEFITS	15,590	15,240	20,057	17,867
TOTAL: 3xxx	1,067,961	1,113,743	1,202,546	1,283,190
4300 SUPPLIES	621,740	347,306	565,929	480,000
4400 INVENTORIED EQUIPMENT	149,621	172,264	174,756	170,000
TOTAL: 4xxx	771,362	519,570	740,686	650,000

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

COMPARATIVE BUDGET REPORT

	2017-2018	2018-2019	2019-2020	2020-2021 REVISED
	ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
<hr/>				
RESOURCE: 8150 ON-GOING/MAJOR MAINTENANCE(3%)				
5200 TRAVEL & CONFERENCE	135	135		
5300 DUES & MEMBERSHIPS	210	219	122	219
5500 OPERATION & HOUSEKEEPING SERV	4,429	5,176	5,839	9,989
5600 RENTALS, LEASES & REPAIRS	1,320,939	1,459,901	2,411,643	2,118,000
5800 OTHER SERVICES & OPERATING EXP	187,310	210,359	139,346	171,100
5900 COMMUNICATIONS	169	182	193	200
TOTAL: 5xxx	1,513,192	1,675,973	2,557,143	2,299,508
6100 LAND	112,002			
6200 BUILDINGS & IMPROVEMNT OF BLDG	5,850	12,325	11,810	12,000
6400 FURNITURE AND EQUIPMENT	2,521	63,421	210,825	60,000
TOTAL: 6xxx	120,373	75,746	222,635	72,000
7600 OTHER FINANCING USES	400,000	400,000	400,000	400,000
TOTAL: 7xxx	400,000	400,000	400,000	400,000
*SUB-TOTAL:1000-7999	6,716,444	6,615,708	8,191,204	7,663,670
 RESOURCE: 9150 BULLYING PREVENTION PROGRAM				
8600 OTHER LOCAL REVENUE	13,503	14,680	16,472	14,885
TOTAL: 8xxx	13,503	14,680	16,472	14,885
1100 CERTIFICATED TEACHERS SALARIES	2,570	1,455		
1200 CERT PUPIL SUPPORT SALARIES	308			
TOTAL: 1xxx	2,878	1,455		
2900 OTHER CLASSIFIED SALARIES			500	
TOTAL: 2xxx			500	
3100 STATE TEACHER RETIREMENT SYS	231	151		
3300 SOCIAL SECURITY / MEDICARE	103	37	38	
3400 HEALTH & WELFARE	29	18		
3500 STATE UNEMPLOYEMENT INSURANCE	1	1	0	
3600 WORKER'S COMPENSATION	48	21	9	
TOTAL: 3xxx	413	228	48	
4200 BOOKS OTHER THAN TEXTBOOKS	1,260	1,214		
4300 SUPPLIES	315	161	67	
TOTAL: 4xxx	1,575	1,375	67	
5200 TRAVEL & CONFERENCE	6,928	3,577	2,212	2,082
5800 OTHER SERVICES & OPERATING EXP	1,221	7,503	12,992	12,192
TOTAL: 5xxx	8,148	11,080	15,204	14,274
7300 DIRECT SUPPORT & INDIRECT COST	488	542	653	611
TOTAL: 7xxx	488	542	653	611
*SUB-TOTAL:1000-7999	13,503	14,680	16,472	14,885
 RESOURCE: 9585 MILLER FAMILY FOUNDATION 2				
8600 OTHER LOCAL REVENUE	37,000	22,500	22,000	12,000
TOTAL: 8xxx	37,000	22,500	22,000	12,000

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

COMPARATIVE BUDGET REPORT

	2017-2018	2018-2019	2019-2020	2020-2021 REVISED
	ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
RESOURCE: 9585 MILLER FAMILY FOUNDATION 2				
1100 CERTIFICATED TEACHERS SALARIES	3,517	2,820	2,547	1,000
1200 CERT PUPIL SUPPORT SALARIES	1,328			
1900 OTHER CERTIFICATED SALARIES	100			
TOTAL: 1xxx	4,945	2,820	2,547	1,000
2100 INSTRUCTIONAL AIDE SALARIES	1,900	1,360		
2200 CLASSIFIED SUPPORT SALARIES	7,019	9,793	11,006	5,000
2400 CLERICAL & OFFICE SALARIES	166			
2900 OTHER CLASSIFIED SALARIES	600	1,300	187	
TOTAL: 2xxx	9,685	12,453	11,193	5,000
3100 STATE TEACHER RETIREMENT SYS	889	681	528	184
3200 PUBLIC EMPLOYEE RETIREMENT SYS	459	910	426	1,140
3300 SOCIAL SECURITY / MEDICARE	737	909	846	398
3400 HEALTH & WELFARE	147	191	20	88
3500 STATE UNEMPLOYEMENT INSURANCE	7	8	7	4
3600 WORKER'S COMPENSATION	244	223	250	94
TOTAL: 3xxx	2,484	2,921	2,077	1,908
4200 BOOKS OTHER THAN TEXTBOOKS	1,034			
4300 SUPPLIES	4,026	345	1,249	600
TOTAL: 4xxx	5,059	345	1,249	600
5600 RENTALS, LEASES & REPAIRS	1,500	1,500	1,900	1,500
5700 DIRECT COST TRANSFERS	1,409	1,037		
5800 OTHER SERVICES & OPERATING EXP	5,315	4,818	2,518	1,500
TOTAL: 5xxx	8,223	7,355	4,418	3,000
7300 DIRECT SUPPORT & INDIRECT COST	1,142	992	887	492
TOTAL: 7xxx	1,142	992	887	492
*SUB-TOTAL:1000-7999	31,538	26,886	22,371	12,000
RESOURCE: 9810 ROTC				
8600 OTHER LOCAL REVENUE	22,180	30,463	61,163	68,727
8900 OTHER FINANCING SOURCES	60,515	59,830	77,451	103,090
TOTAL: 8xxx	82,695	90,293	138,614	171,817
1100 CERTIFICATED TEACHERS SALARIES	65,929	68,543	116,346	126,374
TOTAL: 1xxx	65,929	68,543	116,346	126,374
3100 STATE TEACHER RETIREMENT SYS	9,514	11,159	11,806	23,253
3300 SOCIAL SECURITY / MEDICARE	974	1,003	1,706	1,832
3400 HEALTH & WELFARE	1,586	2,103	2,048	13,071
3500 STATE UNEMPLOYEMENT INSURANCE	34	35	59	63
3600 WORKER'S COMPENSATION	1,121	1,010	2,129	1,972
3900 OTHER BENEFITS	2,102	2,102	2,102	2,102
TOTAL: 3xxx	15,330	17,411	19,849	42,293
4300 SUPPLIES	258	261	683	150
TOTAL: 4xxx	258	261	683	150
5700 DIRECT COST TRANSFERS		761	493	600
5800 OTHER SERVICES & OPERATING EXP	1,178	3,318	1,243	2,400
TOTAL: 5xxx	1,178	4,078	1,736	3,000
*SUB-TOTAL:1000-5999	82,695	90,293	138,614	171,817

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

COMPARATIVE BUDGET REPORT

	2017-2018	2018-2019	2019-2020	2020-2021
	ACTUALS	ACTUALS	ACTUALS	REVISED ADOPTED BUDGET
<hr/>				
RESOURCE: 9835 SCHOOL READINESS PLN (PROP 10)				
8600 OTHER LOCAL REVENUE	494,904	386,283	371,537	415,819
8900 OTHER FINANCING SOURCES	5,522	3,654	4,528	
TOTAL: 8xxx	500,427	389,937	376,065	415,819
1100 CERTIFICATED TEACHERS SALARIES	1,890			
1200 CERT PUPIL SUPPORT SALARIES	77,992	80,310	80,712	80,713
1300 CERTIFICATED SUPERV & ADM SAL	30,381			
TOTAL: 1xxx	110,263	80,310	80,712	80,713
2100 INSTRUCTIONAL AIDE SALARIES	128,722	92,924	86,964	103,030
2200 CLASSIFIED SUPPORT SALARIES	9,323	7,684	5,393	7,272
2400 CLERICAL & OFFICE SALARIES	93,951	83,933	85,477	80,755
TOTAL: 2xxx	231,996	184,541	177,834	191,057
3100 STATE TEACHER RETIREMENT SYS	17,634	13,075	14,169	15,160
3200 PUBLIC EMPLOYEE RETIREMENT SYS	30,498	27,638	32,544	42,102
3300 SOCIAL SECURITY / MEDICARE	17,652	14,225	13,622	15,888
3400 HEALTH & WELFARE	25,075	20,415	17,551	18,845
3500 STATE UNEMPLOYEMENT INSURANCE	176	125	123	137
3600 WORKER'S COMPENSATION	5,522	3,640	4,460	4,325
3900 OTHER BENEFITS	3,067	2,028	2,291	2,292
TOTAL: 3xxx	99,624	81,146	84,759	98,749
4200 BOOKS OTHER THAN TEXTBOOKS	4,081	9,297	3,645	4,296
4300 SUPPLIES	12,904	6,198	6,339	14,027
TOTAL: 4xxx	16,985	15,495	9,985	18,323
5200 TRAVEL & CONFERENCE	1,468	1,051	604	2,000
5300 DUES & MEMBERSHIPS	225	300	150	150
5700 DIRECT COST TRANSFERS	16,728	8,763	3,108	3,500
5800 OTHER SERVICES & OPERATING EXP	4,834	3,722	3,816	3,900
5900 COMMUNICATIONS	415	360	360	360
TOTAL: 5xxx	23,671	14,196	8,039	9,910
7300 DIRECT SUPPORT & INDIRECT COST	17,888	14,249	14,736	17,067
TOTAL: 7xxx	17,888	14,249	14,736	17,067
*SUB-TOTAL:1000-7999	500,427	389,937	376,065	415,819



Fund 09

Charter School Fund Summary

**FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2020/2021 ADOPTED BUDGET**

**CHARTER SCHOOL
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 Revised-Adopted Budget
A. REVENUES					
8010-8099 LCFF Sources	\$1,164,680	\$834,880	\$1,049,170	\$1,167,514	\$1,161,887
8100-8299 Federal Revenues	0	0	0	0	0
8300-8599 Other State Revenues	105,840	98,207	345,774	129,253	109,999
8600-8799 Other Local Revenues	10,077	2,897	2,220	4,033	3,953
TOTAL REVENUES	\$1,280,597	\$935,984	\$1,397,164	\$1,300,800	\$1,275,839
B. EXPENDITURES					
1000 Certificated Salaries	\$621,360	\$458,990	\$500,344	\$621,875	\$562,198
2000 Classified Salaries	61,250	61,684	59,420	66,019	68,362
3000 Employee Benefits	183,379	164,487	225,124	279,720	271,626
4000 Food & Supplies	113,088	50,255	73,886	67,186	62,200
5000 Contracted Services & Other Expenses	334,450	261,420	551,836	292,057	283,995
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	\$1,313,528	\$996,834	\$1,410,611	\$1,326,857	\$1,248,381
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (A - B)	(\$32,931)	(\$60,850)	(\$13,447)	(\$26,057)	\$27,458
D. OTHER FINANCING SOURCES/USES					
8910-8999 Transfers In/Sources	\$0	\$0	\$0	\$0	\$110,289
7610-7699 Uses	0	0	0	0	0
D:S37A7:SA' NET INCREASE (DECREASE) IN FUND BALANCE (C + D)	(\$32,931)	(\$60,850)	(\$13,447)	(\$26,057)	\$137,747

**FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2020/2021 ADOPTED BUDGET**

**CHARTER SCHOOL
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 Revised-Adopted Budget
F. <u>FUND BALANCE, RESERVES</u>					
1. Beginning Balance as of July 1 - Unaudited Restatement Audit Adjustment	\$232,028	\$199,097	\$138,246	\$124,799	\$98,742
2. Ending Balance, June 30 (E + F1)	\$199,097	\$138,246	\$124,799	\$98,742	\$236,489
<u>COMPONENTS OF ENDING FUND BALANCE</u>					
a.) Nonspendable Amounts	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
b.) Restricted Amounts	57,298	62,961	30,459	29,144	30,398
c.) Assigned Amounts					
9760 Other Commitments	0	0	42,234	0	0
9780 Other Assignments	131,798	65,286	42,106	59,598	26,943
9790 Unassigned Amount	0	0	0	0	169,148
ENDING FUND BALANCE	\$199,097	\$138,246	\$124,799	\$98,742	\$236,489



Fund 11

Adult Education Fund Summary

**FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2020/2021 ADOPTED BUDGET**

**ADULT EDUCATION 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 Adopted Budget
A. REVENUES					
8010-8099 LCFF Sources	\$0	\$0	\$0	\$0	\$0
8100-8299 Federal Revenues	198,173	244,138	313,888	273,090	273,090
8300-8599 Other State Revenues	816,647	833,307	864,593	870,614	853,896
8600-8799 Other Local Revenues	311,244	316,640	430,805	443,709	422,158
TOTAL REVENUES	\$1,326,063	\$1,394,085	\$1,609,286	\$1,587,413	\$1,549,144
B. EXPENDITURES					
1000 Certificated Salaries	\$784,574	\$702,394	\$861,608	\$804,790	\$820,915
2000 Classified Salaries	217,420	231,006	231,767	246,415	249,379
3000 Employee Benefits	265,809	284,786	431,417	420,872	445,088
4000 Food & Supplies	48,002	75,904	65,737	42,518	66,813
5000 Contracted Services & Other Expenses	78,177	41,932	51,681	46,054	41,062
6000 Capital Outlay	4,230	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	\$1,398,212	\$1,336,021	\$1,642,210	\$1,560,649	\$1,623,257
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (A - B)	(\$72,149)	\$58,063	(\$32,925)	\$26,764	(\$74,113)
D. OTHER FINANCING SOURCES/USES					
8900-8999 Transfers In/Sources	\$0	\$0	\$12,118	\$0	\$0
7610-7699 Uses	0	0	0	0	0
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D)	(\$72,149)	\$58,063	(\$20,807)	\$26,764	(\$74,113)

**FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2020/2021 ADOPTED BUDGET**

**ADULT EDUCATION 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 Adopted Budget
F. <u>FUND BALANCE, RESERVES</u>					
1. Beginning Balance as of July 1 - Unaudited Restatement Audit Adjustment	\$1,143,331	\$1,071,182	\$1,129,246	\$1,108,439	\$1,135,203
2. Ending Balance, June 30 (E + F1)	\$1,071,182	\$1,129,246	\$1,108,439	\$1,135,203	\$1,061,090
<u>COMPONENTS OF ENDING FUND BALANCE</u>					
a.) Nonspendable Amounts	\$0	\$0	\$0	\$0	\$0
b.) Restricted Amounts	46,895	78,755	192,685	151,119	151,119
c.) Assigned Amounts	0	0	0	0	0
9770 Economic Uncertainties					
9780 Other Assignments	1,024,287	1,050,491	915,754	984,084	909,971
9790 Unassigned Amount	0	0	0	0	0
ENDING FUND BALANCE	\$1,071,182	\$1,129,246	\$1,108,439	\$1,135,203	\$1,061,090



Fund 12

Child Development Fund Summary

**FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2020/2021 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 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	1,682,687	1,664,138	1,766,486	1,769,910	1,751,804
8600-8799 Other Local Revenues	5,767	11,822	15,967	24,400	0
TOTAL REVENUES	\$1,688,454	\$1,675,960	\$1,782,453	\$1,794,310	\$1,751,804
B. EXPENDITURES					
1000 Certificated Salaries	\$48,499	\$51,731	\$52,320	\$52,455	\$52,169
2000 Classified Salaries	918,390	951,283	1,038,565	1,033,157	1,010,882
3000 Employee Benefits	356,190	389,731	430,507	493,262	522,984
4000 Food & Supplies	157,074	109,231	102,438	83,611	40,829
5000 Contracted Services & Other Expenses	54,640	51,123	57,860	57,787	48,948
6000 Capital Outlay	5,817	0	45,026	0	7,273
7100-7499 Other Outgo	2,079	2,072	2,071	2,074	2,073
7300 Direct Support/Indirect Costs	69,034	57,887	63,741	68,147	68,719
TOTAL EXPENDITURES & OTHER OUTGO	\$1,611,724	\$1,613,057	\$1,792,528	\$1,790,493	\$1,753,877
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (A - B)	\$76,730	\$62,903	(\$10,075)	\$3,817	(\$2,073)
D. OTHER FINANCING SOURCES/USES					
8910-8999 Transfers In/Sources	\$2,079	\$3,442	\$24,584	\$2,074	\$2,073
7610-7699 Uses	0		(1,370)	0	0
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D)	\$78,809	\$66,345	\$13,139	\$5,891	\$0

**FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2020/2021 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 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	\$337,091
2. Ending Balance, June 30 (E + F1)	\$251,716	\$318,061	\$331,200	\$337,091	\$337,091
<u>COMPONENTS OF ENDING FUND BALANCE</u>					
a.) Nonspendable Amounts	\$0	\$0	\$0	\$0	\$0
b.) Restricted Amounts	251,716	318,061	331,200	337,091	337,091
c.) Assigned Amounts					
9770 Other Assignments	0	0	0	0	0
9780 Economic Uncertainties	0	0	0	0	0
9790 Unassigned Amount	0	0	0	0	0
ENDING FUND BALANCE	\$251,716	\$318,061	\$331,200	\$337,091	\$337,091



Fund 13

Cafeteria Fund Summary

**FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2020/2021 ADOPTED BUDGET**

**CAFETERIA 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 Adopted Budget
A. <u>REVENUES</u>					
8010-8099 LCFF Sources	\$0	\$0	\$0	\$0	\$0
8100-8299 Federal Revenues	4,371,795	4,641,502	4,528,608	3,966,000	4,766,000
8300-8599 Other State Revenues	306,023	330,229	309,165	453,368	453,368
8600-8799 Other Local Revenues	1,550,553	1,649,453	1,657,433	1,190,388	1,526,421
TOTAL REVENUES	\$6,228,371	\$6,621,184	\$6,495,205	\$5,609,756	\$6,745,789
B. <u>EXPENDITURES</u>					
1000 Certificated Salaries	\$0	\$0	\$0	\$0	\$0
2000 Classified Salaries	1,920,163	1,946,745	1,961,768	2,041,754	2,188,105
3000 Employee Benefits	641,085	624,765	680,413	760,034	837,471
4000 Food & Supplies	2,700,496	2,947,894	2,921,606	2,826,233	3,281,476
5000 Contracted Services & Other Expenses	167,579	181,242	205,859	191,524	185,061
6000 Capital Outlay	7,762	0	0	207,000	100,000
7100-7499 Other Outgo	4,234	(4,234)	0	0	0
7300 Direct Support/Indirect Costs	245,405	213,774	220,977	236,992	274,384
TOTAL EXPENDITURES & OTHER OUTGO	\$5,686,725	\$5,910,186	\$5,990,624	\$6,263,537	\$6,866,497
C. <u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (A - B)</u>	\$541,646	\$710,998	\$504,581	(\$653,781)	(\$120,708)
D. <u>OTHER FINANCING SOURCES/USES</u>					
8910-8999 Transfers In/Sources	\$0	\$0	\$0	\$0	\$0
7610-7699 Uses	0	0	0	0	0
E. <u>NET INCREASE (DECREASE) IN FUND BALANCE (C + D)</u>	\$541,646	\$710,998	\$504,581	(\$653,781)	(\$120,708)

**FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2020/2021 ADOPTED BUDGET**

**CAFETERIA 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 Adopted Budget
F. <u>FUND BALANCE, RESERVES</u>					
1. Beginning Balance as of July 1 - Unaudited Restatement Audit Adjustment	\$1,454,830	\$1,996,476	\$2,707,474	\$3,212,055	\$2,558,274
2. Ending Balance, June 30 (E + F1)	\$1,996,476	\$2,707,474	\$3,212,055	\$2,558,274	\$2,437,566
<u>COMPONENTS OF ENDING FUND BALANCE</u>					
a.) Nonspendable Amounts	\$1,701	\$1,701	\$0	\$0	\$0
b.) Restricted Amounts	1,994,775	2,705,773	3,212,055	2,558,274	2,437,566
c.) Assigned Amounts					
9780 Other Assignments	0	0	0	0	0
9770 Economic Uncertainties	0	0	0	0	0
9790 Unassigned Amount	0	0	0	0	0
ENDING FUND BALANCE	\$1,996,476	\$2,707,474	\$3,212,055	\$2,558,274	\$2,437,566



Fund 14

Deferred Maintenance Fund Summary

**FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2020/2021 ADOPTED BUDGET**

**DEFERRED MAINTENANCE 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 Adopted Budget
A. REVENUES					
8010-8099 LCFF Sources	\$650,566	\$650,566	\$650,566	\$650,566	\$650,566
8100-8299 Federal Revenues	0	0	0	0	0
8300-8599 Other State Revenues	0	0	0	4,930	4,930
8600-8799 Other Local Revenues	22,369	25,212	21,615	25,000	25,000
TOTAL REVENUES	\$672,935	\$675,778	\$672,181	\$680,496	\$680,496
B. EXPENDITURES					
1000 Certificated Salaries	\$0	\$0	\$0	\$0	\$0
2000 Classified Salaries	107,088	129,952	93,412	105,590	45,000
3000 Employee Benefits	31,579	43,083	35,302	43,880	20,146
4000 Food & Supplies	54,000	0	65,509	120,000	120,000
5000 Contracted Services & Other Expenses	1,119,148	1,086,351	1,665,124	802,747	803,000
6000 Capital Outlay	568,968	941,189	18,790	1,526,114	
7100-7499 Other Outgo	0	0	0	0	0
7300 Direct Support/Indirect Costs	0	0	0	0	0
TOTAL EXPENDITURES & OTHER OUTGO	\$1,880,783	\$2,200,575	\$1,878,137	\$2,598,331	\$988,146
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (A - B)	(\$1,207,848)	(\$1,524,797)	(\$1,205,956)	(\$1,917,835)	(\$307,650)
D. OTHER FINANCING SOURCES/USES					
8910-8999 Transfers In/Sources	\$950,000	\$950,000	\$950,000	\$950,000	\$950,000
7610-7699 Uses	0	0	0	0	0
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D)	(\$257,848)	(\$574,797)	(\$255,956)	(\$967,835)	\$642,350

**FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2020/2021 ADOPTED BUDGET**

**DEFERRED MAINTENANCE 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 Adopted Budget
F. <u>FUND BALANCE, RESERVES</u>					
1. Beginning Balance as of July 1 - Unaudited Restatement Audit Adjustment	\$3,031,267	\$2,773,418	\$2,198,621	\$1,942,665	\$974,830
2. Ending Balance, June 30 (E + F1)	\$2,773,418	\$2,198,621	\$1,942,665	\$974,830	\$1,617,180
<u>COMPONENTS OF ENDING FUND BALANCE</u>					
a.) Nonspendable Amounts	\$0	\$0	\$0	\$0	\$0
b.) Restricted Amounts	0	0	0	0	0
c.) Committed Amounts					
9780 Other Commitments	2,773,418	2,198,621	1,942,665	974,830	1,617,180
9770 Economic Uncertainties	0	0	0	0	0
9790 Unassigned Amount	0	0	0	0	0
ENDING FUND BALANCE	\$2,773,418	\$2,198,621	\$1,942,665	\$974,830	\$1,617,180



Fund 22

Building Fund Summary

Folsom Measure G Combined

**FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2020/2021 ADOPTED BUDGET**

**BUILDING FUND- FOLSOM MEASURE G COMBINED
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 Adopted Budget
A. REVENUES					
8010-8099 LCFF Sources	\$0	\$0	\$0	\$0	\$0
8100-8299 Federal Revenues	0	0	0	0	0
8300-8599 Other State Revenues	0	0	0	0	0
8600-8799 Other Local Revenues	2,412,079	(511,970)	1,579,236	893,101	775,000
TOTAL REVENUES	\$2,412,079	(\$511,970)	\$1,579,236	\$893,101	\$775,000
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	600	1,501	3,626	0	0
5000 Contracted Services & Other Expenses	436,460	349,189	61,452	116,748	20,500
6000 Capital Outlay	38,541,608	48,079,576	37,552,162	34,989,847	8,827,325
7100-7499 Other Outgo	0	0	0	0	0
7300 Direct Support/Indirect Costs	0	0	0	0	0
TOTAL EXPENDITURES & OTHER OUTGO	\$38,978,667	\$48,430,266	\$37,617,239	\$35,106,595	\$8,847,825
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (A - B)	(\$36,566,588)	(\$48,942,236)	(\$36,038,004)	(\$34,213,494)	(\$8,072,825)
D. OTHER FINANCING SOURCES/USES					
8910-8999 Transfers In/Sources	\$60,135,000	\$95,000,000	\$229,993	\$0	\$0
7610-7699 Uses	0	0	0	0	0
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D)	\$23,568,412	\$46,057,764	(\$35,808,011)	(\$34,213,494)	(\$8,072,825)

**FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2020/2021 ADOPTED BUDGET
BUILDING FUND- FOLSOM MEASURE G COMBINED
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 Adopted Budget
F.	<u>FUND BALANCE. RESERVES</u>					
	1. Beginning Balance as of July 1 - Unaudited Restatement Audit Adjustment	\$28,212,343	\$51,780,755	\$97,838,519	\$62,030,509	\$27,817,014
	2. Ending Balance, June 30 (E + F1)	\$51,780,755	\$97,838,519	\$62,030,509	\$27,817,014	\$19,744,189
	<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	51,780,755	97,838,519	62,030,509	27,817,014	19,744,189
9790	Unassigned Amount	0	0	0	0	0
	ENDING FUND BALANCE	\$51,780,755	\$97,838,520	\$62,030,509	\$27,817,014	\$19,744,189



Fund 23

Building Fund Summary

Rancho Cordova Measure P Combined

**FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2020/2021 ADOPTED BUDGET**

**BUILDING FUND- RANCHO CORDOVA MEASURE P COMBINED
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 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	1,540,251	(503,939)	3,133,047	526,520	150,000
TOTAL REVENUES	\$1,540,251	(\$503,939)	\$3,133,047	\$526,520	\$150,000
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	1,357	(170)	98	0	0
5000 Contracted Services & Other Expenses	201,988	45,021	257,815	62,874	0
6000 Capital Outlay	14,272,389	5,048,235	7,678,390	1,608,606	13,306
7100-7499 Other Outgo	0	0	0	0	0
7300 Direct Support/Indirect Costs	0	0	0	0	0
TOTAL EXPENDITURES & OTHER OUTGO	\$14,475,733	\$5,093,086	\$7,936,302	\$1,671,480	\$13,306
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (A - B)	(\$12,935,482)	(\$5,597,025)	(\$4,803,256)	(\$1,144,959)	\$136,694
D. OTHER FINANCING SOURCES/USES					
8910-8999 Transfers In/Sources	\$13,029,250	\$0	\$0	\$0	\$0
7610-7699 Uses	0	0	0	0	0
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D)	\$93,768	(\$5,597,025)	(\$4,803,256)	(\$1,144,959)	\$136,694

**FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2020/2021 ADOPTED BUDGET**

**BUILDING FUND- RANCHO CORDOVA MEASURE P COMBINED
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 Adopted Budget
F. <u>FUND BALANCE, RESERVES</u>					
1. Beginning Balance as of July 1 - Unaudited	\$13,819,293	\$13,913,061	\$8,316,036	\$3,512,780	\$2,367,821
Restatement	0	0	0	\$0	0
Audit Adjustment	0	0	0	\$0	0
2. Ending Balance, June 30 (E + F1)	\$13,913,061	\$8,316,036	\$3,512,780	\$2,367,821	\$2,504,515
<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	13,913,061	8,316,036	3,512,780	2,367,821	2,504,515
9790 Unassigned Amount	0	0	0	0	0
ENDING FUND BALANCE	\$13,913,061	\$8,316,036	\$3,512,780	\$2,367,821	\$2,504,515



Fund 25

Capital Facilities Fund Summary

Folsom

**FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2020/2021 ADOPTED BUDGET**

**CAPITAL FACILITIES FUND - FOLSOM
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 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	253	0	0	1,317	1,317
8600-8799 Other Local Revenues	3,174,942	8,889,879	11,170,509	10,483,294	9,625,000
TOTAL REVENUES	\$3,175,195	\$8,889,879	\$11,170,509	\$10,484,611	\$9,626,317
B. EXPENDITURES					
1000 Certificated Salaries	\$0	\$0	\$0	\$518	\$0
2000 Classified Salaries	275,666	266,557	253,873	249,286	239,574
3000 Employee Benefits	83,326	88,847	90,692	89,615	92,899
4000 Food & Supplies	6,154	5,315	3,367	2,129	5,248
5000 Contracted Services & Other Expenses	25,493	49,451	36,576	36,264	22,500
6000 Capital Outlay	456,344	564,585	935,735	546,099	159,575
7100-7499 Other Outgo	3,459,263	5,113,849	3,458,393	3,461,936	3,461,935
7300 Direct Support/Indirect Costs	0	0	0	0	0
TOTAL EXPENDITURES & OTHER OUTGO	\$4,306,247	\$6,088,604	\$4,778,637	\$4,385,846	\$3,981,731
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (A - B)	(\$1,131,052)	\$2,801,275	\$6,391,872	\$6,098,765	\$5,644,586
D. OTHER FINANCING SOURCES/USES					
8910-8999 Sources amount borrowed from fund 26 and other projects	\$5,850,000	\$160,154	\$114,136	\$5,410	\$0
7610-7699 Uses	(2,725,000)	(4,200,000)	0	0	0
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D)	\$1,993,948	(\$1,238,572)	\$6,506,008	\$6,104,175	\$5,644,586

**FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2020/2021 ADOPTED BUDGET**

**CAPITAL FACILITIES FUND - FOLSOM
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 Adopted Budget
F. <u>FUND BALANCE, RESERVES</u>					
1. Beginning Balance as of July 1 - Unaudited	\$543,906	\$2,537,854	\$1,299,283	\$7,805,291	\$13,909,466
Restatement	0	0	0	0	0
Audit Adjustment	0	0	0	0	0
2. Ending Balance, June 30 (E + F1)	\$2,537,854	\$1,299,283	\$7,805,291	\$13,909,466	\$19,554,052
<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	2,537,854	1,299,283	7,805,291	13,909,466	19,554,052
9790 Unassigned Amount	0	0	0	0	0
ENDING FUND BALANCE	\$2,537,854	\$1,299,283	\$7,805,291	\$13,909,466	\$19,554,052



Fund 26

Capital Facilities Fund Summary

Rancho Cordova

**FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2020/2021 ADOPTED BUDGET**

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

OBJECT CODE DESCRIPTION	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Actuals	2020/21 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	0	0	0	0	0	0
8600-8799 Other Local Revenues	3,910,355	4,915,133	3,151,365	2,345,483	1,918,185	1,890,000
TOTAL REVENUES	\$3,910,355	\$4,915,133	\$3,151,365	\$2,345,483	\$1,918,185	\$1,890,000
B. EXPENDITURES						
1000 Certificated Salaries	\$0	\$0	\$0	\$0	\$140	\$0
2000 Classified Salaries	222,635	263,580	259,993	239,341	232,924	231,574
3000 Employee Benefits	65,496	80,842	86,407	85,822	85,386	92,513
4000 Food & Supplies	25,248	50,093	23,585	14,237	1,298	5,548
5000 Contracted Services & Other Expenses	36,000	31,009	57,273	51,929	120,809	34,545
6000 Capital Outlay	1,517,541	1,041,635	2,440,003	2,280,168	1,617,703	15,779
7100-7499 Other Outgo	0	0	0	0	0	0
7300 Direct Support/Indirect Costs	0	0	0	0	0	0
TOTAL EXPENDITURES & OTHER OUTGO	\$1,866,920	\$1,467,158	\$2,867,261	\$2,671,496	\$2,058,261	\$379,959
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (A - B)	\$2,043,435	\$3,447,974	\$284,104	(\$326,013)	(\$140,076)	\$1,510,041
D. OTHER FINANCING SOURCES/USES						
8910-8999 Transfers In/Sources	\$604,377	\$2,757,792	\$7,341,595	\$342,940	\$92,754	\$0
7610-7699 Uses	(2,725,000)	(5,850,000)	0	0	0	0
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D)	(\$77,188)	\$355,766	\$7,625,699	\$16,927	(\$47,323)	\$1,510,041

**FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2020/2021 ADOPTED BUDGET**

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

OBJECT CODE	DESCRIPTION	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Actuals	2020/21 Adopted Budget
F.	<u>FUND BALANCE, RESERVES</u>						
	1. Beginning Balance as of July 1 - Unaudited Restatement Audit Adjustment	\$5,063,415	\$4,986,226	\$5,341,993	\$12,967,692	\$12,984,618	\$12,937,296
	2. Ending Balance, June 30 (E + F1)	\$4,986,226	\$5,341,993	\$12,967,692	\$12,984,618	\$12,937,296	\$14,447,337
	<u>COMPONENTS OF ENDING FUND BALANCE</u>						
	a.) Reserved Amounts	\$0	\$0	\$0	\$0	\$0	\$0
	b.) Committed Amounts	\$0	\$0	\$0	\$0	\$0	\$0
9780	Other Commitments Rancho Projects	4,986,226	5,341,993	12,967,692	12,984,618	12,937,296	14,447,337
9790	Unassigned Amount	0	0	0	0	0	0
	ENDING FUND BALANCE	\$4,986,226	\$5,341,993	\$12,967,692	\$12,984,618	\$12,937,296	\$14,447,337



Fund 27

Building Fund Summary

Undeveloped Area Measure M Bond

**FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2020/2021 ADOPTED BUDGET**

**BUILDING FUND - UNDEVELOPED AREA MEASURE M BOND
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 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	107,893	107,597	124,481	2,183,477	0
TOTAL REVENUES	\$107,893	\$107,597	\$124,481	\$2,183,477	\$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	119	0	0
5000 Contracted Services & Other Expenses	203,323	56,259	26,510	415,037	0
6000 Capital Outlay	292,802	70,512	3,776	12,116	0
7100-7499 Other Outgo	0	0	0	0	0
7300 Direct Support/Indirect Costs	0	0	0	0	0
TOTAL EXPENDITURES & OTHER OUTGO	\$496,126	\$126,770	\$30,404	\$427,152	\$0
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (A - B)	(\$388,233)	(\$19,174)	\$94,076	\$1,756,325	\$0
D. OTHER FINANCING SOURCES/USES					
8910-8999 Transfers In/Sources	\$10,045,390	\$0	\$0	\$150,274,199	\$0
7610-7699 Uses	0	(1,291,996)	(2,340,694)	(23,829,111)	(32,207,203)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D)	\$9,657,157	(\$1,311,170)	(\$2,246,618)	\$128,201,412	(\$32,207,203)

**FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2020/2021 ADOPTED BUDGET**

**BUILDING FUND - UNDEVELOPED AREA MEASURE M BOND
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 Adopted Budget
F. <u>FUND BALANCE. RESERVES</u>					
1. Beginning Balance as of July 1 - Unaudited	\$787,164	\$10,444,321	\$9,133,151	\$6,886,533	\$135,087,946
Restatement	0	0	0	0	0
Audit Adjustment	0	0	0	0	0
2. Ending Balance, June 30 (E + F1)	\$10,444,321	\$9,133,151	\$6,886,533	\$135,087,946	\$102,880,743
<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	10,444,321	9,133,151	6,886,533	135,087,946	102,880,743
9790 Unassigned Amount	0	0	0	0	0
ENDING FUND BALANCE	\$10,444,321	\$9,133,151	\$6,886,533	\$135,087,946	\$102,880,743



Fund 40

Special Reserve Fund Summary

Capital Projects

**FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2020/2021 ADOPTED BUDGET**

**SPECIAL RESERVE FUND CAPITAL PROJECTS
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 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	410,735	416,691	480,044	392,323	389,698
TOTAL REVENUES	\$410,735	\$416,691	\$480,044	\$392,323	\$389,698
B. EXPENDITURES					
1000 Certificated Salaries	\$0	\$0	\$0	\$0	\$0
2000 Classified Salaries	0	0	500	0	0
3000 Employee Benefits	0	0	52	0	0
4000 Food & Supplies	0	0	675	0	0
5000 Contracted Services & Other Expenses	13,484	32,336	62,604	9,630	0
6000 Capital Outlay	0	328,587	646,899	2,897,736	0
7100-7499 Other Outgo	43,696	0	0	0	0
7300 Direct Support/Indirect Costs	0	0	0	0	0
TOTAL EXPENDITURES & OTHER OUTGO	\$57,180	\$360,923	\$710,730	\$2,907,366	\$0
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (A - B)	\$353,555	\$55,769	(\$230,686)	(\$2,515,043)	\$389,698
D. OTHER FINANCING SOURCES/USES					
8910-8999 Transfers In/Sources	\$2,265,374	\$200,000	\$200,000	\$200,000	\$200,000
7610-7699 Uses	0	0	0	0	0
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D)	\$2,618,929	\$255,769	(\$30,686)	(\$2,315,043)	\$589,698

**FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2020/2021 ADOPTED BUDGET**

**SPECIAL RESERVE FUND CAPITAL PROJECTS
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 Adopted Budget
F. <u>FUND BALANCE, RESERVES</u>					
1. Beginning Balance as of July 1 - Unaudited Restatement Audit Adjustment	\$6,421,690	\$9,040,619	\$9,296,388	\$9,265,701	\$6,950,658
2. Ending Balance, June 30 (E + F1)	\$9,040,619	\$9,296,388	\$9,265,701	\$6,950,658	\$7,540,356
<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	2,834,882	2,847,197	2,847,197	3,659,651	3,964,651
CHS Stadium Turf Replacement	357,932	507,959	611,465	2,065,374	2,065,374
FHS and VDLHS Stadium Turf Replacement	873,651	636,282	328,205	1,264	1,265
Facilities	2,908,780	3,239,576	3,413,460	717,738	824,011
Sale proceeds for future relocation of FLHS	2,065,374	2,065,374	2,065,374	506,630	685,055
9790 Unassigned Amount	0	0	0	0	0
TOTAL COMPONENTS OF ENDING FUND BALANCE	\$9,040,619	\$9,296,388	\$9,265,701	\$6,950,658	\$7,540,356



Fund 63

Student Care Centers Fund Summary

**FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2020/2021 ADOPTED BUDGET**

**STUDENT CARE CENTERS 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 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	455	68	72,927	72,927
8600-8799 Other Local Revenues	3,655,411	3,710,886	3,740,109	2,800,463	2,855,967
TOTAL REVENUES	\$3,655,411	\$3,711,341	\$3,740,177	\$2,873,390	\$2,928,894
B. EXPENDITURES					
1000 Certificated Salaries	\$0	\$0	\$0	\$0	\$0
2000 Classified Salaries	1,428,408	1,485,063	1,557,084	1,653,984	1,754,472
3000 Employee Benefits	423,052	480,406	536,049	657,588	738,734
4000 Food & Supplies	201,635	206,734	210,620	188,430	199,926
5000 Contracted Services & Other Expenses	161,954	169,485	198,762	170,801	163,314
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	\$2,215,050	\$2,341,688	\$2,502,515	\$2,670,803	\$2,856,446
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (A - B)	\$1,440,361	\$1,369,653	\$1,237,661	\$202,587	\$72,448
D. OTHER FINANCING SOURCES/USES					
8910-8999 Transfers In/Sources	\$0	\$0	\$0	\$0	\$0
7610-7699 Uses	(591,608)	(1,741,616)	(797,496)	(202,587)	(121,208)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D)	\$848,753	(\$371,963)	\$440,165	\$0	(\$48,760)

**FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2020/2021 ADOPTED BUDGET**

**STUDENT CARE CENTERS 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 Adopted Budget
F. <u>FUND BALANCE, RESERVES</u>					
1. Beginning Balance as of July 1 - Unaudited Restatement	\$1,725,673	\$2,574,426	\$2,202,463	\$1,211,405	\$853,738
Audit Adjustment			(\$1,431,223)	(\$357,667)	\$0
2. Ending Balance, June 30 (E + F1)	\$2,574,426	\$2,202,463	\$1,211,405	\$853,738	\$804,978
<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	2,572,249	2,200,286	1,209,228	851,561	804,978
9790 Unassigned Amount	0	0	0	0	0
ENDING FUND BALANCE	\$2,574,426	\$2,202,463	\$1,211,405	\$853,738	\$804,978



Fund 71

Retiree Benefits Trust Fund Summary

**FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2020/2021 ADOPTED BUDGET**

**RETIREE BENEFITS TRUST 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 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	1,403,743	1,566,549	2,078,134	302,040	0
TOTAL REVENUES	\$1,403,743	\$1,566,549	\$2,078,134	\$302,040	\$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	689,006	606,551	465,604	13,239,800	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	\$689,006	\$606,551	\$465,604	\$13,239,800	\$0
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (A - B)	\$714,737	\$959,998	\$1,612,531	(\$12,937,760)	\$0
D. OTHER FINANCING SOURCES/USES					
8910-8999 Transfers In/Sources	\$600,000	\$815,000	\$815,000	\$0	(\$785,260)
7610-7699 Uses	0	0	0		0
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D)	\$1,314,737	\$1,774,998	\$2,427,531	(\$12,937,760)	(\$785,260)

**FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2020/2021 ADOPTED BUDGET**

**RETIREE BENEFITS TRUST 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 Adopted Budget
F. <u>FUND BALANCE, RESERVES</u>					
1. Beginning Balance as of July 1 - Unaudited Restatement Audit Adjustment	\$8,748,009	\$10,062,746	\$11,837,744	\$14,265,275	\$1,327,515
2. Ending Balance, June 30 (E + F1)	\$10,062,746	\$11,837,744	\$14,265,275	\$1,327,515	\$542,255
<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	\$10,062,746	\$11,837,744	\$14,265,275	\$1,327,515	\$542,255
ENDING FUND BALANCE	\$10,062,746	\$11,837,744	\$14,265,275	\$1,327,515	\$542,255



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.\