



# **Folsom Cordova Unified School District**

## **2019-2020 Adopted Budget**

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**Assistant Superintendent of  
Business Services**  
Rhonda Crawford

**Board of Education**  
JoAnne Reinking, President  
Chris Clark, Vice President  
Joshua Hoover, Clerk  
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# Folsom Cordova Unified School District

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## 2019-2020 ADOPTED BUDGET BOOK

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Approved October 24, 2019

### ✧ Administration ✧

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Superintendent

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Assistant Superintendent of Business Services

**KRISTI BLANDFORD**

Director of Fiscal Services

**With Special Thanks To:**

Katrina Glover, Janelle Reuter, Elia Escobar

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## *From the Superintendent*



Dear Folsom Cordova Community:

This school year, as we engage in the budget development process we are recapping where we have been in the past year and what lies ahead of us. We have created an inclusive process to seek input from our stakeholders. Last year we hosted four budget study sessions with our Board and community, which enabled us to enact structural solutions to reduce expenditures leading into this year. Examples include the reduction of administrative and certificated positions, travel and conference, and reviewing classified positions as vacancies occur. However, more needs to be done as we are projecting a budget deficit for the next three years if additional adjustments are not made.

I am frequently asked why there is still a budget deficit when it sounds like the state is funding education at higher levels. For the past six years, the state changed the way it funded schools through the implementation of the Local Control Funding Formula, consisting of grade-span base grants plus supplemental grants.

What we know going forward is that increased funding will only be based on COLA (Cost of Living Adjustment). The biggest cost drivers that we face are the increased employer contributions into the state pension system (STRS/PERS), the cost of step and column on the salary schedule, and ongoing operating increases, such as utilities and insurance. These costs represent more than 7% in increases which exceed the increase in state revenue we receive through COLA, which represents less than half (3.26%) of the escalating costs.

Our budget vision is to reaffirm our focus on how we navigate a difficult budget season before us. Our Guiding Principles developed by our Board of Education guide this vision and are as follows: to reduce expenditures, minimize impact to students, minimize potential layoffs, and to review programs.

It is our desire to build a level of understanding and to provide transparency about our budget to our stakeholders. Together, our goal is to prioritize and allocate resources to meet these Guiding Principles. Building the budgetary skill levels of our school leaders, and being transparent with our stakeholders, are vital moving forward. And while we have difficult decisions ahead, our goal is to better support our employees in the long term so they are best equipped to help students succeed.

We will also continue to focus on the importance of regular attendance, which is critical to support our students in achieving their grade-level goals and is also an important factor that directly connects to this budget. Did you know that better attendance can yield additional revenue for our schools and District? Our current attendance goal for 2019-20 is 96%. For every 1% increase in Average Daily Attendance over 96% districtwide, Folsom Cordova could receive an additional \$1.6 million in state revenue to support learning. Those are additional resources for academic interventions, enrichment, supplies, mental health support, and so much more as we strive to offer a complete, well-rounded educational experience for all children.

I hope that as you review this spending plan you know how grateful we are for our community's investment in our schools. We welcome your feedback and participation as we develop our budget this year. As always, please do not hesitate to reach out to me at [skoligian@fcusd.org](mailto:skoligian@fcusd.org) if you have questions, concerns, or feedback. I am confident that we will be able to tackle this challenge together and seize the opportunities that present themselves along the way. Here's to an optimistic school year!

Sincerely,

A handwritten signature in black ink that reads "Sarah Koligian". The signature is fluid and cursive, with the first name "Sarah" written in a larger, more prominent script than the last name "Koligian".

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, 2018, 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 20,795 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 21<sup>st</sup> 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 regular meetings on the first and third Thursdays of each month at 6:00 PM. Parents and community members are invited to attend Board meetings.

Sarah Koligian is the current and 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

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





# STUDENT ACHIEVEMENT & DEMOGRAPHICS

## Elementary Curriculum and Instruction

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

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

Seven sites house the Transitional Kindergarten program for families interested in a state-funded, two-year kindergarten experience. 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: 1<sup>st</sup> through 5<sup>th</sup> 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 6<sup>th</sup> 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 8<sup>th</sup>.

## 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

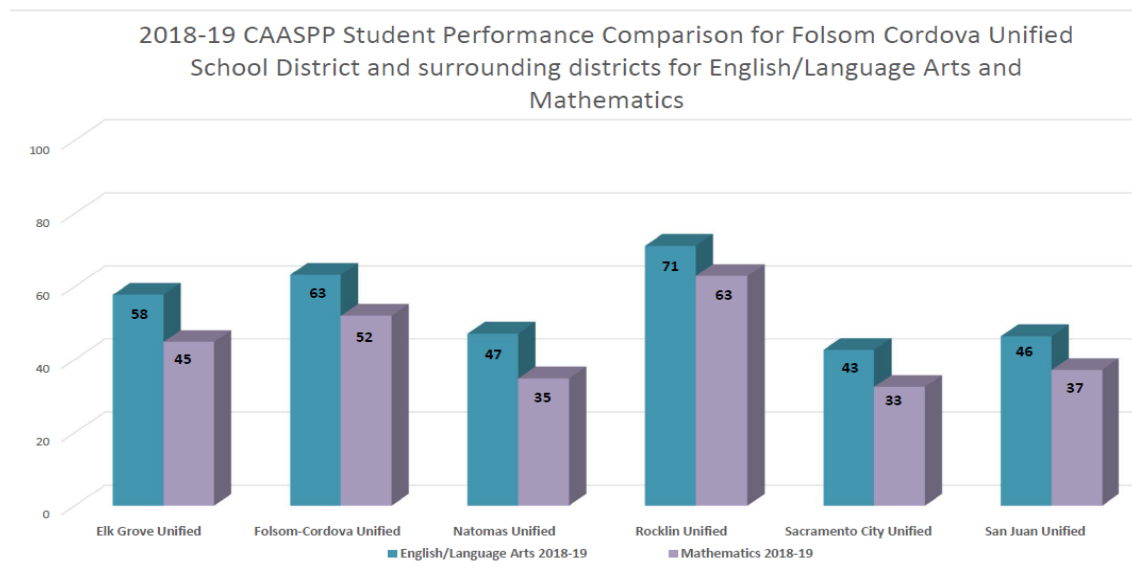
High academic achievement for ALL students is one of Folsom Cordova Unified School District's top priorities. The District is committed to continuous improvement in the quality of the educational programs provided for ALL our students, ensuring they are college and career ready. The setting of high standards 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.

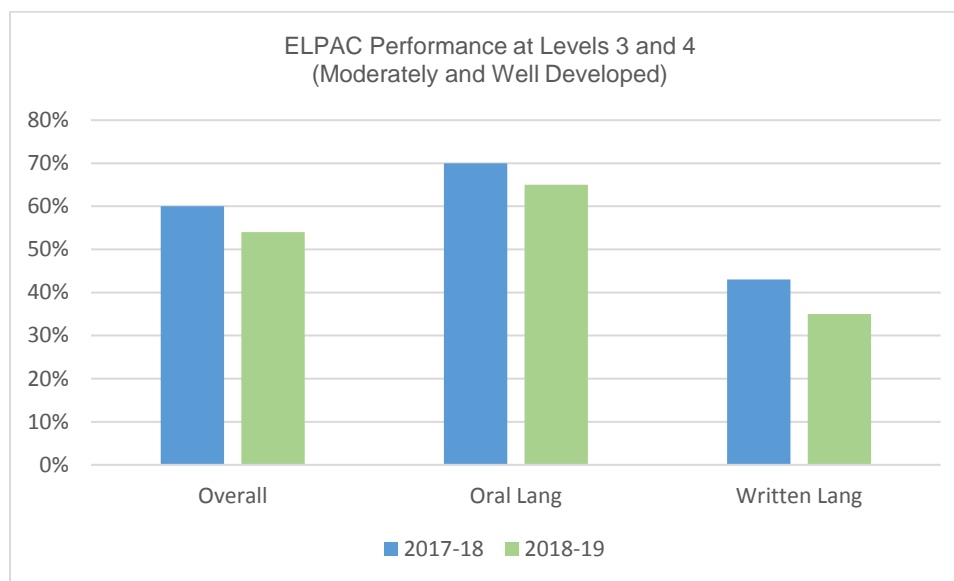
***\*Official CAASPP scores for 2018-19 school year have not yet been released - reported results are preliminary. County and state comparisons are unavailable.***



Source: CalTAC (CA Technical Assistance Center)

## 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 given to eligible students in K-12.



\*\*\*Source: CalTAC (CA Technical Assistance Center)

## Graduation Rate 2017-18 (2018-19 data is not available)

Folsom Cordova Unified School District's graduation rate, including alternative education schools, is 91.9%

\*Source CA School Dashboard

## Student Attendance

Folsom Cordova Unified School District students had an average attendance rate of 95.91% in the 2018-19 school year. Alternative sites had an average of 76.84% for the same year.

# COLLEGE ENTRANCE TESTS

## ACT (American College Test) 2017-18 (2018-19 report is not available)

Name	Grade 12 enrollment	Number tested	Reading	English	Math	Science	Percent of scores >=21
FCUSD	1553	281	27	27	27	26	89.32%

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

\*Source: Dataquest



## SAT Scholastic Aptitude Test 2018-19

### SAT Participation and Performance

Data reflect 2019 high school graduates who took the current SAT during high school. If a student took the SAT more than once, the most recent score is summarized.

Total	Test Takers		Mean Score				Met Benchmarks		
	Number	Percent	Total	ERW	Math	Both	ERW	Math	None
Total	705		1203	598	604	74%	90%	77%	7%
Took Essay <sup>1</sup>	550	78%	1231	612	619	78%	92%	80%	6%

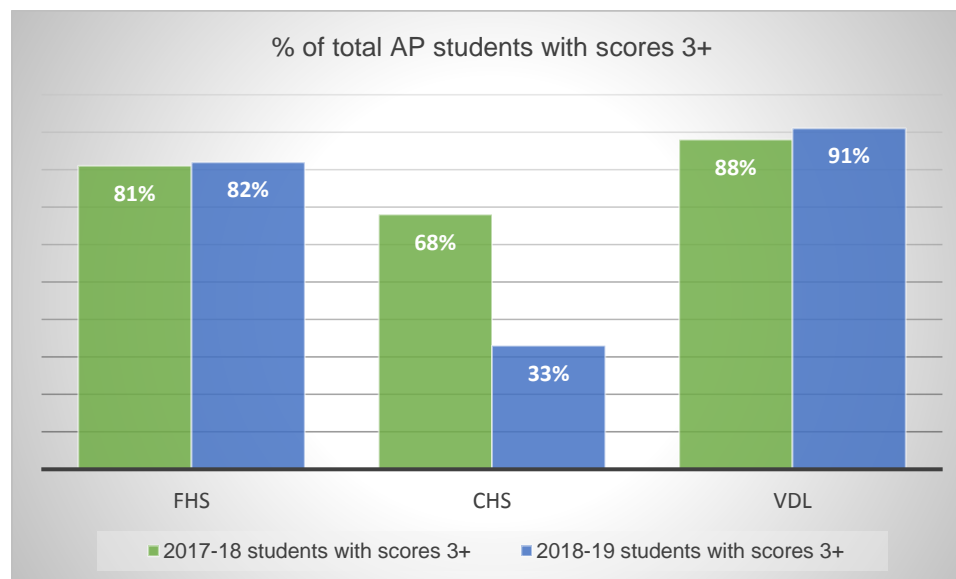
Race / Ethnicity	Test Takers		Mean Score				Met Benchmarks		
	Number	Percent	Total	ERW	Math	Both	ERW	Math	None
American Indian/Alaska Native	2	0%							
Asian	154	22%	1300	633	667	85%	92%	87%	6%
Black/African American	26	4%	1010	513	496	35%	77%	35%	23%
Hispanic/Latino	127	18%	1110	557	553	58%	83%	61%	14%
Native Hawaiian/Other Pacific Islander	3	0%							
White	320	45%	1204	603	602	78%	94%	80%	4%
Two or More Races	47	7%	1203	601	603	74%	89%	77%	9%
No Response	26	4%	1260	622	638	88%	100%	88%	0%

Sex	Test Takers		Mean Score				Met Benchmarks		
	Number	Percent	Total	ERW	Math	Both	ERW	Math	None
Female	377	53%	1177	594	584	69%	90%	69%	9%
Male	328	47%	1231	603	628	81%	91%	85%	5%

\*\* ERW-Evidence-Based Reading and Writing

\*\* Source College Board

## Advanced Placement Tests (Qualifying for College Credits)



\*\* Source College Board

# LANGUAGE

## English Language Learners

FCUSD student enrollment for 2018-2019 was 20,605 of which 5,833 (28.30%) students speak one of 55 CALPADS certified languages and “other” non-English languages. Of the 20,605 enrollment, 2,289 (11.1%) were English Learners and 634 (24.5%) Reclassified Fluent English Proficient (RFEP) in the 2018-2019 school year.

76.71% of the FCUSD students with another language speak one of the listed languages below:

### Top FCUSD non-English Languages

Spanish	45.96%
Russian	9.7%
Farsi	7.34%
Other	5.24%
Armenian	4.89%
Telugu	3.58%

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

### 100+ English Learners

Cordova High	232
Mills Middle	200
Cordova Meadows Elem.	181
White Rock Elem.	181
Rancho Cordova Elem	171
Williamson Elem.	163
Cordova Villa Elem.	144
Mitchell Middle	103

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 2018-2019 FCUSD reported 922 such students entering from the top 10 countries of birth were:

### Enrolled Less Than 3 years in a US School

Afghanistan	252	Ukraine	35
India	197	Moldova	30
Mexico	39	China	18
Philippines	38	Russia	18
Armenian	38	Israel	13

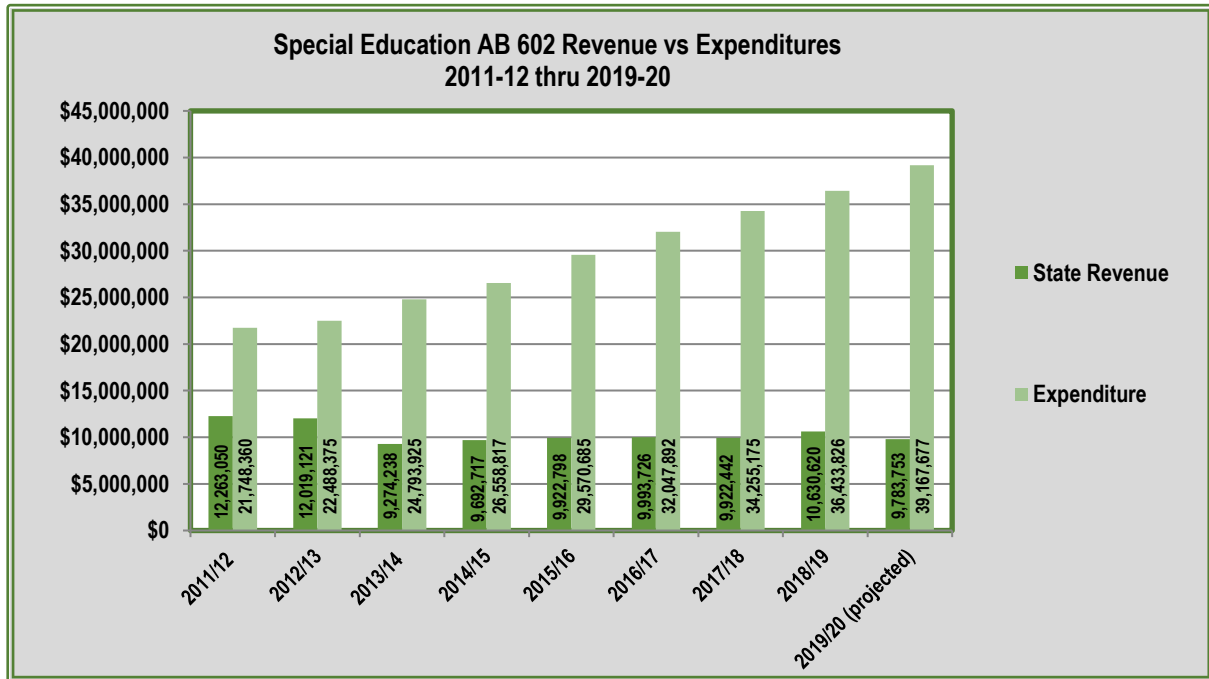
The District’s programs for English Language Learners provide integrated and designated English Language Development (ELD) with teachers, tests, and books in English, and with primary language support (i.e. Spanish, Russian) through Bilingual Instructional Assistants as needed. The services for English 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 2019-20 Proposed Budget for Special Education is based on \$15,652,349 in Federal and State funding, \$29,375,408 in General Fund contributions and \$45,382,242 in expenditures, including indirect costs. The Special Education budget is also required to be presented in detail and be approved by the Governing Board.

<b>EXPENDITURES</b>	<b>2018-2019</b>
Certificated Salaries	\$ 17,263,971.00
Classified Salaries	\$ 10,938,565.00
Employee Benefits	\$ 10,291,280.00
Books & Supplies	\$ 568,292.00
Services & Other Operating Exp	\$ 4,357,124.00
Other outgo	\$ 1,963,010.00
<b>Total Expenditures</b>	<b>\$ 45,382,242.00</b>

## 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 2018-19 to 2019-20:

Job Title	2018/19	2019-20
	FTE	FTE
AAC Specialist	1.00	1.00
Adapted Physical Education	2.00	2.00
Assistive Tech Specialist	1.00	1.00
Assistant Superintendent Special Ed	1.00	1.00
Assistant Director	1.00	0.00
ATT Tech / AUG ALT Com Assist	1.00	1.00
Behavior Support Aide	12.34	10.22
Behaviorist Specialist	7.00	4.84
Clerical	6.25	5.25
Coordinator of Early Childhood Development	0.25	0.25
Coordinator Special Education	2.00	2.00
Coordinator of Inclusion	1.00	0.00
Director of Special Education	1.00	1.00
Elementary Teacher	0.00	1.00
Instructional Assistant	201.05	206.29
Instructional Assistant Brailist	0.72	0.72
Mental Health Assistant	2.88	2.16
Nurses/LVN	7.34	8.09
Occupational Therapist	9.00	9.00
Physical Therapist	2.00	2.00
Program Specialist	6.00	6.00
Psychologist	23.13	22.20
Special Project - Workability	0.63	0.63
Speech Pathologist	30.67	27.87
Teachers - Autism	0.00	3.00
Teachers - Moderate/Severe	53.00	54.00
Teachers - Deaf & Hard of Hearing	1.00	1.00
Teachers - M/S Preschool	9.50	9.00
Teachers - Mild/Moderate	65.50	68.40
Teachers - Visually Handicapped	2.00	2.00
Transition Assistant	6.75	7.46
Signing Assistants	0.72	0.72
Signing Assistants DHOH	0.88	0.88
Marriage Family Therapist/Mental Health Specialist	9.71	9.04
<b>Total</b>	<b>469.30</b>	<b>471.00</b>

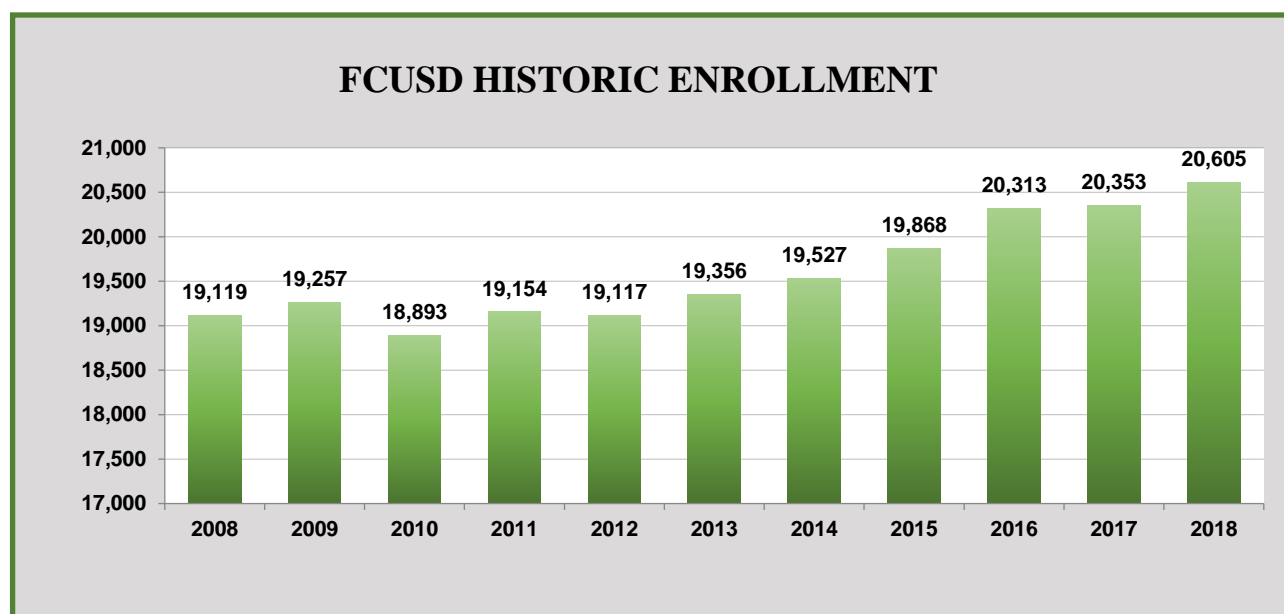
# STUDENT ENROLLMENT PROJECTIONS & HOUSING

## Sacramento County Enrollment Trends

As of the 2018-19 school year Sacramento County is comprised of approximately 3.99% of the State's 6,193,312 K-12 enrollment. Sacramento County's projected K-12 enrollment is expected to increase by 1.8% over the next decade.

## FCUSD Enrollment Patterns

FCUSD has continued to serve an increasing number of students since its inception. Over the last 10 years, FCUSD has experienced an enrollment growth of 1,486 students, or 6.97%, from 19,119 students in October 2008 to 20,605 students in October 2018 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

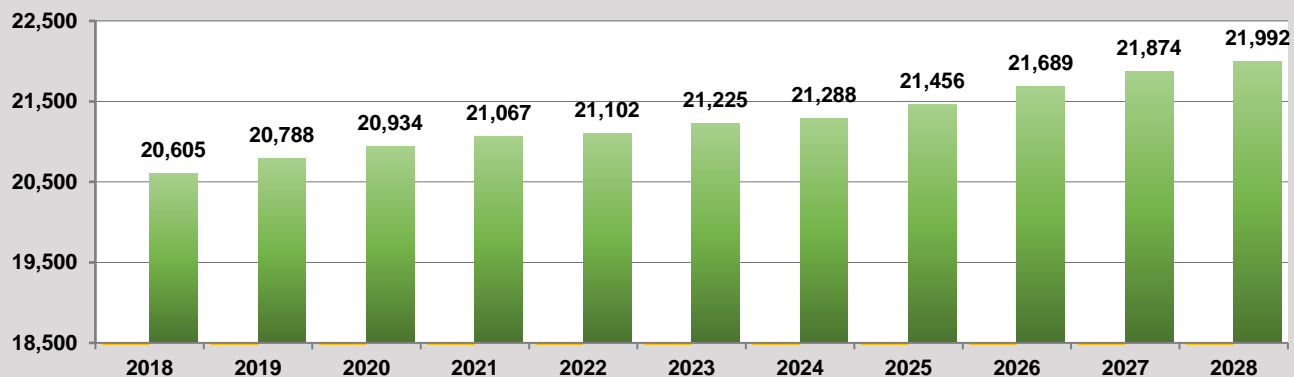
The population projections of both state and local agencies indicate that the Sacramento metropolitan area will continue to grow in the foreseeable future. A considerable portion of the recent metropolitan growth has occurred and will continue to occur within the Folsom Cordova Unified School District.

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 316 single family housing units under construction. Glenborough has received approval from the County of Sacramento, and the neighboring Easton development is heading towards approval. Rio del Oro is nearing final approval by the City of Rancho Cordova and Westborough is in the initial stage of the approval process.

As development increases, the enrollment in the District could exceed 21,992 students by 2028. 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 attempts to keep school sizes in the range of 625 for elementary schools, 900 for middle schools and 2,100 for high schools.

## Attendance Boundaries

Attendance boundary revisions for Folsom were approved by the Board on December 15, 2005. The boundaries were revised to account for the opening of Russell Ranch Elementary School and Vista del Lago High School, effective for the 2007/08 school year. In November 2010, high school boundaries were adjusted to allow for students living in the Blanche Sprentz and Folsom Hills Elementary School attendance areas to register at either Folsom High or Vista del Lago High without having to complete transfer paperwork. In 2014, minor adjustments were made to the boundary between Theodore Judah and Natoma Station to accommodate for a large development near Glenn Drive. Currently, Folsom secondary school boundaries are being reviewed and a recommendation will be presented to the Board in November 2019 for implementation for the 2020/21 school year.

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

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







# 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:
  - 83 percent for ongoing employee costs for salaries, benefits and other personnel costs.
  - 17 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. A surcharge of 1.00% is also assessed on all payroll expenses and is earmarked for future retiree benefit costs.

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

- Non-mandated categorical programs (such as Title I, Title II, and Title III) should be self-supporting and, where permissible, shall include allowable allocations for direct and indirect costs. In addition, the District may transfer funds between programs where that action best serves the educational needs of students.
- The school site budget per-pupil allocation amount provided by the District will be adjusted for enrollment.
- The District shall provide for employee compensation in the context of long-range planning implications for retention of existing employees, attraction of new employees and the financial health of the District. No salary raise other than step and column is included for this year.
- When staff requests a new project or program, the specific funding 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 shall be allowed to carry over any unspent general purpose funds and allowable Categorical funds from the current year in order that major purchases can be made without impacting a single budget year.
- The District shall seek and apply for grants and other funding options that support the District's mission.
- The District will provide administrative staff and support staff to effectively direct and manage the schools. New positions will only be approved where critical needs exist and can be supported on an on-going basis.
- The District will continue to transport students residing more than four miles from the high schools, more than three miles from grades 6–8 middle schools, more than 1.5 miles from grades 4-8 elementary schools and more than .75 miles from grades K-3 elementary schools. An annual parent-paid fee for transportation has been established to help reduce encroachment.
- All auxiliary programs (food service, student care, preschool, adult education) shall be fully self-supporting, including utilities, maintenance, and custodial services.
- The District will continue to seek ways to maximize student attendance.

# SUMMARY OF CALIFORNIA SCHOOL DISTRICT 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 2019-2020

#### 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 \$1,701 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 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.



# 2019-2020 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 2019/20 Budget
January 15, 2019	School Services of California "Governor's Proposed Budget" Conference
January 17, 2019	Governor's Proposed Budget Update to Board of Education
January 17, 2019	Board Budget Study Session
January 17, 2019	2019/20 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, 2019	Financial reporting period ends for Second Interim Report
January/February	Determine site and grade-level staffing for 2019/20
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 14, 2019	Second Interim Financial Report & Standards and Criteria Review for the quarter ending January 31, are approved by the Board of Education
March 14, 2019	Board of Education approves Budget Guidelines
March 15, 2019	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, 2019	Financial reporting period ends for Third Interim Report when applicable
May	Revise 2019/20 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 16, 2019	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 6, 2019	LCAP/Public Hearing
June 6, 2019	Final review budget document
June 10, 2019	Budget available for public inspection, public input on Proposed Budget
June 20, 2019	Board of Education adopts Budget and Multi Year Projection
June 20, 2019	Board of Education adopts LCAP
June 27, 2019	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 30, 2019	Close District books for prior fiscal year
September 5, 2019	Board approval of prior year Unaudited Actuals Report
September 5, 2019	The Board of Education adopts a resolution identifying the prior year actual and budget year estimated GANN Appropriation Limits
September 5, 2019	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, 2019	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 19, 2019	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. Retiree Benefit Fund

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

#### K. New General Fund Program Requests

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

#### L. Priority List for Additional Funds

1. An annual priority list may be recommended by the administration to the Assistant Superintendent Business 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.

<b>EDUCATION LEVEL</b>	<b>2019-20 Instructional Supplies Allocation per ADA</b>
<b>Elementary (K-6)</b>	<b>\$45.60</b>
<b>Middle (7-8)</b>	<b>\$45.60</b>
<b>High School (9-12)</b>	<b>\$51.50</b>
<b>Continuation High School</b>	<b>\$48.22</b>
<b>Special Education:</b>	
<b>Severe Elementary</b>	<b>\$29.71</b>
<b>Severe Middle/HS</b>	<b>\$29.71</b>
<b>Non Severe Elementary</b>	<b>\$24.20</b>
<b>Non Severe Middle/HS</b>	<b>\$24.20</b>

<b>School Sites</b>	<b>2019-20 Projected Regular Ed. Enrollment</b>	<b>2019-20 Certificated FTE</b>
<b><u>ELEMENTARY</u></b>		
Blanche Sprentz	406	17
Carl Sundahl	365	15
Cordova Gardens	325	14
Cordova Meadows	421	17.3
Cordova Villa	516	20
Empire Oaks	453	17
Folsom Hills	576	23
Gold Ridge	610	23
Mather Heights	422	18
Natoma Station	512	19
Navigator	365	15
Oak Chan	475	19
Peter J. Shields	385	17
Rancho Cordova	471	18
Riverview STEM	356	14
Russell Ranch	658	24
SJ Gallardo	469	18
Theodore Judah	646	23
White Rock	489	19.14
Williamson	577	23
<b>ELEMENTARY TOTAL</b>	<b>9,497</b>	<b>373.44</b>
<b><u>SECONDARY</u></b>		
Folsom Middle	1,459	48.4
Mills Middle	787	32.4
Mitchell Middle	921	35
Sutter Middle	1,518	50
Cordova High	1,867	75.2
Folsom High	2,554	86.6
Vista del Lago High	1,865	68.66
Folsom Lake		
Continuation	88	4.6
Kinney Continuation	110	7.8
Prospect Community		
Day School	35	3.8
Independent Study	134	6
Adolescent Parent		
Program	7	2
<b>SECONDARY TOTAL</b>	<b>11,345</b>	<b>420.46</b>
<b>GRAND TOTAL</b>	<b>20,842</b>	<b>793.90</b>

# 2019-2020 BUDGET ALLOCATIONS

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 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		5 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 teachers	
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 add'l days		
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 (0-240 Students) (including Charter School)	8 hrs/10.5 months	1 per school (0-400 students)	8 hrs/11 months	1 per school (0-400 students)	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. Clerk I	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 III (reflects current practice)					1 per school	8 hrs/10.5 months		
l. 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			1 per school	8 hrs/10.25 months				
9. Library Assistant					1 per school	8 hrs/10 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 (December enrollment)		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	actual student	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			
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

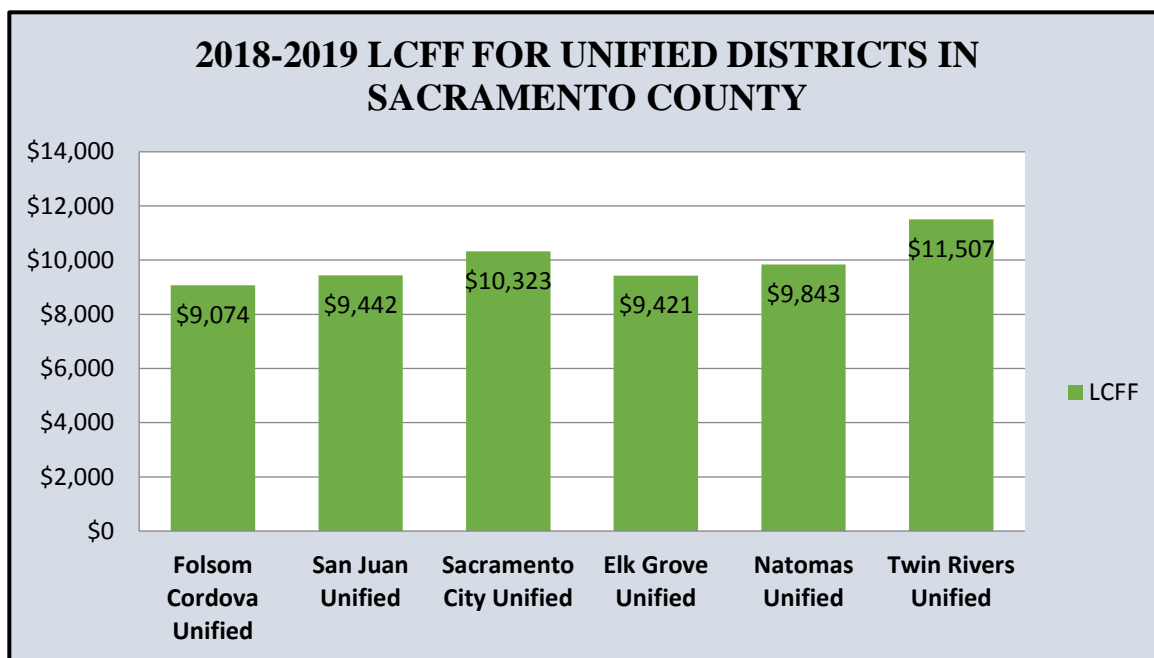
### Revenue Classifications

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 82.15% of General Fund revenue. This source of revenue includes state aid, local property taxes, and EPA.

It is currently projected that \$183,921,636 will be received for 2019/20 through the LCFF. This represents an increase of \$6,259,909 as compared to 2018/19 actuals.



### Education Protection Account (EPA)

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

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

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

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

### FEDERAL REVENUES

Every Student Succeeds Acct	\$ 344,884
Medi Cal	\$ 438,000
Special Ed. Basic Grant, Preschool & Alt Dispute Res	\$ 3,965,134
School Improvement Grant	\$ 907,694
Title I	\$ 2,496,650
Title II	\$ 484,325
Title III	\$ 315,392
Title IV	\$ 199,409
Vocational Ed.	\$ 114,907
<b>Total Federal Revenues</b>	<b><u>\$ 9,266,395</u></b>

### Federal Revenue

Federal Revenue, which represents approximately 4.14% 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 \$9,266,395 will be received from Federal Revenue sources in 2019-20.

### State Revenue

Other State Revenue represents approximately 11.12% 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 \$24,899,951 will be received from State Revenue source 2019-20.

### STATE REVENUES

Academies	\$ 308,285
ASES Kid Code Grant	\$ 16,666
Career Technical Education	\$ 1,912,937
Healthy Start	\$ 660,832
Lottery	\$ 4,193,720
Low-Performing Student Block Grant	\$ 93,228
Mandated Cost	\$ 776,919
Special Ed. Mental Health Services	\$ 1,235,772
Special Ed. State Apportionment	\$ 9,783,753
Special Ed. Workability	\$ 110,580
Specialized Secondary Program SSP	\$ 19,000
STRS On-Behalf Pension Contribution	\$ 5,543,255
TUPE	\$ 180,828
CELDT and CAASPP Testing	\$ 64,176
<b>Total State Revenues</b>	<b><u>\$ 24,899,951</u></b>

### LOCAL REVENUES

Fees from Facility Rentals	\$ 613,800
Fees from Transportation	\$ 466,000
Interest Earnings	\$ 255,000
Other Miscellaneous Revenues	\$ 3,786,477
Reimbursement from FCEA	\$ 148,657
School Readiness	\$ 415,819
<b>Total Local Revenues</b>	<b><u>\$ 5,685,753</u></b>

### Local Revenue

Revenue accounted for in the Other Local Income section of the budget, which represents approximately 2.54% 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 \$5,685,753 will be realized in 2019-20 from Local Income sources.

## Other Financing Sources

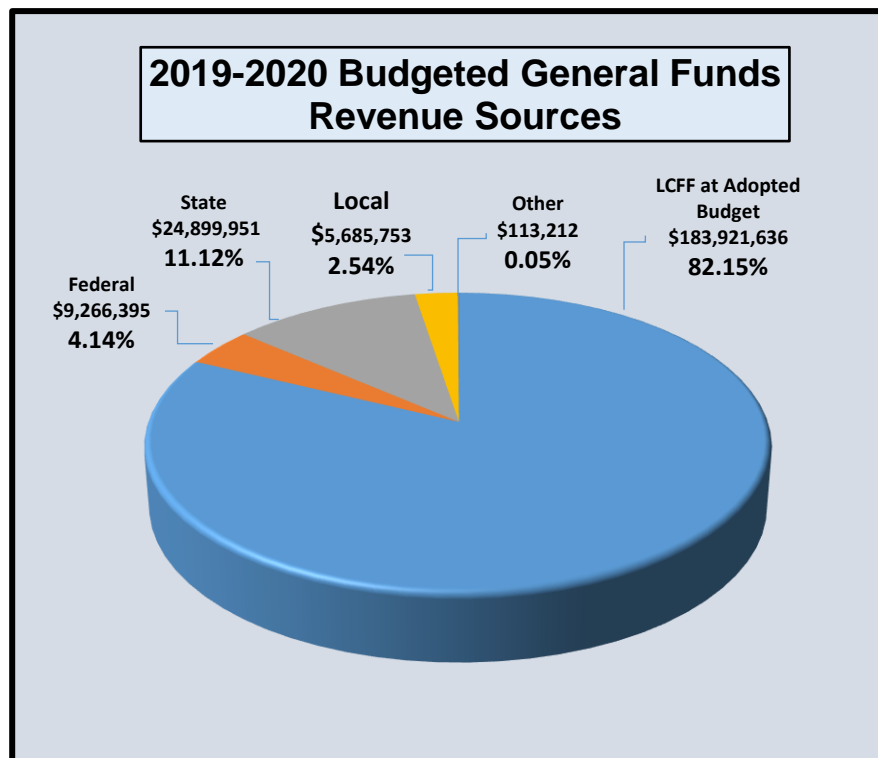
Other Financing Sources is related to transfers to the General Fund from other funds for services chargeable by the General fund. These sources represent approximately 0.05% of the General Fund revenue. Transfers are made to the General Fund from the Child Development and Student Care funds for indirects.

It is currently anticipated that \$113,212 will be realized from Other Financing sources.

## Summary of Revenue Sources

The following summarizes the General Fund revenue source for 2018-2019 and 2019-2020:

	<b>2018-19 Actuals</b>	<b>2019-20 Adopted Budget</b>	<b>Increase (Decrease)</b>
LCFF Sources	\$ 177,661,727	\$ 183,921,636	\$ 6,259,909
Fed Revenues	\$ 8,983,809	\$ 9,266,395	\$ 282,586
State Revenues	\$ 42,661,666	\$ 24,899,951	\$ (17,761,715)
Local Revenues	\$ 6,934,105	\$ 5,685,753	\$ (1,248,352)
Other Fin. Sources	\$ 137,294	\$ 113,212	\$ (24,082)
<b>Total</b>	<b>\$ 236,378,601</b>	<b>\$ 223,886,947</b>	<b>\$ (12,491,654)</b>





## 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
18,306	374	2004/05	17,287	10	0	88	17,385	244	1.40%
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	19,376	0	39	55	19,387	88	0.45%
20,487	n/a	2018/19	19,559	0	75	53	19,559	173	0.88%

# 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 2019-20 compared to the 2018-19 actual expenses.

## Certificated Salaries

Certificated salaries include teachers, administrators, counselors, supervisors, psychologists and other employees who maintain a credential with the State of California. This expense represents approximately 43.71% of total expenditures.

It is projected that \$100,993,732 will be expended on certificated salaries in 2019-20. This represents an increase of \$888,018 or .89% more than 2018-19 actuals and is the net of Board approved positions and 2019-20 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 15.95% of total expenditures.

It is projected that \$36,842,819 will be expended on classified salaries in 2019-20. This represents an increase of \$1,411,022 or 3.98% more than 2018-19 actuals and is the net of Board approved program positions and step and column increases for 2019-20.

## 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 22.59% of total expenditures.

It is projected that \$52,203,109 will be expended on employee benefits in 2019-20. This represents a decrease of (\$5,455,750) from 2018-19 actuals.

Costs associated with the District's health benefits are budgeted on a cap basis. The net decrease 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 17.10%        | ▪ PERS 19.721%               |
| ▪ Unemployment 0.05% | ▪ Workers Comp 1.82%         |
| ▪ OASDI 6.20%        | ▪ Retiree Benefit Fund 1.00% |
| ▪ Medicare* 1.45%    |                              |

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

### Health Benefits Per Year

- |                |          |
|----------------|----------|
| ▪ Certificated | \$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 4.87% of total expenditures.

It is anticipated that approximately \$11,262,115 will be expended on books, supplies, and other materials during 2019-20. This represents an increase of \$952,855 from the 2018-19 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 9.86% of total expenditures.

It is anticipated that approximately \$22,778,067 will be expended in this classification in 2019-20. This represents a decrease of (\$1,254,147) from 2018-19 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 1.80% of total expenditures.

It is anticipated that approximately \$4,165,144 will be expended on capital outlay in 2019-20. This represents an increase of \$3,185,957 from 2018-19 actuals based on the purchases of new buses, new CTE equipment, and construction of a CTE building.

## 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 1.22% of total expenditures.

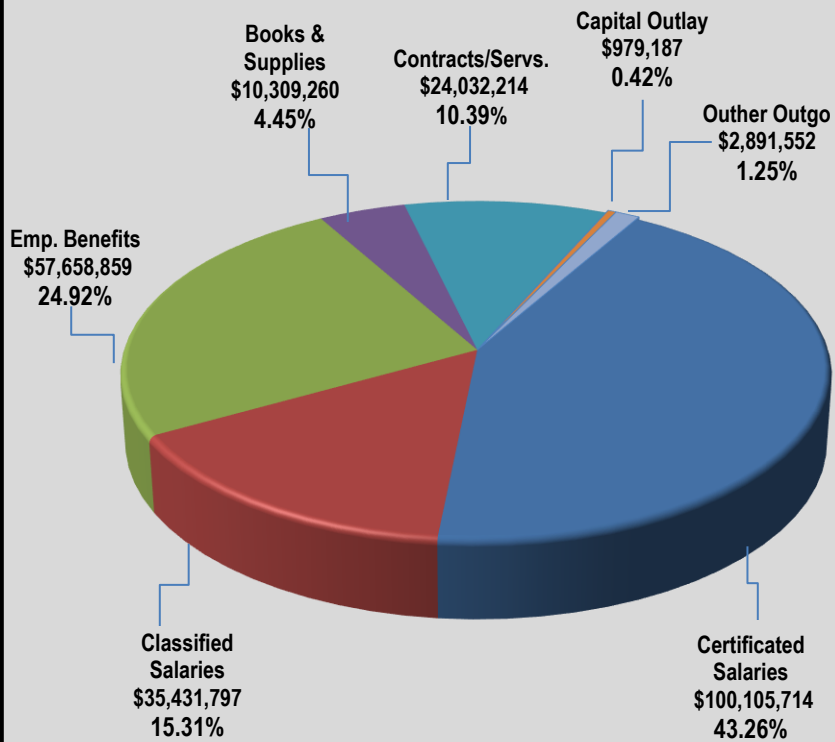
It is anticipated that approximately \$2,816,500 will be expensed in the Other Outgo classification in 2019-20. This represents a decrease of (\$75,052) from 2018-19 actuals. The net decrease is due to adjustments in credits to the general fund for indirect costs from other programs and funds.

## Summary of Expenditures

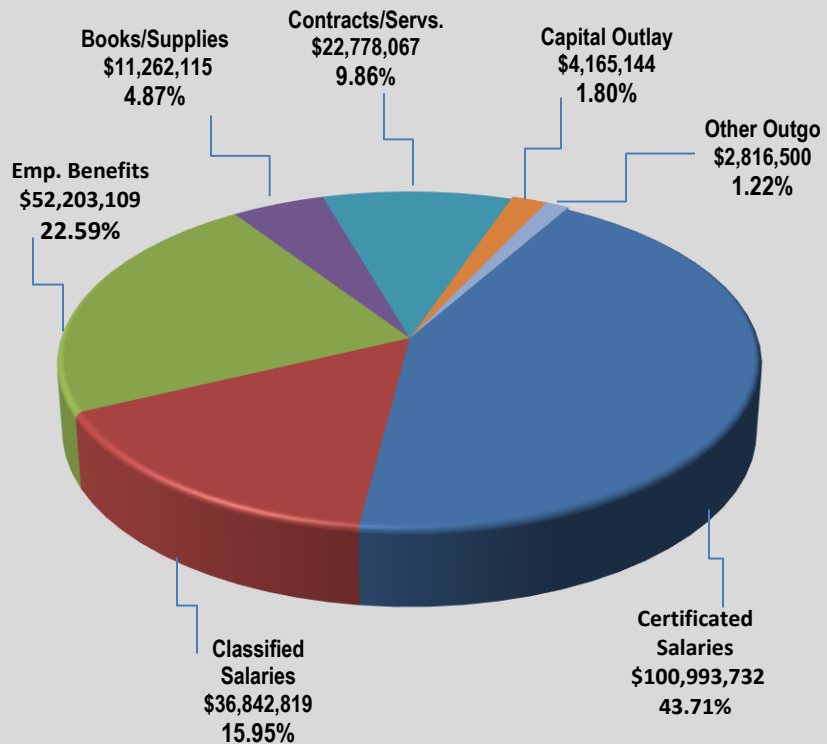
The table to the right and the graphs on the next page are summaries of General Fund expenditures for both 2018-19 and 2019-20.

<u>Expense Category</u>	<u>2018/19 Actuals</u>	<u>2019/20 Budget</u>	<u>Increase / (Decrease)</u>
Certificated Salaries	\$100,105,714	\$100,993,732	\$888,018
Classified Salaries	\$35,431,797	\$36,842,819	\$1,411,022
Employee Benefits	\$57,658,859	\$52,203,109	(\$5,455,750)
Books & Supplies	\$10,309,260	\$11,262,115	\$952,855
Contracts & Services	\$24,032,214	\$22,778,067	(\$1,254,147)
Capital Outlay	\$979,187	\$4,165,144	\$3,185,957
Other Outgo	\$2,891,552	\$2,816,500	(\$75,052)
Totals	\$231,408,583	\$231,061,486	(\$347,097)

## 2018-2019 General Fund Unaudited Expenditures



## 2019-2020 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.

## 2018-19 ACTIVITIES

Beginning Fund Balance July 1, 2018		\$27,193,053
2018/19 Actual Revenues	\$236,378,601	
2018/19 Actual Expenses	\$231,408,583	
Surplus (Deficit)		\$4,970,018
2018/19 Unaudited Ending Fund		
Balance @ June 30, 2019		\$32,163,071
Components of Fund Balance:		
Revolving Cash Reserve	\$75,000	
Legally Restricted Balance	\$9,256,412	
Commitments	\$4,108,280	
Assigned Site/Dept. Carryover	\$934,421	
Other Assigned	\$10,843,958	
Unassigned Fund Balance	\$0	
Sub-Total of Components		<u>\$25,218,071</u>
Reserve	Minimum 3%	<u>\$6,945,000</u>

## 2018-19 Activities

For the 2018-19 fiscal year, the unaudited ending fund balance was \$32,163,071. The reserve for 2018-19 was \$6,945,000 which meets the 3% minimum required by the state.

## 2019-20 Projected

For the 2019-20 fiscal year, the projected unaudited ending fund balance is \$24,988,532. The reserve for 2019-20 is \$7,100,000 which meets the 3% minimum required by the State.

## 2019-20 PROJECTED

Beginning Fund Balance July 1, 2019		\$32,163,071
2019/20 Projected Revenues	\$223,886,947	
2019/20 Projected Expenses	\$231,061,486	
Surplus (Deficit)		(\$7,174,539)
2019/20 Unaudited Ending Fund		
Balance @ June 30, 2020		\$24,988,532
Components of Fund Balance:		
Revolving Cash Reserve	\$75,000	
Legally Restricted Balance	\$6,557,411	
Commitments	\$2,817,271	
Assigned Site/Dept. Carryover	\$1,013,258	
Other Assigned	\$7,335,068	
Unassigned Fund Balance	\$90,523	
Sub-Total of Components		<u>\$17,888,531</u>
Reserve	Minimum 3%	<u>\$7,100,000</u>

			2018-19 Unaudited Actuals			2019-20 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							% Diff Column C & F
A. REVENUES									
1) LCFF Sources	8010-8099		177,661,727.18	0.00	177,661,727.18	183,921,636.00	0.00	183,921,636.00	3.5%
2) Federal Revenue	8100-8299		334,489.60	8,649,319.12	8,983,808.72	238,000.00	9,028,395.00	9,266,395.00	3.1%
3) Other State Revenue	8300-8599		7,827,367.78	34,834,298.64	42,661,666.42	3,945,270.00	20,954,681.00	24,899,951.00	-41.6%
4) Other Local Revenue	8600-8799		6,176,248.11	757,856.47	6,934,104.58	5,190,735.00	495,018.00	5,685,753.00	-18.0%
5) TOTAL, REVENUES			191,999,832.67	44,241,474.23	236,241,306.90	193,295,641.00	30,478,094.00	223,773,735.00	-5.3%
B. EXPENDITURES									
1) Certificated Salaries	1000-1999		80,590,540.95	19,515,172.73	100,105,713.68	81,544,678.00	19,449,054.00	100,993,732.00	0.9%
2) Classified Salaries	2000-2999		20,976,756.00	14,455,041.51	35,431,797.51	21,600,965.00	15,241,854.00	36,842,819.00	4.0%
3) Employee Benefits	3000-3999		31,165,755.88	26,493,102.71	57,658,858.59	33,970,736.00	18,232,373.00	52,203,109.00	-9.5%
4) Books and Supplies	4000-4999		5,607,831.24	4,701,428.27	10,309,259.51	6,340,129.00	4,921,986.00	11,262,115.00	9.2%
5) Services and Other Operating Expenditures	5000-5999		12,971,529.39	11,060,684.71	24,032,214.10	15,022,193.00	7,755,874.00	22,778,067.00	-5.2%
6) Capital Outlay	6000-6999		811,001.64	168,185.06	979,186.70	2,215,207.00	1,949,937.00	4,165,144.00	325.4%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299								
	7400-7499		1,005,698.81	183,454.22	1,189,153.03	979,075.00	171,996.00	1,151,071.00	-3.2%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		(2,071,626.20)	1,786,907.64	(284,718.56)	(2,338,805.00)	2,039,234.00	(299,571.00)	5.2%
9) TOTAL, EXPENDITURES			151,057,487.71	78,363,976.85	229,421,464.56	159,334,178.00	69,762,308.00	229,096,486.00	-0.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			40,942,344.96	(34,122,502.62)	6,819,842.34	33,961,463.00	(39,284,214.00)	(5,322,751.00)	-178.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		97,213.71	0.00	97,213.71	113,212.00	0.00	113,212.00	16.5%
b) Transfers Out	7600-7629		1,575,000.00	412,118.00	1,987,118.00	1,565,000.00	400,000.00	1,965,000.00	-1.1%
2) Other Sources/Uses									
a) Sources	8930-8979		40,080.21	0.00	40,080.21	0.00	0.00	0.00	-100.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		(32,833,498.15)	32,833,498.15	0.00	(36,985,213.00)	36,985,213.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(34,271,204.23)	32,421,380.15	(1,849,824.08)	(38,437,001.00)	36,585,213.00	(1,851,788.00)	0.1%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			6,671,140.73	(1,701,122.47)	4,970,018.26	(4,475,538.00)	(2,699,001.00)	(7,174,539.00)	-244.4%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	16,235,518.92	10,957,534.11	27,193,053.03	22,906,659.65	9,256,411.64	32,163,071.29	18.3%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,235,518.92	10,957,534.11	27,193,053.03	22,906,659.65	9,256,411.64	32,163,071.29	18.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,235,518.92	10,957,534.11	27,193,053.03	22,906,659.65	9,256,411.64	32,163,071.29	18.3%
2) Ending Balance, June 30 (E + F1e)			22,906,659.65	9,256,411.64	32,163,071.29	18,431,121.65	6,557,410.64	24,988,532.29	-22.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	75,000.00	0.00	75,000.00	75,000.00	0.00	75,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	9,256,411.64	9,256,411.64	0.00	6,557,410.64	6,557,410.64	-29.2%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	4,108,280.36	0.00	4,108,280.36	2,817,271.36	0.00	2,817,271.36	-31.4%
EL/LI	0000	9760	4,108,280.36		4,108,280.36				
EL/LI	0000	9760				2,817,271.36		2,817,271.36	
d) Assigned									
Other Assignments		9780	11,778,379.29	0.00	11,778,379.29	8,348,326.42	0.00	8,348,326.42	-29.1%
CTE	0000	9780	1,551,772.42		1,551,772.42				
Local grants carryover-donor restricted	0000	9780	524,522.00		524,522.00				
Projected Intel donations carryover	0000	9780	749,126.00		749,126.00				
Projected school site carryover	0000	9780	650,000.00		650,000.00				
Projected department carryover	0000	9780	284,421.00		284,421.00				
Set-aside for chromebook replacement	0000	9780	675,000.00		675,000.00				
Professional development day(s)	0000	9780	1,558,000.00		1,558,000.00				
New school startup	0000	9780	50,000.00		50,000.00				
New buses	0000	9780	570,636.00		570,636.00				
Set-aside for 2019/20	0000	9780	2,841,676.87		2,841,676.87				
Salary increase for 2019/20	0000	9780	850,223.00		850,223.00				
Technology equipment replacement	0000	9780	400,000.00		400,000.00				

			2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
Fall staffing	0000	9780	600,000.00		600,000.00				
Significant Disproportionality	0000	9780	473,002.00		473,002.00				
CTE	0000	9780				517,358.42		517,358.42	
Local grants carryover-donor restricted	0000	9780				524,522.00		524,522.00	
Projected Intel donations carryover	0000	9780				749,126.00		749,126.00	
Projected school site carryover	0000	9780				650,000.00		650,000.00	
Projected department carryover	0000	9780				284,421.00		284,421.00	
Set-aside for chromebook replacement	0000	9780				675,000.00		675,000.00	
Professional development day(s)	0000	9780				1,558,000.00		1,558,000.00	
Fall staffing	0000	9780				600,000.00		600,000.00	
Significant Disproportionality	0000	9780				473,002.00		473,002.00	
Set-aside for 19/20	0000	9780				1,746,261.00		1,746,261.00	
New Buses	0000	9780				570,636.00		570,636.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	6,945,000.00	0.00	6,945,000.00	7,100,000.00	0.00	7,100,000.00	2.2%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	90,523.87	0.00	90,523.87	New



## 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 Workforce Innovation and Opportunity Act (WIOA) Title II, State California Adult Education Programs (CAEP) formally known as AB86. State funds are distributed through the Capitol Adult Education Regional Consortium (CAERC), Cal Works and fee-based funding. Adult Basic Ed-231 Federal Grant monies are expected which will provide for instructional aides and materials for ESL, and High School Diploma classes (funding is based on earned payment points on the CASAS test given to students). Another federal program is the English Literacy/Civics grant which will provide classes to increase citizenship participation and EL Civics for non-English speaking learners.

### Cafeteria Fund

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

The District participates in the National School Lunch 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.

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.

### 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.

## Building Funds (Bonds)

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

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

## Capital Facilities Funds (Developer Fees)

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

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



## State School Building Lease/Purchase Fund

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

## School Facilities Program Fund

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

## Special Reserve Fund for Capital Projects

The Special Reserve Fund for Capital Projects exists primarily to provide for the accumulation of monies for capital outlay purposes. The primary source of revenue is rental payments by cellular companies and facility rental fees. Funds are reserved for synthetic turf replacement and stadium improvements at the high schools. This is also the fund used to record Certificates of Participation proceeds, 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 authorized by the California Department of Education to account for the operations of State Preschool Programs. These programs are accounted for in separate funds to comply with statewide accounting procedures.

The District’s State Preschool provides low cost school readiness programs 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		2016-2017	2017-2018	2018-2019	2019-2020
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
1109	REIMBURSEMENT -SALARY	25,595-	29,377-	35,231-	
1110	TEACHER SALARIES-REGULAR	72,617,929	77,733,895	77,986,756	77,664,181
1120	TEACHER SALARIES-SUBSTITUTES	666,959	900,293	876,087	610,428
1125	TEACHERS SALARY-SUB,SICK LEAVE	1,087,552	1,157,844	1,190,601	1,178,888
1129	TEACHERS SALARY-SUB, LONG TERM		140		
1130	TEACHERS SALARY-TEMP/HOURLY	970,218	784,328	915,794	1,290,922
1150	TEACHER SALARIES-OPEN POSITION	38,595	32,322	92,797	6,530
1180	TEACHER SALARIES - STIPEND PAY	775,378	1,143,007	1,206,777	2,193,979
1210	CERT PUPIL SUPPORT SALARIES	5,145,924	5,708,929	5,882,223	6,046,013
1220	CERT PUPIL SUPP.- SUBSTITUTES	12,966	6,841	3,508	3,800
1225	CERT PUPIL SUPP.-SUB, SICK LV			11,622	8,899
1229	CERT PUPIL SUPP, LONG TERM SUB			37,284	
1230	CERT PUPIL SUPPORT-TEMP/HOURLY	47,608	52,417	57,155	55,639
1250	CERT PUPIL SUPP.-OPEN POSITION	4,534			
1280	CERT PUPIL SUPPORT STIPEND	22,543	26,861	19,000	23,900
1310	CERT SUPRVRS/ADMIN SALARY	8,371,026	9,574,517	10,040,747	10,166,034
1320	CERT SUPRVRS/ADMIN-SUBSTITUTES	3,118	1,045	4,919	
1325	CERT SUPRVRS/ADMIN-SUB,SICK LV		1,973	2,454	
1329	CERT SUPRVRS/ADMIN-L.T. SUBS		1,064		
1330	CERT SUPRVRS/ADMIN-TEMP/HOURLY	66,895	48,226	48,429	35,705
1910	OTHER CERT SALARIES	1,688,486	1,870,953	1,634,083	1,581,973
1920	OTHER CERT SALARY, SUBSTITUTES	878	6,136	1,960	
1930	OTHER CERT SALARY-TEMP/HOURLY	8,595	12,458	8,860	6,450
1980	OTHER CERTIFICATED STIPEND	134,193	103,705	119,890	120,391
TOTAL: lxxx		91,637,799	99,137,575	100,105,714	100,993,732
2109	REIMBURSEMENT -SALARY	29,242-	24,925-	13,107-	
2110	INSTRUCTIONAL AIDE SALARIES	7,420,490	7,866,484	8,128,976	9,342,775
2116	INSTR AIDES VACATION PAY	9,431	9,169	11,631	8,007
2120	INSTRUCTIONAL AIDE SUBSTITUTE	66,289	108,288	21,667	8,922
2125	INSTR AIDES SALARY,SUB-SICK LV	256,621	225,682	158,619	125,283
2129	INSTR AIDE SAL.- LONG TERM SUB		75	14,904	
2130	INSTR AIDES - TEMPORARY/HOURLY	466,408	412,963	495,883	322,428
2140	INSTR AIDES SALARY OVERTIME	19,961	22,767	20,853	11,010
2150	INSTR AIDES - OPEN POSITION	95,424	121,262	115,317	
2180	INSTRUCTIONAL AIDE STIPEND	451,464	487,830	510,961	66,228
2209	REIMBURSEMENT -SALARY	95,066-	26,575-	44,363-	
2210	CLASSIFIED SUPPORT SALARY	11,600,980	12,846,007	14,394,880	15,529,624
2216	CLASS. SUPPORT VACATION PAY	21,015	54,167	35,611	5,055
2220	CLASSIFIED SUPPORT SUBSTITUTE	243,365	297,463	208,057	290,742
2225	CLASS. SUPPORT SUB, SICK LEAVE	59,652	140,188	157,598	137,800
2229	CLASS. SUPPORT SUB, LONG TERM	19,772	789		
2230	CLASSIFIED SUPPORT PART TIME	645,825	667,574	779,248	582,084
2240	CLASSIFIED SUPPORT OVER TIME	437,644	516,468	604,722	495,030
2250	CLASSIFIED SUPPORT - OPEN POS.	100,683	63,067	120,875	
2280	CLASSIFIED SUPPORT STIPEND	21,537	22,832	22,980	22,440
2310	CLASSIFIED SUPV & ADMIN SALARY	1,517,457	1,435,687	1,176,644	1,108,448
2316	CLASS. ADMIN VACATION PAY	5,995	1,675	17,552	
2330	CLASSIFIED SUPV & ADMIN HOURLY	25,548	29,520	26,180	26,400
2409	REIMBURSEMENT -SALARY	4,286-			
2410	CLERICAL & TECHNICAL SALARIES	7,549,389	7,963,751	7,960,448	8,362,554

Fund	:01	GENERAL FUND				
			2016-2017	2017-2018	2018-2019	2019-2020
			ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
2416	CLERICAL/TECH/OFFICE VAC PAY		29,257	26,294	17,070	335
2420	CLERICAL & TECH SUBSTITUTES		18,305	51,369	27,961	12,128
2425	CLERICAL/TECH SUBS, SICK LEAVE		55,996	26,648	32,683	24,701
2429	CLERICAL & TECH LONG TERM SUBS		1,487	358		
2430	CLERICAL & TECHNICAL HOURLY		120,852	115,958	115,290	101,792
2440	CLERICAL & TECHNICAL OVERTIME		34,937	102,641	63,601	42,872
2450	CLERICAL & TECH OPEN POSITION		4,842	16,176	33,194	
2480	CLERICAL & TECHNICAL STIPEND		15,296	26,090	13,890	12,891
2909	REIMBURSEMENT -SALARY			2,005-		
2910	OTHER CLASSIFIED SALARIES		93,245	103,913	95,883	96,967
2916	OTHER CLASS.VACATION PAY		103	42		
2920	OTHER CLASSIFIED SUBSTITUTE		4,927	6,979	3,454	4,525
2925	OTHER CLASS SUB, SICK LEAVE		2,841	2,404	187	500
2930	OTHER CLASSIFIED TEMP/HOURLY		676,132	742,000	84,078	87,443
2940	OTHER CLASSIFIED OVER TIME		24,464	16,423	15,570	13,835
2950	OTHER CLASSIFIED OPEN POSITION		1,025			
2980	OTHER CLASSIFIED STIPEND		2,500	5,667	2,800	
TOTAL: 2xxx			31,992,564	34,483,165	35,431,798	36,842,819
3101	STRS CERTIFICATED		16,645,020	21,492,201	31,180,339	23,322,785
3102	STRS CLASSIFIED		153,034	163,882	172,865	128,535
3201	PERS CERTIFICATED		79,269	105,937	133,401	68,916
3202	PERS CLASSIFIED		3,766,495	4,554,445	5,549,727	7,069,453
3301	SOCIAL SECURITY CERTIFICATED		66,660	78,049	68,317	28,487
3302	SOCIAL SECURITY CLASSIFIED		1,874,320	2,044,782	2,084,704	2,256,754
3311	MEDICARE - CERTIFICATED		1,266,569	1,377,343	1,397,202	1,428,191
3312	MEDICARE - CLASSIFIED		450,738	488,862	499,243	531,104
3401	HEALTH & WELFARE CERTIFICATED		8,038,823	8,926,319	9,276,197	9,276,385
3402	HEALTH & WELFARE CLASSIFIED		3,603,933	3,768,463	3,997,514	4,283,314
3501	UNEMPLOYMENT - CERTIFICATED		44,472	48,186	48,572	49,402
3502	UNEMPLOYMENT - CLASSIFIED		15,582	16,876	17,252	18,476
3601	WORKERS COMP - CERTIFICATED		1,643,984	1,607,903	1,417,472	1,793,772
3602	WORKERS COMP - CLASSIFIED		575,760	563,628	504,170	669,426
3941	WAIVED MEDICAL-CERTIFICATED		741,341	737,631	757,102	739,927
3942	WAIVED MEDICAL-CLASSIFIED		568,432	601,555	554,023	537,462
3962	BOARD APPROVED MILEAGE-CLASS.		720	720	720	720
TOTAL: 3xxx			39,535,152	46,576,782	57,658,820	52,203,109
4100	TEXTBOOKS		4,580,565	502,852	4,095,781	3,363,023
4109	REIMBURSEMENT -TEXTBOOKS		12,061-		3,689-	
4200	BOOKS OTHER THAN TEXTBOOKS		488,712	619,671	319,333	277,210
4300	SUPPLIES		3,835,053	3,554,044	3,581,910	4,000,479
4315	COMPUTER SOFTWARE/SUPPLIES		4,376,662	799,365	423,900	1,069,870
4325	IN-DISTRICT MEETING SUPPLIES		24,566	52,061	66,663	65,036
4335	PROTOCOL MATERIALS-SPEC. EDUC.		40,342	38,590	40,090	43,601
4340	PUPIL TRANSPORTATION SUPPLIES		3,143	4,852	7,995	7,100
4341	FUEL		359,824	392,985	477,027	600,100
4342	OIL/LUBE		13,188	14,508	12,712	20,000
4343	PARTS		239,396	188,488	197,503	237,000
4344	TIRES & ACCESSORIES		54,722	38,246	48,253	55,000

Fund :01 GENERAL FUND		2016-2017	2017-2018	2018-2019	2019-2020
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
4400	INVENTORIED EQUIPMENT	619,265	693,248	732,997	540,621
4415	TECHNOLOGY EQUIPMENT	5,054,038	880,196	295,410	965,575
4700	FOOD SERVICES-FOOD	12,739	13,974	13,374	17,500
TOTAL: 4xxx		19,690,154	7,793,081	10,309,260	11,262,115
5100	SUB-AGREEMENTS>25,000 (NPS 0%)	595,670	768,432	769,646	576,338
5102	SUB-AGREEMENTS>25,000 NPA 0%	102,236		25,000	25,000
5200	TRAVEL & CONFERENCE	624,349	661,139	932,235	617,883
5210	EMPLOYEE MILEAGE	118,080	119,499	131,938	136,023
5300	DUES & MEMBERSHIPS	120,296	118,938	124,386	135,526
5400	INSURANCE	780,941	849,954	847,454	966,455
5450	OTHER INSURANCE	3,571	3,143	2,590	2,591
5510	ELECTRICITY	2,772,756	2,992,797	2,810,564	2,957,149
5515	GAS	389,379	458,280	468,917	483,683
5520	WATER	500,767	570,351	583,826	598,331
5525	WASTE DISPOSAL	151,584	151,949	163,698	172,708
5535	PEST CONTROL	81,479	84,758	113,241	124,576
5550	SEWER	255,945	264,814	280,097	290,367
5600	RENTALS, LEASES & REPAIRS		375	1,315	
5610	REPAIR/LABOR	2,015,248	1,711,504	1,678,159	1,608,354
5630	RENT OR LEASE-BLDGS/CLASSROOMS	23,457	40,285	24,546	31,625
5640	RENTAL & LEASES-EQUIPMENT	409,083	298,680	292,842	302,388
5660	MAINTENANCE AGREEMENTS	326,842	513,166	524,545	565,355
5755	INTERFUND SVC - COMPUTER SUPP	2,800-	9,700-	2,900-	3,200-
5760	INTERFUND SVC-TRANSPORTATON	1,078-	1,622-	737-	3,505-
5762	INTERFUND SVC-FUEL & REPAIRS	7,446-	5,067-	6,266-	5,600-
5767	TRFS OF DIRECT COSTS-INTERFUND	264,873-	233,554-	265,508-	268,691-
5775	INTERFUND SVC-FID CHARGES	50-	150-	1,300-	500-
5780	INTERFUND SVC-FOOD SERVICE	5,856	3,737	6,900	
5785	INTERFUND SVC - UTILITIES/UTIL	43,500-	43,500-	45,000-	48,000-
5795	INTERFUND SVC-MISC	21,440-	21,392-	24,384-	24,384-
5800	OTHER SERVICES & OPERATING EXP	4,680,021	4,055,702	8,102,053	6,058,890
5805	COST OF INSURANCE EXPENSE	110			
5810	ADMINISTRATIVE CONSULTANTS	71,900	74,200	74,200	74,200
5815	SOFTWARE-LIC & ONLINE SVCS	2,801,084	3,124,855	2,106,857	2,012,304
5820	LEGAL FEES	513,615	619,216	423,886	617,798
5825	ELECTION EXPENSES	1,669		62,755	
5830	FINGER PRINTING	51,958	52,333	62,550	65,093
5835	LAUNDRY OF UNIFORMS	24,266	25,889	28,560	27,900
5840	DRUG & ALCOHOL TESTING	3,793	6,311	6,450	5,500
5845	CHARTER BUS SERVICES	190,516	183,359	240,447	250,000
5850	ADVERTISING	62,063	38,074	22,039	22,220
5860	STUDENT ACTIVITY FEES	815,406	695,705	751,437	868,204
5865	CONTINGENCY (CATEGORICAL)	9,725-			607,287
5870	NON PUBLIC SCH TUITION-0%	1,407,103	1,648,339	1,595,520	1,636,046
5872	NON PUBLIC AGENCY REL SVC-0%	57,713	96,073	119,378	88,482
5875	LEGAL SETTLEMENTS	169,614	79,767	211,156	379,696
5890	SECURITY-OUTSIDE CONTRACT SVC	260,206	285,161	473,980	557,697
5910	COMMUNICATIONS-TELEPHONE	390,602	204,063	191,897	165,504
5920	POSTAGE	83,015	87,393	75,675	74,827
5930	COMMUNICATIONS-PAGERS/CELLULAR	43,882	48,627	47,572	25,947

Fund :01		GENERAL FUND			
		2016-2017	2017-2018	2018-2019	2019-2020
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
TOTAL: 5xxx		20,555,165	20,621,884	24,032,214	22,778,067
*SUB-TOTAL:1000-5999		203,410,834	208,612,487	227,537,805	224,079,842
6140	SITE INSPECTIONS		5,500		
6170	LAND IMPROVEMENTS/DEVELOPMENTS	191,629	122,002	8,000	
6200	BUILDINGS & IMPROVEMNT OF BLDG	175,462	12,587	86,060	12,000
6210	BUILDINGS - ARCHITECT	40,575	39,963		
6240	BUILDINGS - PRELIMNRY TESTING		7,400		
6270	PERMANENT CONSTRUCTION				1,912,937
6400	FURNITURE AND EQUIPMENT	506,575	2,572,167	807,680	2,118,950
6415	TECHNOLOGY EQUIPMENT	385,054	63,254	47,463	121,257
6500	EQUIP REPLACEMENT OVER \$5,000	719,538		29,983	
6540	BUS REPLACEMENT		192,437		
TOTAL: 6xxx		2,018,832	3,015,310	979,187	4,165,144
*SUB-TOTAL:1000-6999		205,429,666	211,627,797	228,516,991	228,244,986
7130	TUITION-STATE SPECIAL SCHOOLS		17,271	18,958	17,271
7141	OTH TUIT,EXC CST PMT TO DIST	19,953			28,000
7142	OTH TUIT,EXC CST PMT TO COE	360,521	378,104	754,331	692,870
7281	ALL OTHER TRANSFERS TO DISTRICTS	37,354	34,948		
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	314,439-	271,661-	284,719-	299,571-
7438	DEBT SERVICE - INTEREST OTHER		7,856	54,732	50,477
7439	DEBT SERVICE - PRINCIPAL OTHER		369,716	269,387	270,708
7619	AUTH INTERFUND TF OUT	1,750,000	1,965,000	1,987,118	1,965,000
TOTAL: 7xxx		1,945,134	2,592,979	2,891,552	2,816,500
*SUB-TOTAL:1000-7999		207,374,800	214,220,776	231,408,544	231,061,486
**TOTAL:1000-5999		203,410,834	208,612,487	227,537,805	224,079,842
**TOTAL:1000-6999		205,429,666	211,627,797	228,516,991	228,244,986
**TOTAL:1000-7999		207,374,800	214,220,776	231,408,544	231,061,486
**TOTAL:8000-8999					

Fund :01 GENERAL FUND		2016-2017	2017-2018	2018-2019	2019-2020
		ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET
8011	REV LIMIT STATE AID-CURR YEAR	81,893,762	81,054,239	85,644,463	96,280,518
8012	EDUCATION PROTECTION ACCOUNT	25,324,488	26,594,183	31,689,733	29,741,688
8019	REV LIMIT STATE AID-PRIOR YEAR	3,141	8,691-	159,575	
8021	HOMEOWNERS' EXEMPTION	487,413	483,781	474,211	483,308
8022	TIMBER YIELD TAX	9	11	15	11
8041	SECURED TAX ROLLS	41,999,165	44,505,689	47,234,984	46,754,626
8042	UNSECURED ROLL TAXES	1,553,905	1,553,987	1,710,664	1,884,416
8043	PRIOR YEARS' TAXES	292,467	394,118	396,557	449,590
8044	SUPPLEMENTAL TAXES	604,327	780,594	829,157	726,571
8045	EDUC REV AUGMENTATION FUND	6,095,385	7,070,170	8,156,793	7,188,524
8047	COMMUNITY REDEVELOPMENT FUNDS	320,150	352,096	420,153	302,096
8049	RPTTF REDEVELOPMENT FUNDS	1,212,570	1,644,511	2,050,021	1,194,511
8082	OTHER IN-LIEU TAXES	6,615	5,598	14,524	11,979
8089	LESS: NON-REV LMT (50%) ADJUST	3,307-	2,799-	7,262-	5,990-
8091	REVENUE LIMIT TRANSFERS	650,566-	650,566-	650,566-	650,566-
8096	TRF CHRTR SCH IN-LIEU PRP TAX	445,004-	359,240-	461,295-	439,646-
8181	SPECIAL EDUCATION-ENTITLEMENTS	3,089,106	3,108,043	3,048,903	3,521,905
8182	SPEC ED-DISCRETIONARY GRANTS	572,048	859,283	441,553	443,229
8290	ALL OTHER FEDERAL REVENUES	3,901,499	6,232,112	5,493,353	5,301,261
8311	OTHER STATE APPORT-CURR YEAR	9,935,667	10,024,376	10,373,250	9,783,753
8319	OTHER STATE APPORT-PRIOR YEAR	58,059	101,934-	257,370	
8550	MANDATED COST REIMBURSEMENTS	4,757,478	3,594,807	4,325,147	776,919
8560	STATE LOTTERY REVENUE	4,300,316	4,282,072	4,894,888	4,193,720
8590	ALL OTHER STATE REVENUES	8,991,237	10,642,353	22,811,011	10,145,559
8635	CAFETERIA SALES-STUDENTS		18,238-		
8650	LEASES & RENTALS	517,230	675,671	588,259	613,800
8660	INTEREST	511,535	295,794	778,829	255,000
8675	TRANSPORTATION FEES FR INDIV	326,794	304,158	307,403	300,000
8677	INTERAGENCY SERV BETWN LEA'S	15,831	13,503	14,680	14,885
8691	MISC FUNDS-NON-REV LIM ADJUST	3,307	2,799	7,262	5,990
8699	ALL OTHER LOCAL REVENUES	5,766,684	5,368,631	5,237,672	4,496,078
8919	OTHER AUTH INTERFUND TF IN	100,125	86,426	97,214	113,212
8972	PROCEEDS FROM CAPITAL LEASES		1,963,900	40,080	
8990	RESTRICTD CONTRIB TO RESTRICTD				
TOTAL: 8xxx		201,541,436	210,751,439	236,378,601	223,886,947





*General Fund*  
*Program Details by Resource*

096 FOLSOM CORDOVA UNIFIED  
PROGRAM DETAILS BY RESOURCE

COMPARATIVE BUDGET REPORT

	2016-2017	2017-2018	2018-2019	2019-2020 ADOPTED BUDGET
	ACTUALS	ACTUALS	ACTUALS	
Resource:0000	UNRESTRICTED/UNDESIGNATED			
8000 LCFF SOURCES	133,161,458	136,683,548	145,913,953	154,179,948
8200 FEDERAL REVENUE	16,238	765		
8500 OTHER STATE REVENUE	715,397	811,720	841,095	841,095
8600 OTHER LOCAL REVENUE	4,879,815	4,445,053	5,178,009	4,375,625
8900 OTHER FINANCING SOURCES	-46,312,222	-41,231,078	-48,398,168	-52,570,420
TOTAL: 8xxx	92,460,686	100,710,009	103,534,889	106,826,248
1100 CERTIFICATED TEACHERS SALARIES	40,048,810	42,538,674	38,380,615	40,886,850
1200 CERT PUPIL SUPPORT SALARIES	2,138,391	2,309,327	2,483,720	2,622,947
1300 CERTIFICATED SUPERV & ADM SAL	6,773,149	7,613,495	8,020,422	8,164,304
1900 OTHER CERTIFICATED SALARIES	132,370	159,317	186,538	185,241
TOTAL: 1xxx	49,092,720	52,620,813	49,071,296	51,859,342
2100 INSTRUCTIONAL AIDE SALARIES	514,551	542,194	662,229	141,712
2200 CLASSIFIED SUPPORT SALARIES	5,415,720	5,921,426	7,045,821	7,449,576
2300 CLASSIFIED SUPERV & ADMIN SAL	1,111,583	1,020,195	894,780	812,490
2400 CLERICAL & OFFICE SALARIES	6,599,963	7,038,688	6,980,880	7,383,428
2900 OTHER CLASSIFIED SALARIES	733,769	782,517	129,156	126,827
TOTAL: 2xxx	14,375,586	15,305,019	15,712,866	15,914,033
3100 STATE TEACHER RETIREMENT SYS	6,135,242	7,517,156	7,890,443	9,091,840
3200 PUBLIC EMPLOYEE RETIREMENT SYS	1,652,794	1,993,970	2,450,282	2,994,588
3300 SOCIAL SECURITY / MEDICARE	1,750,034	1,886,571	1,850,841	1,926,697
3400 HEALTH & WELFARE	5,841,715	6,357,883	6,310,425	6,640,237
3500 STATE UNEMPLOYEMENT INSURANCE	30,815	33,074	30,983	33,116
3600 WORKER'S COMPENSATION	1,145,550	1,104,863	909,283	1,201,054
3900 OTHER BENEFITS	605,184	622,170	624,073	753,874
TOTAL: 3xxx	17,161,336	19,515,686	20,066,331	22,641,406
4100 TEXTBOOKS	7,466	81		
4200 BOOKS OTHER THAN TEXTBOOKS	102,181	91,820	80,234	75,790
4300 SUPPLIES	2,216,315	2,461,305	2,151,177	3,592,795
4400 INVENTORIED EQUIPMENT	649,566	825,827	551,307	1,210,201
4700 FOOD SERVICES-FOOD	12,739	13,974	13,374	17,500
TOTAL: 4xxx	2,988,267	3,393,007	2,796,091	4,896,286
5200 TRAVEL & CONFERENCE	278,296	301,033	456,207	278,810
5300 DUES & MEMBERSHIPS	98,309	82,212	86,690	93,205
5400 INSURANCE	784,512	853,097	850,044	969,046
5500 OPERATION & HOUSEKEEPING SERV	4,142,448	4,518,520	4,415,166	4,621,814
5600 RENTALS, LEASES & REPAIRS	923,119	975,993	881,908	944,318
5700 DIRECT COST TRANSFERS	-156,928	-235,442	-69,507	-86,440
5800 OTHER SERVICES & OPERATING EXP	4,446,585	4,440,382	4,956,536	6,427,669
5900 COMMUNICATIONS	483,334	299,371	277,707	249,651
TOTAL: 5xxx	10,999,674	11,235,166	11,854,752	13,498,073
6100 LAND		10,000	8,000	
6200 BUILDINGS & IMPROVEMNT OF BLDG			73,735	
6400 FURNITURE AND EQUIPMENT	392,383	252,993	281,093	158,963
TOTAL: 6xxx	392,383	262,993	362,828	158,963
7100 TUITION	300,491	343,374	681,580	657,890
7300 DIRECT SUPPORT & INDIRECT COST	-2,176,988	-2,014,442	-2,071,626	-2,338,805
7400 DEBT SERVICE		25,987	7,154	4,219
7600 OTHER FINANCING USES	1,350,000	1,565,000	1,565,000	1,565,000
TOTAL: 7xxx	-526,497	-80,081	182,108	-111,696
*SUB-TOTAL:1000-7999	94,483,468	102,252,604	100,046,273	108,856,407
Resource:0022	CALSAFE SUPPORTIVE SERVICES			
8900 OTHER FINANCING SOURCES	56,839	61,563	53,555	53,591
TOTAL: 8xxx	56,839	61,563	53,555	53,591
1100 CERTIFICATED TEACHERS SALARIES	22,106	24,035	16,708	17,422
1200 CERT PUPIL SUPPORT SALARIES	11,981	13,233	13,585	13,653
TOTAL: 1xxx	34,087	37,267	30,293	31,075

096 FOLSOM CORDOVA UNIFIED  
PROGRAM DETAILS BY RESOURCE

COMPARATIVE BUDGET REPORT

	2016-2017	2017-2018	2018-2019	2019-2020 ADOPTED BUDGET
	ACTUALS	ACTUALS	ACTUALS	
Resource:0022 PPORTIVE SERVICES				
2400 CLERICAL & OFFICE SALARIES	6,901	7,193	7,221	7,309
TOTAL: 2xxx	6,901	7,193	7,221	7,309
3100 STATE TEACHER RETIREMENT SYS	4,288	5,365	4,932	5,634
3200 PUBLIC EMPLOYEE RETIREMENT SYS	958	1,115	1,304	1,515
3300 SOCIAL SECURITY / MEDICARE	1,023	1,118	1,023	1,042
3400 HEALTH & WELFARE	2,726	2,899	783	704
3500 STATE UNEMPLOYEMENT INSURANCE	21	23	19	20
3600 WORKER'S COMPENSATION	760	749	557	710
3900 OTHER BENEFITS	340	656	662	662
TOTAL: 3xxx	10,116	11,924	9,280	10,287
4300 SUPPLIES	4,707	4,195	4,553	4,000
4400 INVENTORIED EQUIPMENT			1,208	
TOTAL: 4xxx	4,707	4,195	5,762	4,000
5600 RENTALS, LEASES & REPAIRS	1,028	983	548	570
5700 DIRECT COST TRANSFERS			258	158
5800 OTHER SERVICES & OPERATING EXP			192	192
TOTAL: 5xxx	1,028	983	998	920
*SUB-TOTAL:1000-5999	56,839	61,563	53,555	53,591
Resource:0023 CALSAFE CHILD CARE & DEV SVCS				
8900 OTHER FINANCING SOURCES	106,185	112,819	119,027	107,057
TOTAL: 8xxx	106,185	112,819	119,027	107,057
1200 CERT PUPIL SUPPORT SALARIES	11,981	13,233	13,585	13,653
TOTAL: 1xxx	11,981	13,233	13,585	13,653
2100 INSTRUCTIONAL AIDE SALARIES	69,977	72,864	75,908	71,388
TOTAL: 2xxx	69,977	72,864	75,908	71,388
3100 STATE TEACHER RETIREMENT SYS	1,507	1,905	2,212	2,475
3200 PUBLIC EMPLOYEE RETIREMENT SYS	4,983	5,939	7,056	7,801
3300 SOCIAL SECURITY / MEDICARE	5,375	5,606	5,885	5,744
3400 HEALTH & WELFARE	9,065	9,655	10,051	1,540
3500 STATE UNEMPLOYEMENT INSURANCE	40	42	44	43
3600 WORKER'S COMPENSATION	1,485	1,407	1,288	1,572
3900 OTHER BENEFITS	340	309	1,262	1,341
TOTAL: 3xxx	22,794	24,864	27,798	20,516
4300 SUPPLIES	1,279	1,859	1,736	1,500
TOTAL: 4xxx	1,279	1,859	1,736	1,500
5800 OTHER SERVICES & OPERATING EXP	153			
TOTAL: 5xxx	153			
*SUB-TOTAL:1000-5999	106,185	112,819	119,027	107,057

096 FOLSOM CORDOVA UNIFIED  
PROGRAM DETAILS BY RESOURCE

COMPARATIVE BUDGET REPORT

	2016-2017	2017-2018	2018-2019	2019-2020 ADOPTED BUDGET
	ACTUALS	ACTUALS	ACTUALS	
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Resource:0027	NATIONAL BOARD CERTIFICATION			
8900 OTHER FINANCING SOURCES	46,473	44,771	45,166	50,154
TOTAL: 8xxx	46,473	44,771	45,166	50,154
1100 CERTIFICATED TEACHERS SALARIES	25,695	25,490	23,735	25,770
1900 OTHER CERTIFICATED SALARIES	3,000	3,000	5,000	5,000
TOTAL: 1xxx	28,695	28,490	28,735	30,770
3100 STATE TEACHER RETIREMENT SYS	3,543	4,078	4,678	5,579
3300 SOCIAL SECURITY / MEDICARE	439	427	416	446
3400 HEALTH & WELFARE	287	285	359	308
3500 STATE UNEMPLOYMENT INSURANCE	15	14	14	16
3600 WORKER'S COMPENSATION	531	476	439	560
TOTAL: 3xxx	4,815	5,281	5,906	6,909
4300 SUPPLIES	91			
TOTAL: 4xxx	91			
5200 TRAVEL & CONFERENCE	398			
5800 OTHER SERVICES & OPERATING EXP	12,475	11,000	10,525	12,475
TOTAL: 5xxx	12,873	11,000	10,525	12,475
*SUB-TOTAL:1000-5999	46,473	44,771	45,166	50,154
Resource:0036	GIFTED & TALENTED ED (GATE)			
8600 OTHER LOCAL REVENUE	5,870	7,385	5,550	4,975
8900 OTHER FINANCING SOURCES	50,333		13,910	10,270
TOTAL: 8xxx	56,203	7,385	19,460	15,245
1100 CERTIFICATED TEACHERS SALARIES	4,550		11,000	6,000
1900 OTHER CERTIFICATED SALARIES	29,484	1,523		
TOTAL: 1xxx	34,034	1,523	11,000	6,000
2100 INSTRUCTIONAL AIDE SALARIES	4,711	2,825	3,623	3,700
TOTAL: 2xxx	4,711	2,825	3,623	3,700
3100 STATE TEACHER RETIREMENT SYS	4,339	339	1,825	1,126
3200 PUBLIC EMPLOYEE RETIREMENT SYS	235	122	76	87
3300 SOCIAL SECURITY / MEDICARE	818	182	389	370
3400 HEALTH & WELFARE	2,816	43	183	162
3500 STATE UNEMPLOYMENT INSURANCE	19	2	7	5
3600 WORKER'S COMPENSATION	707	73	213	176
TOTAL: 3xxx	8,935	762	2,694	1,926
4200 BOOKS OTHER THAN TEXTBOOKS	118			
4300 SUPPLIES	5,760	1,711	2,136	3,000
TOTAL: 4xxx	5,879	1,711	2,136	3,000
5200 TRAVEL & CONFERENCE	2,525	532	39	500
5300 DUES & MEMBERSHIPS	119			119
TOTAL: 5xxx	2,644	532	39	619
*SUB-TOTAL:1000-5999	56,203	7,353	19,492	15,245
Resource:0037	INSTRUCTIONAL MATERIALS			
8900 OTHER FINANCING SOURCES	5,322,387	2,968,462	193,811	377,600
TOTAL: 8xxx	5,322,387	2,968,462	193,811	377,600
4100 TEXTBOOKS	4,561,038	488,482	1,409,661	163,023
4200 BOOKS OTHER THAN TEXTBOOKS	126,922	98,913	96,042	121,000
4300 SUPPLIES	354,443	213,173	183,239	71,393
4400 INVENTORIED EQUIPMENT	2,208	2,229	13,191	
TOTAL: 4xxx	5,044,611	802,797	1,702,132	355,416
5800 OTHER SERVICES & OPERATING EXP	277,776	636,022	21,322	22,184
TOTAL: 5xxx	277,776	636,022	21,322	22,184
*SUB-TOTAL:1000-5999	5,322,387	1,438,819	1,723,454	377,600

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	2016-2017	2017-2018	2018-2019	2019-2020 ADOPTED BUDGET
	ACTUALS	ACTUALS	ACTUALS	
Resource:0042		ONE-TIME TECH/PD/CCSS		
8500 OTHER STATE REVENUE	4,055,636	2,842,997	3,548,228	
8900 OTHER FINANCING SOURCES	955,408	-2,736,523	-193,811	
TOTAL: 8xxx	5,011,044	106,474	3,354,417	
4300 SUPPLIES	3,882,322	82,957		
4400 INVENTORIED EQUIPMENT	3,861,412	19,259		
TOTAL: 4xxx	7,743,735	102,216		
5700 DIRECT COST TRANSFERS	114,100			
5800 OTHER SERVICES & OPERATING EXP	1,016,059	6,734		
5900 COMMUNICATIONS	14,600	-1,900		
TOTAL: 5xxx	1,144,760	4,834		
6200 BUILDINGS & IMPROVEMNT OF BLDG	118,041	-576		
6400 FURNITURE AND EQUIPMENT	201,563			
6500 EQUIP REPLACEMENT OVER \$5,000	719,538			
TOTAL: 6xxx	1,039,142	-576		
*SUB-TOTAL:1000-6999	9,927,636	106,474		
Resource:0160		BULL DOG EXPRESS CAFE - FHS		
8600 OTHER LOCAL REVENUE	2,146			
8900 OTHER FINANCING SOURCES		-3,195		
TOTAL: 8xxx	2,146	-3,195		
4300 SUPPLIES	851			
TOTAL: 4xxx	851			
5700 DIRECT COST TRANSFERS	169			
5800 OTHER SERVICES & OPERATING EXP	1,359			
TOTAL: 5xxx	1,528			
*SUB-TOTAL:1000-5999	2,379			
Resource:0300		DONATIONS/FUND RAISERS		
8600 OTHER LOCAL REVENUE	306,351	208,672	130,803	53,290
8900 OTHER FINANCING SOURCES		3,195		
TOTAL: 8xxx	306,351	211,867	130,803	53,290
1100 CERTIFICATED TEACHERS SALARIES	17,028	15,357	5,502	
1900 OTHER CERTIFICATED SALARIES		280		
TOTAL: 1xxx	17,028	15,637	5,502	
2100 INSTRUCTIONAL AIDE SALARIES	31,790	23,266	18,143	18,422
2200 CLASSIFIED SUPPORT SALARIES	17,317	17,573	17,657	17,731
2400 CLERICAL & OFFICE SALARIES	152	57	751	
TOTAL: 2xxx	49,258	40,895	36,552	36,153
3100 STATE TEACHER RETIREMENT SYS	1,779	2,221	658	
3200 PUBLIC EMPLOYEE RETIREMENT SYS	6,730	5,365	6,315	7,454
3300 SOCIAL SECURITY / MEDICARE	4,289	3,458	2,996	2,767
3400 HEALTH & WELFARE	4,236	1,081	1,071	987
3500 STATE UNEMPLOYMENT INSURANCE	34	29	22	22

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	2016-2017	2017-2018	2018-2019	2019-2020 ADOPTED BUDGET
	ACTUALS	ACTUALS	ACTUALS	
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Resource:0300	DONATIONS/FUND RAISERS			
3600 WORKER'S COMPENSATION	1,265	965	632	659
3900 OTHER BENEFITS	2,627	1,248	1,248	1,248
TOTAL: 3xxx	20,960	14,367	12,942	13,137
4200 BOOKS OTHER THAN TEXTBOOKS	2,818	3,349	2,606	
4300 SUPPLIES	136,341	69,002	50,616	4,000
4400 INVENTORIED EQUIPMENT	25,172	21,346	6,722	
TOTAL: 4xxx	164,331	93,697	59,945	4,000
5200 TRAVEL & CONFERENCE	5,825	2,479	17,471	
5300 DUES & MEMBERSHIPS	106		1,907	
5600 RENTALS, LEASES & REPAIRS	1,434	144	4,001	
5700 DIRECT COST TRANSFERS	9,777	7,735	3,748	7,500
5800 OTHER SERVICES & OPERATING EXP	68,349	27,426	30,643	
5900 COMMUNICATIONS		275		
TOTAL: 5xxx	85,490	38,059	57,770	7,500
6400 FURNITURE AND EQUIPMENT		12,000		
TOTAL: 6xxx		12,000		
7600 OTHER FINANCING USES			10,000	
TOTAL: 7xxx			10,000	
*SUB-TOTAL:1000-7999	337,067	214,656	182,710	60,790
Resource:0365	GARDEN GRANT			
8600 OTHER LOCAL REVENUE		1,150	2,600	
TOTAL: 8xxx		1,150	2,600	
4300 SUPPLIES	584	1,779	358	
TOTAL: 4xxx	584	1,779	358	
*SUB-TOTAL:1000-5999	584	1,779	358	
Resource:0371	GENCORP SCIENCE FAIR			
8600 OTHER LOCAL REVENUE	2,500	3,000		
TOTAL: 8xxx	2,500	3,000		
4300 SUPPLIES	280	503	3,071	
TOTAL: 4xxx	280	503	3,071	
5600 RENTALS, LEASES & REPAIRS		121		
5700 DIRECT COST TRANSFERS	846	444	236	
TOTAL: 5xxx	846	564	236	
*SUB-TOTAL:1000-5999	1,126	1,068	3,307	
Resource:0380	FOLSOM CORDOVA EDUCATION ASSOC			
8600 OTHER LOCAL REVENUE	89,931	127,424	129,026	148,657
8900 OTHER FINANCING SOURCES	49,062	59,332	59,405	49,306
TOTAL: 8xxx	138,993	186,756	188,431	197,963
1100 CERTIFICATED TEACHERS SALARIES	7,188	685	58	
1900 OTHER CERTIFICATED SALARIES	103,036	142,470	145,275	149,197
TOTAL: 1xxx	110,224	143,155	145,333	149,197
3100 STATE TEACHER RETIREMENT SYS	13,481	20,590	23,660	27,049
3300 SOCIAL SECURITY / MEDICARE	1,510	1,907	2,005	2,163
3400 HEALTH & WELFARE	11,897	18,846	15,345	16,763
3500 STATE UNEMPLOYMENT INSURANCE	50	66	69	75
3600 WORKER'S COMPENSATION	1,832	2,192	2,019	2,716
TOTAL: 3xxx	28,770	43,601	43,098	48,766
*SUB-TOTAL:1000-5999	138,993	186,756	188,431	197,963



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	ACTUALS	ACTUALS	ACTUALS	
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Resource:0455	LANGUAGE SATURDAY SCHOOL			
8600 OTHER LOCAL REVENUE	10,260	12,520	11,700	
TOTAL: 8xxx	10,260	12,520	11,700	
2100 INSTRUCTIONAL AIDE SALARIES			26,921	
TOTAL: 2xxx			26,921	
3100 STATE TEACHER RETIREMENT SYS			241	
3200 PUBLIC EMPLOYEE RETIREMENT SYS			777	
3300 SOCIAL SECURITY / MEDICARE			1,968	
3400 HEALTH & WELFARE			324	
3500 STATE UNEMPLOYEMENT INSURANCE			13	
3600 WORKER'S COMPENSATION			393	
TOTAL: 3xxx			3,717	
5700 DIRECT COST TRANSFERS	1,000			
TOTAL: 5xxx	1,000			
*SUB-TOTAL:1000-5999	1,000		30,637	
Resource:0485	MEDI-CAL BILLING MEDICAL ADMIN			
8200 FEDERAL REVENUE	34,025	249,928	334,490	238,000
TOTAL: 8xxx	34,025	249,928	334,490	238,000
1100 CERTIFICATED TEACHERS SALARIES	113			
1200 CERT PUPIL SUPPORT SALARIES	76,278	12,071	16,698	18,451
TOTAL: 1xxx	76,391	12,071	16,698	18,451
2100 INSTRUCTIONAL AIDE SALARIES	437			
2200 CLASSIFIED SUPPORT SALARIES	55	400		
TOTAL: 2xxx	492	400		
3100 STATE TEACHER RETIREMENT SYS	9,596	1,748	2,719	3,345
3200 PUBLIC EMPLOYEE RETIREMENT SYS	38			
3300 SOCIAL SECURITY / MEDICARE	1,167	178	268	268
3400 HEALTH & WELFARE	1,763	2,326	405	397
3500 STATE UNEMPLOYEMENT INSURANCE	39	6	9	9
3600 WORKER'S COMPENSATION	1,451	205	249	336
3900 OTHER BENEFITS	2,522	2,102	378	379
TOTAL: 3xxx	16,577	6,565	4,027	4,734
4300 SUPPLIES	2,325			
TOTAL: 4xxx	2,325			
5800 OTHER SERVICES & OPERATING EXP	49,405	27,851	105,887	75,533
TOTAL: 5xxx	49,405	27,851	105,887	75,533
*SUB-TOTAL:1000-5999	145,190	46,887	126,613	98,718
Resource:0487	NATIONAL UNIVERSITY			
8600 OTHER LOCAL REVENUE	3,750	2,400	2,250	3,500
8900 OTHER FINANCING SOURCES	61	307	1,337	
TOTAL: 8xxx	3,811	2,707	3,587	3,500
1100 CERTIFICATED TEACHERS SALARIES	3,176	1,650	3,600	2,860
TOTAL: 1xxx	3,176	1,650	3,600	2,860
3100 STATE TEACHER RETIREMENT SYS	472	238	586	517
3300 SOCIAL SECURITY / MEDICARE	54	24	52	41
3400 HEALTH & WELFARE	38	17	45	29
3500 STATE UNEMPLOYEMENT INSURANCE	2	1	2	1
3600 WORKER'S COMPENSATION	69	28	52	52
TOTAL: 3xxx	635	307	737	640
*SUB-TOTAL:1000-5999	3,811	1,957	4,337	3,500

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	ACTUALS	ACTUALS	ACTUALS	
Resource:0489	NEXTED PROJECT LEAD THE WAY			
8600 OTHER LOCAL REVENUE		21,567		
TOTAL: 8xxx		21,567		
4300 SUPPLIES		2,876	706	
TOTAL: 4xxx		2,876	706	
5200 TRAVEL & CONFERENCE		2,530		
TOTAL: 5xxx		2,530		
*SUB-TOTAL:1000-5999		5,406	706	
Resource:0491	ORAL HEALTH ASSESSMENT PROGRAM			
8600 OTHER LOCAL REVENUE	500			
8900 OTHER FINANCING SOURCES	10,839		-35,922	
TOTAL: 8xxx	11,339		-35,922	
4300 SUPPLIES	105			
4400 INVENTORIED EQUIPMENT	7,283			
TOTAL: 4xxx	7,389			
5700 DIRECT COST TRANSFERS	600			
TOTAL: 5xxx	600			
*SUB-TOTAL:1000-5999	7,989			
6400 FURNITURE AND EQUIPMENT	16,837			
TOTAL: 6xxx	16,837			
*SUB-TOTAL:1000-5999	16,837			
Resource:0502	PROJECT LEAD THE WAY			
8600 OTHER LOCAL REVENUE	1,032			
8900 OTHER FINANCING SOURCES	101,838	57,563	73,887	79,300
TOTAL: 8xxx	102,870	57,563	73,887	79,300
1100 CERTIFICATED TEACHERS SALARIES	11,696	1,438	360	
TOTAL: 1xxx	11,696	1,438	360	
3100 STATE TEACHER RETIREMENT SYS	1,457	141		
3300 SOCIAL SECURITY / MEDICARE	177	49	19	
3400 HEALTH & WELFARE	117	14	5	
3500 STATE UNEMPLOYEMENT INSURANCE	6	1	0	
3600 WORKER'S COMPENSATION	216	24	5	
TOTAL: 3xxx	1,973	230	29	
4300 SUPPLIES	32,884	34,883	41,764	37,259
4400 INVENTORIED EQUIPMENT	25,688			
TOTAL: 4xxx	58,572	34,883	41,764	37,259
5200 TRAVEL & CONFERENCE	15,784	4,262	15,443	23,751
5300 DUES & MEMBERSHIPS	14,750	16,750	16,000	18,000
5800 OTHER SERVICES & OPERATING EXP	96		290	290
TOTAL: 5xxx	30,630	21,012	31,733	42,041
*SUB-TOTAL:1000-5999	102,870	57,563	73,887	79,300

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	2016-2017	2017-2018	2018-2019	2019-2020 ADOPTED BUDGET
	ACTUALS	ACTUALS	ACTUALS	
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Resource:0505	PTA/PTC SPONSORED PROGRAMS			
8600 OTHER LOCAL REVENUE	137,679	152,876	100,271	131,488
8900 OTHER FINANCING SOURCES	-202			
TOTAL: 8xxx	137,477	152,876	100,271	131,488
1100 CERTIFICATED TEACHERS SALARIES	19,992	20,608	24,831	25,268
TOTAL: 1xxx	19,992	20,608	24,831	25,268
2100 INSTRUCTIONAL AIDE SALARIES	26,743	26,445	22,088	25,668
2200 CLASSIFIED SUPPORT SALARIES	2,743	3,624	3,508	3,437
2400 CLERICAL & OFFICE SALARIES	1,067	1,786		
2900 OTHER CLASSIFIED SALARIES	1,071	4,607	528	600
TOTAL: 2xxx	31,624	36,461	26,124	29,705
3100 STATE TEACHER RETIREMENT SYS	2,530	3,008	3,521	3,750
3200 PUBLIC EMPLOYEE RETIREMENT SYS	285	305	165	179
3300 SOCIAL SECURITY / MEDICARE	2,694	3,078	2,448	2,668
3400 HEALTH & WELFARE	527	584	665	790
3500 STATE UNEMPLOYMENT INSURANCE	26	29	26	27
3600 WORKER'S COMPENSATION	959	954	766	984
3900 OTHER BENEFITS	52	62	60	62
TOTAL: 3xxx	7,073	8,020	7,653	8,460
4200 BOOKS OTHER THAN TEXTBOOKS		1,181	4,827	3,632
4300 SUPPLIES	18,978	20,166	9,534	16,801
4400 INVENTORIED EQUIPMENT	15,456	15,635	2,601	
TOTAL: 4xxx	34,434	36,982	16,962	20,433
5200 TRAVEL & CONFERENCE		550		
5600 RENTALS, LEASES & REPAIRS		1,275	500	
5700 DIRECT COST TRANSFERS	13,596	12,944	17,981	18,219
5800 OTHER SERVICES & OPERATING EXP	31,443	29,072	6,221	27,261
TOTAL: 5xxx	45,039	43,841	24,702	45,480
6400 FURNITURE AND EQUIPMENT		7,166		
TOTAL: 6xxx		7,166		
*SUB-TOTAL:1000-6999	138,162	153,078	100,271	129,346
Resource:0655	SETA HEADSTART PRSCHL 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:0670	SNACK BAR, STUDENT ACCOUNTS			
8600 OTHER LOCAL REVENUE	21,437	22,565		
TOTAL: 8xxx	21,437	22,565		
2200 CLASSIFIED SUPPORT SALARIES	15,881	16,616		
TOTAL: 2xxx	15,881	16,616		
3200 PUBLIC EMPLOYEE RETIREMENT SYS	2,206	2,575		
3300 SOCIAL SECURITY / MEDICARE	1,311	1,368		
3400 HEALTH & WELFARE	452	437		
3500 STATE UNEMPLOYMENT INSURANCE	9	9		
3600 WORKER'S COMPENSATION	317	299		
3900 OTHER BENEFITS	1,261	1,261		
TOTAL: 3xxx	5,556	5,949		
*SUB-TOTAL:1000-5999	21,437	22,565		

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	2016-2017	2017-2018	2018-2019	2019-2020 ADOPTED BUDGET
	ACTUALS	ACTUALS	ACTUALS	
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Resource:0711	EL/LI			
8600 OTHER LOCAL REVENUE	283		5,340	
8900 OTHER FINANCING SOURCES	9,816,416	8,079,168	12,483,391	11,146,691
TOTAL: 8xxx	9,816,699	8,079,168	12,488,731	11,146,691
1100 CERTIFICATED TEACHERS SALARIES	3,152,630	3,616,818	4,012,665	3,910,907
1200 CERT PUPIL SUPPORT SALARIES	647,730	654,738	678,351	877,022
1300 CERTIFICATED SUPERV & ADM SAL	792,632	900,734	947,775	1,006,449
1900 OTHER CERTIFICATED SALARIES	407,349	513,870	405,103	270,876
TOTAL: 1xxx	5,000,342	5,686,160	6,043,893	6,065,254
2100 INSTRUCTIONAL AIDE SALARIES	661,360	727,998	723,350	980,860
2200 CLASSIFIED SUPPORT SALARIES	627,288	774,769	828,806	978,345
2400 CLERICAL & OFFICE SALARIES	435,753	460,638	478,890	329,880
2900 OTHER CLASSIFIED SALARIES	13,282	35,184	45,023	50,000
TOTAL: 2xxx	1,737,683	1,998,588	2,076,070	2,339,085
3100 STATE TEACHER RETIREMENT SYS	611,443	794,954	952,494	984,581
3200 PUBLIC EMPLOYEE RETIREMENT SYS	192,788	253,904	309,719	409,182
3300 SOCIAL SECURITY / MEDICARE	205,115	235,144	247,062	264,907
3400 HEALTH & WELFARE	541,704	641,717	678,485	573,250
3500 STATE UNEMPLOYMENT INSURANCE	3,275	3,688	3,960	3,939
3600 WORKER'S COMPENSATION	121,034	124,284	115,572	140,537
3900 OTHER BENEFITS	74,360	75,841	75,972	57,686
TOTAL: 3xxx	1,749,719	2,129,530	2,383,264	2,434,082
4200 BOOKS OTHER THAN TEXTBOOKS	20,024	48,735	14,612	10,497
4300 SUPPLIES	109,843	68,023	173,999	57,957
4400 INVENTORIED EQUIPMENT	67,122	50,017	15,979	4,639
TOTAL: 4xxx	196,989	166,775	204,591	73,093
5200 TRAVEL & CONFERENCE	112,482	47,414	197,837	124,054
5300 DUES & MEMBERSHIPS	328	347	263	238
5600 RENTALS, LEASES & REPAIRS	12,748	49,857	11,113	17,355
5700 DIRECT COST TRANSFERS	11,369	13,123	-56,820	-48,299
5800 OTHER SERVICES & OPERATING EXP	557,706	544,023	909,674	1,223,877
5900 COMMUNICATIONS	827	541	396	640
TOTAL: 5xxx	695,461	655,305	1,062,463	1,317,865
6400 FURNITURE AND EQUIPMENT	6,999	68,375	31,268	100,000
TOTAL: 6xxx	6,999	68,375	31,268	100,000
*SUB-TOTAL:1000-6999	9,387,192	10,704,733	11,801,548	12,329,379
Resource:0712	CTE			
8500 OTHER STATE REVENUE	3,260			
8900 OTHER FINANCING SOURCES	1,137,853	444,700	1,484,222	1,539,123
TOTAL: 8xxx	1,141,113	444,700	1,484,222	1,539,123
1100 CERTIFICATED TEACHERS SALARIES	302,466	417,172	615,701	637,873
1300 CERTIFICATED SUPERV & ADM SAL		85,558	86,610	114,242
TOTAL: 1xxx	302,466	502,731	702,310	752,115
3100 STATE TEACHER RETIREMENT SYS	38,050	69,416	113,081	135,917
3200 PUBLIC EMPLOYEE RETIREMENT SYS		114		
3300 SOCIAL SECURITY / MEDICARE	4,226	8,110	10,211	11,359
3400 HEALTH & WELFARE	23,324	47,522	63,626	73,393
3500 STATE UNEMPLOYMENT INSURANCE	146	239	336	376
3600 WORKER'S COMPENSATION	5,394	7,967	9,823	13,582
3900 OTHER BENEFITS	3,216	1,823	5,612	6,453
TOTAL: 3xxx	74,356	135,191	202,689	241,080
4300 SUPPLIES	13,853	3,803	5,374	5,410
4400 INVENTORIED EQUIPMENT	97,183	10,431		
TOTAL: 4xxx	111,036	14,234	5,374	5,410

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	ACTUALS	ACTUALS	ACTUALS	
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Resource:0712	CTE			
5200 TRAVEL & CONFERENCE		1,448	1,526	2,179
5300 DUES & MEMBERSHIPS			109	11,240
5600 RENTALS, LEASES & REPAIRS	11		203	
5700 DIRECT COST TRANSFERS	200			
5800 OTHER SERVICES & OPERATING EXP				11,269
TOTAL: 5xxx	211	1,448	1,838	24,688
6200 BUILDINGS & IMPROVEMNT OF BLDG	10,038	39,963		
6400 FURNITURE AND EQUIPMENT				1,550,244
TOTAL: 6xxx	10,038	39,963		1,550,244
*SUB-TOTAL:1000-6999	498,107	693,566	912,211	2,573,537
Resource:0730	STUDENT TRANSPORTATION			
8600 OTHER LOCAL REVENUE	492,860	542,420	603,499	466,000
8900 OTHER FINANCING SOURCES	3,439,080	6,384,517	4,849,231	5,396,702
TOTAL: 8xxx	3,931,939	6,926,937	5,452,730	5,862,702
2200 CLASSIFIED SUPPORT SALARIES	2,319,857	2,593,147	2,815,749	2,987,235
2300 CLASSIFIED SUPERV & ADMIN SAL	113,044	96,076	100,512	106,128
2400 CLERICAL & OFFICE SALARIES	105,480	123,102	95,210	106,229
TOTAL: 2xxx	2,538,381	2,812,326	3,011,471	3,199,592
3200 PUBLIC EMPLOYEE RETIREMENT SYS	318,300	378,881	477,282	656,813
3300 SOCIAL SECURITY / MEDICARE	189,579	212,673	224,893	244,920
3400 HEALTH & WELFARE	314,655	326,417	357,362	380,925
3500 STATE UNEMPLOYMENT INSURANCE	1,243	1,390	1,479	1,608
3600 WORKER'S COMPENSATION	45,945	46,451	43,236	58,354
3900 OTHER BENEFITS	42,589	44,294	36,671	45,178
TOTAL: 3xxx	912,311	1,010,106	1,140,923	1,387,798
4200 BOOKS OTHER THAN TEXTBOOKS			211	212
4300 SUPPLIES	682,960	652,591	761,972	939,520
4400 INVENTORIED EQUIPMENT	10,032	24,096	5,021	
TOTAL: 4xxx	692,991	676,687	767,204	939,732
5200 TRAVEL & CONFERENCE	2,641	9,948	2,261	4,200
5300 DUES & MEMBERSHIPS		150		150
5600 RENTALS, LEASES & REPAIRS	221,276	184,655	155,849	169,887
5700 DIRECT COST TRANSFERS	-717,098	-654,332	-720,171	-606,301
5800 OTHER SERVICES & OPERATING EXP	265,698	256,314	352,165	396,444
5900 COMMUNICATIONS	15,739	11,026	9,159	10,435
TOTAL: 5xxx	-211,744	-192,239	-200,737	-25,185
6400 FURNITURE AND EQUIPMENT		2,076,035	386,922	406,000
6500 EQUIP REPLACEMENT OVER \$5,000		192,437	29,983	
TOTAL: 6xxx		2,268,472	416,906	406,000
7400 DEBT SERVICE		351,586	316,965	316,966
TOTAL: 7xxx		351,586	316,965	316,966
*SUB-TOTAL:1000-7999	3,931,939	6,926,937	5,452,730	6,224,903
Resource:1100	STATE LOTTERY			
8500 OTHER STATE REVENUE	3,182,466	3,058,743	3,438,045	3,104,175
8900 OTHER FINANCING SOURCES	-3,182,466	-3,058,743	-3,438,045	-3,104,175
TOTAL: 8xxx				

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	2016-2017	2017-2018	2018-2019	2019-2020 ADOPTED BUDGET
	ACTUALS	ACTUALS	ACTUALS	
Resource:1400 TECTION ACCOUNT				
LCFF SOURCES	25,533,061	26,734,134	31,747,774	29,741,688
TOTAL: 8xxx	25,533,061	26,734,134	31,747,774	29,741,688
1100 CERTIFICATED TEACHERS SALARIES	20,225,233	20,904,119	24,493,105	22,590,693
TOTAL: 1xxx	20,225,233	20,904,119	24,493,105	22,590,693
3100 STATE TEACHER RETIREMENT SYS	2,537,302	2,985,379	3,984,876	4,095,675
3200 PUBLIC EMPLOYEE RETIREMENT SYS	7,121	10,350		
3300 SOCIAL SECURITY / MEDICARE	278,107	297,145	349,960	327,559
3400 HEALTH & WELFARE	1,981,688	2,036,156	2,402,921	2,279,875
3500 STATE UNEMPLOYMENT INSURANCE	9,765	10,124	12,349	11,292
3600 WORKER'S COMPENSATION	361,158	338,055	355,530	411,160
3900 OTHER BENEFITS	132,687	152,806	149,033	25,434
TOTAL: 3xxx	5,307,828	5,830,015	7,254,669	7,150,995
*SUB-TOTAL:1000-5999	25,533,061	26,734,134	31,747,774	29,741,688
Resource:3010 IASA-TL I BSC GR LOW INC/NEGLE				
8200 FEDERAL REVENUE	2,341,524	3,899,227	2,854,643	2,496,650
8900 OTHER FINANCING SOURCES		-5,522	-3,654	
TOTAL: 8xxx	2,341,524	3,893,705	2,850,989	2,496,650
1100 CERTIFICATED TEACHERS SALARIES	791,680	1,001,020	1,018,308	793,860
1200 CERT PUPIL SUPPORT SALARIES		4,425	10,976	
1300 CERTIFICATED SUPERV & ADM SAL	47,175	68,569	63,017	65,769
1900 OTHER CERTIFICATED SALARIES		725	494	350
TOTAL: 1xxx	838,854	1,074,739	1,092,795	859,979
2100 INSTRUCTIONAL AIDE SALARIES	109,419	117,103	100,017	121,534
2200 CLASSIFIED SUPPORT SALARIES		375	33,546	
2300 CLASSIFIED SUPERV & ADMIN SAL	60,748	64,229	63,360	57,694
2400 CLERICAL & OFFICE SALARIES	68,950	78,742	87,153	124,428
2900 OTHER CLASSIFIED SALARIES	13,211	10,170	2,591	1,300
TOTAL: 2xxx	252,327	270,619	286,667	304,956
3100 STATE TEACHER RETIREMENT SYS	103,481	150,657	173,075	157,397
3200 PUBLIC EMPLOYEE RETIREMENT SYS	26,595	31,602	41,770	63,624
3300 SOCIAL SECURITY / MEDICARE	31,586	36,645	37,928	36,174
3400 HEALTH & WELFARE	90,648	132,171	111,737	102,996
3500 STATE UNEMPLOYMENT INSURANCE	532	648	667	594
3600 WORKER'S COMPENSATION	19,662	21,577	19,573	21,373
3900 OTHER BENEFITS	10,469	9,477	11,370	9,929
TOTAL: 3xxx	282,974	382,776	396,120	392,087
4100 TEXTBOOKS		14,289		
4200 BOOKS OTHER THAN TEXTBOOKS	169,319	325,645	40,207	27,301
4300 SUPPLIES	260,009	221,552	209,222	125,057
4400 INVENTORIED EQUIPMENT	35,452	32,631	43,523	16,917
TOTAL: 4xxx	464,780	594,117	292,952	169,275
5200 TRAVEL & CONFERENCE	22,875	94,169	117,033	80,940
5300 DUES & MEMBERSHIPS			834	356
5600 RENTALS, LEASES & REPAIRS	157	496	548	291
5700 DIRECT COST TRANSFERS	264,156	420,780	367,511	265,632
5800 OTHER SERVICES & OPERATING EXP	113,548	885,615	164,373	319,632
5900 COMMUNICATIONS	593	29,662	26,992	4,480
TOTAL: 5xxx	401,329	1,430,722	677,290	671,331
7300 DIRECT SUPPORT & INDIRECT COST	101,260	140,732	105,165	99,022
TOTAL: 7xxx	101,260	140,732	105,165	99,022
*SUB-TOTAL:1000-7999	2,341,524	3,893,705	2,850,989	2,496,650



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	2016-2017	2017-2018	2018-2019	2019-2020 ADOPTED BUDGET
	ACTUALS	ACTUALS	ACTUALS	
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Resource:3180	SCHOOL IMPROVEMENT GRANT			
8200 FEDERAL REVENUE	44,626	740,442	808,775	907,694
TOTAL: 8xxx	44,626	740,442	808,775	907,694
1100 CERTIFICATED TEACHERS SALARIES		251,754	254,730	290,444
1300 CERTIFICATED SUPERV & ADM SAL	33,175	197,047	206,467	206,936
TOTAL: 1xxx	33,175	448,801	461,197	497,380
2200 CLASSIFIED SUPPORT SALARIES		61,266	60,208	71,220
TOTAL: 2xxx		61,266	60,208	71,220
3100 STATE TEACHER RETIREMENT SYS	4,173	64,712	72,566	90,036
3200 PUBLIC EMPLOYEE RETIREMENT SYS		9,537	10,875	14,766
3300 SOCIAL SECURITY / MEDICARE	481	10,771	11,012	12,649
3400 HEALTH & WELFARE	4,237	49,518	56,674	54,804
3500 STATE UNEMPLOYEMENT INSURANCE	17	245	246	243
3600 WORKER'S COMPENSATION	614	8,204	7,156	10,335
3900 OTHER BENEFITS		4,624	2,206	4,133
TOTAL: 3xxx	9,522	147,612	160,734	186,966
4200 BOOKS OTHER THAN TEXTBOOKS			6,515	2,000
4300 SUPPLIES				5,498
TOTAL: 4xxx			6,515	7,498
5100 SUB-AGREEMENTS>25,000 (NPS 0%)			16,495	10,000
5800 OTHER SERVICES & OPERATING EXP		56,000	74,400	98,629
TOTAL: 5xxx		56,000	90,895	108,629
7300 DIRECT SUPPORT & INDIRECT COST	1,930	26,763	29,225	36,001
TOTAL: 7xxx	1,930	26,763	29,225	36,001
*SUB-TOTAL:1000-7999	44,626	740,442	808,775	907,694
Resource:3182	EVERY STUDENT SUCCEEDS ACT CSI			
8200 FEDERAL REVENUE				344,884
TOTAL: 8xxx				344,884
5800 OTHER SERVICES & OPERATING EXP				343,516
TOTAL: 5xxx				343,516
7300 DIRECT SUPPORT & INDIRECT COST				1,368
TOTAL: 7xxx				1,368
*SUB-TOTAL:1000-7999				344,884
Resource:3310	SP ED-BASIC GRT ENT PL94-142			
8100 FEDERAL REVENUE	3,089,106	3,108,043	3,048,903	3,521,905
8900 OTHER FINANCING SOURCES	-18,044	-18,261	-75,318	-548,320
TOTAL: 8xxx	3,071,062	3,089,782	2,973,585	2,973,585
1100 CERTIFICATED TEACHERS SALARIES			126,176	38,557
1900 OTHER CERTIFICATED SALARIES			88,369	88,811
TOTAL: 1xxx			214,545	127,368
2100 INSTRUCTIONAL AIDE SALARIES	2,140,018	2,151,181	1,841,721	1,807,519
TOTAL: 2xxx	2,140,018	2,151,181	1,841,721	1,807,519
3100 STATE TEACHER RETIREMENT SYS	4,263	6,626	42,607	27,436
3200 PUBLIC EMPLOYEE RETIREMENT SYS	260,926	303,746	307,821	369,782
3300 SOCIAL SECURITY / MEDICARE	157,352	156,726	135,181	137,156
3400 HEALTH & WELFARE	261,491	247,339	229,654	298,114
3500 STATE UNEMPLOYEMENT INSURANCE	1,040	1,041	995	968
3600 WORKER'S COMPENSATION	38,144	34,785	29,592	35,217
3900 OTHER BENEFITS	75,018	76,659	61,783	52,087
TOTAL: 3xxx	798,235	826,922	807,632	920,760
7300 DIRECT SUPPORT & INDIRECT COST	132,809	111,679	109,687	117,938
TOTAL: 7xxx	132,809	111,679	109,687	117,938
*SUB-TOTAL:1000-7999	3,071,062	3,089,782	2,973,585	2,973,585

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	ACTUALS	ACTUALS	ACTUALS	
Resource:3311	IDEA LOCAL ASSIST PRIV SCH ISP			
8900 OTHER FINANCING SOURCES	18,044	18,261	20,034	20,034
TOTAL: 8xxx	18,044	18,261	20,034	20,034
5800 OTHER SERVICES & OPERATING EXP	17,264	17,601	19,295	19,239
TOTAL: 5xxx	17,264	17,601	19,295	19,239
7300 DIRECT SUPPORT & INDIRECT COST	780	660	739	795
TOTAL: 7xxx	780	660	739	795
*SUB-TOTAL:1000-7999	18,044	18,261	20,034	20,034
Resource:3312	SP ED-IDEA PART B SEC 611 EARL			
8900 OTHER FINANCING SOURCES			55,284	528,286
TOTAL: 8xxx			55,284	528,286
1100 CERTIFICATED TEACHERS SALARIES			32,434	138,342
TOTAL: 1xxx			32,434	138,342
2100 INSTRUCTIONAL AIDE SALARIES			6,210	
TOTAL: 2xxx			6,210	
3100 STATE TEACHER RETIREMENT SYS			5,183	25,080
3200 PUBLIC EMPLOYEE RETIREMENT SYS			1,106	
3300 SOCIAL SECURITY / MEDICARE			977	2,006
3400 HEALTH & WELFARE			4,937	1,384
3500 STATE UNEMPLOYEMENT INSURANCE			19	70
3600 WORKER'S COMPENSATION			560	2,513
3900 OTHER BENEFITS			302	
TOTAL: 3xxx			13,084	31,053
4300 SUPPLIES				245,130
TOTAL: 4xxx				245,130
5200 TRAVEL & CONFERENCE			517	40,000
5800 OTHER SERVICES & OPERATING EXP			1,000	52,808
TOTAL: 5xxx			1,517	92,808
7300 DIRECT SUPPORT & INDIRECT COST			2,039	20,953
TOTAL: 7xxx			2,039	20,953
*SUB-TOTAL:1000-7999			55,284	528,286
Resource:3315	SP ED-PRSCH ENT NON RIS			
8100 FEDERAL REVENUE	78,813	104,384	83,510	95,140
8900 OTHER FINANCING SOURCES			-2,641	-14,271
TOTAL: 8xxx	78,813	104,384	80,869	80,869
1100 CERTIFICATED TEACHERS SALARIES	32,013	71,764	52,119	56,117
TOTAL: 1xxx	32,013	71,764	52,119	56,117
3100 STATE TEACHER RETIREMENT SYS	4,027	10,344	8,352	10,174
3300 SOCIAL SECURITY / MEDICARE	455	1,032	731	814
3400 HEALTH & WELFARE	5,905	9,438	8,543	8,409
3500 STATE UNEMPLOYEMENT INSURANCE	16	36	25	28
3600 WORKER'S COMPENSATION	581	1,189	741	1,021
TOTAL: 3xxx	10,984	22,038	18,392	20,446
4300 SUPPLIES	17,092	6,099	7,375	1,099
4400 INVENTORIED EQUIPMENT	14,815	709		
TOTAL: 4xxx	31,907	6,808	7,375	1,099
5700 DIRECT COST TRANSFERS	500			
TOTAL: 5xxx	500			
7300 DIRECT SUPPORT & INDIRECT COST	3,408	3,773	2,983	3,207
TOTAL: 7xxx	3,408	3,773	2,983	3,207
*SUB-TOTAL:1000-7999	78,813	104,384	80,869	80,869

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	2016-2017	2017-2018	2018-2019	2019-2020 ADOPTED BUDGET
	ACTUALS	ACTUALS	ACTUALS	
Resource:3318	SP ED-IDEA PART B SEC 619 EARL			
8900 OTHER FINANCING SOURCES			2,641	14,271
TOTAL: 8xxx			2,641	14,271
1100 CERTIFICATED TEACHERS SALARIES			1,760	2,000
TOTAL: 1xxx			1,760	2,000
3100 STATE TEACHER RETIREMENT SYS			151	362
3300 SOCIAL SECURITY / MEDICARE			67	15
3400 HEALTH & WELFARE			22	20
3500 STATE UNEMPLOYEMENT INSURANCE			1	2
3600 WORKER'S COMPENSATION			26	36
TOTAL: 3xxx			267	435
4300 SUPPLIES				3,270
TOTAL: 4xxx				3,270
5200 TRAVEL & CONFERENCE			517	
5800 OTHER SERVICES & OPERATING EXP				8,000
TOTAL: 5xxx			517	8,000
7300 DIRECT SUPPORT & INDIRECT COST			97	566
TOTAL: 7xxx			97	566
*SUB-TOTAL:1000-7999			2,641	14,271
Resource:3327	IDEA MENT HEALTH PART B SEC611			
8100 FEDERAL REVENUE	219,934	224,866	225,344	225,344
TOTAL: 8xxx	219,934	224,866	225,344	225,344
1200 CERT PUPIL SUPPORT SALARIES	69,087	74,915	82,763	81,781
TOTAL: 1xxx	69,087	74,915	82,763	81,781
2200 CLASSIFIED SUPPORT SALARIES	80,392	86,115	77,565	78,248
TOTAL: 2xxx	80,392	86,115	77,565	78,248
3100 STATE TEACHER RETIREMENT SYS	8,691	11,132	13,634	14,827
3200 PUBLIC EMPLOYEE RETIREMENT SYS	11,165	13,348	14,010	16,223
3300 SOCIAL SECURITY / MEDICARE	6,948	7,591	7,309	7,172
3400 HEALTH & WELFARE	17,282	17,659	11,965	8,366
3500 STATE UNEMPLOYEMENT INSURANCE	71	77	82	79
3600 WORKER'S COMPENSATION	2,612	2,579	2,562	2,912
3900 OTHER BENEFITS		1,051	2,102	2,102
TOTAL: 3xxx	46,768	53,437	51,664	51,681
4300 SUPPLIES	14,175	2,272	5,040	4,696
TOTAL: 4xxx	14,175	2,272	5,040	4,696
7300 DIRECT SUPPORT & INDIRECT COST	9,511	8,128	8,312	8,938
TOTAL: 7xxx	9,511	8,128	8,312	8,938
*SUB-TOTAL:1000-7999	219,934	224,866	225,344	225,344
Resource:3345	Pre-K Staff Developmt: IDEA-B			
8100 FEDERAL REVENUE	1,000	1,000	1,000	1,000
TOTAL: 8xxx	1,000	1,000	1,000	1,000
5200 TRAVEL & CONFERENCE	957	964	964	960
TOTAL: 5xxx	957	964	964	960
7300 DIRECT SUPPORT & INDIRECT COST	43	36	36	40
TOTAL: 7xxx	43	36	36	40
*SUB-TOTAL:1000-7999	1,000	1,000	1,000	1,000

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	2016-2017	2017-2018	2018-2019	2019-2020 ADOPTED BUDGET
	ACTUALS	ACTUALS	ACTUALS	
Resource:3385 SP ED:EARLY INTERVENTION GRANT				
8100 FEDERAL REVENUE	91,745	91,745	91,745	91,745
TOTAL: 8xxx	91,745	91,745	91,745	91,745
7200 TRANSFERS	91,745	91,745	91,745	91,745
TOTAL: 7xxx	91,745	91,745	91,745	91,745
*SUB-TOTAL:1000-7999	91,745	91,745	91,745	91,745
Resource:3395 ALTERNATE DISPUTE RESOLUTION				
8100 FEDERAL REVENUE	3,768	26,387	39,954	30,000
TOTAL: 8xxx	3,768	26,387	39,954	30,000
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 UNEMPLOYMENT INSURANCE		0	0	
3600 WORKER'S COMPENSATION		1	1	
TOTAL: 3xxx		15	18	
4200 BOOKS OTHER THAN TEXTBOOKS			103	
4300 SUPPLIES	542	1,861	525	
TOTAL: 4xxx	542	1,861	628	
5200 TRAVEL & CONFERENCE	3,063	16,694	13,912	
5800 OTHER SERVICES & OPERATING EXP		6,805	23,843	28,810
TOTAL: 5xxx	3,063	23,498	37,754	28,810
7300 DIRECT SUPPORT & INDIRECT COST	163	954	1,464	1,190
TOTAL: 7xxx	163	954	1,464	1,190
*SUB-TOTAL:1000-7999	3,768	26,387	39,954	30,000
Resource:3550 VOC PGM-VOC & APPL SEC & ADULT				
8200 FEDERAL REVENUE	121,891	117,467	126,003	114,907
TOTAL: 8xxx	121,891	117,467	126,003	114,907
1100 CERTIFICATED TEACHERS SALARIES	3,485	4,913	9,038	12,315
TOTAL: 1xxx	3,485	4,913	9,038	12,315
3100 STATE TEACHER RETIREMENT SYS	142	475	1,002	2,072
3200 PUBLIC EMPLOYEE RETIREMENT SYS			29	60
3300 SOCIAL SECURITY / MEDICARE	165	138	259	248
3400 HEALTH & WELFARE	35	49	113	126
3500 STATE UNEMPLOYMENT INSURANCE	2	3	5	6
3600 WORKER'S COMPENSATION	65	82	132	224
TOTAL: 3xxx	409	746	1,539	2,736
4300 SUPPLIES	34,331	35,216	46,180	37,083
4400 INVENTORIED EQUIPMENT	17,879	43,622	11,726	7,114
TOTAL: 4xxx	52,210	78,837	57,906	44,197
5200 TRAVEL & CONFERENCE	5,185	17,044	13,394	19,725
5600 RENTALS, LEASES & REPAIRS			266	
5700 DIRECT COST TRANSFERS	1,428	3,010	15,571	5,560
5800 OTHER SERVICES & OPERATING EXP	11,630	2,906	17,397	25,817
TOTAL: 5xxx	18,243	22,961	46,627	51,102
6400 FURNITURE AND EQUIPMENT	44,185	5,981	6,484	
TOTAL: 6xxx	44,185	5,981	6,484	
7300 DIRECT SUPPORT & INDIRECT COST	3,360	4,030	4,409	4,557
TOTAL: 7xxx	3,360	4,030	4,409	4,557
*SUB-TOTAL:1000-7999	121,891	117,467	126,003	114,907

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	ACTUALS	ACTUALS	ACTUALS	
Resource:4035	TITLE II TEACHER QUALITY			
8200 FEDERAL REVENUE	578,988	563,613	284,112	484,325
8900 OTHER FINANCING SOURCES			204,821	199,409
TOTAL: 8xxx	578,988	563,613	488,933	683,734
1100 CERTIFICATED TEACHERS SALARIES	99,237	77,593	72,446	79,000
1300 CERTIFICATED SUPERV & ADM SAL		140		
1900 OTHER CERTIFICATED SALARIES	280,578	277,050	207,799	260,141
TOTAL: 1xxx	379,814	354,783	280,245	339,141
2100 INSTRUCTIONAL AIDE SALARIES	986	2,102		
2400 CLERICAL & OFFICE SALARIES	281	130		
2900 OTHER CLASSIFIED SALARIES	25	2,923	718	
TOTAL: 2xxx	1,292	5,154	718	
3100 STATE TEACHER RETIREMENT SYS	47,660	51,028	45,421	56,130
3200 PUBLIC EMPLOYEE RETIREMENT SYS	77	301	178	
3300 SOCIAL SECURITY / MEDICARE	5,594	5,503	4,121	4,490
3400 HEALTH & WELFARE	21,389	20,763	19,736	17,728
3500 STATE UNEMPLOYMENT INSURANCE	188	179	139	157
3600 WORKER'S COMPENSATION	6,946	5,953	4,055	5,633
3900 OTHER BENEFITS	2,733	2,480	1,177	2,102
TOTAL: 3xxx	84,588	86,207	74,828	86,240
4200 BOOKS OTHER THAN TEXTBOOKS	1,018	636		
4300 SUPPLIES	461		5,372	1,538
TOTAL: 4xxx	1,479	636	5,372	1,538
5200 TRAVEL & CONFERENCE	29,223	18,293	22,219	56,277
5300 DUES & MEMBERSHIPS	572	183	140	599
5600 RENTALS, LEASES & REPAIRS		735		735
5700 DIRECT COST TRANSFERS	50,482	53,143	45,738	62,064
5800 OTHER SERVICES & OPERATING EXP	6,500	24,108	41,638	110,022
TOTAL: 5xxx	86,776	96,462	109,735	229,697
7300 DIRECT SUPPORT & INDIRECT COST	25,039	20,372	18,035	27,118
TOTAL: 7xxx	25,039	20,372	18,035	27,118
*SUB-TOTAL:1000-7999	578,988	563,613	488,933	683,734
Resource:4127	TITLE IV PART A ESSA			
8200 FEDERAL REVENUE			204,821	199,409
8900 OTHER FINANCING SOURCES			-204,821	-199,409
Resource:4128	TITLE IV STDNT SUPP ACAD ENR			
8200 FEDERAL REVENUE			312,374	
TOTAL: 8xxx			312,374	
1100 CERTIFICATED TEACHERS SALARIES			46,930	
1900 OTHER CERTIFICATED SALARIES			140	
TOTAL: 1xxx			47,070	
2100 INSTRUCTIONAL AIDE SALARIES			72	
TOTAL: 2xxx			72	
3100 STATE TEACHER RETIREMENT SYS			5,071	
3200 PUBLIC EMPLOYEE RETIREMENT SYS			64	
3300 SOCIAL SECURITY / MEDICARE			1,221	
3400 HEALTH & WELFARE			590	
3500 STATE UNEMPLOYMENT INSURANCE			24	
3600 WORKER'S COMPENSATION			688	
TOTAL: 3xxx			7,657	
4200 BOOKS OTHER THAN TEXTBOOKS			2,895	
4300 SUPPLIES			13,884	
TOTAL: 4xxx			16,779	

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	ACTUALS	ACTUALS	ACTUALS	
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Resource:4128	TITLE IV STDNT SUPP ACAD ENR			
5200 TRAVEL & CONFERENCE			81,118	
5800 OTHER SERVICES & OPERATING EXP			148,156	
TOTAL: 5xxx			229,274	
7300 DIRECT SUPPORT & INDIRECT COST			11,523	
TOTAL: 7xxx			11,523	
*SUB-TOTAL:1000-7999			312,374	
Resource:4201	TITLE III, IMMIGRANT EDUC PROG			
8200 FEDERAL REVENUE	32,364	63,070	27,759	59,843
TOTAL: 8xxx	32,364	63,070	27,759	59,843
2100 INSTRUCTIONAL AIDE SALARIES	25,785	54,500	23,060	31,106
2900 OTHER CLASSIFIED SALARIES	1,825	13		
TOTAL: 2xxx	27,610	54,513	23,060	31,106
3100 STATE TEACHER RETIREMENT SYS	162	152	4	
3200 PUBLIC EMPLOYEE RETIREMENT SYS	142	1,370	748	6,450
3300 SOCIAL SECURITY / MEDICARE	2,032	4,178	1,763	2,380
3400 HEALTH & WELFARE	260	683	288	372
3500 STATE UNEMPLOYMENT INSURANCE	14	29	11	15
3600 WORKER'S COMPENSATION	510	909	337	567
TOTAL: 3xxx	3,119	7,320	3,151	9,784
4300 SUPPLIES				8,000
TOTAL: 4xxx				8,000
5700 DIRECT COST TRANSFERS	1,000		524	1,000
5800 OTHER SERVICES & OPERATING EXP				7,580
TOTAL: 5xxx	1,000		524	8,580
7300 DIRECT SUPPORT & INDIRECT COST	635	1,237	1,024	2,373
TOTAL: 7xxx	635	1,237	1,024	2,373
*SUB-TOTAL:1000-7999	32,364	63,070	27,759	59,843
Resource:4203	TITLE III, LIMITED ENGL PROF			
8200 FEDERAL REVENUE	163,428	274,724	216,034	255,549
TOTAL: 8xxx	163,428	274,724	216,034	255,549
1100 CERTIFICATED TEACHERS SALARIES	20,768	67,885	70,452	63,600
1900 OTHER CERTIFICATED SALARIES	29,180	30,645		
TOTAL: 1xxx	49,947	98,530	70,452	63,600
2100 INSTRUCTIONAL AIDE SALARIES	30,349	41,841	31,355	35,400
2200 CLASSIFIED SUPPORT SALARIES	12,929	10,920	12,299	13,000
2400 CLERICAL & OFFICE SALARIES	6,401	6,952	6,473	6,705
2900 OTHER CLASSIFIED SALARIES	1,116	122	3,130	2,400
TOTAL: 2xxx	50,795	59,835	53,258	57,505
3100 STATE TEACHER RETIREMENT SYS	5,537	10,008	6,637	11,530
3200 PUBLIC EMPLOYEE RETIREMENT SYS	1,421	2,166	3,170	7,493
3300 SOCIAL SECURITY / MEDICARE	4,587	6,542	5,427	5,673
3400 HEALTH & WELFARE	2,399	3,102	2,686	3,239
3500 STATE UNEMPLOYMENT INSURANCE	50	78	62	61
3600 WORKER'S COMPENSATION	1,849	2,629	1,789	2,204
3900 OTHER BENEFITS	631	631		
TOTAL: 3xxx	16,473	25,155	19,771	30,200
4200 BOOKS OTHER THAN TEXTBOOKS	8,199	539	8,886	8,000
4300 SUPPLIES	20,971	5,452	18,847	16,350
TOTAL: 4xxx	29,170	5,990	27,733	24,350

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	2016-2017	2017-2018	2018-2019	2019-2020 ADOPTED BUDGET
	ACTUALS	ACTUALS	ACTUALS	
Resource:4203		TITLE III, LIMITED ENGL PROF		
5200 TRAVEL & CONFERENCE	4,893	5,976	675	500
5700 DIRECT COST TRANSFERS	1,459	3,000	7,973	1,000
5800 OTHER SERVICES & OPERATING EXP	6,279	70,851	28,203	73,383
5900 COMMUNICATIONS	1,205			
TOTAL: 5xxx	13,837	79,827	36,851	74,883
7300 DIRECT SUPPORT & INDIRECT COST	3,204	5,387	7,969	5,011
TOTAL: 7xxx	3,204	5,387	7,969	5,011
*SUB-TOTAL:1000-7999	163,428	274,724	216,034	255,549

Resource:5630 ED F HOMELESS CHILDREN & YOUTH

8200 FEDERAL REVENUE	131,634	83,881	40,936	
TOTAL: 8xxx	131,634	83,881	40,936	
2100 INSTRUCTIONAL AIDE SALARIES			7,827	
2200 CLASSIFIED SUPPORT SALARIES	22,016	18,516	3,679	
2400 CLERICAL & OFFICE SALARIES	25,902	4,442	3,102	
TOTAL: 2xxx	47,918	22,958	14,608	
3200 PUBLIC EMPLOYEE RETIREMENT SYS	4,124	3,554	2,639	
3300 SOCIAL SECURITY / MEDICARE	3,827	1,917	1,039	
3400 HEALTH & WELFARE	993	696	2,416	
3500 STATE UNEMPLOYMENT INSURANCE	25	13	7	
3600 WORKER'S COMPENSATION	925	418	198	
3900 OTHER BENEFITS	2,102	2,102	210	
TOTAL: 3xxx	11,996	8,701	6,508	
4300 SUPPLIES	10,349	13,645	18,280	
TOTAL: 4xxx	10,349	13,645	18,280	
5200 TRAVEL & CONFERENCE	1,305		30	
5800 OTHER SERVICES & OPERATING EXP	18,634	1,860		
TOTAL: 5xxx	19,939	1,860	30	
7200 TRANSFERS	37,354	34,948		
7300 DIRECT SUPPORT & INDIRECT COST	4,077	1,769	1,510	
TOTAL: 7xxx	41,431	36,717	1,510	
*SUB-TOTAL:1000-7999	131,634	83,881	40,936	

Resource:5640 MEDI-CAL BILLING OPTION

8200 FEDERAL REVENUE	436,400	238,996	283,407	200,000
TOTAL: 8xxx	436,400	238,996	283,407	200,000
1200 CERT PUPIL SUPPORT SALARIES			183	2,000
TOTAL: 1xxx			183	2,000
2200 CLASSIFIED SUPPORT SALARIES	5,243	4,489	3,610	7,200
2400 CLERICAL & OFFICE SALARIES	35,646	34,020	37,862	38,976
TOTAL: 2xxx	40,889	38,508	41,472	46,176
3100 STATE TEACHER RETIREMENT SYS			30	363
3200 PUBLIC EMPLOYEE RETIREMENT SYS	5,236	5,481	7,382	9,573
3300 SOCIAL SECURITY / MEDICARE	3,289	3,107	3,316	3,560
3400 HEALTH & WELFARE	920	837	2,379	1,060
3500 STATE UNEMPLOYMENT INSURANCE	22	20	22	24
3600 WORKER'S COMPENSATION	795	678	635	876
3900 OTHER BENEFITS	2,102	2,102	2,102	2,102
TOTAL: 3xxx	12,363	12,225	15,865	17,558
4200 BOOKS OTHER THAN TEXTBOOKS		920	4,987	4,987
4300 SUPPLIES		1,483	2,431	3,736
4400 INVENTORIED EQUIPMENT			6,407	1,500
TOTAL: 4xxx		2,404	13,825	10,223



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	2016-2017	2017-2018	2018-2019	2019-2020 ADOPTED BUDGET
	ACTUALS	ACTUALS	ACTUALS	
Resource:5640		MEDI-CAL BILLING OPTION		
5200 TRAVEL & CONFERENCE	36,277	48,837	28,918	31,782
5300 DUES & MEMBERSHIPS	1,016	877	6,395	7,135
5800 OTHER SERVICES & OPERATING EXP	61,748	70,494	54,606	105,194
TOTAL: 5xxx	99,040	120,209	89,919	144,111
6400 FURNITURE AND EQUIPMENT			16,608	
7300 DIRECT SUPPORT & INDIRECT COST	6,884	6,500	6,176	9,004
TOTAL: 7xxx	6,884	6,500	6,176	9,004
*SUB-TOTAL:1000-7999	159,176	179,846	184,048	229,072
Resource:6010		HEALTHY START: AFTER SCHL PROG		
8500 OTHER STATE REVENUE	742,952	782,252	753,658	660,832
8600 OTHER LOCAL REVENUE	-379			
TOTAL: 8xxx	742,573	782,252	753,658	660,832
2100 INSTRUCTIONAL AIDE SALARIES	354,287	383,932	388,989	393,653
2300 CLASSIFIED SUPERV & ADMIN SAL	40,499	42,820	42,240	38,462
2400 CLERICAL & OFFICE SALARIES	82,712	87,370	77,833	58,507
TOTAL: 2xxx	477,498	514,122	509,062	490,622
3100 STATE TEACHER RETIREMENT SYS		81		
3200 PUBLIC EMPLOYEE RETIREMENT SYS	47,326	58,129	65,339	67,276
3300 SOCIAL SECURITY / MEDICARE	36,246	39,518	38,120	37,538
3400 HEALTH & WELFARE	34,777	29,514	32,539	25,283
3500 STATE UNEMPLOYMENT INSURANCE	238	260	254	244
3600 WORKER'S COMPENSATION	9,433	9,021	7,848	8,931
3900 OTHER BENEFITS	7,434	8,791	4,887	4,728
TOTAL: 3xxx	135,453	145,314	148,986	144,000
4200 BOOKS OTHER THAN TEXTBOOKS	189		200	
4300 SUPPLIES	80,842	65,476	21,082	
4400 INVENTORIED EQUIPMENT	4,309	13,057	41,855	
TOTAL: 4xxx	85,340	78,533	63,138	
5200 TRAVEL & CONFERENCE	477	734	469	
5600 RENTALS, LEASES & REPAIRS	417	318	56	
5700 DIRECT COST TRANSFERS	10,545	3,387	1,229	
5800 OTHER SERVICES & OPERATING EXP	376	11,361	2,905	
5900 COMMUNICATIONS	354	210	24	
TOTAL: 5xxx	12,169	16,010	4,684	
7300 DIRECT SUPPORT & INDIRECT COST	32,113	28,273	27,789	26,210
TOTAL: 7xxx	32,113	28,273	27,789	26,210
*SUB-TOTAL:1000-7999	742,573	782,252	753,658	660,832
Resource:6011		ASES KIDS CODE PILOT PROGRAM		
8500 OTHER STATE REVENUE			97	16,666
TOTAL: 8xxx			97	16,666
1100 CERTIFICATED TEACHERS SALARIES				1,940
TOTAL: 1xxx				1,940
2100 INSTRUCTIONAL AIDE SALARIES			74	2,934
TOTAL: 2xxx			74	2,934
3100 STATE TEACHER RETIREMENT SYS				352
3200 PUBLIC EMPLOYEE RETIREMENT SYS			12	608
3300 SOCIAL SECURITY / MEDICARE			6	253
3400 HEALTH & WELFARE			1	48
3500 STATE UNEMPLOYMENT INSURANCE			0	2
3600 WORKER'S COMPENSATION			1	53
TOTAL: 3xxx			19	1,316

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	2016-2017	2017-2018	2018-2019	2019-2020 ADOPTED BUDGET
	ACTUALS	ACTUALS	ACTUALS	
Resource:6011	ASES KIDS CODE PILOT PROGRAM			
4300 SUPPLIES				5,346
TOTAL: 4xxx				5,346
5700 DIRECT COST TRANSFERS				2,969
5800 OTHER SERVICES & OPERATING EXP				1,500
TOTAL: 5xxx				4,469
7300 DIRECT SUPPORT & INDIRECT COST			4	661
TOTAL: 7xxx			4	661
*SUB-TOTAL:1000-7999			97	16,666
Resource:6230	CALIF CLEAN ENERGY JOBS ACT			
8500 OTHER STATE REVENUE			4,073,558	
TOTAL: 8xxx			4,073,558	
2200 CLASSIFIED SUPPORT SALARIES			104,378	
TOTAL: 2xxx			104,378	
3200 PUBLIC EMPLOYEE RETIREMENT SYS			21,641	
3300 SOCIAL SECURITY / MEDICARE			7,984	
3400 HEALTH & WELFARE			2,871	
3500 STATE UNEMPLOYEMENT INSURANCE			52	
3600 WORKER'S COMPENSATION			1,900	
TOTAL: 3xxx			34,448	
4300 SUPPLIES			451,206	
TOTAL: 4xxx			451,206	
5800 OTHER SERVICES & OPERATING EXP		4,940	3,694,732	
TOTAL: 5xxx		4,940	3,694,732	
6200 BUILDINGS & IMPROVEMNT OF BLDG	30,538			
TOTAL: 6xxx	30,538			
*SUB-TOTAL:1000-6999	30,538	4,940	4,284,764	
Resource:6264	EDUCATOR EFFECTIVENESS			
8600 OTHER LOCAL REVENUE	7,240			
TOTAL: 8xxx	7,240			
1100 CERTIFICATED TEACHERS SALARIES	31,495	265,984		
1300 CERTIFICATED SUPERV & ADM SAL	27,418	29,419		
1900 OTHER CERTIFICATED SALARIES	79,140	59,405		
TOTAL: 1xxx	138,053	354,808		
2100 INSTRUCTIONAL AIDE SALARIES	10,371			
2400 CLERICAL & OFFICE SALARIES		199		
2900 OTHER CLASSIFIED SALARIES		8,000		
TOTAL: 2xxx	10,371	8,199		
3100 STATE TEACHER RETIREMENT SYS	13,634	34,846		
3200 PUBLIC EMPLOYEE RETIREMENT SYS	1,413	1,288		
3300 SOCIAL SECURITY / MEDICARE	3,242	11,978		
3400 HEALTH & WELFARE	3,932	6,013		
3500 STATE UNEMPLOYEMENT INSURANCE	78	245		
3600 WORKER'S COMPENSATION	2,739	6,705		
TOTAL: 3xxx	25,038	61,075		
4200 BOOKS OTHER THAN TEXTBOOKS	637	2,885		
4300 SUPPLIES	7,718	3,709		
TOTAL: 4xxx	8,355	6,594		
5200 TRAVEL & CONFERENCE	99,083	105,507		
5800 OTHER SERVICES & OPERATING EXP	142,811	133,273		
TOTAL: 5xxx	241,895	238,780		
7300 DIRECT SUPPORT & INDIRECT COST	19,152	25,105		
TOTAL: 7xxx	19,152	25,105		
*SUB-TOTAL:1000-7999	442,864	694,562		

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	2016-2017	2017-2018	2018-2019	2019-2020 ADOPTED BUDGET
	ACTUALS	ACTUALS	ACTUALS	
Resource:6300	LOTTERY PROP 20 INSTR. MATLS.			
8500 OTHER STATE REVENUE	1,117,850	1,223,330	1,456,843	1,089,545
TOTAL: 8xxx	1,117,850	1,223,330	1,456,843	1,089,545
4100 TEXTBOOKS			2,682,431	3,200,000
TOTAL: 4xxx			2,682,431	3,200,000
*SUB-TOTAL:1000-5999			2,682,431	3,200,000
Resource:6371	CalWORKS Adult Ed/ROCP			
8500 OTHER STATE REVENUE		12,118		
TOTAL: 8xxx		12,118		
7600 OTHER FINANCING USES			12,118	
TOTAL: 7xxx			12,118	
*SUB-TOTAL:1000-7999			12,118	
Resource:6382	CRANE			
8500 OTHER STATE REVENUE	74,572	189,458		
8600 OTHER LOCAL REVENUE	731			
TOTAL: 8xxx	75,303	189,458		
1100 CERTIFICATED TEACHERS SALARIES	2,910	2,258		
TOTAL: 1xxx	2,910	2,258		
3100 STATE TEACHER RETIREMENT SYS	230	289		
3200 PUBLIC EMPLOYEE RETIREMENT SYS		22		
3300 SOCIAL SECURITY / MEDICARE	105	41		
3400 HEALTH & WELFARE	29	23		
3500 STATE UNEMPLOYMENT INSURANCE	1	1		
3600 WORKER'S COMPENSATION	54	38		
TOTAL: 3xxx	419	414		
4300 SUPPLIES	48,827	87,953		
4400 INVENTORIED EQUIPMENT	16,417	56,102		
TOTAL: 4xxx	65,244	144,055		
5200 TRAVEL & CONFERENCE	2,916	293		
5600 RENTALS, LEASES & REPAIRS	85			
5700 DIRECT COST TRANSFERS	472	198		
5800 OTHER SERVICES & OPERATING EXP		2,656		
TOTAL: 5xxx	3,473	3,147		
6400 FURNITURE AND EQUIPMENT		33,966		
TOTAL: 6xxx		33,966		
7300 DIRECT SUPPORT & INDIRECT COST	3,257	5,620		
TOTAL: 7xxx	3,257	5,620		
*SUB-TOTAL:1000-7999	75,303	189,458		

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	2016-2017	2017-2018	2018-2019	2019-2020 ADOPTED BUDGET
	ACTUALS	ACTUALS	ACTUALS	
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Resource:6385	CTE ACAD. AGRICULTURE SCIENCE			
8500 OTHER STATE REVENUE	63,423	63,413	72,922	79,650
TOTAL: 8xxx	63,423	63,413	72,922	79,650
1100 CERTIFICATED TEACHERS SALARIES	10,693	11,790	16,220	9,500
1300 CERTIFICATED SUPERV & ADM SAL	1,000	20		
1900 OTHER CERTIFICATED SALARIES	3,332	3,623	3,702	3,855
TOTAL: 1xxx	15,024	15,433	19,922	13,355
2400 CLERICAL & OFFICE SALARIES	4,173	4,259	4,508	4,663
TOTAL: 2xxx	4,173	4,259	4,508	4,663
3100 STATE TEACHER RETIREMENT SYS	1,676	1,953	2,915	2,421
3200 PUBLIC EMPLOYEE RETIREMENT SYS	18	662	872	967
3300 SOCIAL SECURITY / MEDICARE	652	634	673	606
3400 HEALTH & WELFARE	262	259	368	245
3500 STATE UNEMPLOYMENT INSURANCE	10	10	12	9
3600 WORKER'S COMPENSATION	375	331	358	328
3900 OTHER BENEFITS	105	105	105	105
TOTAL: 3xxx	3,099	3,953	5,303	4,681
4200 BOOKS OTHER THAN TEXTBOOKS		217	272	300
4300 SUPPLIES	12,927	15,983	16,736	20,636
4400 INVENTORIED EQUIPMENT	831	1,084	1,256	1,316
TOTAL: 4xxx	13,758	17,284	18,264	22,252
5200 TRAVEL & CONFERENCE	2,874	2,153	3,852	4,000
5600 RENTALS, LEASES & REPAIRS		85		
5700 DIRECT COST TRANSFERS	5,760	2,556	2,878	3,600
5800 OTHER SERVICES & OPERATING EXP	15,991	15,399	15,505	23,940
TOTAL: 5xxx	24,625	20,193	22,235	31,540
7300 DIRECT SUPPORT & INDIRECT COST	2,743	2,292	2,690	3,159
TOTAL: 7xxx	2,743	2,292	2,690	3,159
*SUB-TOTAL:1000-7999	63,423	63,413	72,922	79,650
Resource:6387	CAREER TECHNICAL ED			
8500 OTHER STATE REVENUE	722,260	307,628	195,045	1,912,937
TOTAL: 8xxx	722,260	307,628	195,045	1,912,937
1100 CERTIFICATED TEACHERS SALARIES	20,290	43,406	45,812	
1300 CERTIFICATED SUPERV & ADM SAL	19,679	21,783	21,652	
TOTAL: 1xxx	39,969	65,189	67,465	
2900 OTHER CLASSIFIED SALARIES		3,251	1,729	
TOTAL: 2xxx		3,251	1,729	
3100 STATE TEACHER RETIREMENT SYS	4,995	9,238	10,923	
3200 PUBLIC EMPLOYEE RETIREMENT SYS		319	288	
3300 SOCIAL SECURITY / MEDICARE	573	1,309	1,101	
3400 HEALTH & WELFARE	2,295	2,648	3,180	
3500 STATE UNEMPLOYMENT INSURANCE	20	34	34	
3600 WORKER'S COMPENSATION	732	1,106	990	
TOTAL: 3xxx	8,616	14,653	16,516	
4200 BOOKS OTHER THAN TEXTBOOKS	150			
4300 SUPPLIES	20,448	23,964	11,578	
4400 INVENTORIED EQUIPMENT	558,512	112,973	15,576	
TOTAL: 4xxx	579,110	136,937	27,154	
5200 TRAVEL & CONFERENCE	15,816	9,197	7,411	
5300 DUES & MEMBERSHIPS	1,766	15,484	7,455	
5600 RENTALS, LEASES & REPAIRS	1,530			
5700 DIRECT COST TRANSFERS	7,285	4,839	6,772	
5800 OTHER SERVICES & OPERATING EXP	24,344	14,761	15,654	
TOTAL: 5xxx	50,741	44,281	37,292	

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	ACTUALS	ACTUALS	ACTUALS	
Resource:6387	CAREER TECHNICAL ED			
6100 LAND		5,500		
6200 BUILDINGS & IMPROVEMNT OF BLDG		14,713		1,912,937
6400 FURNITURE AND EQUIPMENT	13,158	13,193	39,139	
TOTAL: 6xxx	13,158	33,405	39,139	1,912,937
7300 DIRECT SUPPORT & INDIRECT COST	30,665	9,912	5,751	
TOTAL: 7xxx	30,665	9,912	5,751	
*SUB-TOTAL:1000-7999	722,260	307,628	195,045	1,912,937
Resource:6500	SPECIAL EDUCATION			
8300 OTHER STATE REVENUE	9,993,726	9,922,442	10,630,620	9,783,753
8600 OTHER LOCAL REVENUE	9,407	18,807	4,033	2,500
8900 OTHER FINANCING SOURCES	22,052,218	24,310,154	25,816,492	29,375,408
TOTAL: 8xxx	32,055,351	34,251,403	36,451,145	39,161,661
1100 CERTIFICATED TEACHERS SALARIES	11,020,777	12,076,632	12,774,981	13,110,003
1200 CERT PUPIL SUPPORT SALARIES	1,794,090	2,087,591	2,091,441	2,147,341
1300 CERTIFICATED SUPERV & ADM SAL	652,951	612,976	686,493	641,242
1900 OTHER CERTIFICATED SALARIES	695,844	703,373	711,176	733,702
TOTAL: 1xxx	14,163,663	15,480,571	16,264,091	16,632,288
2100 INSTRUCTIONAL AIDE SALARIES	4,532,222	4,791,132	5,280,913	6,006,114
2200 CLASSIFIED SUPPORT SALARIES	1,349,740	1,474,955	1,607,358	1,718,421
2300 CLASSIFIED SUPERV & ADMIN SAL	98,124	110,199		
2400 CLERICAL & OFFICE SALARIES	294,859	312,269	303,185	308,933
2900 OTHER CLASSIFIED SALARIES			1,016	
TOTAL: 2xxx	6,274,945	6,688,555	7,192,472	8,033,468
3100 STATE TEACHER RETIREMENT SYS	1,751,649	2,183,072	2,592,597	3,028,914
3200 PUBLIC EMPLOYEE RETIREMENT SYS	827,059	990,909	1,276,779	1,659,131
3300 SOCIAL SECURITY / MEDICARE	670,149	727,730	775,393	862,404
3400 HEALTH & WELFARE	1,935,542	2,110,983	2,348,018	2,436,340
3500 STATE UNEMPLOYMENT INSURANCE	9,951	10,835	11,395	12,352
3600 WORKER'S COMPENSATION	367,363	360,836	332,026	446,948
3900 OTHER BENEFITS	308,007	296,516	296,426	276,833
TOTAL: 3xxx	5,869,720	6,680,880	7,632,635	8,722,922
4200 BOOKS OTHER THAN TEXTBOOKS	491	768	2,945	546
4300 SUPPLIES	130,710	143,861	173,991	211,725
4400 INVENTORIED EQUIPMENT	62,237	110,017	66,314	77,717
TOTAL: 4xxx	193,438	254,646	243,251	289,988
5100 SUB-AGREEMENTS>25,000 (NPS 0%)	697,905	768,432	778,151	591,338
5200 TRAVEL & CONFERENCE	50,756	42,313	45,718	45,210
5300 DUES & MEMBERSHIPS	2,500	2,500	3,965	3,965
5600 RENTALS, LEASES & REPAIRS	2,335	3,963	4,012	4,048
5700 DIRECT COST TRANSFERS	7,902	6,486	7,883	1,600
5800 OTHER SERVICES & OPERATING EXP	3,352,369	3,066,026	2,858,029	3,234,407
5900 COMMUNICATIONS	296	316	54	369
TOTAL: 5xxx	4,114,065	3,890,037	3,697,811	3,880,937
7100 TUITION	79,984	52,000	91,709	80,251
7300 DIRECT SUPPORT & INDIRECT COST	1,352,078	1,208,485	1,311,857	1,527,823
TOTAL: 7xxx	1,432,062	1,260,485	1,403,566	1,608,074
*SUB-TOTAL:1000-7999	32,047,892	34,255,175	36,433,826	39,167,677
Resource:6512	SP ED MENTAL HEALTH SVCS			
8500 OTHER STATE REVENUE	1,147,827	1,217,581	1,240,558	1,235,772
8900 OTHER FINANCING SOURCES			5,670	554,610
TOTAL: 8xxx	1,147,827	1,217,581	1,246,228	1,790,382
1200 CERT PUPIL SUPPORT SALARIES	338,228	373,721	401,205	226,075
1300 CERTIFICATED SUPERV & ADM SAL	59,323	62,321	61,891	
TOTAL: 1xxx	397,552	436,042	463,096	226,075
2100 INSTRUCTIONAL AIDE SALARIES	3,418	77,078	71,891	90,950
2200 CLASSIFIED SUPPORT SALARIES	751,359	912,620	1,014,002	855,749
2300 CLASSIFIED SUPERV & ADMIN SAL	10,903	12,245		
TOTAL: 2xxx	765,679	1,001,942	1,085,892	946,699

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	2016-2017	2017-2018	2018-2019	2019-2020 ADOPTED BUDGET
	ACTUALS	ACTUALS	ACTUALS	
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Resource:6512	SP ED MENTAL HEALTH SVCS			
3100 STATE TEACHER RETIREMENT SYS	58,716	78,093	91,290	53,201
3200 PUBLIC EMPLOYEE RETIREMENT SYS	95,536	137,990	175,776	197,584
3300 SOCIAL SECURITY / MEDICARE	57,517	73,337	79,710	76,010
3400 HEALTH & WELFARE	131,350	156,579	161,056	160,594
3500 STATE UNEMPLOYEMENT INSURANCE	564	696	749	585
3600 WORKER'S COMPENSATION	20,753	23,222	21,862	21,345
3900 OTHER BENEFITS	7,880	7,727	10,274	8,844
TOTAL: 3xxx	372,315	477,645	540,715	518,163
4200 BOOKS OTHER THAN TEXTBOOKS			2,410	2,324
4300 SUPPLIES	13,739	12,311	9,864	10,445
4400 INVENTORIED EQUIPMENT		3,724	8,870	10,364
TOTAL: 4xxx	13,739	16,035	21,144	23,133
5200 TRAVEL & CONFERENCE	16,060	21,318	17,468	14,121
5600 RENTALS, LEASES & REPAIRS			246	246
5700 DIRECT COST TRANSFERS		500	800	
5800 OTHER SERVICES & OPERATING EXP	126,673	179,794	310,461	305,236
TOTAL: 5xxx	142,733	201,612	328,974	319,603
7300 DIRECT SUPPORT & INDIRECT COST	76,479	79,998	93,445	105,178
TOTAL: 7xxx	76,479	79,998	93,445	105,178
*SUB-TOTAL:1000-7999	1,768,498	2,213,274	2,533,267	2,138,851
Resource:6520	SPEC ED WORKABILITY			
8500 OTHER STATE REVENUE	120,051	110,898	110,580	110,580
TOTAL: 8xxx	120,051	110,898	110,580	110,580
1100 CERTIFICATED TEACHERS SALARIES	2,519	523	58	
TOTAL: 1xxx	2,519	523	58	
2100 INSTRUCTIONAL AIDE SALARIES	51,745	50,062	50,556	50,488
2900 OTHER CLASSIFIED SALARIES	29,841	27,980	16,781	22,143
TOTAL: 2xxx	81,586	78,042	67,337	72,631
3100 STATE TEACHER RETIREMENT SYS	294	29	9	
3200 PUBLIC EMPLOYEE RETIREMENT SYS	7,126	7,746	9,131	10,469
3300 SOCIAL SECURITY / MEDICARE	4,131	3,683	3,666	5,580
3400 HEALTH & WELFARE	1,935	6,531	6,600	6,829
3500 STATE UNEMPLOYEMENT INSURANCE	32	26	23	36
3600 WORKER'S COMPENSATION	1,582	1,273	945	1,329
3900 OTHER BENEFITS	1,544	1,577	1,577	1,577
TOTAL: 3xxx	16,644	20,865	21,951	25,820
4300 SUPPLIES	2,461	257	751	976
4400 INVENTORIED EQUIPMENT		2,306	7,888	
TOTAL: 4xxx	2,461	2,564	8,639	976
5200 TRAVEL & CONFERENCE	6,142	3,155	3,930	5,078
5700 DIRECT COST TRANSFERS	879	278		
5800 OTHER SERVICES & OPERATING EXP	4,629	1,464	4,587	1,689
TOTAL: 5xxx	11,649	4,897	8,517	6,767
7300 DIRECT SUPPORT & INDIRECT COST	5,192	4,008	4,079	4,386
TOTAL: 7xxx	5,192	4,008	4,079	4,386
*SUB-TOTAL:1000-7999	120,051	110,898	110,580	110,580
Resource:6690	TUPE COHORT F			
8500 OTHER STATE REVENUE	182,850	141,775	2,728	
8900 OTHER FINANCING SOURCES			6,506	
TOTAL: 8xxx	182,850	141,775	9,234	
1100 CERTIFICATED TEACHERS SALARIES	21,225	22,256		
1200 CERT PUPIL SUPPORT SALARIES	63,329	41,026		
TOTAL: 1xxx	84,554	63,282		
2200 CLASSIFIED SUPPORT SALARIES	849	1,383	2,507	
2400 CLERICAL & OFFICE SALARIES	8,105	6,175		
TOTAL: 2xxx	8,953	7,558	2,507	

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	2016-2017	2017-2018	2018-2019	2019-2020 ADOPTED BUDGET
	ACTUALS	ACTUALS	ACTUALS	
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Resource:6690	TUPE COHORT F			
3100 STATE TEACHER RETIREMENT SYS	10,222	8,946		
3200 PUBLIC EMPLOYEE RETIREMENT SYS	14		453	
3300 SOCIAL SECURITY / MEDICARE	2,030	1,514	192	
3400 HEALTH & WELFARE	5,886	3,603	31	
3500 STATE UNEMPLOYEMENT INSURANCE	45	35	1	
3600 WORKER'S COMPENSATION	1,668	1,152	37	
TOTAL: 3xxx	19,865	15,250	714	
4300 SUPPLIES	7,727	2,925		
TOTAL: 4xxx	7,727	2,925		
5200 TRAVEL & CONFERENCE	646	600		
5700 DIRECT COST TRANSFERS	1,270	738		
5800 OTHER SERVICES & OPERATING EXP	51,927	46,298	5,673	
TOTAL: 5xxx	53,844	47,635	5,673	
7300 DIRECT SUPPORT & INDIRECT COST	7,907	5,124	341	
TOTAL: 7xxx	7,907	5,124	341	
*SUB-TOTAL:1000-7999	182,850	141,775	9,234	
Resource:6695	TUPE PROP 56			
8500 OTHER STATE REVENUE			167,633	180,828
TOTAL: 8xxx			167,633	180,828
1100 CERTIFICATED TEACHERS SALARIES			26,068	30,065
1200 CERT PUPIL SUPPORT SALARIES			42,052	41,940
TOTAL: 1xxx			68,120	72,005
2400 CLERICAL & OFFICE SALARIES			2,797	6,400
TOTAL: 2xxx			2,797	6,400
3100 STATE TEACHER RETIREMENT SYS			10,582	11,862
3200 PUBLIC EMPLOYEE RETIREMENT SYS			36	1,327
3300 SOCIAL SECURITY / MEDICARE			1,304	1,533
3400 HEALTH & WELFARE			4,198	4,069
3500 STATE UNEMPLOYEMENT INSURANCE			35	39
3600 WORKER'S COMPENSATION			1,019	1,424
TOTAL: 3xxx			17,174	20,254
4300 SUPPLIES			2,974	4,463
TOTAL: 4xxx			2,974	4,463
5200 TRAVEL & CONFERENCE			1,990	1,873
5700 DIRECT COST TRANSFERS			723	1,470
5800 OTHER SERVICES & OPERATING EXP			67,673	67,191
TOTAL: 5xxx			70,385	70,534
7300 DIRECT SUPPORT & INDIRECT COST			6,184	7,172
TOTAL: 7xxx			6,184	7,172
*SUB-TOTAL:1000-7999			167,633	180,828
Resource:7010	AGRICULTURAL CAREER TECH ED.			
8500 OTHER STATE REVENUE	9,322	8,692	8,555	8,555
TOTAL: 8xxx	9,322	8,692	8,555	8,555
4300 SUPPLIES	2,992	2,533	2,440	2,440
TOTAL: 4xxx	2,992	2,533	2,440	2,440
5200 TRAVEL & CONFERENCE	898	150	242	242
5700 DIRECT COST TRANSFERS		152	168	168
5800 OTHER SERVICES & OPERATING EXP	5,432	5,857	5,706	5,705
TOTAL: 5xxx	6,331	6,159	6,116	6,115
*SUB-TOTAL:1000-5999	9,322	8,692	8,555	8,555



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	ACTUALS	ACTUALS	ACTUALS	
Resource:7220	POLYTECHNIC PART. ACADEMY			
8500 OTHER STATE REVENUE	45,095	55,290	49,865	68,880
TOTAL: 8xxx	45,095	55,290	49,865	68,880
1100 CERTIFICATED TEACHERS SALARIES	2,878	3,710	4,110	4,900
1300 CERTIFICATED SUPERV & ADM SAL	1,000	1,471	660	923
1900 OTHER CERTIFICATED SALARIES	3,332	3,623	3,702	3,855
TOTAL: 1xxx	7,209	8,803	8,472	9,678
2400 CLERICAL & OFFICE SALARIES	3,881	4,259	4,649	4,663
TOTAL: 2xxx	3,881	4,259	4,649	4,663
3100 STATE TEACHER RETIREMENT SYS	711	1,067	1,098	1,682
3200 PUBLIC EMPLOYEE RETIREMENT SYS		683	840	967
3300 SOCIAL SECURITY / MEDICARE	492	533	554	553
3400 HEALTH & WELFARE	172	193	226	229
3500 STATE UNEMPLOYEMENT INSURANCE	6	7	7	7
3600 WORKER'S COMPENSATION	207	220	193	261
3900 OTHER BENEFITS	105	105	105	105
TOTAL: 3xxx	1,692	2,808	3,022	3,804
4200 BOOKS OTHER THAN TEXTBOOKS	79	179	30	30
4300 SUPPLIES	13,464	22,555	14,361	18,292
4400 INVENTORIED EQUIPMENT	12,978	7,502	10,185	17,148
TOTAL: 4xxx	26,522	30,237	24,576	35,470
5200 TRAVEL & CONFERENCE	914	811	868	868
5600 RENTALS, LEASES & REPAIRS		347	272	272
5700 DIRECT COST TRANSFERS	934	1,523	2,756	4,450
5800 OTHER SERVICES & OPERATING EXP	1,994	4,504	3,411	6,943
TOTAL: 5xxx	3,841	7,185	7,307	12,533
7300 DIRECT SUPPORT & INDIRECT COST	1,950	1,998	1,839	2,732
TOTAL: 7xxx	1,950	1,998	1,839	2,732
*SUB-TOTAL:1000-7999	45,095	55,290	49,865	68,880

Resource:7311 CLASS EMP PROF DEV BLOCK GRANT

8500 OTHER STATE REVENUE	134,122
TOTAL: 8xxx	134,122

Resource:7338 COLLEGE READINESS BLOCK GRANT

8500 OTHER STATE REVENUE	286,863		
TOTAL: 8xxx	286,863		
1200 CERT PUPIL SUPPORT SALARIES	5,377	130,948	95,922
TOTAL: 1xxx	5,377	130,948	95,922
3100 STATE TEACHER RETIREMENT SYS	677	18,894	15,615
3300 SOCIAL SECURITY / MEDICARE	80	1,926	1,427
3400 HEALTH & WELFARE	135	4,428	2,458
3500 STATE UNEMPLOYEMENT INSURANCE	3	67	50
3600 WORKER'S COMPENSATION	103	2,220	1,437
3900 OTHER BENEFITS	168	2,102	2,509
TOTAL: 3xxx	1,166	29,636	23,497
5200 TRAVEL & CONFERENCE	20		
TOTAL: 5xxx	20		
7300 DIRECT SUPPORT & INDIRECT COST	297		
TOTAL: 7xxx	297		
*SUB-TOTAL:1000-7999	6,860	160,584	119,419

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	ACTUALS	ACTUALS	ACTUALS	
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Resource:7370	SSP SPECIALIZED SEC PROGRAM			
8500 OTHER STATE REVENUE	82,490	24,700	14,999	19,000
TOTAL: 8xxx	82,490	24,700	14,999	19,000
1100 CERTIFICATED TEACHERS SALARIES	7,802	4,346	6,230	6,600
TOTAL: 1xxx	7,802	4,346	6,230	6,600
3100 STATE TEACHER RETIREMENT SYS	938	594	1,014	1,196
3300 SOCIAL SECURITY / MEDICARE	134	70	90	95
3400 HEALTH & WELFARE	78	43	78	66
3500 STATE UNEMPLOYEMENT INSURANCE	4	2	3	3
3600 WORKER'S COMPENSATION	144	73	91	120
TOTAL: 3xxx	1,299	782	1,277	1,480
4200 BOOKS OTHER THAN TEXTBOOKS			362	362
4300 SUPPLIES	2,035	5,990	3,086	5,264
4400 INVENTORIED EQUIPMENT	7,807	6,042	2,489	2,489
TOTAL: 4xxx	9,843	12,032	5,938	8,115
5200 TRAVEL & CONFERENCE	8,721	5,225	752	1,801
5600 RENTALS, LEASES & REPAIRS	639			
5700 DIRECT COST TRANSFERS	400	300	100	100
5800 OTHER SERVICES & OPERATING EXP	5,421	1,122	150	150
TOTAL: 5xxx	15,181	6,647	1,002	2,051
6400 FURNITURE AND EQUIPMENT	46,823			
TOTAL: 6xxx	46,823			
7300 DIRECT SUPPORT & INDIRECT COST	1,542	893	553	754
TOTAL: 7xxx	1,542	893	553	754
*SUB-TOTAL:1000-7999	82,490	24,700	14,999	19,000

Resource:7510 LOW-PERFORMING STUDTENT BLOCK GRANT

8500 OTHER STATE REVENUE			521,671	93,228
TOTAL: 8xxx			521,671	93,228
1100 CERTIFICATED TEACHERS SALARIES				57,613
1200 CERT PUPIL SUPPORT SALARIES				12,675
TOTAL: 1xxx				70,288
3100 STATE TEACHER RETIREMENT SYS				12,743
3300 SOCIAL SECURITY / MEDICARE				1,019
3400 HEALTH & WELFARE				7,864
3500 STATE UNEMPLOYEMENT INSURANCE				35
3600 WORKER'S COMPENSATION				1,279
TOTAL: 3xxx				22,940
*SUB-TOTAL:1000-5999				93,228

Resource:7690

ON-BEHALF PENSION CONTRIBUTION

8500 OTHER STATE REVENUE	5,356,369	7,540,035	15,239,155	5,543,255
TOTAL: 8xxx	5,356,369	7,540,035	15,239,155	5,543,255
3100 STATE TEACHER RETIREMENT SYS	5,356,369	7,540,035	15,239,155	5,543,255
TOTAL: 3xxx	5,356,369	7,540,035	15,239,155	5,543,255
*SUB-TOTAL:1000-5999	5,356,369	7,540,035	15,239,155	5,543,255

Resource:7825

BUSINESS PART. ACADEMY

8500 OTHER STATE REVENUE	66,759	55,697	74,471	75,600
TOTAL: 8xxx	66,759	55,697	74,471	75,600
1100 CERTIFICATED TEACHERS SALARIES	280	700	2,495	6,600
1300 CERTIFICATED SUPERV & ADM SAL	1,000	1,428	902	951
1900 OTHER CERTIFICATED SALARIES	3,332	3,622	3,702	3,855
TOTAL: 1xxx	4,611	5,750	7,099	11,406
2400 CLERICAL & OFFICE SALARIES	3,816	4,260	4,649	4,663
TOTAL: 2xxx	3,816	4,260	4,649	4,663

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	2016-2017	2017-2018	2018-2019	2019-2020 ADOPTED BUDGET
	ACTUALS	ACTUALS	ACTUALS	
Resource:7825	BUSINESS PART. ACADEMY			
3100 STATE TEACHER RETIREMENT SYS	545	747	1,019	1,785
3200 PUBLIC EMPLOYEE RETIREMENT SYS		662	840	915
3300 SOCIAL SECURITY / MEDICARE	378	446	512	635
3400 HEALTH & WELFARE	145	162	209	228
3500 STATE UNEMPLOYEMENT INSURANCE	4	5	6	7
3600 WORKER'S COMPENSATION	158	169	173	292
3900 OTHER BENEFITS	105	105	105	105
TOTAL: 3xxx	1,335	2,296	2,864	3,967
4200 BOOKS OTHER THAN TEXTBOOKS	19,071	5,646	13,242	6,000
4300 SUPPLIES	7,816	11,560	14,290	21,502
4400 INVENTORIED EQUIPMENT	24,736	2,111	4,512	4,365
TOTAL: 4xxx	51,623	19,317	32,044	31,867
5200 TRAVEL & CONFERENCE	751	795	2,271	9,843
5600 RENTALS, LEASES & REPAIRS			483	
5700 DIRECT COST TRANSFERS	1,400	1,560	4,006	3,921
5800 OTHER SERVICES & OPERATING EXP	299	5,422	4,244	6,732
5900 COMMUNICATIONS	38		203	203
TOTAL: 5xxx	2,488	7,778	11,207	20,699
6400 FURNITURE AND EQUIPMENT		14,818	14,392	
TOTAL: 6xxx		14,818	14,392	
7300 DIRECT SUPPORT & INDIRECT COST	2,887	1,478	2,216	2,998
TOTAL: 7xxx	2,887	1,478	2,216	2,998
*SUB-TOTAL:1000-7999	66,759	55,697	74,471	75,600
Resource:7826	CONSUMER SCIENCE PART. ACADEMY			
8500 OTHER STATE REVENUE 3	68,288	72,906	87,218	75,600
8600 OTHER LOCAL REVENUE 1	280			
TOTAL: 8xxx	68,568	72,906	87,218	75,600
1100 CERTIFICATED TEACHERS SALARIES	3,530	3,933	10,150	7,000
1300 CERTIFICATED SUPERV & ADM SAL	1,000	1,428	660	923
1900 OTHER CERTIFICATED SALARIES	3,332	3,623	3,702	3,931
TOTAL: 1xxx	7,861	8,984	14,512	11,854
2400 CLERICAL & OFFICE SALARIES	3,922	4,259	4,649	4,663
TOTAL: 2xxx	3,922	4,259	4,649	4,663
3100 STATE TEACHER RETIREMENT SYS	664	889	2,026	2,028
3200 PUBLIC EMPLOYEE RETIREMENT SYS		662	865	979
3300 SOCIAL SECURITY / MEDICARE	556	556	659	677
3400 HEALTH & WELFARE	178	195	302	229
3500 STATE UNEMPLOYEMENT INSURANCE	6	7	10	9
3600 WORKER'S COMPENSATION	220	223	281	299
3900 OTHER BENEFITS	105	105	105	105
TOTAL: 3xxx	1,730	2,636	4,247	4,326
4200 BOOKS OTHER THAN TEXTBOOKS	462	2,714		4,000
4300 SUPPLIES	31,119	30,872	29,596	17,133
4400 INVENTORIED EQUIPMENT	2,054	831	1,356	2,426
TOTAL: 4xxx	33,635	34,417	30,952	23,559
5200 TRAVEL & CONFERENCE	2,592	1,999	3,160	4,000
5300 DUES & MEMBERSHIPS			109	
5700 DIRECT COST TRANSFERS	5,143	6,979	7,274	6,549
5800 OTHER SERVICES & OPERATING EXP	10,719	10,996	19,098	17,651
TOTAL: 5xxx	18,455	19,975	29,641	28,200
7300 DIRECT SUPPORT & INDIRECT COST	2,965	2,635	3,217	2,998
TOTAL: 7xxx	2,965	2,635	3,217	2,998
*SUB-TOTAL:1000-7999	68,568	72,906	87,218	75,600

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	2016-2017	2017-2018	2018-2019	2019-2020 ADOPTED BUDGET
	ACTUALS	ACTUALS	ACTUALS	
Resource:8150	ON-GOING/MAJOR MAINTENANCE(3%)			
8600 OTHER LOCAL REVENUE		491	10,117	
8900 OTHER FINANCING SOURCES	6,345,000	6,500,000	6,945,000	6,935,000
TOTAL: 8xxx	6,345,000	6,500,491	6,955,117	6,935,000
2200 CLASSIFIED SUPPORT SALARIES	2,416,671	2,666,069	2,630,798	2,873,493
2300 CLASSIFIED SUPERV & ADMIN SAL	114,099	121,118	119,484	120,074
2400 CLERICAL & OFFICE SALARIES	51,657	56,368	80,394	82,352
TOTAL: 2xxx	2,582,427	2,843,555	2,830,676	3,075,919
3200 PUBLIC EMPLOYEE RETIREMENT SYS	340,138	404,008	455,819	593,255
3300 SOCIAL SECURITY / MEDICARE	192,241	208,665	208,191	236,073
3400 HEALTH & WELFARE	343,724	392,773	393,685	417,233
3500 STATE UNEMPLOYMENT INSURANCE	1,255	1,366	1,369	1,547
3600 WORKER'S COMPENSATION	46,528	45,558	39,439	57,492
3900 OTHER BENEFITS	18,113	15,590	15,240	16,816
TOTAL: 3xxx	942,000	1,067,961	1,113,743	1,322,416
4300 SUPPLIES	543,807	621,740	347,306	575,000
4400 INVENTORIED EQUIPMENT	62,397	149,621	172,264	150,000
TOTAL: 4xxx	606,204	771,362	519,570	725,000
5200 TRAVEL & CONFERENCE		135	135	135
5300 DUES & MEMBERSHIPS	196	210	219	219
5500 OPERATION & HOUSEKEEPING SERV	9,463	4,429	5,176	5,000
5600 RENTALS, LEASES & REPAIRS	1,599,325	1,320,939	1,459,901	1,370,000
5800 OTHER SERVICES & OPERATING EXP	106,416	187,310	210,359	194,100
5900 COMMUNICATIONS	143	169	182	200
TOTAL: 5xxx	1,715,543	1,513,192	1,675,973	1,569,654
6100 LAND	167,629	112,002		
6200 BUILDINGS & IMPROVEMNT OF BLDG	57,421	5,850	12,325	12,000
6400 FURNITURE AND EQUIPMENT	30,724	2,521	63,421	25,000
TOTAL: 6xxx	255,774	120,373	75,746	37,000
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	6,501,949	6,716,444	6,615,708	7,129,989

Resource:9055 AGRICULTURAL ED CONSORTIUM

8600 OTHER LOCAL REVENUE	-6,471	8,239	5,401	
TOTAL: 8xxx	-6,471	8,239	5,401	
1100 CERTIFICATED TEACHERS SALARIES	260			
TOTAL: 1xxx	260			
3100 STATE TEACHER RETIREMENT SYS	-42			
3300 SOCIAL SECURITY / MEDICARE	-18			
3400 HEALTH & WELFARE	-7			
3500 STATE UNEMPLOYMENT INSURANCE	0			
3600 WORKER'S COMPENSATION	-13			
TOTAL: 3xxx	-80			
4300 SUPPLIES	30,877			
4400 INVENTORIED EQUIPMENT	10,038	749	5,401	
TOTAL: 4xxx	40,915	749	5,401	
5700 DIRECT COST TRANSFERS	-3,800			
TOTAL: 5xxx	-3,800			
6400 FURNITURE AND EQUIPMENT	29,929	7,490		
TOTAL: 6xxx	29,929	7,490		
*SUB-TOTAL:1000-6999	67,224	8,239	5,401	

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	ACTUALS	ACTUALS	ACTUALS	
Resource:9056	AGRICULTURAL COUNTY FFA			
4300 SUPPLIES	702		159	
TOTAL: 4xxx	702		159	
5800 OTHER SERVICES & OPERATING EXP			2,017	
TOTAL: 5xxx			2,017	
*SUB-TOTAL:1000-5999	702		2,176	
Resource:9057	ANDREW LLOYD WEBBER FOUNDATION			
8600 OTHER LOCAL REVENUE		12,000		
TOTAL: 8xxx		12,000		
4300 SUPPLIES		1,659		
TOTAL: 4xxx		1,659		
5600 RENTALS, LEASES & REPAIRS		2,600		
5800 OTHER SERVICES & OPERATING EXP		2,763	578	
TOTAL: 5xxx		5,363	578	
6400 FURNITURE AND EQUIPMENT		3,000		
TOTAL: 6xxx		3,000		
*SUB-TOTAL:1000-6999		10,022	578	
Resource:9058	SCHOLAR DOLLARS - TIAA			
8600 OTHER LOCAL REVENUE		25,000	10,000	
TOTAL: 8xxx		25,000	10,000	
4300 SUPPLIES			2,633	10,000
TOTAL: 4xxx			2,633	10,000
5800 OTHER SERVICES & OPERATING EXP			5,723	
TOTAL: 5xxx			5,723	
*SUB-TOTAL:1000-5999			8,357	10,000
Resource:9059	BROOKS SPORTS INC			
8600 OTHER LOCAL REVENUE			2,000	
TOTAL: 8xxx			2,000	
5800 OTHER SERVICES & OPERATING EXP			392	
TOTAL: 5xxx			392	
*SUB-TOTAL:1000-5999			392	
Resource:9093	HEAL GRANT LOCAL			
8600 OTHER LOCAL REVENUE	57,000		30,000	
TOTAL: 8xxx	57,000		30,000	
1100 CERTIFICATED TEACHERS SALARIES	493	300		
1200 CERT PUPIL SUPPORT SALARIES		192		
TOTAL: 1xxx	493	492		
2100 INSTRUCTIONAL AIDE SALARIES	4,589	11,583	14	
2200 CLASSIFIED SUPPORT SALARIES	69		100	
TOTAL: 2xxx	4,657	11,583	114	
3100 STATE TEACHER RETIREMENT SYS	47	71		
3200 PUBLIC EMPLOYEE RETIREMENT SYS	323	900		
3300 SOCIAL SECURITY / MEDICARE	363	897	9	
3400 HEALTH & WELFARE	52	129	1	
3500 STATE UNEMPLOYMENT INSURANCE	3	6	0	
3600 WORKER'S COMPENSATION	93	198	2	
TOTAL: 3xxx	881	2,201	12	
4300 SUPPLIES	4,655	2,202	6,925	
TOTAL: 4xxx	4,655	2,202	6,925	

096 FOLSOM CORDOVA UNIFIED  
PROGRAM DETAILS BY RESOURCE

COMPARATIVE BUDGET REPORT

	2016-2017	2017-2018	2018-2019	2019-2020 ADOPTED BUDGET
	ACTUALS	ACTUALS	ACTUALS	
Resource:9093	HEAL GRANT LOCAL			
5200 TRAVEL & CONFERENCE	2,960	3,561	1,200	
5700 DIRECT COST TRANSFERS	4,904	5,081	2,615	
5800 OTHER SERVICES & OPERATING EXP	17,448	12,280	13,950	
5900 COMMUNICATIONS	9			
TOTAL: 5xxx	25,321	20,922	17,765	
7300 DIRECT SUPPORT & INDIRECT COST	351	572	660	
TOTAL: 7xxx	351	572	660	
*SUB-TOTAL:1000-7999	36,357	37,973	25,475	
Resource:9150	BULLYING PREVENTION PROGRAM			
8600 OTHER LOCAL REVENUE	15,831	13,503	14,680	14,885
TOTAL: 8xxx	15,831	13,503	14,680	14,885
1100 CERTIFICATED TEACHERS SALARIES	4,435	2,570	1,455	1,455
1200 CERT PUPIL SUPPORT SALARIES		308		
TOTAL: 1xxx	4,435	2,878	1,455	1,455
2100 INSTRUCTIONAL AIDE SALARIES	84			
2400 CLERICAL & OFFICE SALARIES	29			
TOTAL: 2xxx	114			
3100 STATE TEACHER RETIREMENT SYS	380	231	151	154
3300 SOCIAL SECURITY / MEDICARE	135	103	37	37
3400 HEALTH & WELFARE	45	29	18	30
3500 STATE UNEMPLOYMENT INSURANCE	2	1	1	1
3600 WORKER'S COMPENSATION	84	48	21	26
TOTAL: 3xxx	647	413	228	248
4200 BOOKS OTHER THAN TEXTBOOKS	652	1,260	1,214	932
4300 SUPPLIES	87	315	161	161
TOTAL: 4xxx	739	1,575	1,375	1,093
5200 TRAVEL & CONFERENCE	4,881	6,928	3,577	2,250
5300 DUES & MEMBERSHIPS	410			
5800 OTHER SERVICES & OPERATING EXP	3,893	1,221	7,503	9,249
TOTAL: 5xxx	9,184	8,148	11,080	11,499
7300 DIRECT SUPPORT & INDIRECT COST	712	488	542	590
TOTAL: 7xxx	712	488	542	590
*SUB-TOTAL:1000-7999	15,831	13,503	14,680	14,885
Resource:9180	CARL SUNDAHL FOUNDATION			
8600 OTHER LOCAL REVENUE	11,154	1,203	596	1,114
TOTAL: 8xxx	11,154	1,203	596	1,114
2100 INSTRUCTIONAL AIDE SALARIES	9,099			
2200 CLASSIFIED SUPPORT SALARIES	991	1,090	540	1,000
TOTAL: 2xxx	10,090	1,090	540	1,000
3300 SOCIAL SECURITY / MEDICARE	772	83	41	77
3400 HEALTH & WELFARE	101	11	7	18
3500 STATE UNEMPLOYMENT INSURANCE	5	1	0	1
3600 WORKER'S COMPENSATION	187	18	8	18
TOTAL: 3xxx	1,064	113	56	114
*SUB-TOTAL:1000-5999	11,154	1,203	596	1,114
Resource:9352	FOLSOM CORDOVA ED FOUNDATION			
8600 OTHER LOCAL REVENUE	14,310	4,941		
TOTAL: 8xxx	14,310	4,941		
1200 CERT PUPIL SUPPORT SALARIES	83			
TOTAL: 1xxx	83			

096 FOLSOM CORDOVA UNIFIED  
PROGRAM DETAILS BY RESOURCE

COMPARATIVE BUDGET REPORT

	2016-2017	2017-2018	2018-2019	2019-2020 ADOPTED BUDGET
	ACTUALS	ACTUALS	ACTUALS	
Resource:9352	FOLSOM CORDOVA ED FOUNDATION			
2200 CLASSIFIED SUPPORT SALARIES	365			
TOTAL: 2xxx	365			
3100 STATE TEACHER RETIREMENT SYS	10			
3300 SOCIAL SECURITY / MEDICARE	29			
3400 HEALTH & WELFARE	4			
3500 STATE UNEMPLOYMENT INSURANCE	0			
3600 WORKER'S COMPENSATION	8			
TOTAL: 3xxx	53			
4200 BOOKS OTHER THAN TEXTBOOKS	3,111	500		
4300 SUPPLIES	7,756	4,381	950	
4400 INVENTORIED EQUIPMENT		245	3,000	
TOTAL: 4xxx	10,867	5,125	3,950	
5800 OTHER SERVICES & OPERATING EXP	300	3	300	
TOTAL: 5xxx	300	3	300	
6400 FURNITURE AND EQUIPMENT		500		
TOTAL: 6xxx		500		
*SUB-TOTAL:1000-6999	11,668	5,628	4,250	
Resource:9353	FOLSOM GARDEN CLUB			
8600 OTHER LOCAL REVENUE			1,500	
TOTAL: 8xxx			1,500	
4300 SUPPLIES			1,500	
TOTAL: 4xxx			1,500	
*SUB-TOTAL:1000-5999			1,500	
Resource:9558	LOVE & LOGIC			
8600 OTHER LOCAL REVENUE		2,225	625	
TOTAL: 8xxx		2,225	625	
2200 CLASSIFIED SUPPORT SALARIES		150		
TOTAL: 2xxx		150		
3300 SOCIAL SECURITY / MEDICARE		12		
3400 HEALTH & WELFARE		2		
3500 STATE UNEMPLOYMENT INSURANCE		0		
3600 WORKER'S COMPENSATION		3		
TOTAL: 3xxx		16		
4300 SUPPLIES		1,489	990	
TOTAL: 4xxx		1,489	990	
*SUB-TOTAL:1000-5999		1,655	990	
Resource:9560	LOWE'S FOUNDATION			
8600 OTHER LOCAL REVENUE		4,800		
TOTAL: 8xxx		4,800		
4300 SUPPLIES			2,311	
4400 INVENTORIED EQUIPMENT			2,398	
TOTAL: 4xxx			4,709	
*SUB-TOTAL:1000-5999			4,709	



096 FOLSOM CORDOVA UNIFIED  
PROGRAM DETAILS BY RESOURCE

COMPARATIVE BUDGET REPORT

	2016-2017	2017-2018	2018-2019	2019-2020 ADOPTED BUDGET
	ACTUALS	ACTUALS	ACTUALS	
Resource:9585	MILLER FAMILY FOUNDATION 2			
8600 OTHER LOCAL REVENUE		37,000	22,500	
TOTAL: 8xxx		37,000	22,500	
1100 CERTIFICATED TEACHERS SALARIES		3,517	2,820	
1200 CERT PUPIL SUPPORT SALARIES	830	1,328		
1900 OTHER CERTIFICATED SALARIES		100		
TOTAL: 1xxx	830	4,945	2,820	
2100 INSTRUCTIONAL AIDE SALARIES		1,900	1,360	
2200 CLASSIFIED SUPPORT SALARIES	6,857	7,019	9,793	
2400 CLERICAL & OFFICE SALARIES	85	166		
2900 OTHER CLASSIFIED SALARIES		600	1,300	
TOTAL: 2xxx	6,942	9,685	12,453	
3100 STATE TEACHER RETIREMENT SYS	244	889	681	
3200 PUBLIC EMPLOYEE RETIREMENT SYS	187	459	910	
3300 SOCIAL SECURITY / MEDICARE	474	737	909	
3400 HEALTH & WELFARE	78	147	191	
3500 STATE UNEMPLOYMENT INSURANCE	4	7	8	
3600 WORKER'S COMPENSATION	144	244	223	
TOTAL: 3xxx	1,131	2,484	2,921	
4200 BOOKS OTHER THAN TEXTBOOKS		1,034		
4300 SUPPLIES	1,424	4,026	345	
TOTAL: 4xxx	1,424	5,059	345	
5600 RENTALS, LEASES & REPAIRS		1,500	1,500	
5700 DIRECT COST TRANSFERS	592	1,409	1,037	
5800 OTHER SERVICES & OPERATING EXP	6,735	5,315	4,818	
TOTAL: 5xxx	7,327	8,223	7,355	
7300 DIRECT SUPPORT & INDIRECT COST	798	1,142	992	
TOTAL: 7xxx	798	1,142	992	
*SUB-TOTAL:1000-7999	18,452	31,538	26,886	
Resource:9590	MICROSOFT SETTLEMENT			
8600 OTHER LOCAL REVENUE			25,177	
TOTAL: 8xxx			25,177	
4300 SUPPLIES	7,845	6,054		
4400 INVENTORIED EQUIPMENT	4,595	4,500		
TOTAL: 4xxx	12,441	10,555		
5700 DIRECT COST TRANSFERS		200		
5800 OTHER SERVICES & OPERATING EXP	19,094	18,089		
TOTAL: 5xxx	19,094	18,289		
*SUB-TOTAL:1000-5999	31,534	28,844		
Resource:9695	RALEY'S EXTRA CREDIT			
8600 OTHER LOCAL REVENUE		10,000		
TOTAL: 8xxx		10,000		
4300 SUPPLIES		3,096	703	
TOTAL: 4xxx		3,096	703	
*SUB-TOTAL:1000-5999		3,096	703	

096 FOLSOM CORDOVA UNIFIED  
PROGRAM DETAILS BY RESOURCE

COMPARATIVE BUDGET REPORT

	2016-2017	2017-2018	2018-2019	2019-2020 ADOPTED BUDGET
	ACTUALS	ACTUALS	ACTUALS	
Resource:9700 RC-MEAS H-COMMUNITY ENHANCEMNT				
8600 OTHER LOCAL REVENUE	474,900	432,792	184,981	
TOTAL: 8xxx	474,900	432,792	184,981	
1900 OTHER CERTIFICATED SALARIES	684			
TOTAL: 1xxx	684			
2100 INSTRUCTIONAL AIDE SALARIES	41,203	22,868	36,459	
2200 CLASSIFIED SUPPORT SALARIES	41	135		
2400 CLERICAL & OFFICE SALARIES	16			
2900 OTHER CLASSIFIED SALARIES	10,283			
TOTAL: 2xxx	51,543	23,003	36,459	
3100 STATE TEACHER RETIREMENT SYS	51			
3200 PUBLIC EMPLOYEE RETIREMENT SYS	3,387	1,689	3,103	
3300 SOCIAL SECURITY / MEDICARE	3,970	1,770	2,779	
3400 HEALTH & WELFARE	1,503	903	1,331	
3500 STATE UNEMPLOYMENT INSURANCE	26	12	18	
3600 WORKER'S COMPENSATION	42			
3900 OTHER BENEFITS	251	315	158	
TOTAL: 3xxx	9,229	4,688	7,389	
4200 BOOKS OTHER THAN TEXTBOOKS	24,567	28,650	27,238	
4300 SUPPLIES	63,958	44,596	16,261	
4400 INVENTORIED EQUIPMENT	18,197	30,656	27,358	
TOTAL: 4xxx	106,721	103,902	70,857	
5600 RENTALS, LEASES & REPAIRS	8,114	20,000		
5700 DIRECT COST TRANSFERS	5,133	10,835		
5800 OTHER SERVICES & OPERATING EXP	233,561	132,981	54,395	
5900 COMMUNICATIONS			66	
TOTAL: 5xxx	246,809	163,815	54,461	
6100 LAND	24,000			
6400 FURNITURE AND EQUIPMENT	73,327	137,384	15,815	
TOTAL: 6xxx	97,327	137,384	15,815	
*SUB-TOTAL:1000-6999	512,313	432,792	184,981	
Resource:9810 ROTC				
8600 OTHER LOCAL REVENUE	61,367	22,180	30,463	60,700
8900 OTHER FINANCING SOURCES	112,222	60,515	59,830	120,195
TOTAL: 8xxx	173,589	82,695	90,293	180,895
1100 CERTIFICATED TEACHERS SALARIES	143,666	65,929	68,543	131,374
TOTAL: 1xxx	143,666	65,929	68,543	131,374
3100 STATE TEACHER RETIREMENT SYS	18,073	9,514	11,159	24,199
3300 SOCIAL SECURITY / MEDICARE	2,144	974	1,003	1,935
3400 HEALTH & WELFARE	2,009	1,586	2,103	14,489
3500 STATE UNEMPLOYMENT INSURANCE	74	34	35	67
3600 WORKER'S COMPENSATION	2,736	1,121	1,010	2,429
3900 OTHER BENEFITS	4,204	2,102	2,102	2,102
TOTAL: 3xxx	29,240	15,330	17,411	45,221
4300 SUPPLIES	229	258	261	500
TOTAL: 4xxx	229	258	261	500
5700 DIRECT COST TRANSFERS			761	700
5800 OTHER SERVICES & OPERATING EXP	455	1,178	3,318	3,100
TOTAL: 5xxx	455	1,178	4,078	3,800
*SUB-TOTAL:1000-5999	173,589	82,695	90,293	180,895

096 FOLSOM CORDOVA UNIFIED  
PROGRAM DETAILS BY RESOURCE

COMPARATIVE BUDGET REPORT

	2016-2017	2017-2018	2018-2019	2019-2020 ADOPTED BUDGET
	ACTUALS	ACTUALS	ACTUALS	
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Resource:9829	SCOE - ART GRANT			
8600 OTHER LOCAL REVENUE			25,000	
TOTAL: 8xxx			25,000	
1100 CERTIFICATED TEACHERS SALARIES			2,368	
TOTAL: 1xxx			2,368	
3100 STATE TEACHER RETIREMENT SYS			223	
3200 PUBLIC EMPLOYEE RETIREMENT SYS			21	
3300 SOCIAL SECURITY / MEDICARE			96	
3400 HEALTH & WELFARE			30	
3500 STATE UNEMPLOYMENT INSURANCE			1	
3600 WORKER'S COMPENSATION			35	
TOTAL: 3xxx			406	
7300 DIRECT SUPPORT & INDIRECT COST			106	
TOTAL: 7xxx			106	
*SUB-TOTAL:1000-7999			2,879	
Resource:9835	SCHOOL READINESS PLN (PROP 10)			
8600 OTHER LOCAL REVENUE	475,997	494,904	386,283	415,819
8900 OTHER FINANCING SOURCES		5,522	3,654	
TOTAL: 8xxx	475,997	500,427	389,937	415,819
1100 CERTIFICATED TEACHERS SALARIES	1,121	1,890		
1200 CERT PUPIL SUPPORT SALARIES	73,866	77,992	80,310	80,713
1300 CERTIFICATED SUPERV & ADM SAL	28,789	30,381		
TOTAL: 1xxx	103,775	110,263	80,310	80,713
2100 INSTRUCTIONAL AIDE SALARIES	133,702	128,722	92,924	103,205
2200 CLASSIFIED SUPPORT SALARIES	8,488	9,323	7,684	8,120
2400 CLERICAL & OFFICE SALARIES	86,326	93,951	83,933	85,474
TOTAL: 2xxx	228,516	231,996	184,541	196,799
3100 STATE TEACHER RETIREMENT SYS	14,894	17,634	13,075	14,633
3200 PUBLIC EMPLOYEE RETIREMENT SYS	27,113	30,498	27,638	39,301
3300 SOCIAL SECURITY / MEDICARE	17,069	17,652	14,225	16,223
3400 HEALTH & WELFARE	23,138	25,075	20,415	19,927
3500 STATE UNEMPLOYMENT INSURANCE	161	176	125	138
3600 WORKER'S COMPENSATION		5,522	3,640	5,261
3900 OTHER BENEFITS	3,189	3,067	2,028	2,017
TOTAL: 3xxx	85,564	99,624	81,146	97,500
4200 BOOKS OTHER THAN TEXTBOOKS	3,999	4,081	9,297	9,297
4300 SUPPLIES	9,157	12,904	6,198	9,211
TOTAL: 4xxx	13,156	16,985	15,495	18,508
5200 TRAVEL & CONFERENCE	1,754	1,468	1,051	807
5300 DUES & MEMBERSHIPS	225	225	300	300
5700 DIRECT COST TRANSFERS	16,893	16,728	8,763	500
5800 OTHER SERVICES & OPERATING EXP	5,168	4,834	3,722	3,900
5900 COMMUNICATIONS	360	415	360	300
TOTAL: 5xxx	24,400	23,671	14,196	5,807
7300 DIRECT SUPPORT & INDIRECT COST	20,585	17,888	14,249	16,492
TOTAL: 7xxx	20,585	17,888	14,249	16,492
*SUB-TOTAL:1000-7999	475,997	500,427	389,937	415,819
Resource:9945	AEROJET STEM			
8600 OTHER LOCAL REVENUE			4,500	
TOTAL: 8xxx			4,500	



# *Fund 09*

## *Charter School Fund Summary*

**FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT  
2019/2020 ADOPTED BUDGET**

**CHARTER SCHOOL  
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 Adopted Budget
<b>A. REVENUES</b>					
8010-8099 LCFF Sources	\$1,103,614	\$1,164,680	\$834,880	\$1,049,170	\$1,093,937
8100-8299 Federal Revenues	0	0	0	0	0
8300-8599 Other State Revenues	149,204	105,840	98,207	345,774	64,597
8600-8799 Other Local Revenues	13,250	10,077	2,897	2,220	2,363
<b>TOTAL REVENUES</b>	<b>\$1,266,068</b>	<b>\$1,280,597</b>	<b>\$935,984</b>	<b>\$1,397,164</b>	<b>\$1,160,897</b>
<b>B. EXPENDITURES</b>					
1000 Certificated Salaries	\$561,112	\$621,360	\$458,990	\$500,344	\$503,982
2000 Classified Salaries	52,422	61,250	61,684	59,420	60,858
3000 Employee Benefits	145,808	183,379	164,487	225,124	199,684
4000 Food & Supplies	91,977	113,088	50,255	73,886	64,930
5000 Contracted Services & Other Expenses	383,609	334,450	261,420	551,836	278,220
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
<b>TOTAL EXPENDITURES &amp; OTHER OUTGO</b>	<b>\$1,234,927</b>	<b>\$1,313,528</b>	<b>\$996,834</b>	<b>\$1,410,611</b>	<b>\$1,107,674</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES ( A - B )</b>	<b>\$31,141</b>	<b>(\$32,931)</b>	<b>(\$60,850)</b>	<b>(\$13,447)</b>	<b>\$53,223</b>
<b>D. OTHER FINANCING SOURCES/USES</b>					
8910-8999 Transfers In/Sources	\$0	\$0	\$0	\$0	\$0
7610-7699 Uses	0	0	0	0	0
<b>0:S37A7:SA' NET INCREASE (DECREASE) IN FUND BALANCE ( C + D )</b>	<b>\$31,141</b>	<b>(\$32,931)</b>	<b>(\$60,850)</b>	<b>(\$13,447)</b>	<b>\$53,223</b>

**FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT  
2019/2020 ADOPTED BUDGET**

**CHARTER SCHOOL  
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 Adopted Budget
<b>F. <u>FUND BALANCE, RESERVES</u></b>					
1. Beginning Balance as of July 1 - Unaudited Restatement Audit Adjustment	\$200,886	\$232,028	\$199,097	\$138,246	\$124,799
2. Ending Balance, June 30 (E + F1)	\$232,028	\$199,097	\$138,246	\$124,799	\$178,022
<b><u>COMPONENTS OF ENDING FUND BALANCE</u></b>					
<b>a.) Nonspendable Amounts</b>	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
<b>b.) Restricted Amounts</b>	74,590	57,298	62,961	30,459	33,460
<b>c.) Assigned Amounts</b>					
9760 Other Commitments	0	0	0	42,234	71,794
9780 Other Assignments	147,437	131,798	65,286	42,106	62,768
9790 Unassigned Amount	0	0	0	0	0
<b>ENDING FUND BALANCE</b>	<b>\$232,028</b>	<b>\$199,097</b>	<b>\$138,246</b>	<b>\$124,799</b>	<b>\$178,022</b>



# *Fund 11*

## *Adult Education Fund Summary*



**FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT  
2019/2020 ADOPTED BUDGET**

**ADULT EDUCATION FUND  
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 Adopted Budget
<b>A. REVENUES</b>					
8010-8099 LCFF Sources	\$0	\$0	\$0	\$0	\$0
8100-8299 Federal Revenues	181,247	198,173	244,138	313,888	313,888
8300-8599 Other State Revenues	640,507	816,647	833,307	864,593	827,184
8600-8799 Other Local Revenues	445,148	311,244	316,640	430,805	348,801
<b>TOTAL REVENUES</b>	<b>\$1,266,902</b>	<b>\$1,326,063</b>	<b>\$1,394,085</b>	<b>\$1,609,286</b>	<b>\$1,489,873</b>
<b>B. EXPENDITURES</b>					
1000 Certificated Salaries	\$677,032	\$784,574	\$702,394	\$861,608	\$864,320
2000 Classified Salaries	211,911	217,420	231,006	231,767	246,544
3000 Employee Benefits	227,721	265,809	284,786	431,417	366,569
4000 Food & Supplies	65,394	48,002	75,904	65,737	75,051
5000 Contracted Services & Other Expenses	57,651	78,177	41,932	51,681	58,844
6000 Capital Outlay	9,045	4,230	0	0	0
7100-7499 Other Outgo	0	0	0	0	0
7300 Direct Support/Indirect Costs	0	0	0	0	0
<b>TOTAL EXPENDITURES &amp; OTHER OUTGO</b>	<b>\$1,248,753</b>	<b>\$1,398,212</b>	<b>\$1,336,021</b>	<b>\$1,642,210</b>	<b>\$1,611,328</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES ( A - B )</b>	<b>\$18,149</b>	<b>(\$72,149)</b>	<b>\$58,063</b>	<b>(\$32,925)</b>	<b>(\$121,455)</b>
<b>D. OTHER FINANCING SOURCES/USES</b>					
8900-8999 Transfers In/Sources	\$88,356	\$0	\$0	\$12,118	\$0
7610-7699 Uses	0	0	0	0	0
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE ( C + D )</b>	<b>\$106,505</b>	<b>(\$72,149)</b>	<b>\$58,063</b>	<b>(\$20,807)</b>	<b>(\$121,455)</b>

**FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT  
2019/2020 ADOPTED BUDGET**

**ADULT EDUCATION FUND  
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 Adopted Budget
<b>F.    <u>FUND BALANCE, RESERVES</u></b>					
1. Beginning Balance as of July 1 - Unaudited Restatement Audit Adjustment	\$1,036,826	\$1,143,331	\$1,071,182	\$1,129,246	\$1,108,439
2. Ending Balance, June 30 (E + F1)	\$1,143,331	\$1,071,182	\$1,129,246	\$1,108,439	\$986,984
<b><u>COMPONENTS OF ENDING FUND BALANCE</u></b>					
<b>a.) Nonspendable Amounts</b>	\$0	\$0	\$0	\$0	\$0
<b>b.) Restricted Amounts</b>	46,896	46,895	78,755	192,685	192,685
<b>c.) Assigned Amounts</b>	0	0	0	0	0
9770    Economic Uncertainties					
9780    Other Assignments	1,096,435	1,024,287	1,050,491	915,754	794,299
9790    Unassigned Amount	0	0	0	0	0
<b>ENDING FUND BALANCE</b>	<b>\$1,143,331</b>	<b>\$1,071,182</b>	<b>\$1,129,246</b>	<b>\$1,108,439</b>	<b>\$986,984</b>



## *Fund 12*

# *Child Development Fund Summary*

**FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT  
2019/2020 ADOPTED BUDGET**

**CHILD DEVELOPMENT FUND  
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 Adopted Budget
<b>A. REVENUES</b>					
8010-8099 LCFF Sources	\$0	\$0	\$0	\$0	\$0
8100-8299 Federal Revenues	0	0	0	0	0
8300-8599 Other State Revenues	1,693,102	1,682,687	1,664,138	1,766,486	1,655,036
8600-8799 Other Local Revenues	1,677	5,767	11,822	15,967	16,140
<b>TOTAL REVENUES</b>	<b>\$1,694,779</b>	<b>\$1,688,454</b>	<b>\$1,675,960</b>	<b>\$1,782,453</b>	<b>\$1,671,176</b>
<b>B. EXPENDITURES</b>					
1000 Certificated Salaries	\$47,670	\$48,499	\$51,731	\$52,320	\$52,169
2000 Classified Salaries	846,007	918,390	951,283	1,038,565	1,003,757
3000 Employee Benefits	305,637	356,190	389,731	430,507	444,679
4000 Food & Supplies	150,026	157,074	109,231	102,438	32,655
5000 Contracted Services & Other Expenses	42,453	54,640	51,123	57,860	72,453
6000 Capital Outlay	120,807	5,817	0	45,026	0
7100-7499 Other Outgo	2,168	2,079	2,072	2,071	2,074
7300 Direct Support/Indirect Costs	75,971	69,034	57,887	63,741	65,463
<b>TOTAL EXPENDITURES &amp; OTHER OUTGO</b>	<b>\$1,590,739</b>	<b>\$1,611,724</b>	<b>\$1,613,057</b>	<b>\$1,792,528</b>	<b>\$1,673,250</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES ( A - B )</b>	<b>\$104,040</b>	<b>\$76,730</b>	<b>\$62,903</b>	<b>(\$10,075)</b>	<b>(\$2,074)</b>
<b>D. OTHER FINANCING SOURCES/USES</b>					
8910-8999 Transfers In/Sources	\$2,168	\$2,079	\$3,442	\$24,584	\$2,074
7610-7699 Uses	0	0		(1,370)	0
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE ( C + D )</b>	<b>\$106,208</b>	<b>\$78,809</b>	<b>\$66,345</b>	<b>\$13,139</b>	<b>\$0</b>

**FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT  
2019/2020 ADOPTED BUDGET**

**CHILD DEVELOPMENT FUND  
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 Adopted Budget
<b>F. <u>FUND BALANCE, RESERVES</u></b>					
1. Beginning Balance as of July 1 - Unaudited Restatement Audit Adjustment	\$66,699	\$172,907	\$251,716	\$318,061	\$331,200
2. Ending Balance, June 30 (E + F1)	\$172,907	\$251,716	\$318,061	\$331,200	\$331,200
<b><u>COMPONENTS OF ENDING FUND BALANCE</u></b>					
<b>a.) Nonspendable Amounts</b>	\$0	\$0	\$0	\$0	\$0
<b>b.) Restricted Amounts</b>	172,907	251,716	318,061	331,200	331,200
<b>c.) Assigned Amounts</b>					
9770 Other Assignments	0	0	0	0	0
9780 Economic Uncertainties	0	0	0	0	0
9790 Unassigned Amount	0	0	0	0	0
<b>ENDING FUND BALANCE</b>	<b>\$172,907</b>	<b>\$251,716</b>	<b>\$318,061</b>	<b>\$331,200</b>	<b>\$331,200</b>



## *Fund 13*

# *Cafeteria Fund Summary*

**FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT  
2019/2020 ADOPTED BUDGET**

**CAFETERIA FUND  
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 Adopted Budget
<b>A. REVENUES</b>					
8010-8099 LCFF Sources	\$0	\$0	\$0	\$0	\$0
8100-8299 Federal Revenues	3,821,855	4,371,795	4,641,502	4,528,608	4,734,975
8300-8599 Other State Revenues	276,379	306,023	330,229	309,165	372,100
8600-8799 Other Local Revenues	1,531,125	1,550,553	1,649,453	1,657,433	1,739,455
<b>TOTAL REVENUES</b>	<b>\$5,629,360</b>	<b>\$6,228,371</b>	<b>\$6,621,184</b>	<b>\$6,495,205</b>	<b>\$6,846,530</b>
<b>B. EXPENDITURES</b>					
1000 Certificated Salaries	\$0	\$0	\$0	\$0	\$0
2000 Classified Salaries	1,981,450	1,920,163	1,946,745	1,961,768	2,090,688
3000 Employee Benefits	650,387	641,085	624,765	680,413	724,735
4000 Food & Supplies	2,493,785	2,700,496	2,947,894	2,921,606	3,081,820
5000 Contracted Services & Other Expenses	160,107	167,579	181,242	205,859	196,426
6000 Capital Outlay	20,987	7,762	0	0	80,000
7100-7499 Other Outgo	4,415	4,234	(4,234)	0	0
7300 Direct Support/Indirect Costs	266,121	245,405	213,774	220,977	234,108
<b>TOTAL EXPENDITURES &amp; OTHER OUTGO</b>	<b>\$5,577,252</b>	<b>\$5,686,725</b>	<b>\$5,910,186</b>	<b>\$5,990,624</b>	<b>\$6,407,777</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES ( A - B )</b>	<b>\$52,108</b>	<b>\$541,646</b>	<b>\$710,998</b>	<b>\$504,581</b>	<b>\$438,753</b>
<b>D. OTHER FINANCING SOURCES/USES</b>					
8910-8999 Transfers In/Sources	\$53,228	\$0	\$0	\$0	\$0
7610-7699 Uses	0	0	0	0	0
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE ( C + D )</b>	<b>\$105,336</b>	<b>\$541,646</b>	<b>\$710,998</b>	<b>\$504,581</b>	<b>\$438,753</b>

**FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT  
2019/2020 ADOPTED BUDGET**

**CAFETERIA FUND  
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 Adopted Budget
<b>F.    <u>FUND BALANCE, RESERVES</u></b>					
1. Beginning Balance as of July 1 - Unaudited Restatement Audit Adjustment	\$1,349,494	\$1,454,830	\$1,996,476	\$2,707,474	\$3,212,055
2. Ending Balance, June 30 (E + F1)	\$1,454,830	\$1,996,476	\$2,707,474	\$3,212,055	\$3,650,808
<b><u>COMPONENTS OF ENDING FUND BALANCE</u></b>					
<b>a.) Nonspendable Amounts</b>	\$25,165	\$1,701	\$1,701	\$0	\$0
<b>b.) Restricted Amounts</b>	1,429,665	1,994,775	2,705,773	3,212,055	3,650,808
<b>c.) Assigned Amounts</b>					
9780    Other Assignments	0	0	0	0	0
9770    Economic Uncertainties	0	0	0	0	0
9790    Unassigned Amount	0	0	0	0	0
<b>ENDING FUND BALANCE</b>	<b>\$1,454,830</b>	<b>\$1,996,476</b>	<b>\$2,707,474</b>	<b>\$3,212,055</b>	<b>\$3,650,808</b>





## *Fund 14*

# *Deferred Maintenance Fund Summary*

**FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT  
2019/2020 ADOPTED BUDGET**

**DEFERRED MAINTENANCE FUND  
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 Adopted Budget
<b>A. REVENUES</b>					
8010-8099 LCFF Sources	\$650,566	\$650,566	\$650,566	\$650,566	\$650,566
8100-8299 Federal Revenues	0	0	0	0	0
8300-8599 Other State Revenues	0	0	0	0	0
8600-8799 Other Local Revenues	7,089	22,369	25,212	21,615	25,000
<b>TOTAL REVENUES</b>	<b>\$657,655</b>	<b>\$672,935</b>	<b>\$675,778</b>	<b>\$672,181</b>	<b>\$675,566</b>
<b>B. EXPENDITURES</b>					
1000 Certificated Salaries	\$0	\$0	\$0	\$0	\$0
2000 Classified Salaries	111,137	107,088	129,952	93,412	105,584
3000 Employee Benefits	29,960	31,579	43,083	35,302	40,443
4000 Food & Supplies	37,886	54,000	0	65,509	150,000
5000 Contracted Services & Other Expenses	727,844	1,119,148	1,086,351	1,665,124	950,000
6000 Capital Outlay	158,074	568,968	941,189	18,790	982,000
7100-7499 Other Outgo	0	0	0	0	0
7300 Direct Support/Indirect Costs	0	0	0	0	0
<b>TOTAL EXPENDITURES &amp; OTHER OUTGO</b>	<b>\$1,064,901</b>	<b>\$1,880,783</b>	<b>\$2,200,575</b>	<b>\$1,878,137</b>	<b>\$2,228,027</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES ( A - B )</b>	<b>(\$407,246)</b>	<b>(\$1,207,848)</b>	<b>(\$1,524,797)</b>	<b>(\$1,205,956)</b>	<b>(\$1,552,461)</b>
<b>D. OTHER FINANCING SOURCES/USES</b>					
8910-8999 Transfers In/Sources	\$1,200,000	\$950,000	\$950,000	\$950,000	\$950,000
7610-7699 Uses	0	0	0	0	0
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE ( C + D )</b>	<b>\$792,754</b>	<b>(\$257,848)</b>	<b>(\$574,797)</b>	<b>(\$255,956)</b>	<b>(\$602,461)</b>

**FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT  
2019/2020 ADOPTED BUDGET**

**DEFERRED MAINTENANCE FUND  
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 Adopted Budget
<b>F. <u>FUND BALANCE, RESERVES</u></b>					
1. Beginning Balance as of July 1 - Unaudited Restatement Audit Adjustment	\$2,238,513	\$3,031,267	\$2,773,418	\$2,198,621	\$1,942,665
2. Ending Balance, June 30 (E + F1)	\$3,031,267	\$2,773,418	\$2,198,621	\$1,942,665	\$1,340,204
<b><u>COMPONENTS OF ENDING FUND BALANCE</u></b>					
<b>a.) Nonspendable Amounts</b>	\$0	\$0	\$0	\$0	\$0
<b>b.) Restricted Amounts</b>	0	0	0	0	0
<b>c.) Committed Amounts</b>					
9780 Other Commitments	3,031,266	2,773,418	2,198,621	1,942,665	1,340,204
9770 Economic Uncertainties	0	0	0	0	0
9790 Unassigned Amount	0	0	0	0	0
<b>ENDING FUND BALANCE</b>	<b>\$3,031,266</b>	<b>\$2,773,418</b>	<b>\$2,198,621</b>	<b>\$1,942,665</b>	<b>\$1,340,204</b>



*Fund 22*

*Building Fund Summary*

*Folsom Measure G Combined*

**FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT  
2019/2020 ADOPTED BUDGET**

**BUILDING FUND- FOLSOM MEASURE G COMBINED  
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 Adopted Budget
<b>A. REVENUES</b>					
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	69,569	2,412,079	(511,970)	1,579,236	100,000
<b>TOTAL REVENUES</b>	<b>\$69,569</b>	<b>\$2,412,079</b>	<b>(\$511,970)</b>	<b>\$1,579,236</b>	<b>\$100,000</b>
<b>B. EXPENDITURES</b>					
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	6,547	600	1,501	3,626	3,626
5000 Contracted Services & Other Expenses	331,487	436,460	349,189	61,452	45,834
6000 Capital Outlay	10,671,811	38,541,608	48,079,576	37,552,162	47,208,427
7100-7499 Other Outgo	0	0	0	0	0
7300 Direct Support/Indirect Costs	0	0	0	0	0
<b>TOTAL EXPENDITURES &amp; OTHER OUTGO</b>	<b>\$11,009,846</b>	<b>\$38,978,667</b>	<b>\$48,430,266</b>	<b>\$37,617,239</b>	<b>\$47,257,887</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES ( A - B )</b>	<b>(\$10,940,277)</b>	<b>(\$36,566,588)</b>	<b>(\$48,942,236)</b>	<b>(\$36,038,004)</b>	<b>(\$47,157,887)</b>
<b>D. OTHER FINANCING SOURCES/USES</b>					
8910-8999 Transfers In/Sources	\$40,140,000	\$60,135,000	\$95,000,000	\$229,993	\$0
7610-7699 Uses	(1,030,000)	0	0	0	0
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE ( C + D )</b>	<b>\$28,169,723</b>	<b>\$23,568,412</b>	<b>\$46,057,764</b>	<b>(\$35,808,011)</b>	<b>(\$47,157,887)</b>

**FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT  
2019/2020 ADOPTED BUDGET  
BUILDING FUND- FOLSOM MEASURE G COMBINED  
SUMMARY OF REVENUE, EXPENDITURES,  
AND CHANGES IN FUND BALANCE**

OBJECT CODE	DESCRIPTION	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/2020 Adopted Budget
<b>F.</b>	<b><u>FUND BALANCE, RESERVES</u></b>					
	1. Beginning Balance as of July 1 - Unaudited Restatement Audit Adjustment	\$42,620	\$28,212,343	\$51,780,755	\$97,838,519	\$62,030,509
	2. Ending Balance, June 30 (E + F1)	\$28,212,343	\$51,780,755	\$97,838,519	\$62,030,509	\$14,872,622
	<b><u>COMPONENTS OF ENDING FUND BALANCE</u></b>					
	<b>a.) Nonspendable Amounts</b>	\$0	\$0	\$0	\$0	\$0
	<b>b.) Restricted Amounts</b>	0	0	0	0	0
	<b>c.) Committed Amounts</b>					
9780	Measure P	28,212,343	51,780,755	97,838,519	62,030,509	14,872,622
9790	Unassigned Amount	0	0	0	0	0
	<b>ENDING FUND BALANCE</b>	<b>\$28,212,343</b>	<b>\$51,780,755</b>	<b>\$97,838,520</b>	<b>\$62,030,509</b>	<b>\$14,872,622</b>



## *Fund 23*

### *Building Fund Summary*

### *Rancho Cordova Measure P Combined*

**FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT  
2019/2020 ADOPTED BUDGET**

**BUILDING FUND- RANCHO CORDOVA MEASURE P COMBINED  
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 Adopted Budget
<b>A. REVENUES</b>					
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	42,310	1,540,251	(503,939)	3,133,047	50,000
<b>TOTAL REVENUES</b>	<b>\$42,310</b>	<b>\$1,540,251</b>	<b>(\$503,939)</b>	<b>\$3,133,047</b>	<b>\$50,000</b>
<b>B. EXPENDITURES</b>					
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	36,102	1,357	(170)	98	0
5000 Contracted Services & Other Expenses	473,760	201,988	45,021	257,815	0
6000 Capital Outlay	16,689,143	14,272,389	5,048,235	7,678,390	0
7100-7499 Other Outgo	13,218,865	0	0	0	0
7300 Direct Support/Indirect Costs	0	0	0	0	0
<b>TOTAL EXPENDITURES &amp; OTHER OUTGO</b>	<b>\$30,417,870</b>	<b>\$14,475,733</b>	<b>\$5,093,086</b>	<b>\$7,936,302</b>	<b>\$0</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES ( A - B )</b>	<b>(\$30,375,560)</b>	<b>(\$12,935,482)</b>	<b>(\$5,597,025)</b>	<b>(\$4,803,256)</b>	<b>\$50,000</b>
<b>D. OTHER FINANCING SOURCES/USES</b>					
8910-8999 Transfers In/Sources	\$43,959,414	\$13,029,250	\$0	\$0	\$0
7610-7699 Uses	0	0	0	0	0
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE ( C + D )</b>	<b>\$13,583,854</b>	<b>\$93,768</b>	<b>(\$5,597,025)</b>	<b>(\$4,803,256)</b>	<b>\$50,000</b>



**FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT  
2019/2020 ADOPTED BUDGET**

**BUILDING FUND- RANCHO CORDOVA MEASURE P COMBINED  
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 Adopted Budget
<b>F. <u>FUND BALANCE, RESERVES</u></b>					
1. Beginning Balance as of July 1 - Unaudited	\$235,439	\$13,819,293	\$13,913,061	\$8,316,036	\$3,512,780
Restatement	0	0	0	0	0
Audit Adjustment	0	0	0	0	0
2. Ending Balance, June 30 (E + F1)	\$13,819,293	\$13,913,061	\$8,316,036	\$3,512,780	\$3,562,780
<b><u>COMPONENTS OF ENDING FUND BALANCE</u></b>					
<b>a.) Nonspendable Amounts</b>	\$0	\$0	\$0	\$0	\$0
<b>b.) Restricted Amounts</b>	0	0	0	0	0
<b>c.) Committed Amounts</b>					
9780 Measure P	13,819,293	13,913,061	8,316,036	3,512,780	3,562,780
9790 Unassigned Amount	0	0	0	0	0
<b>ENDING FUND BALANCE</b>	<b>\$13,819,293</b>	<b>\$13,913,061</b>	<b>\$8,316,036</b>	<b>\$3,512,780</b>	<b>\$3,562,780</b>



*Fund 25*

*Capital Facilities Fund Summary*

*Folsom*

**FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT  
2019/2020 ADOPTED BUDGET**

**CAPITAL FACILITIES FUND - FOLSOM  
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 Adopted Budget
<b>A. REVENUES</b>					
8010-8099 LCFF Sources	\$0	\$0	\$0	\$0	\$0
8100-8299 Federal Revenues	0	0	0	0	0
8300-8599 Other State Revenues	253	253	0	0	0
8600-8799 Other Local Revenues	2,118,986	3,174,942	8,889,879	11,170,509	12,165,000
<b>TOTAL REVENUES</b>	<b>\$2,119,239</b>	<b>\$3,175,195</b>	<b>\$8,889,879</b>	<b>\$11,170,509</b>	<b>\$12,165,000</b>
<b>B. EXPENDITURES</b>					
1000 Certificated Salaries	\$0	\$0	\$0	\$0	\$0
2000 Classified Salaries	224,935	275,666	266,557	253,873	316,249
3000 Employee Benefits	66,132	83,326	88,847	90,692	120,822
4000 Food & Supplies	13,951	6,154	5,315	3,367	3,315
5000 Contracted Services & Other Expenses	38,245	25,493	49,451	36,576	44,020
6000 Capital Outlay	951,456	456,344	564,585	935,735	0
7100-7499 Other Outgo	3,469,521	3,459,263	5,113,849	3,458,393	3,458,394
7300 Direct Support/Indirect Costs	0	0	0	0	0
<b>TOTAL EXPENDITURES &amp; OTHER OUTGO</b>	<b>\$4,764,239</b>	<b>\$4,306,247</b>	<b>\$6,088,604</b>	<b>\$4,778,637</b>	<b>\$3,942,800</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES ( A - B )</b>	<b>(\$2,645,000)</b>	<b>(\$1,131,052)</b>	<b>\$2,801,275</b>	<b>\$6,391,872</b>	<b>\$8,222,200</b>
<b>D. OTHER FINANCING SOURCES/USES</b>					
8910-8999 Sources amount borrowed from fund 26 and other projects	\$3,425,317	\$5,850,000	\$160,154	\$114,136	\$0
7610-7699 Uses	(275,000)	(2,725,000)	(4,200,000)	0	0
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE ( C + D )</b>	<b>\$505,317</b>	<b>\$1,993,948</b>	<b>(\$1,238,572)</b>	<b>\$6,506,008</b>	<b>\$8,222,200</b>

**FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT  
2019/2020 ADOPTED BUDGET**

**CAPITAL FACILITIES FUND - FOLSOM  
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 Adopted Budget
<b>F.    <u>FUND BALANCE, RESERVES</u></b>					
1. Beginning Balance as of July 1 - Unaudited	\$38,589	\$543,906	\$2,537,854	\$1,299,283	\$7,805,291
Restatement	0	0	0	0	0
Audit Adjustment	0	0	0	0	0
2. Ending Balance, June 30 (E + F1)	\$543,906	\$2,537,854	\$1,299,283	\$7,805,291	\$16,027,491
<b><u>COMPONENTS OF ENDING FUND BALANCE</u></b>					
<b>a.) Reserved Amounts</b>	\$0	\$0	\$0	\$0	\$0
<b>b.) Committed Amounts</b>	\$0	\$0	\$0	\$0	\$0
9780    Other Commitments					
Folsom Projects	543,906	2,537,854	1,299,283	7,805,291	16,027,491
9790    Unassigned Amount	0	0	0	0	0
<b>ENDING FUND BALANCE</b>	<b>\$543,906</b>	<b>\$2,537,854</b>	<b>\$1,299,283</b>	<b>\$7,805,291</b>	<b>\$16,027,491</b>



***Fund 26***

***Capital Facilities Fund Summary***

***Rancho Cordova***

**FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT  
2019/2020 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 Adopted Budget
<b>A. REVENUES</b>					
8010-8099 LCFF Sources	\$0	\$0	\$0	\$0	\$0
8100-8299 Federal Revenues	0	0	0	0	0
8300-8599 Other State Revenues	0	0	0	0	0
8600-8799 Other Local Revenues	3,910,355	4,915,133	3,151,365	2,345,483	1,710,000
<b>TOTAL REVENUES</b>	<b>\$3,910,355</b>	<b>\$4,915,133</b>	<b>\$3,151,365</b>	<b>\$2,345,483</b>	<b>\$1,710,000</b>
<b>B. EXPENDITURES</b>					
1000 Certificated Salaries	\$0	\$0	\$0	\$0	\$0
2000 Classified Salaries	222,635	263,580	259,993	239,341	301,784
3000 Employee Benefits	65,496	80,842	86,407	85,822	119,308
4000 Food & Supplies	25,248	50,093	23,585	14,237	13,500
5000 Contracted Services & Other Expenses	36,000	31,009	57,273	51,929	56,803
6000 Capital Outlay	1,517,541	1,041,635	2,440,003	2,280,168	0
7100-7499 Other Outgo	0	0	0	0	0
7300 Direct Support/Indirect Costs	0	0	0	0	0
<b>TOTAL EXPENDITURES &amp; OTHER OUTGO</b>	<b>\$1,866,920</b>	<b>\$1,467,158</b>	<b>\$2,867,261</b>	<b>\$2,671,496</b>	<b>\$491,395</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES ( A - B )</b>	<b>\$2,043,435</b>	<b>\$3,447,974</b>	<b>\$284,104</b>	<b>(\$326,013)</b>	<b>\$1,218,605</b>
<b>D. OTHER FINANCING SOURCES/USES</b>					
8910-8999 Transfers In/Sources	\$604,377	\$2,757,792	\$7,341,595	\$342,940	\$0
7610-7699 Uses	(2,725,000)	(5,850,000)	0	0	0
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE ( C + D )</b>	<b>(\$77,188)</b>	<b>\$355,766</b>	<b>\$7,625,699</b>	<b>\$16,927</b>	<b>\$1,218,605</b>

**FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT  
2019/2020 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 Adopted Budget
<b>F. <u>FUND BALANCE, RESERVES</u></b>					
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
2. Ending Balance, June 30 (E + F1)	\$4,986,226	\$5,341,993	\$12,967,692	\$12,984,618	\$14,203,223
<b><u>COMPONENTS OF ENDING FUND BALANCE</u></b>					
<b>a.) Reserved Amounts</b>	\$0	\$0	\$0	\$0	\$0
<b>b.) Committed Amounts</b>	\$0	\$0	\$0	\$0	\$0
9780 Other Commitments Rancho Projects	4,986,226	5,341,993	12,967,692	12,984,618	14,203,223
9790 Unassigned Amount	0	0	0	0	0
<b>ENDING FUND BALANCE</b>	<b>\$4,986,226</b>	<b>\$5,341,993</b>	<b>\$12,967,692</b>	<b>\$12,984,618</b>	<b>\$14,203,223</b>



## ***Fund 27***

### ***Building Fund Summary***

### ***Undeveloped Area Measure M Bond***



**FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT  
2019/2020 ADOPTED BUDGET**

**BUILDING FUND - UNDEVELOPED AREA MEASURE M BOND  
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 Adopted Budget
<b>A. REVENUES</b>					
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	(2,294)	107,893	107,597	124,481	70,000
<b>TOTAL REVENUES</b>	<b>(\$2,294)</b>	<b>\$107,893</b>	<b>\$107,597</b>	<b>\$124,481</b>	<b>\$70,000</b>
<b>B. EXPENDITURES</b>					
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	119	0
5000 Contracted Services & Other Expenses	57,022	203,323	56,259	26,510	21,533
6000 Capital Outlay	291,171	292,802	70,512	3,776	35,153,808
7100-7499 Other Outgo	0	0	0	0	0
7300 Direct Support/Indirect Costs	0	0	0	0	0
<b>TOTAL EXPENDITURES &amp; OTHER OUTGO</b>	<b>\$348,193</b>	<b>\$496,126</b>	<b>\$126,770</b>	<b>\$30,404</b>	<b>\$35,175,341</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES ( A - B )</b>	<b>(\$350,488)</b>	<b>(\$388,233)</b>	<b>(\$19,174)</b>	<b>\$94,076</b>	<b>(\$35,105,341)</b>
<b>D. OTHER FINANCING SOURCES/USES</b>					
8910-8999 Transfers In/Sources	\$530,000	\$10,045,390	\$0	\$0	\$150,000,000
7610-7699 Uses	0	0	(1,291,996)	(2,340,694)	0
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE ( C + D )</b>	<b>\$179,512</b>	<b>\$9,657,157</b>	<b>(\$1,311,170)</b>	<b>(\$2,246,618)</b>	<b>\$114,894,659</b>

**FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT  
2019/2020 ADOPTED BUDGET**

**BUILDING FUND - UNDEVELOPED AREA MEASURE M BOND  
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 Adopted Budget
<b>F. <u>FUND BALANCE. RESERVES</u></b>					
1. Beginning Balance as of July 1 - Unaudited	\$607,651	\$787,164	\$10,444,321	\$9,133,151	\$6,886,533
Restatement	0	0	0	0	0
Audit Adjustment	0	0	0	0	0
2. Ending Balance, June 30 (E + F1)	\$787,164	\$10,444,321	\$9,133,151	\$6,886,533	\$121,781,192
<b><u>COMPONENTS OF ENDING FUND BALANCE</u></b>					
<b>a.) Reserved Amounts</b>	\$0	\$0	\$0	\$0	\$0
<b>b.) Committed Amounts</b>	\$0	\$0	\$0	\$0	\$0
9780 Other Commitments Measure M	787,164	10,444,321	9,133,151	6,886,533	121,781,192
9790 Unassigned Amount	0	0	0	0	0
<b>ENDING FUND BALANCE</b>	<b>\$787,164</b>	<b>\$10,444,321</b>	<b>\$9,133,151</b>	<b>\$6,886,533</b>	<b>\$121,781,192</b>



*Fund 40*

*Special Reserve Fund Summary*

*Capital Projects*

**FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT  
2019/2020 ADOPTED BUDGET**

**SPECIAL RESERVE FUND CAPITAL PROJECTS  
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 Adopted Budget
<b>A. REVENUES</b>					
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	402,908	410,735	416,691	480,044	389,976
<b>TOTAL REVENUES</b>	<b>\$402,908</b>	<b>\$410,735</b>	<b>\$416,691</b>	<b>\$480,044</b>	<b>\$389,976</b>
<b>B. EXPENDITURES</b>					
1000 Certificated Salaries	\$0	\$0	\$0	\$0	\$0
2000 Classified Salaries	0	0	0	500	0
3000 Employee Benefits	0	0	0	52	0
4000 Food & Supplies	0	0	0	675	0
5000 Contracted Services & Other Expenses	10,625	13,484	32,336	62,604	0
6000 Capital Outlay	0	0	328,587	646,899	2,751,138
7100-7499 Other Outgo	43,696	43,696	0	0	0
7300 Direct Support/Indirect Costs	0	0	0	0	0
<b>TOTAL EXPENDITURES &amp; OTHER OUTGO</b>	<b>\$54,321</b>	<b>\$57,180</b>	<b>\$360,923</b>	<b>\$710,730</b>	<b>\$2,751,138</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES ( A - B )</b>	<b>\$348,588</b>	<b>\$353,555</b>	<b>\$55,769</b>	<b>(\$230,686)</b>	<b>(\$2,361,162)</b>
<b>D. OTHER FINANCING SOURCES/USES</b>					
8910-8999 Transfers In/Sources	\$666,712	\$2,265,374	\$200,000	\$200,000	\$200,000
7610-7699 Uses	0	0	0	0	0
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE ( C + D )</b>	<b>\$1,015,299</b>	<b>\$2,618,929</b>	<b>\$255,769</b>	<b>(\$30,686)</b>	<b>(\$2,161,162)</b>

**FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT  
2019/2020 ADOPTED BUDGET**

**SPECIAL RESERVE FUND CAPITAL PROJECTS  
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 Adopted Budget
<b>F.    <u>FUND BALANCE, RESERVES</u></b>					
1. Beginning Balance as of July 1 - Unaudited Restatement Audit Adjustment	\$5,406,390	\$6,421,690	\$9,040,619	\$9,296,388	\$9,265,701
2. Ending Balance, June 30 (E + F1)	\$6,421,690	\$9,040,619	\$9,296,388	\$9,265,701	\$7,104,539
<b><u>COMPONENTS OF ENDING FUND BALANCE</u></b>					
<b>a.) Nonspendable Amounts</b>	\$0	\$0	\$0	\$0	\$0
<b>b.) Restricted Amounts</b>	\$0	\$0	\$0	\$0	\$0
<b>9780    c.) Committed Amounts</b>					
WAN	2,650,956	2,834,882	2,847,197	2,847,197	96,059
CHS Stadium Turf Replacement	2,753,577	357,932	507,959	611,465	714,088
FHS and VDLHS Stadium Turf Replacement	261,067	873,651	636,282	328,205	507,933
Facilities	756,089	2,908,780	3,239,576	3,413,460	3,721,085
Sale proceeds for future relocation of FLHS	0	2,065,374	2,065,374	2,065,374	2,065,374
<b>9790    Unassigned Amount</b>	0	0	0	0	0
<b>TOTAL    COMPONENTS OF ENDING FUND BALANCE</b>	<b>\$6,421,689</b>	<b>\$9,040,619</b>	<b>\$9,296,388</b>	<b>\$9,265,701</b>	<b>\$7,104,539</b>



## *Fund 63*

# *Student Care Centers Fund Summary*

**FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT  
2019/2020 ADOPTED BUDGET**

**STUDENT CARE CENTERS FUND  
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 Adopted Budget
<b>A. REVENUES</b>					
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	455	68	0
8600-8799 Other Local Revenues	3,404,445	3,655,411	3,710,886	3,740,109	3,551,083
<b>TOTAL REVENUES</b>	<b>\$3,404,445</b>	<b>\$3,655,411</b>	<b>\$3,711,341</b>	<b>\$3,740,177</b>	<b>\$3,551,083</b>
<b>B. EXPENDITURES</b>					
1000 Certificated Salaries	\$0	\$0	\$0	\$0	\$0
2000 Classified Salaries	1,403,160	1,428,408	1,485,063	1,557,084	1,654,063
3000 Employee Benefits	394,701	423,052	480,406	536,049	587,217
4000 Food & Supplies	167,249	201,635	206,734	210,620	309,792
5000 Contracted Services & Other Expenses	170,045	161,954	169,485	198,762	190,128
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		
<b>TOTAL EXPENDITURES &amp; OTHER OUTGO</b>	<b>\$2,135,156</b>	<b>\$2,215,050</b>	<b>\$2,341,688</b>	<b>\$2,502,515</b>	<b>\$2,741,200</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES ( A - B )</b>	<b>\$1,269,289</b>	<b>\$1,440,361</b>	<b>\$1,369,653</b>	<b>\$1,237,661</b>	<b>\$809,883</b>
<b>D. OTHER FINANCING SOURCES/USES</b>					
8910-8999 Transfers In/Sources	\$0	\$0	\$0	\$0	\$0
7610-7699 Uses	(1,154,269)	(591,608)	(1,741,616)	(797,496)	(115,286)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE ( C + D )</b>	<b>\$115,020</b>	<b>\$848,753</b>	<b>(\$371,963)</b>	<b>\$440,165</b>	<b>\$694,597</b>

**FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT  
2019/2020 ADOPTED BUDGET**

**STUDENT CARE CENTERS FUND  
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 Adopted Budget
<b>F. <u>FUND BALANCE, RESERVES</u></b>					
1. Beginning Balance as of July 1 - Unaudited Restatement Audit Adjustment	\$1,610,652	\$1,725,673	\$2,574,426	\$2,202,463	\$1,211,405
2. Ending Balance, June 30 (E + F1)	\$1,725,673	\$2,574,426	\$2,202,463	(\$1,431,223) \$1,211,405	\$1,906,002
<b><u>COMPONENTS OF ENDING FUND BALANCE</u></b>					
<b>a.) Net Investment in Capital Assets</b>	\$2,177	\$2,177	\$2,177	\$2,177	\$0
<b>b.) Restricted Net Position</b>	0	0	0	0	0
<b>c.) Unrestricted Net Position</b>	1,723,496	2,572,249	2,200,286	1,209,228	1,906,002
9790 Unassigned Amount	0	0	0	0	0
<b>ENDING FUND BALANCE</b>	<b>\$1,725,673</b>	<b>\$2,574,426</b>	<b>\$2,202,463</b>	<b>\$1,211,405</b>	<b>\$1,906,002</b>





## *Fund 71*

# *Retiree Benefits Trust Fund Summary*

**FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT  
2019/2020 ADOPTED BUDGET**

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

OBJECT CODE DESCRIPTION	2014/15 Actuals	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Adopted Budget
<b>A. REVENUES</b>						
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	1,128,629	1,318,727	1,403,743	1,566,549	2,078,134	1,479,064
<b>TOTAL REVENUES</b>	<b>\$1,128,629</b>	<b>\$1,318,727</b>	<b>\$1,403,743</b>	<b>\$1,566,549</b>	<b>\$2,078,134</b>	<b>\$1,479,064</b>
<b>B. EXPENDITURES</b>						
1000 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0
2000 Classified Salaries	0	0	0	0	0	0
3000 Employee Benefits	0	0	0	0	0	0
4000 Food & Supplies	0	0	0	0	0	0
5000 Contracted Services & Other Expenses	803,534	746,164	689,006	606,551	465,604	604,344
6000 Capital Outlay	0	0	0	0	0	0
7100-7499 Other Outgo	0	0	0	0	0	0
7300 Direct Support/Indirect Costs	0	0	0	0	0	0
<b>TOTAL EXPENDITURES &amp; OTHER OUTGO</b>	<b>\$803,534</b>	<b>\$746,164</b>	<b>\$689,006</b>	<b>\$606,551</b>	<b>\$465,604</b>	<b>\$604,344</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES ( A - B )</b>	<b>\$325,095</b>	<b>\$572,563</b>	<b>\$714,737</b>	<b>\$959,998</b>	<b>\$1,612,531</b>	<b>\$874,720</b>
<b>D. OTHER FINANCING SOURCES/USES</b>						
8910-8999 Transfers In/Sources	\$600,000	\$600,000	\$600,000	\$815,000	\$815,000	\$815,000
7610-7699 Uses	0	0	0	0	0	0
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE ( C + D )</b>	<b>\$925,095</b>	<b>\$1,172,563</b>	<b>\$1,314,737</b>	<b>\$1,774,998</b>	<b>\$2,427,531</b>	<b>\$1,689,720</b>

**FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT  
2019/2020 ADOPTED BUDGET**

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

OBJECT CODE DESCRIPTION	2014/15 Actuals	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Adopted Budget
<b>F. <u>FUND BALANCE, RESERVES</u></b>						
1. Beginning Balance as of July 1 - Unaudited Restatement Audit Adjustment	\$6,650,350	\$7,575,445	\$8,748,009	\$10,062,746	\$11,837,744	\$14,265,275
2. Ending Balance, June 30 (E + F1)	\$7,575,445	\$8,748,009	\$10,062,746	\$11,837,744	\$14,265,275	\$15,954,995
<b><u>COMPONENTS OF ENDING FUND BALANCE</u></b>						
<b>a.) Nonspendable Amounts</b>	\$0	\$0	\$0	\$0	\$0	\$0
<b>b.) Restricted Amounts</b>	0	0	0	0	0	0
<b>c.) Committed Amounts</b>	0	0	0	0	0	0
9790 Undesignated Amount	\$7,575,445	\$8,748,009	\$10,062,746	\$11,837,744	\$14,265,275	\$15,954,995
<b>ENDING FUND BALANCE</b>	<b>\$7,575,445</b>	<b>\$8,748,009</b>	<b>\$10,062,746</b>	<b>\$11,837,744</b>	<b>\$14,265,275</b>	<b>\$15,954,995</b>



# *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.\