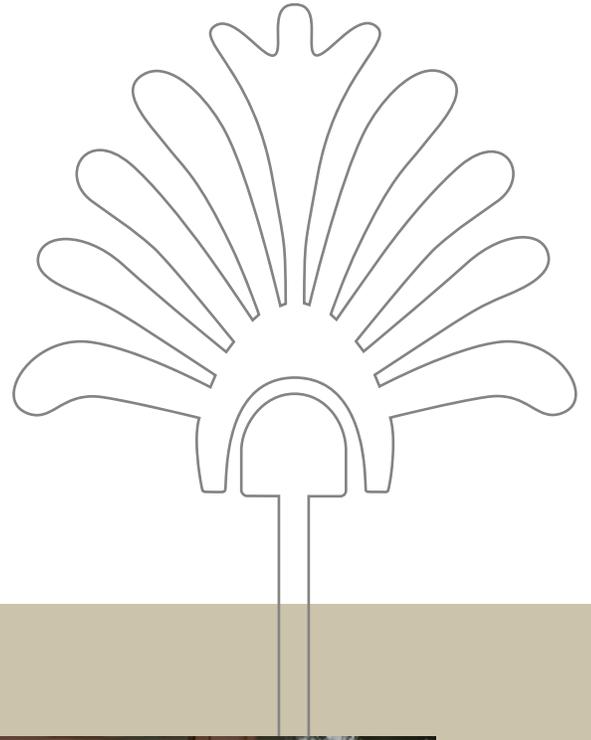




**Santa Barbara Unified**  
Every child, every chance, every day.



Mural created by Quetzal Students

2019-2020

# Adopted Budget

June 25, 2019



To: Board of Education  
From: Meg Jetté, Asst. Supt. of Business Services  
Date: June 25, 2019  
Subject: 2019-20 Adopted budget

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## Introduction

The 2019-20 Adopted Budget Report for all funds for the Santa Barbara Unified School District (SBUSD) is being presented to the Board for adoption in compliance with the statutory deadline of June 30, 2019.

School districts are required by the State of California to annually produce the Adopted Budget Report using the State’s format, known as SACS (Standardized Account Code Structure), for all funds. The Adopted Budget reports on all activities in the SBUSD funds. The Adopted Budget has a positive certification for the fiscal year 2019-20 and the two subsequent years.

Please note that when this document was written the Governor’s State Budget had not been approved.

## Executive Summary

### Update

The District is projecting an *operating* deficit of \$10.4 million in fiscal year 2018-19. Of that deficit, \$2 million was transferred to the Special Reserve fund (Fund 17) and \$4.1 million was one-time mandate funds, which means we are projecting a structural deficit of approximately \$4.2 million. Between now and mid-August staff will be closing the books. We typically end the year slightly better than projected, which will have an impact on the 2019-20 beginning balance. The District has still not received the backfill from the State for 2017-18 or 2018-19 due to the loss of assessed value from the Thomas Fire and the debris flow. However, it has been stated that it is in the 2019-20 state budget and we anticipate the amount will be \$768,269. This will help with our projected operating budget for 2019-20.

On September 10, 2019, staff will present the Unaudited Actuals to the Board.

## The Economy – Local, State and Federal

### Local

The latest property tax estimate from the County, dated April 4, was slightly less than at First Interim 2018-19. The projection for 2019-20 is an increase by 4 percent, and the two subsequent years, 2020-21 and 2021-22, is also projected to increase by 4 percent for both years.

### State

While the May Revision reflects stronger than expected growth in the economy and revenues, the Governor’s Revised Budget anticipates a slowdown over the forecast period. Consequently, consistent with the budgets of his predecessor, Governor Newsom refrains from overcommitting the State to new programs or the expansion of existing ones that require ongoing investments. While California’s ranking in the global economy makes it an

economic powerhouse, it also makes the state extremely susceptible to risks originating beyond its borders. The May Revision cites several of these risks, including an overall slow-down in the world economy, slower national growth, and potential changes to Federal policies. The May Revision does not forecast a recession; however, it does warn that even a modest recession could result in revenue reductions of nearly \$70 billion and a budget deficit of \$40 billion over three years.

State revenues from 2017-18 through 2019-20 are approximately \$3.2 billion above January projections, due to better-than-expected receipts in personal income and corporation tax. Through 2022-23, the May Revision forecasts continued growth among all of the “Big Three” taxes (personal income tax, sales and use tax, and corporation tax), but at a more modest rate than in recent years. The Administration predicts a 1.9, 2.6, and 1.7 percent increase in revenue from the “Big Three” in 2020-21, 2021-22, and 2022-23, respectively. This compares to a 10 percent increase from 2017-18 to 2018-19 and a 5.4 percent increase from 2018-19 to 2019-20.

## **Federal**

President Donald Trump released the Fiscal Year 2020 Budget Proposal on March 11, 2019. Although it retains level funding for two of the largest Federally funded programs, Title I and Individuals with Disabilities Education Act formula grants—at \$15.9 billion and \$13.2 billion respectively, the President proposes to reduce education funding by \$8.5 billion from Fiscal Year 2019 for a proposed total of \$62 billion. The largest programs proposed for elimination include:

- 21st Century Community Learning Centers (\$1.2 billion)
- Student Support and Academic Enrichment Grants (\$1.2 billion)
- Supporting Effective Instruction State Grants (\$2.1 billion)

The proposed Federal Budget increases funding for Charter and magnet schools (specialized courses or curricula), as well as makes new investments in teacher training and support. These include a \$300 million investment in Education Innovation and Research Grants that would provide teachers with vouchers to chart their own professional development paths and a \$200 million investment to provide teacher mentoring and residency programs.

## **Legislative Update**

### Split-Roll Property Tax Measure

Split-Roll Property Tax Measure is heading to the 2020 ballot. The initiative would amend 1978’s Proposition 13 to require more frequent property value reassessments for certain *commercial and industrial properties*, bringing those property values up to current market rates. Currently, commercial and industrial properties are assessed less frequently than residential properties. If passed this would mean more property taxes for schools. However, it is said it is unlikely to actually make it on the ballot.

AB 39 could provide 60 percent more funding over time through an increase to the base grant grade spans. Although, if the bill does pass it is unlikely to be funded any time soon.

### Assembly Bill 48 (AB48) – Special Education Funding

Nationwide, the cost of special education is greater than the revenue received from the state and the federal government.

It is imperative that funding for special education increases. SBUSD has been supporting several agencies regarding increasing funding for special education through legislation. Governor Newsom’s proposal was not well received, yet both the Senate and the Assembly have proposed other options. As of June 13, 2019, this is the proposal, which is helpful, but we will continue to push for the Federal government to fully fund their 40 percent.

- Equalize AB 602 rates per ADA, which would be an increase to SBUSD of approximately \$30. This will be adjusted in the SELPA funding model and this increase will be reflected in First Interim.
- Funds are projected to be provided for 3-4-year-olds with special needs; currently there is no State or Federal revenue for pre-school. Once the State budget is passed, we will have more information and the revenue will be reflected at First Interim.

Another expense that plagues all districts is growing pension cost. The May Budget revision provided relief for the employer's contribution to STRS by reducing the rate from 18.10 percent in 2019-20 to 16.70 percent with no relief for PERS. The district's budget was constructed using the 16.7 percent rate however it now appears that the rate will be 17.13 percent. The good news is that the Governor will now use the remaining dollar amount to fund PERS. The reduction to PERS is unknown at this time and therefore will be adjusted once the budget is passed to ensure the correct amounts are used for payroll.

Staff will monitor any important initiatives and will provide updates to the Board.

# 2019-20 Adopted Budget Report

Explanations of the changes between the 2018-19 Estimated Actuals and the 2019-20 Adopted Budget Report are listed below.

## UNRESTRICTED/RESTRICTED REVENUES, EXPENDITURES, FUND BALANCE

### General Fund

The following graph and schedules reflect the changes between General Fund projections in the First Interim and the Adopted Budget.

### UNRESTRICTED ACTIVITY

UNRESTRICTED REVENUES				
	2018-19 Estimated Actuals	2019-20 Adopted Budget	Change*	Percent Change
LCFF	124,648,769.00	130,388,156.00	5,739,387.00	4.6%
Federal Revenue	152,633.00	-	(152,633.00)	
Other State Revenue	4,993,097.00	2,642,025.00	(2,351,072.00)	-47.1%
Other Local Revenue	4,984,747.00	4,977,676.00	(7,071.00)	-0.1%
<b>Total Revenue</b>	<b>134,779,246.00</b>	<b>138,007,857.00</b>	<b>3,228,611.00</b>	<b>2.4%</b>

\*Decreases in revenue are shown as a negative and increases in revenue are shown as a positive

### Changes to Unrestricted Revenues

#### Resources 0000 to 1999

Included in these resources are LCFF, Supplemental Grant, Unrestricted Lottery, Instructional Materials, Mandated Block Grant, Civic Center, Medical Administrative Activities (MAA), TK-3 Class Size Reduction (CSR), Routine Restricted Maintenance (RRM), and Department and Site allocations.

#### Local Control Funding Formula (LCFF) Objects 8010-8099

The LCFF funding consist of two main funding sources:

- 1) Local property taxes, RDA taxes and a reduction of taxes provided to the Charter Schools via the In-Lieu of Property Taxes (ILPT).
- 2) State of California guaranteed funding of \$11.4 million and \$2.6 million in Education Protection Account (EPA) funds.

The funds from LCFF sources are allotted to fund instruction, class size reduction, instructional materials, routine restricted maintenance, deferred maintenance, SBUSD departments and site allocations.

- Property taxes are projected to increase by four percent with the exception of the RDA funds, which are increasing at a faster pace as the RDA debt is paid off.

**Federal Revenue (MAA and Forestry) Objects 8100-8299**

These funds are mostly from Medical Administrative Activities (MAA). MAA funds are generated when students are recommended for certain services within the MAA guidelines. Students in the district boundaries that live on federal land generate forestry funding.

- Due to their instability, these funds are budgeted upon receipt.

**Other State Revenue (Lottery, Mandated Block Grant and Mandated One-Time) Objects 8300-8599**

- The decrease is the result of the budget not including one-time funds for outstanding mandate claims.

**Other Local Revenue (Charters and Miscellaneous) Objects 8600-8699**

Other Local Revenue Funds are partly from unexpected funds such as community gifts. However, the majority of funds come from the payment of services from the SBUSD’s three charter schools.

- This reduction is the result of less administrative fees related to the collection of Developer Fees.

<b>UNRESTRICTED EXPENDITURES</b>				
	<b>2018-19</b>	<b>2019-20</b>		<b>Percent</b>
	<b>Estimated</b>	<b>Adopted</b>	<b>Change*</b>	<b>Change</b>
	<b>Actuals</b>	<b>Budget</b>		
Certificated Salaries	58,056,310.00	58,886,094.00	(829,784.00)	-1.4%
Classified Salaries	18,977,280.00	19,685,494.00	(708,214.00)	-3.7%
Employee Benefits	22,797,442.00	23,583,216.00	(785,774.00)	-3.4%
Books and Supplies	5,772,355.43	5,638,707.00	133,648.43	2.3%
Services and Other Operating Expenses	18,597,464.57	18,710,199.00	(112,734.43)	-0.6%
Capital Outlay	299,796.00	266,465.00	33,331.00	11.1%
Other Outgo (non indirect costs)	237,767.00	236,797.00	970.00	0.4%
Other Outgo (indirect costs)	(1,381,438.00)	(1,308,223.00)	(73,215.00)	5.3%
<b>Total Expenditures</b>	<b>123,356,977.00</b>	<b>125,698,749.00</b>	<b>(2,341,772.00)</b>	<b>-1.9%</b>

\*Decreases in expenditures are shown as a positive and increases in expenditures are shown as a negative

**Changes to Unrestricted Expenditures**

**Resources: 0000-1999**

Expenditures include Certificated Salaries (teachers, substitutes, supervisors and hourly staff), Classified Salaries (instructional support, support staff, supervisors and hourly staff), Employee Benefits (statutory, retirement and health), Books and Supplies, Services and Other Operating Expenses, Capital Outlay and Other Out-going (non-indirect and indirect costs).

**Salaries and Benefits Objects 1000 - 3999**

Certificated (teachers, substitutes, supervisors and hourly), Classified (instructional support, support staff, supervisors and hourly), and Employee Benefits (statutory, retirement and health).

- This change is caused by the two percent increase to the salary schedules, an additional professional development day for certificated staff, step and column movements and the increases to California State Teachers’ Retirement Systems (CalSTRS) and California Public Employees’ Retirement System (CalPERS).

**Books and Supplies Objects 4000 – 4999**

Approved text books, materials and supplies and non-capitalized equipment.

- The decrease is the result of spending down our one-time funds for outstanding mandate claims.

**Services and Operating Objects 5000 – 5999**

Agreements, travel and conference, dues and memberships, insurance, operations and housekeeping, rentals, consulting and communications.

- The increase is due to the cost of property and liability insurance, routine restricted maintenance, and supplemental grant.

**All Other Expenditures Objects 6000 – 7999**

All other expenditures capture the costs for land improvement, building improvements, new equipment and equipment replacement that exceed \$5,000, and debt and transfers of indirect costs.

- The indirect rate decreased causing the indirect costs to change.

<b>UNRESTRICTED OTHER FINANCING AND SOURCE/USES</b>				
	<b>2018-19</b>	<b>2019-20</b>		<b>Percent</b>
	<b>Estimated</b>	<b>Actuals</b>	<b>Adopted Budget</b>	<b>Change</b>
				<b>Change</b>
Interfund Transfer - In	\$ -	\$ -	\$ -	-
Interfund Transfer - Out	2,386,457.00	386,457.00	2,000,000.00	83.8%
Other Sources	-	-	-	-
Other Uses	139,230.00	139,230.00	-	0.0%
Contributions	(19,282,455.00)	(22,255,003.00)	(2,972,548.00)	15.4%
<b>Total Other Financing Sources/(Uses)</b>	<b>(21,808,142.00)</b>	<b>(22,780,690.00)</b>	<b>(972,548.00)</b>	<b>4.5%</b>

**Changes to Unrestricted Other Financing Sources/Uses Estimates Resources 0000 - 1999**

**Inter-fund Transfers Objects 8900 – 8929**

These object codes are used to transfer money between resources or funds such as Fund 13 (food service) and Fund 17 (special reserve funds.) The Special Reserve Fund is a district’s savings account and is considered part of the required reserve percentage.

**Contributions Objects 8980 – 8999**

The contributions object codes are used to move funds from unrestricted resources to restricted resources and resources within 0000 to 1999.

- There is an increase from local contribution to special education to fully staff the Special Education department.

UNRESTRICTED FUND BALANCE				
	2018-19 Estimated Actuals	2019-20 Adopted Budget	Change	Percent Change
Beginning Fund Balance	22,063,452.67	11,677,579.67	(10,385,873.00)	-47.1%
Restatements and Audit Adjustments	-	-	-	
Results of Operations	(10,385,873.00)	(10,471,582.00)	(85,709.00)	
<b>Ending Fund Balance</b>	<b>11,677,579.67</b>	<b>1,205,997.67</b>	<b>(10,471,582.00)</b>	<b>-89.7%</b>

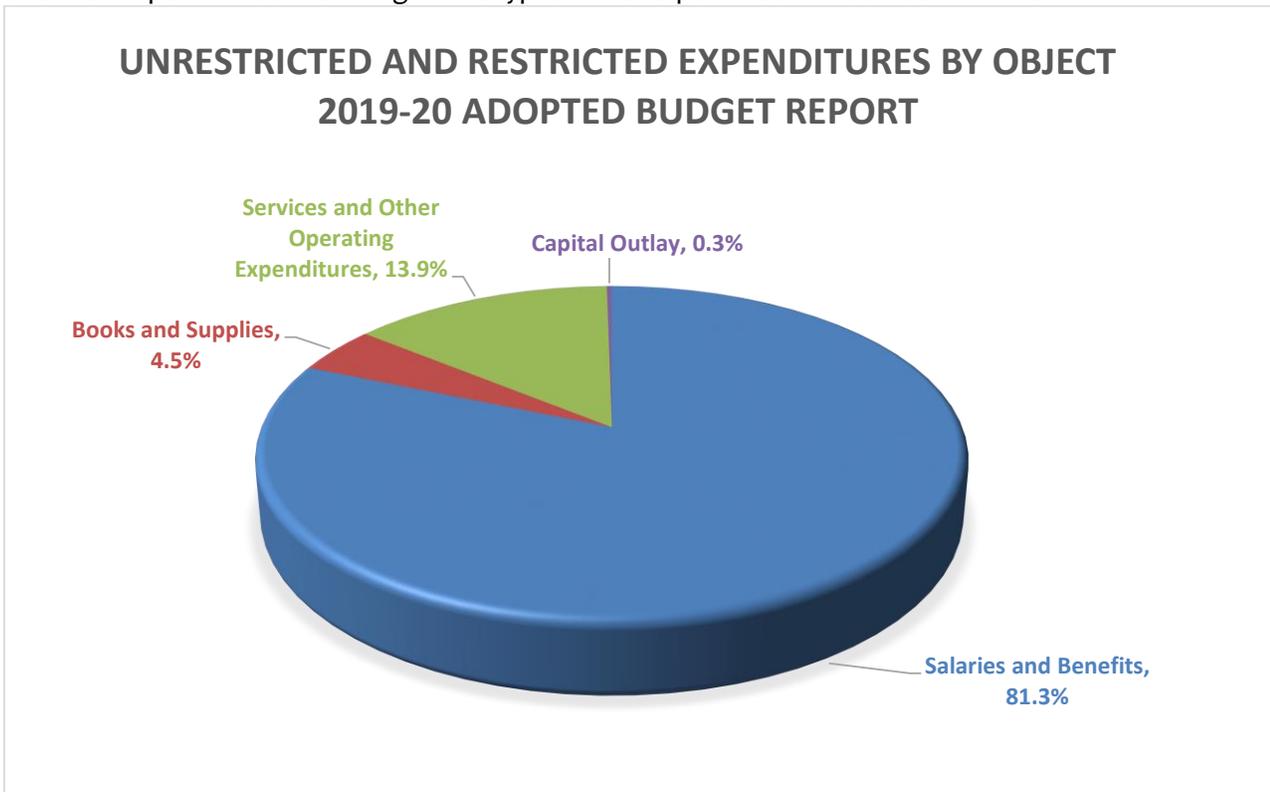
## Changes in Unrestricted Fund Balance

### Resources 0000 - 1999

The annual beginning fund balance is carried forward from the prior year. Restatement and audit adjustments are made to the fund balance. The results of operations are determined from revenue minus expenditures. If revenue exceeds expenditures, it is referred to as a surplus. If expenditures exceed revenue, it is referred to as a deficit.

- The SBUSD is projecting to end the 2018-19 fiscal year with a deficit of \$10.3 million. This reduces the ending fund balance to \$11.6 million. Part of the deficit is due to the spending of one-time mandate funds, transferring funds to Special Reserve Fund 17, and the on-going increase in salaries and benefits. District staff will be closely monitoring expenditures to find ways to maintain a balanced budget.

The following graph represents the budget for both the unrestricted and restricted expenditures. The graph classifies expenditures according to the types of items purchased or services obtained.



## RESTRICTED ACTIVITY

### Resources 2000 – 9999

Restricted activity includes all of SBUSD’s revenues and expenditures that are made in the categorical programs, as prescribed by the State and Federal government. Presented below are statements of restricted revenues and expenditures for the SBUSD General Fund. Any significant variances from the First Interim and the Adopted Budget are explained.

RESTRICTED REVENUES				
	2018-19 Estimated Actuals	2019-20 Adopted Budget	Change*	Percent Change
LCFF	3,069,416.00	3,162,820.00	93,404.00	3.0%
Federal Revenue	7,664,746.00	5,961,004.00	(1,703,742.00)	-22.2%
Other State Revenue	9,407,944.00	7,672,895.00	(1,735,049.00)	-18.4%
Other Local Revenue	9,499,911.00	9,739,112.00	239,201.00	2.5%
<b>Total Revenue</b>	<b>29,642,017.00</b>	<b>26,535,831.00</b>	<b>(3,106,186.00)</b>	<b>-10.5%</b>

\*Decreases in revenue are shown as a negative and increases in revenue are shown as a positive

### Changes to Restricted Revenue Resource 2000 – 9999

Included in these resources are Special Education, Title I, II, III, Career Technology Education Incentive Grant (CTEIG), Teacher Induction Program (TIP), Lottery, Community donors, California Partnership Academies, Associated Student Body (ASB), and site donation accounts.

### Local Control Funding Formula (LCFF) Objects 8010 – 8099

The funds that are coded to the restricted LCFF object are from the Special Education Local Plan Area (SELPA) as a property tax transfer.

### Federal Revenue (Title I, II, III, Medical and Special Education) Objects 8100 – 8299

- This decrease is due to the reduction of 10 percent on all Title funding. Staff will be adjusting the budget once the allocation amounts are released.

### Other State Revenue (CTEIG, TIP, and Lottery) Objects 8300 – 8599

- The following grant funding has been decreased: Career Technical Education Incentive Grant, Low-Performing Students Block Grant, and Classified School Employee Professional Development Block Grant.

### Other Local Revenue (Site Donations, Redevelopment Fees and other community donors) Objects 8600 – 8799

- The increase is due to local donations that were budgeted when received.

<b>RESTRICTED EXPENDITURES</b>				
	<b>2018-19</b>	<b>2019-20</b>		<b>Percent</b>
	<b>Estimated</b>	<b>Adopted Budget</b>	<b>Change*</b>	<b>Change</b>
	<b>Actuals</b>			
Certificated Salaries	14,967,597.00	16,159,636.00	(1,192,039.00)	-8.0%
Classified Salaries	8,640,707.73	9,636,216.00	(995,508.27)	-11.5%
Employee Benefits	12,191,072.00	13,023,340.00	(832,268.00)	-6.8%
Books and Supplies	3,212,360.00	2,181,956.00	1,030,404.00	32.1%
Services and Other Operating Expenses	6,962,192.99	5,341,540.00	1,620,652.99	23.3%
Capital Outlay	326,554.00	193,277.00	133,277.00	40.8%
Other Outgo (non indirect costs)	3,353,425.00	3,076,803.00	276,622.00	0.0%
Other Outgo (indirect costs)	488,337.00	396,862.00	91,475.00	18.7%
<b>Total Expenditures</b>	<b>50,142,245.72</b>	<b>50,009,630.00</b>	<b>132,615.72</b>	<b>0.3%</b>

\*Decreases in expenditures are shown as a positive and increases in expenditures are shown as a negative

#### **Changes to Restricted Expenditures: Resources 2000 – 9999**

Expenditures include Certificated Salaries (teachers, substitutes, supervisors and hourly), Classified Salaries (instructional support, support staff, supervisors and hourly), Employee Benefits (statutory, retirement and health), Books and Supplies, Services and Other Operation Expenses, Capital Outlay and Other Out-going.

#### **Salaries and Benefits Objects 1000 - 3999:**

Certificated (teachers, substitutes, supervisors and hourly and Classified (instructional support, support staff, supervisors and hourly) plus all Benefits (statutory, retirement and health).

- This change is caused by the two percent increase to the salary schedules, an additional professional development day for certificated staff, step and column movements and the increases to California State Teachers' Retirement Systems (CalSTRS) and California Public Employees' Retirement System (CalPERS).

#### **Books and Supplies Objects 4000 – 4999**

Approved text books, materials and supplies and non-capitalized equipment.

- The change is due to the decrease in grant funding, the reduction of Federal Title funding, and the uncertainty of donations.

#### **Services and Operating Objects 5000 – 5999**

Agreements, travel and conferences, dues and memberships, insurance, operations and housekeeping, rentals, consulting and communications.

- The change is due to the decrease in grant funding, the reduction of Federal Title funding, and the uncertainty of donations.

#### **All Other Expenditures Objects 6000 – 7999**

All other expenditures capture costs for land improvement, building improvements, new equipment and equipment replacement that exceed \$5,000, and debt and transfers of indirect costs.

- The change is due to the decrease in grant funding and the decrease in the indirect rate.

## Changes in Other Financing Sources/Uses

RESTRICTED OTHER FINANCING AND SOURCE/USES				
	2018-19 Estimated Actuals	2019-20 Adopted Budget	Change	Percent Change
Interfund Transfer - In	-	-	-	0.0%
Interfund Transfer - (Out)	-	-	-	0.0%
Other Sources	-	-	-	0.0%
Other Uses	-	-	-	0.0%
Contributions	19,282,455.00	22,255,003.00	2,972,548.00	15.4%
<b>Total Other Financing Sources/Uses</b>	<b>19,282,455.00</b>	<b>22,255,003.00</b>	<b>2,972,548.00</b>	<b>15.4%</b>

RESTRICTED FUND BALANCE				
	2018-19 Estimated Actuals	2019-20 Adopted Budget	Change	Percent Change
Beginning Fund Balance	3,216,449.32	1,998,675.60	(1,217,773.72)	-37.9%
Results of Operations	(1,217,773.72)	(1,218,796.00)	(1,022.28)	
<b>Ending Fund Balance</b>	<b>1,998,675.60</b>	<b>779,879.60</b>	<b>(1,218,796.00)</b>	<b>-61.0%</b>

### Changes in Restricted Fund Balance

The annual beginning fund balance is carried forward from the prior year. The results of operations are determined from revenue minus expenditures. If revenue exceeds expenditures, it is referred to as a surplus. If expenditures exceed revenue, it is referred to as a deficit.

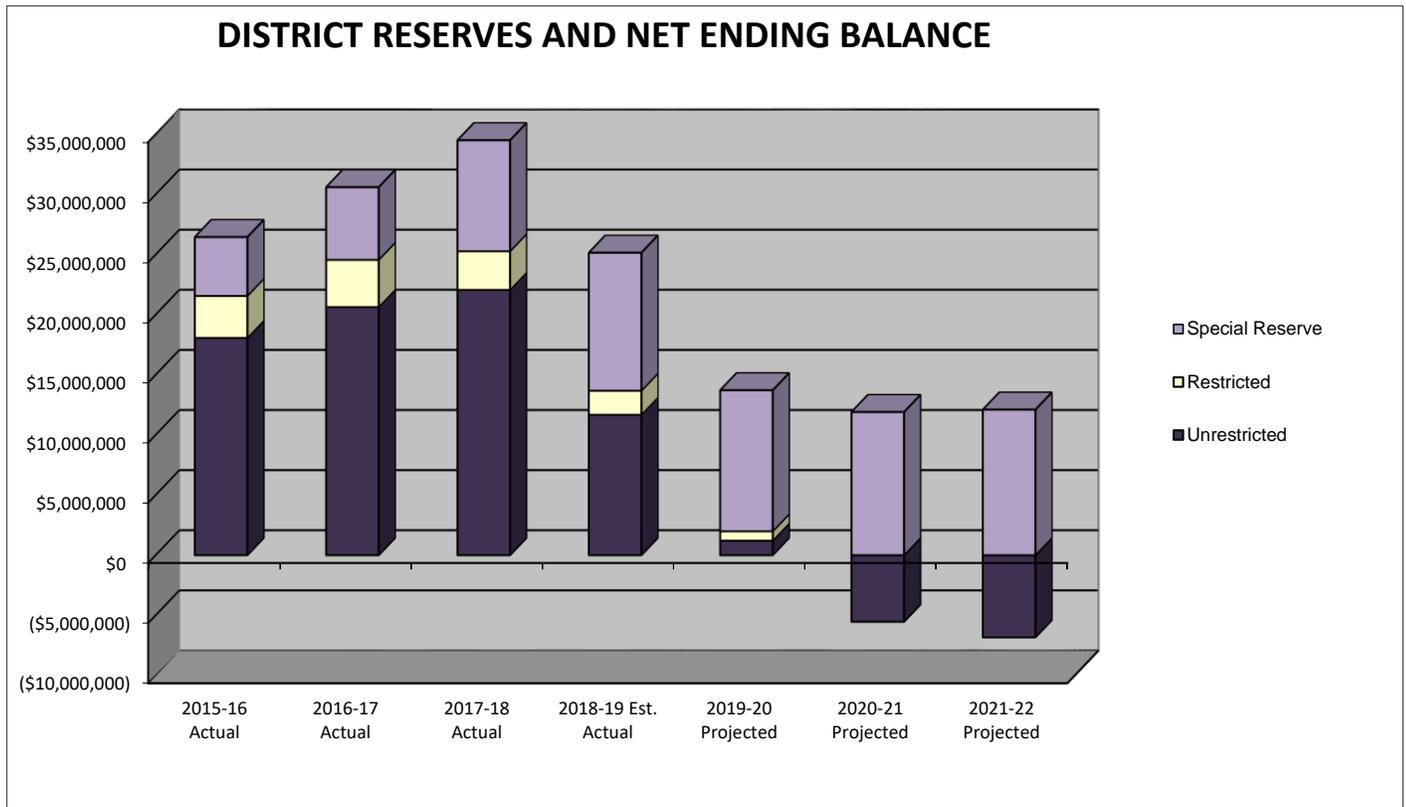
It is common to see deficit spending in the restricted budget. This is due mostly to carryover from the prior year, which results in more expenditures than revenues. The goal of the restricted side of the budget is to spend current funds on current students. Site donation accounts are also restricted. Site principals have complete discretion over donation accounts.

The SBUSD is estimating to end the 2018-19 fiscal year with \$1,998,675, which will rollover and should be fully expensed by 2019-20.

### Reserves and Net Ending Fund Balance

A school district's net ending balance is a reserve account to fund unforeseen events in subsequent fiscal years. Included within the projected net ending balance is a "reserve for economic uncertainties," which is the State's recommended minimum reserve of three percent. The three percent reserve is calculated on the total expenditures in the General Fund; however, the three percent State minimum reserve must be held in the unrestricted side of the budget or in Special Reserve (Fund 17). Per Board Policy 3100 Budget, the Board intends to maintain a minimum reserve for economic uncertainties equal to ten percent of General Fund expenditures.

The SBUSD’s reserve for economic uncertainties as of the 2017-18 Unaudited Actuals is above the State’s minimum requirement of three percent. The estimated unrestricted fund balance for 2018-19 is 13.16 percent. The projected unrestricted fund balance is 7.34 percent for 2019-20, 3.63 percent for 2020-21 and 3.02 percent for 2021-22.



The SBUSD is reducing its General Operating Fund (Fund 01) reserve level each year to the extent that staff is projecting to have a 6.63 percent reserve for 2018-19, a .68 percent reserve in 2019-20, a -3.14 percent for 2020-21 and a -3.91 percent for 2021-22. SBUSD’s general fund reserves are projected to meet its state’s require minimum balance with the help of the additional reserve in the Special Reserve Fund (Fund 17). It is critical that the SBUSD remain diligent in its monitoring of expenditures to ensure that it remains solvent. SBUSD’s three-year projections can be very volatile. Staffing is 80 percent of the District’s expenses, which means SBUSD must be strategic in its staffing to ensure that the student-to-teacher ratio is correct across all grades and subjects.

<b>COMPONENTS OF UNRESTRICTED FUND BALANCE</b>				
	<b>2018-19</b>	<b>2019-20</b>		<b>Percent</b>
	<b>Estimated Actuals</b>	<b>Adopted Budget</b>	<b>Change</b>	<b>Change</b>
Beginning Fund Balance	22,063,452.67	11,677,579.67	(10,385,873.00)	
Restatements/Audit Adjustments	-	-	-	
Results of Operations	(10,385,873.00)	(10,471,582.00)	(85,709.00)	
<b>Ending Fund Balance</b>	<b>11,677,579.67</b>	<b>1,205,997.67</b>	<b>(10,471,582.00)</b>	<b>-89.7%</b>
<b>Components of Ending Fund Balance</b>				
<b><i>Nonspendable</i></b>				
<b><i>Assigned</i></b>				
Other Assigned	-	-	-	
One Time Mandated Funds	1,731,439.00	-	(1,731,439.00)	
Lottery	905,435.94	1,205,435.94	300,000.00	
<b>Total Assigned Fund Balance</b>	<b>2,636,874.94</b>	<b>1,205,435.94</b>	<b>1,431,439.00</b>	<b>-54.3%</b>
<b><i>Unassigned</i></b>				
Unassigned/Unappropriated	3,759,957.44	-	3,759,957.44	
Reserve for Economic Reserve Uncertainty	5,280,747.29	561.73	(5,280,185.56)	
<b>Total Unassigned Fund Balance</b>	<b>9,040,704.73</b>	<b>561.73</b>	<b>(9,040,143.00)</b>	<b>-100.0%</b>
<b>Ending Fund Balance</b>	<b>11,677,579.67</b>	<b>1,205,997.67</b>	<b>(10,471,582.00)</b>	<b>-89.7%</b>

### **Assigned Ending Fund Balances**

Included in the ending fund balances are funds that are assigned. Assigned funds balances indicate that they are projected to be spent in the next one to three years. It is important to identify these and remove them from the total ending fund balance to ensure the District does not double spend the funds.

## ENROLLMENT/ADA HISTORY AND PROJECTIONS

Based on the cohort survival projection method, it is anticipated that SBUSD will decrease in enrollment over the next six school years.

Enrollment/Average Daily Attendance (ADA)										
	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-2024	2024-25
Description	Actual	Actual	Actual	Est. Actual	Projected	Projected	Projected	Projected	Projected	Projected
Total Enrollment	14,134	13,842	13,719	13,475	13,300	13,102	13,042	12,763	12,497	12,670
Total P-2 ADA	13,320	13,099	12,891	12,652	12,592	12,404	12,348	12,084	11,831	11,994
Percentage Enr/ADA	94.24%	94.63%	93.96%	93.89%	94.68%	94.67%	94.68%	94.68%	94.67%	94.66%
ADA Incr (Decr) Yr Over Yr	(216)	(221)	(208)	(239)	(60)	(188)	(56)	(264)	(253)	163
Percentage Inc (Decr)	-1.5%	-1.6%	-1.5%	-1.7%	-0.4%	-1.4%	-0.4%	-2.0%	-2.0%	1.3%

Enrollment Projection per Grade Span					
Year	TK-3	4-6	7-8	9-12	Enr Proj
2015	2,712	1,832	3,105	6,551	14,200
2016	2,564	1,897	2,894	6,779	14,134
2017	2,458	1,843	2,968	6,573	13,842
2018	2,339	1,809	3,041	6,530	13,719
2019	2,260	1,765	3,055	6,395	13,475
2020	2,243	1,731	2,936	6,390	13,300
2021	2,212	1,670	2,828	6,392	13,102
2022	2,234	1,701	2,814	6,293	13,042
2023	2,246	1,594	2,760	6,163	12,763
2024	2,278	1,577	2,693	5,949	12,497
2025	2,433	1,560	2,747	5,930	12,670

Unduplicated Pupil Count										
	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
	Actual	Actual	Actual	Est. Actual	Projected	Projected	Projected	Projected	Projected	Projected
Elementary	3,066	3,191	3,254	3,166	3,126	3,126	3,103	3,103	3,103	3,072
Junior High	1,430	1,488	1,518	1,476	1,458	1,458	1,447	1,447	1,447	1,433
Senior High	2,561	2,665	2,718	2,644	2,611	2,611	2,591	2,591	2,591	2,566
Total	7,057	7,344	7,490	7,286	7,195	7,195	7,141	7,141	7,141	7,070
Projected Percentage	49.93%	53.06%	54.60%	54.07%	54.10%	54.92%	54.75%	55.95%	57.14%	55.80%

## **MULTI-YEAR PROJECTIONS**

The Multi-Year Projections (MYP) have been updated with the estimated actual ending fund balance for 2018-19 and the projected ending fund balances for 2019-20, 2020-21, and 2021-22. The 2019-20 Adopted Budget Report was prepared using the LCFF model and assumptions from the School Services of California Dartboard. The SBUSD is assuming a 3.26 percent COLA for 2019-20, a 3.00 and 2.80 percent COLA for 2020-21 and 2021-22, respectively. The Governor's 2018-19 Budget fully funded LCFF to its targeted amount. All of the above assumptions are important; however, now that the SBUSD moves towards being a community-funded (CF) district, the growth in property taxes is more important than the State's COLA.

SBUSD's portion of property taxes for 2018-19 will be reduced by approximately \$1.5 million from prior year taxes. This is a net result of an increase to regular property taxes of \$84,432 and a decrease to RDA property taxes of \$1.6 million. The decrease is mainly due to the one-time sale of RDA property in 2017-18. These events will put SBUSD back into LCFF status for 2018-19. SBUSD projects an increase in regular property taxes of 4 percent, which will cause the District to be considered a CF district for 2019-20 and beyond.

### **Items for Consideration**

Projecting a school district's budget for the two subsequent years is a difficult task with many unforeseen circumstances. The Thomas Fire event is a perfect example, as well as, the Governor accelerating the full funding LCFF two years earlier than expected. Even with the full implementation of LCFF in 2018-19, this hardly restores the funding levels of schools to what they were before the great recession, yet these gains are quickly eroded by the increasing cost of health care, pensions, special education, transportation and utilities. This leaves very little for increasing programs and services for students.

## Unrestricted and Restricted MYP

	Total Budget	Actuals				Estimated Actuals	ESTIMATED: Multi-Year Projections		
		2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
1	Funded Average Daily Attendance	13,469	13,508	13,331	13,109	12,904	12,652	12,592	12,404
2	Beginning Fund Balance/Audit Adj	11,304,520	15,149,772	21,805,857	24,562,787	25,279,902	13,676,255	1,985,877	(5,526,860)
	<b>Revenue</b>				<b>CF</b>	<b>LCFF</b>	<b>CF</b>	<b>CF</b>	<b>CF</b>
3	LCFF	108,633,175	117,459,771	120,686,174	131,542,746	127,718,185	133,550,976	137,638,212	142,649,071
4	Federal	6,770,449	6,139,640	6,347,464	6,737,778	7,817,379	5,961,004	5,803,423	5,645,842
5	Other State	7,151,774	13,104,457	16,198,690	13,277,149	14,401,041	10,314,920	10,314,920	10,314,920
6	Other Local & Other Sources	12,051,737	12,244,795	13,180,436	12,235,422	14,484,658	14,716,788	14,716,788	14,716,788
7	Total Revenue	134,607,135	148,948,663	156,412,764	163,793,096	164,421,263	164,543,688	168,473,343	173,326,621
	<b>Expenditures</b>								
8	Salaries and Benefits	106,261,482	114,819,544	125,456,449	132,220,671	135,630,409	140,973,996	143,853,070	145,068,258
9	Books and Supplies	5,471,278	6,269,511	6,777,570	7,076,408	8,984,715	7,820,663	6,257,133	5,907,133
10	Services & Operating	18,391,597	18,975,888	19,713,429	19,997,538	25,559,658	24,051,739	22,488,210	20,261,721
11	All Other Expenditures	637,525	2,341,389	1,708,386	3,781,363	5,850,128	3,387,668	3,387,668	3,387,668
12	Total Expenditures	130,761,883	142,406,332	153,655,834	163,075,980	176,024,910	176,234,066	175,986,080	174,624,779
13	Net Income(Loss)	3,845,252	6,542,331	2,756,930	717,116	(11,603,647)	(11,690,378)	(7,512,737)	(1,298,158)
14	Total Ending Balance	15,149,772	21,692,103	24,562,787	25,279,903	13,676,255	1,985,877	(5,526,860)	(6,825,018)
	<b>Breakdown of Ending Fund Balance</b>								
15	Restricted	3,491,461	3,623,262	3,926,429	3,216,449	1,998,676	779,880	-	-
16	Unrestricted	11,658,311	18,068,840	20,636,357	22,063,453	11,677,580	1,205,998	(5,526,860)	(6,825,018)
	<b>Components of Unrestricted Ending Fund Balance</b>								
17	Assigned Fund Balance	4,480,000	-	8,932,988	4,207,578	2,636,875	1,205,436	-	-
18	State Recommended 3% Reserve	3,922,857	4,272,190	4,609,675	4,892,279	5,280,747	5,287,022	5,279,582	5,238,743
19	Excess Unrestricted Fund Balance	3,255,455	13,796,650	7,093,694	12,963,596	3,759,957	(5,286,460)	(10,806,442)	(12,063,761)
20	<b>Total Unrestricted Ending Fund Balance</b>	<b>11,658,311</b>	<b>18,068,840</b>	<b>20,636,357</b>	<b>22,063,453</b>	<b>11,677,580</b>	<b>1,205,998</b>	<b>(5,526,860)</b>	<b>(6,825,018)</b>
21	General Fund Unrestricted Reserve	8.92%	12.69%	13.43%	13.53%	6.63%	0.68%	-3.14%	-3.91%
	<b>Special Reserve Fund 17</b>								
	Beginning Fund Balance	4,478,441	4,809,473	4,897,041	6,044,602	9,231,767	11,481,767	11,731,767	11,906,767
22	Revenue	331,032	115,402	1,147,561	3,187,165	2,250,000	250,000	175,000	200,000
23	Expenditures	-	27,833	-	-	-	-	-	-
24	Net Income(loss)	331,032	87,568	1,147,561	3,187,165	2,250,000	250,000	175,000	200,000
25	Special Reserve Ending Balance	4,809,473	4,897,041	6,044,602	9,231,767	11,481,767	11,731,767	11,906,767	12,106,767
26	Special Reserve %	3.68%	3.439%	3.93%	5.66%	6.52%	6.66%	6.77%	6.93%
27	<b>Total Unrestricted Reserves</b>	<b>12.59%</b>	<b>16.13%</b>	<b>17.36%</b>	<b>19.19%</b>	<b>13.16%</b>	<b>7.34%</b>	<b>3.63%</b>	<b>3.02%</b>

## Unrestricted MYP

		Actuals				Estimated Actuals	ESTIMATED: Multi-Year Projections		
Total Budget		2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
1	Funded Average Daily Attendance	13,469	13,508	13,331	13,109	12,904	12,652	12,592	12,404
2	Beginning Fund Balance/Audit Adj	7,526,685	11,658,311	18,182,594	20,636,357	22,063,453	11,677,580	1,205,998	(5,526,861)
<b>Revenue</b>					<b>CF</b>	<b>LCFF</b>	<b>CF</b>	<b>CF</b>	<b>CF</b>
3	LCFF	106,007,602	114,578,236	117,731,316	128,438,771	124,648,769	130,388,156	134,475,392	139,486,251
4	Federal	216,090	180,692	147,392	205,406	152,633	-	-	-
5	Other State	3,282,572	9,869,666	5,459,297	4,646,390	4,993,097	2,642,025	2,642,025	2,642,025
6	Other Local & Other Sources	8,246,768	7,498,666	8,413,515	5,351,259	4,984,747	4,977,676	4,977,676	4,977,676
7	Total Revenue	117,753,033	132,127,260	131,751,520	138,641,826	134,779,246	138,007,857	142,095,093	147,105,952
<b>Expenditures</b>									
8	Salaries and Benefits	79,816,167	89,057,053	91,711,982	96,398,735	99,831,032	102,154,804	104,234,755	105,060,914
9	Books and Supplies	3,121,731	4,270,003	4,898,268	4,781,793	5,772,355	5,638,707	4,772,988	4,422,988
10	Services & Operating	14,140,368	15,509,255	15,258,267	15,379,443	18,597,465	18,710,199	17,844,480	16,944,480
11	All Other Expenditures	16,543,140	16,880,420	17,429,240	20,654,759	20,964,267	21,975,729	21,975,729	21,975,729
12	Total Expenditures	113,621,407	125,716,731	129,297,757	137,214,730	145,165,119	148,479,439	148,827,951	148,404,110
13	Net Income(Loss)	4,131,626	6,410,529	2,453,763	1,427,096	(10,385,873)	(10,471,582)	(6,732,858)	(1,298,158)
14	Total Ending Balance	11,658,311	18,068,840	20,636,357	22,063,453	11,677,580	1,205,998	(5,526,861)	(6,825,019)
<b>Components of Unrestricted Ending Fund Balance</b>									
15	Nonspendable	157,346	269,540	455,183	868,924				
16	Assigned Fund Balance	4,480,000	7,306,288	8,932,988	4,207,578	2,636,875	1,205,436	-	-
17	State Recommended 3% Reserve	3,922,857	4,272,190	4,609,675	4,116,442	4,354,954	4,454,383	4,464,839	4,452,123
18	Excess Unrestricted Fund Balance	3,098,108	6,220,822	6,638,511	12,870,509	4,685,751	(4,453,821)	(9,991,699)	(11,277,142)
19	<b>Total Unrestricted Ending Fund Balance</b>	<b>11,658,311</b>	<b>18,068,840</b>	<b>20,636,357</b>	<b>22,063,453</b>	<b>11,677,580</b>	<b>1,205,998</b>	<b>(5,526,861)</b>	<b>(6,825,019)</b>
20	General Fund Unrestricted Reserve	10.26%	14.37%	15.96%	16.08%	8.04%	0.81%	-3.71%	-4.60%
<b>Special Reserve Fund 17</b>									
	Beginning Fund Balance	4,478,441	4,809,473	4,897,041	6,044,602	9,231,767	11,481,767	11,731,767	11,906,767
22	Revenue	331,032	115,402	1,147,561	3,187,165	2,250,000	250,000	175,000	200,000
23	Expenditures	-	27,833	-	-	-	-	-	-
24	Net Income(loss)	331,032	87,568	1,147,561	3,187,165	2,250,000	250,000	175,000	200,000
25	Special Reserve Ending Balance	4,809,473	4,897,041	6,044,602	9,231,767	11,481,767	11,731,767	11,906,767	12,106,767
26	Special Reserve %	4.23%	3.895%	4.67%	6.73%	6.44%	7.90%	8.00%	8.16%
27	<b>Total Unrestricted Reserves</b>	<b>14.49%</b>	<b>18.27%</b>	<b>20.64%</b>	<b>22.81%</b>	<b>11.77%</b>	<b>8.71%</b>	<b>4.29%</b>	<b>3.56%</b>

Multi Year Changes		
Revenue Changes (Unrestricted/Restricted)	2020-21	2021-22
Net Property Tax Changes	4,087,236	5,010,859
Title I, II, & III decrease by 5% due to decrease in ADA	(157,581)	(157,581)
<b>Total Changes to Revenue</b>	<b>\$ 3,929,655</b>	<b>\$ 4,853,278</b>
Expenditure Changes (Unrestricted/Restricted)	2020-21	
Staff reductions	(186,000)	(186,000)
Step and column	1,226,521	1,241,240
Increase due to PERS and STRS	1,838,553	159,949
<b>Total Changes to Salaries and Benefits</b>	<b>2,879,074</b>	<b>1,215,189</b>
All Other Changes (Unrestricted/Restricted)	2020-21	
Changes to Mandate One-Time Expenditures	(1,731,440)	-
Books and Supplies	(697,811)	(350,000)
Services & Operating	(697,810)	(2,226,489)
<b>Total Changes to All Other Expenditures</b>	<b>(3,127,061)</b>	<b>(2,576,489)</b>

## Food Service Update

The District's Food Services is at a crossroad in their department. The department is projecting to end the 2018-19 fiscal year with a deficit of approximately \$766,788, of which most was carried forward from last year. The department was unable to dissolve the deficit in 2018-19 due to the following three items:

- Increase in labor costs, which includes the rising cost of pensions
- Preparing fresh vegetables and fruit, as well as raw meats and poultry, require hours of skilled teams and production time in the kitchen.
- In 2018-19 three of our high schools were selected to re-apply for their provision status for free breakfast. Each student was required to enter their student IDs, which created lengthy lines that most students chose or did not have time to wait in between classes, therefore the department had a loss of approximately \$325,000.

It is imperative to provide healthy meals for our students so that they can focus on learning, however it is equally imperative to stay within the budget. Our recovery plan is to review each contract for the department and run an analysis to determine if the amount charged is covering the cost of production. We will review the labor force to ensure we are accurately staffed in both the kitchens and Mobile Cafés. The department will continue to reduce labor cost by attrition and by placing a hiring freeze on new positions.

Staff will continue to monitor the accounting entries and purchases to ensure the department will end the 2019-20 in an improved fiscal position.

## Standardized Account Code Structure (SACS) Forms

- Form CA:** Certification page. The certification page contains contact information and signature lines as proof that the SACS financial report has been reviewed by the school district's board of education.
- Form 01:** General Fund. This is a school district's general operating fund.
- Form 09:** Charter Schools Special Revenue Fund. Used to account for charter school activities. In the case for SBUSD, it pertains just to Santa Barbara Charter School (SBCS). This allows the District to separate activities of the SBCS from the District's general fund. Other SBUSD sponsored charter schools operate independently from the District's financial system and are not reported in SBUSD financial reports. These charter schools issue their own reports.
- Form 12:** Child Development Fund. Used to account separately for federal, state, and local revenues to operate child development programs.
- Form 13:** Cafeteria Special Reserve Fund (referred to as food service's operating fund). Used to account separately for federal, state, and local resources to operate the food service program.
- Form 14:** Deferred Maintenance Fund. Used to account separately for revenues that are restricted or committed for deferred maintenance purposes (Education Code Section 17582).
- Form 17:** Special Reserve Fund. Used primarily as a savings account and is intended to be used as a reserve fund. Expenditures from this special reserve fund must be transferred into the general or other appropriate fund prior to expenditures.
- Form 21:** Building Fund. It exists primarily to account separately for proceeds from the sale of bonds (Education Code Section 15146) and may not be used for any purposes other than those for which the bonds were issued. Other authorized revenues to the building fund (fund 21) are proceeds from the sale or lease-with-option-to-purchase of real property and revenue from rentals and leases of real property specifically authorized for deposit into the fund by the governing board.
- Form 25:** Capital Facilities Fund. Used primarily to account separately for money received from fees levied on developers or other agencies as a condition of approving a development. The authority for these levies may be county/city ordinances (Government Codes sections 65970–65981) or private agreements between the LEA and the developer. Interest earned in the capital facilities fund is restricted to that fund. These funds are collected from developers/homeowners prior to building.
- Form 35:** County School Facilities Fund. Established to receive apportionments from the State School Facilities Fund Allocation Board for new school facility construction, modernization projects, and facility hardship grants, as provided in the Leroy F. Greene School Facilities Act of 1998 (Education Code Section 17070 et seq.).
- Form 40:** Special Reserve for Capital Outlay Fund. Exists primarily to provide for the accumulation of general fund moneys for capital outlay purposes (Education Code Section 42840). This fund may also be used to account for any other revenues specifically for capital projects

that are not restricted to funds 21, 25, 30, 35, or 49. Other authorized resources that may be transferred to the special reserve fund for capital outlay projects are proceeds from the sale or lease-with-option-to-purchase of real property and rentals and leases of real property specifically authorized for deposit to the fund by the governing board.

**Forms 51-52:** Bond Interest and Redemption Fund. Used for the repayment of bonds issued for an LEA. The county board of supervisors issues the bonds. The proceeds from the sale of the bonds are deposited in the county treasury to the building fund (fund 21) of the LEA. Any premiums or accrued interest received from the sale of the bonds must be deposited in the bond interest and redemption fund of the LEA. The county auditor-controller maintains control over the LEA's bond interest and redemption fund. The county treasurer must pay the principal and interest on the bonds from taxes levied by the county auditor-controller.

**Form 67:** Self-Insurance Fund. Used to separate moneys received for self-insurance activities from other operating funds of an LEA. Separate funds may be established for each type of self-insurance activity, such as worker's compensation, health and welfare, and deductible property loss. SBUSD is currently insured by SISC for workers' compensation; however, many years ago the District was self-insured and therefore must reserve a small amount of funds, \$10,000, for one claim until resolved. Once that claim is resolved the district can close the fund.

**Form A:** Average Daily Attendance. This form reports school district's ADA for 2016-17 and projections for 2017-18. ADA is calculated by how many days each student is attending school within the period. Each column reports the ADA for the different periods. Period 2 (P-2 is approximately 132 days) is the period that a school district is funded on for LCFF unless it is declining in ADA. Funded ADA is used if a district's ADA is lower in the current year than the prior year. Annual ADA is as of the last day of school (180 days).

**Form CASH:** Cash Flow Form. A cash flow statement is a financial report that describes the sources of a district's cash and how that cash was spent over a specified time period. It does not include non-cash items such as depreciation. Cash flow is useful for determining the short-term needs of a district, particularly its ability to pay bills and when its revenues are received.

**Form ESMOE:** Every Student Succeeds Act form has replaced the No Child Left Behind Maintenance of Effort Expenditure Form. This form compiles the expenditures to be used in determining if a local educational agency (LEA) met the maintenance of effort requirement under the Elementary and Secondary Education Act, as reauthorized. Districts that fail to meet the MOE requirement applicable to a particular funding year will result in a reduction of allocations in the next fiscal year. SBUSD has made its maintenance of effort for the past nine years.

**Form ICR:** Indirect Cost Rate Form. Used to calculate a district's percentage to charge for general administration cost. The final percentages are available in April prior to the following fiscal year.

**Form MYP:** Multi-Year Projection Form. A multi-year financial projection is a forecast of a school district's revenues and expenditures over a defined period of time based on a specific set of assumptions.

- Form SIAI:** Summary of Inter-Fund Activities Form. This form is used for reconciling all inter-fund activities. The SACS software will automatically generate this report and if a school district is out of balance, the Technical Review Checks Form will report the imbalances.
- Form 01CS:** Criteria and Standards Review Form. This form provides a methodology and assumptions used to estimate ADA, enrollment, revenues, expenditure, reserves and fund balance and multi-year commitments. It measures reasonableness and requires an explanation as to why a district is not within the parameters.
- Form TRC:** Technical Review Checklist Form. This is an auto check to ensure that all basic entries and supplemental forms are completed and the accounting is correct. If the checklist form comes back with issues, an explanation must be provided for any warnings. All fatal checks must be corrected prior to official export.

## OTHER FUNDS

The following schedules provide revenue and expenditure details and the effect on fund balance for all other district funds.

<b>Form 09 - Charter School</b>	<b>2018-19</b>	<b>2019-20</b>	<b>Net Change</b>
	<b>Estimated Actuals</b>	<b>Adopted Budget</b>	
<b>Revenues</b>	<b>A</b>	<b>B</b>	<b>(B - A) = C</b>
LCFF	2,396,605.00	2,498,291.00	101,686.00
Federal Revenue	48,995.00	46,741.00	(2,254.00)
Other State	216,016.00	67,437.00	(148,579.00)
Other Local	553,409.00	509,736.00	(43,673.00)
Interfund Transfers-Transfer In			-
<b>Total Revenues</b>	<b>3,215,025.00</b>	<b>3,122,205.00</b>	<b>(92,820.00)</b>
<b>Expenditures</b>	<b>A</b>	<b>B</b>	<b>(A - B) = C</b>
Salaries and Benefits	2,820,489.00	2,809,001.75	11,487.25
Books and Supplies	118,580.00	128,744.00	(10,164.00)
Services and Other Operating	140,526.40	155,050.00	(14,523.60)
Capital Outlay	-	-	-
Other Outgo	1,056.00	-	1,056.00
Transfers Out	215,000.00	215,000.00	-
<b>Total Expenditures</b>	<b>3,295,651.40</b>	<b>3,307,795.75</b>	<b>(12,144.35)</b>
<b>Change to Fund Balance</b>	<b>(80,626.40)</b>	<b>(185,590.75)</b>	<b>(104,964.35)</b>

<b>Form 12 - Child Development</b>	<b>2018-19</b>	<b>2019-20</b>	<b>Net Change</b>
	<b>Estimated Actuals</b>	<b>Adopted Budget</b>	
<b>Revenues</b>	<b>A</b>	<b>B</b>	<b>(B - A) = C</b>
Federal Revenue	329,588.00	329,588.00	-
Other State	3,217,389.00	2,893,798.00	(323,591.00)
Other Local	589,742.00	546,645.00	(43,097.00)
<b>Total Revenues</b>	<b>4,136,719.00</b>	<b>3,770,031.00</b>	<b>(366,688.00)</b>
<b>Expenditures</b>	<b>A</b>	<b>B</b>	<b>(A - B) = C</b>
Salaries and Benefits	3,520,084.00	3,154,362.00	365,722.00
Books and Supplies	249,438.00	245,638.00	3,800.00
Service and Other Operating	229,855.00	228,655.00	1,200.00
Capital Outlay	-	-	-
Other Outgo	5,538.00	5,538.00	-
Transfers Out	208,280.00	192,928.00	15,352.00
<b>Total Expenditures</b>	<b>4,213,195.00</b>	<b>3,827,121.00</b>	<b>386,074.00</b>
<b>Change to Fund Balance</b>	<b>(76,476.00)</b>	<b>(57,090.00)</b>	<b>19,386.00</b>

<b>Form 13 - Cafeteria</b>	<b>2018-19</b>	<b>2019-20</b>	<b>Net Change</b>
	<b>Estimated Actuals</b>	<b>Adopted Budget</b>	
<b>Revenues</b>	<b>A</b>	<b>B</b>	<b>(B - A) = C</b>
Federal Revenue	5,856,900.00	6,750,000.00	893,100.00
Other State	528,000.00	414,000.00	(114,000.00)
Other Local	3,273,998.00	3,983,065.00	709,067.00
Interfund Transfers-Transfer In	-	-	-
<b>Total Revenues</b>	<b>9,658,898.00</b>	<b>11,147,065.00</b>	<b>1,488,167.00</b>
<b>Expenditures</b>	<b>A</b>	<b>B</b>	<b>(A - B) = C</b>
Salaries and Benefits	6,756,967.00	7,110,297.00	(353,330.00)
Books and Supplies	2,958,251.00	2,743,522.00	214,729.00
Service and Other Operating	570,252.00	482,300.00	87,952.00
Capital Outlay	107,936.00	42,000.00	65,936.00
Other Outgo	469,821.00	503,433.00	(33,612.00)
Transfers Out	-	-	-
<b>Total Expenditures</b>	<b>10,863,227.00</b>	<b>10,881,552.00</b>	<b>(18,325.00)</b>
<b>Change to Fund Balance</b>	<b>(1,204,329.00)</b>	<b>265,513.00</b>	<b>1,469,842.00</b>

<b>Form 14 - Deferred Maintenance</b>	<b>2018-19</b>	<b>2019-20</b>	<b>Net Change</b>
	<b>Estimated Actuals</b>	<b>Adopted Budget</b>	
<b>Revenues</b>	<b>A</b>	<b>B</b>	<b>(B - A) = C</b>
Federal Revenue	-	-	-
Other State	1,035,832.00	-	(1,035,832.00)
Other Local	10,427.00	6,730.00	(3,697.00)
Interfund Transfers-Transfer In	-	-	-
<b>Total Revenues</b>	<b>1,046,259.00</b>	<b>6,730.00</b>	<b>(1,039,529.00)</b>
<b>Expenditures</b>	<b>A</b>	<b>B</b>	<b>(A - B) = C</b>
Salaries and Benefits	-	-	-
Books and Supplies	7,039.00	-	7,039.00
Service and Other Operating	16,145.00	-	16,145.00
Capital Outlay	345,648.00	299,123.00	46,525.00
Other Outgo	-	-	-
Transfers Out	-	-	-
<b>Total Expenditures</b>	<b>368,832.00</b>	<b>299,123.00</b>	<b>69,709.00</b>
<b>Change to Fund Balance</b>	<b>677,427.00</b>	<b>(292,393.00)</b>	<b>(969,820.00)</b>

	2018-19	2019-20	
<b>Form 17 - Special Reserve non Capital</b>	<b>Estimated Actuals</b>	<b>Adopted Budget</b>	<b>Net Change</b>
<b>Revenues</b>	<b>A</b>	<b>B</b>	<b>(B - A) = C</b>
Federal Revenue	-	-	-
Other State	-	-	-
Other Local	150,000.00	150,000.00	-
Interfund Transfers-Transfer In			-
<b>Total Revenues</b>	<b>150,000.00</b>	<b>150,000.00</b>	<b>-</b>
<b>Expenditures</b>	<b>A</b>	<b>B</b>	<b>(A - B) = C</b>
Salaries and Benefits	-	-	-
Service and Other Operating	-	-	-
Capital Outlay	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Change to Fund Balance</b>	<b>150,000.00</b>	<b>150,000.00</b>	<b>-</b>

	2018-19	2019-20	
<b>Form 21 - Building</b>	<b>Estimated Actuals</b>	<b>Adopted Budget</b>	<b>Net Change</b>
<b>Revenues</b>	<b>A</b>	<b>B</b>	<b>(B - A) = C</b>
Federal Revenue	-	-	-
Other State	-	-	-
Other Local	2,023,242.90	1,010,150.00	(1,013,092.90)
Other Sources		-	-
<b>Total Revenues</b>	<b>2,023,242.90</b>	<b>1,010,150.00</b>	<b>(1,013,092.90)</b>
<b>Expenditures</b>	<b>A</b>	<b>B</b>	<b>(A - B) = C</b>
Salaries and Benefits	552,001.00	473,205.00	78,796.00
Books and Supplies	4,800.00	-	4,800.00
Services and Other Operating	398,236.00	2,794.00	395,442.00
Capital Outlay	76,633,321.38	44,782,596.00	31,850,725.38
Other Outgo	-	-	-
<b>Total Expenditures</b>	<b>77,588,358.38</b>	<b>45,258,595.00</b>	<b>32,329,763.38</b>
<b>Change to Fund Balance</b>	<b>(75,565,115.48)</b>	<b>(44,248,445.00)</b>	<b>31,316,670.48</b>

	2018-19	2019-20	
<b>Form 25 - Capital Facilities</b>	<b>Estimated Actuals</b>	<b>Adopted Budget</b>	<b>Net Change</b>
<b>Revenues</b>	<b>A</b>	<b>B</b>	<b>(B - A) = C</b>
Federal Revenue	-	-	-
Other State	-	-	-
Other Local	1,495,634.00	1,137,594.00	(358,040.00)
Interfund Transfers-Transfer In	-	-	-
<b>Total Revenues</b>	<b>\$ 1,495,634.00</b>	<b>\$ 1,137,594.00</b>	<b>\$ (358,040.00)</b>
<b>Expenditures</b>	<b>A</b>	<b>B</b>	<b>(A - B) = C</b>
Salaries and Benefits	42,544.00	44,909.00	(2,365.00)
Books and Supplies	81,170.00	83,000.00	(1,830.00)
Services and Other Operating	862,291.00	98,735.00	763,556.00
Capital Outlay	864,074.00	191,824.00	672,250.00
<b>Total Expenditures</b>	<b>1,850,079.00</b>	<b>418,468.00</b>	<b>1,431,611.00</b>
<b>Change to Fund Balance</b>	<b>(354,445.00)</b>	<b>719,126.00</b>	<b>1,073,571.00</b>
	2018-19	2019-20	
<b>Form 35 - County School Facilities</b>	<b>Estimated Actuals</b>	<b>Adopted Budget</b>	<b>Net Change</b>
<b>Revenues</b>	<b>A</b>	<b>B</b>	<b>(B - A) = C</b>
Federal Revenue	-	-	-
Other State	-	-	-
Other Local	144,543.00	75,000.00	(69,543.00)
Interfund Transfers-Transfer In	-	-	-
<b>Total Revenues</b>	<b>144,543.00</b>	<b>75,000.00</b>	<b>(69,543.00)</b>
<b>Expenditures</b>	<b>A</b>	<b>B</b>	<b>(A - B) = C</b>
Salaries and Benefits	-	-	-
Books and Supplies	-	-	-
Services and Other Operating	-	-	-
Capital Outlay	6,381,340.00	-	6,381,340.00
<b>Total Expenditures</b>	<b>6,381,340.00</b>	<b>-</b>	<b>6,381,340.00</b>
<b>Change to Fund Balance</b>	<b>(6,236,797.00)</b>	<b>75,000.00</b>	<b>6,311,797.00</b>

	2018-19	2019-20	
<b>Form 40 - Capital Outlay</b>	<b>Estimated Actuals</b>	<b>Adopted Budget</b>	<b>Net Change</b>
<b>Revenues</b>	<b>A</b>	<b>B</b>	<b>(B - A) = C</b>
Federal Revenue	-	-	-
Other State	-	-	-
Other Local	105,494.00	13,750.00	(91,744.00)
Interfund Transfers-Transfer In		-	-
<b>Total Revenues</b>	<b>105,494.00</b>	<b>13,750.00</b>	<b>(91,744.00)</b>
<b>Expenditures</b>	<b>A</b>	<b>B</b>	<b>(A - B) = C</b>
Salaries and Benefits	-	-	-
Books and Supplies	23,449.50	21,000.00	2,449.50
Service and Other Operating	3,955.00	-	3,955.00
Capital Outlay	1,062,957.20	-	1,062,957.20
<b>Total Expenditures</b>	<b>1,090,361.70</b>	<b>21,000.00</b>	<b>1,069,361.70</b>
<b>Change to Fund Balance</b>	<b>(984,867.70)</b>	<b>(7,250.00)</b>	<b>977,617.70</b>

	2018-19	2019-20	
<b>Form 51/52 - Bond Interest &amp; Redemption</b>	<b>Estimated Actuals</b>	<b>Adopted Budget</b>	<b>Net Change</b>
<b>Revenues</b>	<b>A</b>	<b>B</b>	<b>(B - A) = C</b>
Federal Revenue	-	-	-
Other State	64,165.00	64,165.00	-
Other Local	18,181,468.00	18,181,468.00	-
Other Sources	-	-	-
<b>Total Revenues</b>	<b>18,245,633.00</b>	<b>18,245,633.00</b>	<b>-</b>
<b>Expenditures</b>	<b>A</b>	<b>B</b>	<b>(A - B) = C</b>
Salaries and Benefits	-	-	-
Books and Supplies	-	-	-
Service and Other Operating	-	-	-
Other Outgo	19,241,156.00	19,241,156.00	-
<b>Total Expenditures</b>	<b>19,241,156.00</b>	<b>19,241,156.00</b>	<b>-</b>
<b>Change to Fund Balance</b>	<b>(995,523.00)</b>	<b>(995,523.00)</b>	<b>-</b>

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2018-19 Estimated Actuals	2019-20 Budget
01	General Fund/County School Service Fund	GS	GS
09	Charter Schools Special Revenue Fund	G	G
10	Special Education Pass-Through Fund		
11	Adult Education Fund		
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund	G	G
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects	G	G
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund	G	G
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units		
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units	G	G
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund	G	G
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
76A	Changes in Assets and Liabilities (Warrant/Pass-Through)		
95A	Changes in Assets and Liabilities (Student Body)		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
CASH	Cashflow Worksheet		S
CB	Budget Certification		S
CC	Workers' Compensation Certification		S
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
CEB	Current Expense Formula/Minimum Classroom Comp. - Budget		GS
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities	S	
ESMOE	Every Student Succeeds Act Maintenance of Effort	GS	
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2018-19 Estimated Actuals	2019-20 Budget
MYP	Multiyear Projections - General Fund		GS
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		
SIAA	Summary of Interfund Activities - Actuals	G	
SIAB	Summary of Interfund Activities - Budget		G
01CS	Criteria and Standards Review	GS	GS

**ANNUAL BUDGET REPORT:**  
July 1, 2019 Budget Adoption

Insert "X" in applicable boxes:

This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the governing board of the school district pursuant to Education Code sections 33129, 42127, 52060, 52061, and 52062.

If the budget includes a combined assigned and unassigned ending fund balance above the minimum recommended reserve for economic uncertainties, at its public hearing, the school district complied with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a) of Education Code Section 42127.

Budget available for inspection at:

Public Hearing:

Place: Santa Barbara Unified School District  
Date: June 07, 2019

Place: Santa Barbara Unified School District  
Date: June 11, 2019  
Time: 6:30 pm - 9:30 pm

Adoption Date: June 25, 2019

Signed: \_\_\_\_\_  
Clerk/Secretary of the Governing Board  
(Original signature required)

Contact person for additional information on the budget reports:

Name: Meg Jette

Telephone: 805-963-4338

Title: Asst. Superintendent of Business Services

E-mail: mjette@sbunified.org

**Criteria and Standards Review Summary**

The following summary is automatically completed based on data provided in the Criteria and Standards Review (Form 01CS). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern for fiscal solvency purposes and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Budgeted (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	

<b>CRITERIA AND STANDARDS (continued)</b>			<b>Met</b>	<b>Not Met</b>
2	Enrollment	Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.		X
4	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.		X
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		X
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.	X	
7	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.		X
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	
9	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	

<b>SUPPLEMENTAL INFORMATION</b>			<b>No</b>	<b>Yes</b>
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X

<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?  • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2018-19) annual payment?		<b>X</b>
			<b>X</b>	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?  • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?		<b>X</b>
			<b>X</b>	
			<b>X</b>	<b>X</b>
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	<b>X</b>	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:  • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)	<b>X</b>	
			<b>X</b>	
			<b>X</b>	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?  • Approval date for adoption of the LCAP or approval of an update to the LCAP:		<b>X</b>
			<b>Jun 25, 2019</b>	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		<b>X</b>

<b>ADDITIONAL FISCAL INDICATORS</b>			<b>No</b>	<b>Yes</b>
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	<b>X</b>	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	<b>X</b>	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?		<b>X</b>
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	<b>X</b>	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	<b>X</b>	

<b>ADDITIONAL FISCAL INDICATORS (continued)</b>			<b>No</b>	<b>Yes</b>
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?		X
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to EC Section 42141, if a school district, either individually or as a member of a joint powers agency, is self-insured for workers' compensation claims, the superintendent of the school district annually shall provide information to the governing board of the school district regarding the estimated accrued but unfunded cost of those claims. The governing board annually shall certify to the county superintendent of schools the amount of money, if any, that it has decided to reserve in its budget for the cost of those claims.

To the County Superintendent of Schools:

(  ) Our district is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

Total liabilities actuarially determined:	\$ _____
Less: Amount of total liabilities reserved in budget:	\$ _____
Estimated accrued but unfunded liabilities:	\$ _____ 0.00

(  ) This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:  
Self-Insured Schools of California (SISC) \_\_\_\_\_  
\_\_\_\_\_

(  ) This school district is not self-insured for workers' compensation claims.

Signed \_\_\_\_\_  
Clerk/Secretary of the Governing Board  
(Original signature required)

Date of Meeting: Jun 25, 2019

For additional information on this certification, please contact:

Name: Meg Jette

Title: Asst. Superintendent of Business Services

Telephone: 805-963-4338

E-mail: mjette@sbunified.org

Description	Resource Codes	Object Codes	2018-19 Estimated 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>A. REVENUES</b>									
1) LCFF Sources		8010-8099	124,648,769.00	3,069,416.00	127,718,185.00	130,388,156.00	3,162,820.00	133,550,976.00	4.6%
2) Federal Revenue		8100-8299	152,633.00	7,664,746.00	7,817,379.00	0.00	5,961,004.00	5,961,004.00	-23.7%
3) Other State Revenue		8300-8599	4,993,097.00	9,407,944.00	14,401,041.00	2,642,025.00	7,672,895.00	10,314,920.00	-28.4%
4) Other Local Revenue		8600-8799	4,984,747.00	9,499,911.00	14,484,658.00	4,977,676.00	9,739,112.00	14,716,788.00	1.6%
5) TOTAL, REVENUES			134,779,246.00	29,642,017.00	164,421,263.00	138,007,857.00	26,535,831.00	164,543,688.00	0.1%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	58,056,310.00	14,967,597.00	73,023,907.00	58,886,094.00	16,159,636.00	75,045,730.00	2.8%
2) Classified Salaries		2000-2999	18,977,280.00	8,640,707.73	27,617,987.73	19,685,494.00	9,636,216.00	29,321,710.00	6.2%
3) Employee Benefits		3000-3999	22,797,442.00	12,191,072.00	34,988,514.00	23,583,216.00	13,023,340.00	36,606,556.00	4.6%
4) Books and Supplies		4000-4999	5,772,355.43	3,212,360.00	8,984,715.43	5,638,707.00	2,181,956.00	7,820,663.00	-13.0%
5) Services and Other Operating Expenditures		5000-5999	18,597,464.57	6,962,192.99	25,559,657.56	18,710,199.00	5,341,540.00	24,051,739.00	-5.9%
6) Capital Outlay		6000-6999	299,796.00	326,554.00	626,350.00	266,465.00	193,277.00	459,742.00	-26.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	237,767.00	3,353,425.00	3,591,192.00	236,797.00	3,076,803.00	3,313,600.00	-7.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,381,438.00)	488,337.00	(893,101.00)	(1,308,223.00)	396,862.00	(911,361.00)	2.0%
9) TOTAL, EXPENDITURES			123,356,977.00	50,142,245.72	173,499,222.72	125,698,749.00	50,009,630.00	175,708,379.00	1.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			11,422,269.00	(20,500,228.72)	(9,077,959.72)	12,309,108.00	(23,473,799.00)	(11,164,691.00)	23.0%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,386,457.00	0.00	2,386,457.00	386,457.00	0.00	386,457.00	-83.8%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	139,230.00	0.00	139,230.00	139,230.00	0.00	139,230.00	0.0%
3) Contributions		8980-8999	(19,282,455.00)	19,282,455.00	0.00	(22,255,003.00)	22,255,003.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(21,808,142.00)	19,282,455.00	(2,525,687.00)	(22,780,690.00)	22,255,003.00	(525,687.00)	-79.2%

Description	Resource Codes	Object Codes	2018-19 Estimated 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>			(10,385,873.00)	(1,217,773.72)	(11,603,646.72)	(10,471,582.00)	(1,218,796.00)	(11,690,378.00)	0.7%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	22,063,452.67	3,216,449.32	25,279,901.99	11,677,579.67	1,998,675.60	13,676,255.27	-45.9%
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)			22,063,452.67	3,216,449.32	25,279,901.99	11,677,579.67	1,998,675.60	13,676,255.27	-45.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,063,452.67	3,216,449.32	25,279,901.99	11,677,579.67	1,998,675.60	13,676,255.27	-45.9%
2) Ending Balance, June 30 (E + F1e)			11,677,579.67	1,998,675.60	13,676,255.27	1,205,997.67	779,879.60	1,985,877.27	-85.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	0.00	0.00	0.00	0.00	0.00	0.00	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	1,998,675.60	1,998,675.60	0.00	779,879.60	779,879.60	-61.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	2,636,874.94	0.00	2,636,874.94	1,205,435.94	0.00	1,205,435.94	-54.3%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	5,280,747.29	0.00	5,280,747.29	561.73	0.00	561.73	-100.0%
Unassigned/Unappropriated Amount		9790	3,759,957.44	0.00	3,759,957.44	0.00	0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Estimated 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>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			0.00	0.00	0.00				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2018-19 Estimated 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>LCFF SOURCES</b>									
Principal Apportionment									
State Aid - Current Year		8011	11,443,098.00	0.00	11,443,098.00	11,443,098.00	0.00	11,443,098.00	0.0%
Education Protection Account State Aid - Current Year		8012	2,580,710.00	0.00	2,580,710.00	2,542,054.00	0.00	2,542,054.00	-1.5%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	576,580.00	0.00	576,580.00	599,643.00	0.00	599,643.00	4.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	107,679,950.00	0.00	107,679,950.00	111,987,148.00	0.00	111,987,148.00	4.0%
Unsecured Roll Taxes		8042	3,513,856.00	0.00	3,513,856.00	3,654,410.00	0.00	3,654,410.00	4.0%
Prior Years' Taxes		8043	267,832.00	0.00	267,832.00	(123,976.00)	0.00	(123,976.00)	-146.3%
Supplemental Taxes		8044	0.00	0.00	0.00	1,703,210.00	0.00	1,703,210.00	New
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	10,013,488.00	0.00	10,013,488.00	10,237,849.00	0.00	10,237,849.00	2.2%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, LCFF Sources</b>			<b>136,075,514.00</b>	<b>0.00</b>	<b>136,075,514.00</b>	<b>142,043,436.00</b>	<b>0.00</b>	<b>142,043,436.00</b>	<b>4.4%</b>
<b>LCFF Transfers</b>									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(11,426,745.00)	0.00	(11,426,745.00)	(11,655,280.00)	0.00	(11,655,280.00)	2.0%
Property Taxes Transfers		8097	0.00	3,069,416.00	3,069,416.00	0.00	3,162,820.00	3,162,820.00	3.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>124,648,769.00</b>	<b>3,069,416.00</b>	<b>127,718,185.00</b>	<b>130,388,156.00</b>	<b>3,162,820.00</b>	<b>133,550,976.00</b>	<b>4.6%</b>
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	2,317,490.00	2,317,490.00	0.00	2,505,954.00	2,505,954.00	8.1%
Special Education Discretionary Grants		8182	0.00	208,892.00	208,892.00	0.00	47,822.00	47,822.00	-77.1%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		2,990,015.00	2,990,015.00		2,031,053.00	2,031,053.00	-32.1%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		424,480.00	424,480.00		313,249.00	313,249.00	-26.2%
Title III, Part A, Immigrant Student Program	4201	8290		63,413.00	63,413.00		31,167.00	31,167.00	-50.9%

Description	Resource Codes	Object Codes	2018-19 Estimated 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)	
Title III, Part A, English Learner Program	4203	8290		776,147.00	776,147.00		240,156.00	240,156.00	-69.1%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3183, 3185, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290		160,446.00	160,446.00		160,446.00	160,446.00	0.0%
Career and Technical Education	3500-3599	8290		121,057.00	121,057.00		121,057.00	121,057.00	0.0%
All Other Federal Revenue	All Other	8290	152,633.00	602,806.00	755,439.00	0.00	510,100.00	510,100.00	-32.5%
<b>TOTAL, FEDERAL REVENUE</b>			152,633.00	7,664,746.00	7,817,379.00	0.00	5,961,004.00	5,961,004.00	-23.7%
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	2,947,148.00	0.00	2,947,148.00	574,712.00	0.00	574,712.00	-80.5%
Lottery - Unrestricted and Instructional Materials		8560	1,995,949.00	700,565.00	2,696,514.00	2,017,313.00	708,063.00	2,725,376.00	1.1%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		1,113,463.00	1,113,463.00		1,113,463.00	1,113,463.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		951,875.00	951,875.00		0.00	0.00	-100.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		12,948.00	12,948.00		12,948.00	12,948.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	50,000.00	6,629,093.00	6,679,093.00	50,000.00	5,838,421.00	5,888,421.00	-11.8%
<b>TOTAL, OTHER STATE REVENUE</b>			4,993,097.00	9,407,944.00	14,401,041.00	2,642,025.00	7,672,895.00	10,314,920.00	-28.4%

Description	Resource Codes	Object Codes	2018-19 Estimated 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>OTHER LOCAL REVENUE</b>									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	203,375.00	203,375.00	0.00	250,000.00	250,000.00	22.9%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	1,000.00	0.00	1,000.00	1,000.00	0.00	1,000.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	470,717.00	0.00	470,717.00	499,676.00	0.00	499,676.00	6.2%
Interest		8660	500,000.00	0.00	500,000.00	525,000.00	0.00	525,000.00	5.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	57,961.00	57,961.00	0.00	0.00	0.00	-100.0%
Mitigation/Developer Fees		8681	35,000.00	0.00	35,000.00	0.00	0.00	0.00	-100.0%
All Other Fees and Contracts		8689	125,000.00	192,380.00	317,380.00	150,000.00	193,000.00	343,000.00	8.1%
Other Local Revenue Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	3,853,030.00	2,166,754.00	6,019,784.00	3,802,000.00	2,386,232.00	6,188,232.00	2.8%
Tuition		8710	0.00	2,922,621.00	2,922,621.00	0.00	2,838,993.00	2,838,993.00	-2.9%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		3,956,820.00	3,956,820.00		4,070,887.00	4,070,887.00	2.9%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>4,984,747.00</b>	<b>9,499,911.00</b>	<b>14,484,658.00</b>	<b>4,977,676.00</b>	<b>9,739,112.00</b>	<b>14,716,788.00</b>	<b>1.6%</b>
<b>TOTAL, REVENUES</b>			<b>134,779,246.00</b>	<b>29,642,017.00</b>	<b>164,421,263.00</b>	<b>138,007,857.00</b>	<b>26,535,831.00</b>	<b>164,543,688.00</b>	<b>0.1%</b>

Description	Resource Codes	Object Codes	2018-19 Estimated 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>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	46,638,624.00	9,884,392.00	56,523,016.00	47,421,072.00	10,120,666.00	57,541,738.00	1.8%
Certificated Pupil Support Salaries		1200	3,650,162.00	2,127,870.00	5,778,032.00	3,764,695.00	2,839,205.00	6,603,900.00	14.3%
Certificated Supervisors' and Administrators' Salaries		1300	6,008,210.00	835,649.00	6,843,859.00	6,174,717.00	1,011,480.00	7,186,197.00	5.0%
Other Certificated Salaries		1900	1,759,314.00	2,119,686.00	3,879,000.00	1,525,610.00	2,188,285.00	3,713,895.00	-4.3%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>58,056,310.00</b>	<b>14,967,597.00</b>	<b>73,023,907.00</b>	<b>58,886,094.00</b>	<b>16,159,636.00</b>	<b>75,045,730.00</b>	<b>2.8%</b>
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	705,829.00	5,563,276.00	6,269,105.00	640,521.00	6,694,749.00	7,335,270.00	17.0%
Classified Support Salaries		2200	7,689,080.00	322,338.00	8,011,418.00	8,192,403.00	178,922.00	8,371,325.00	4.5%
Classified Supervisors' and Administrators' Salaries		2300	2,125,067.00	0.00	2,125,067.00	2,217,476.00	0.00	2,217,476.00	4.3%
Clerical, Technical and Office Salaries		2400	7,018,743.00	428,314.00	7,447,057.00	7,210,258.00	456,091.00	7,666,349.00	2.9%
Other Classified Salaries		2900	1,438,561.00	2,326,779.73	3,765,340.73	1,424,836.00	2,306,454.00	3,731,290.00	-0.9%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>18,977,280.00</b>	<b>8,640,707.73</b>	<b>27,617,987.73</b>	<b>19,685,494.00</b>	<b>9,636,216.00</b>	<b>29,321,710.00</b>	<b>6.2%</b>
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	9,429,148.00	7,579,016.00	17,008,164.00	9,877,217.00	7,961,082.00	17,838,299.00	4.9%
PERS		3201-3202	3,261,446.00	1,399,085.00	4,660,531.00	3,797,738.00	1,845,575.00	5,643,313.00	21.1%
OASDI/Medicare/Alternative		3301-3302	2,305,891.00	891,068.42	3,196,959.42	2,311,889.00	962,360.00	3,274,249.00	2.4%
Health and Welfare Benefits		3401-3402	5,192,070.00	1,675,852.00	6,867,922.00	4,727,799.00	1,500,867.00	6,228,666.00	-9.3%
Unemployment Insurance		3501-3502	40,769.00	12,524.00	53,293.00	38,803.00	12,763.00	51,566.00	-3.2%
Workers' Compensation		3601-3602	1,220,799.00	382,408.78	1,603,207.78	1,472,010.00	476,887.00	1,948,897.00	21.6%
OPEB, Allocated		3701-3702	770,409.00	241,478.80	1,011,887.80	778,338.00	253,785.00	1,032,123.00	2.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	576,910.00	9,639.00	586,549.00	579,422.00	10,021.00	589,443.00	0.5%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>22,797,442.00</b>	<b>12,191,072.00</b>	<b>34,988,514.00</b>	<b>23,583,216.00</b>	<b>13,023,340.00</b>	<b>36,606,556.00</b>	<b>4.6%</b>
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	0.00	204,322.95	204,322.95	36,130.00	208,118.00	244,248.00	19.5%
Books and Other Reference Materials		4200	98,517.00	129,570.00	228,087.00	111,981.00	118,216.00	230,197.00	0.9%
Materials and Supplies		4300	5,088,311.18	2,393,066.05	7,481,377.23	4,777,189.00	1,698,377.00	6,475,566.00	-13.4%
Noncapitalized Equipment		4400	585,527.25	478,401.00	1,063,928.25	713,407.00	154,245.00	867,652.00	-18.4%
Food		4700	0.00	7,000.00	7,000.00	0.00	3,000.00	3,000.00	-57.1%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>5,772,355.43</b>	<b>3,212,360.00</b>	<b>8,984,715.43</b>	<b>5,638,707.00</b>	<b>2,181,956.00</b>	<b>7,820,663.00</b>	<b>-13.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	0.00	53,890.00	53,890.00	0.00	53,890.00	53,890.00	0.0%
Travel and Conferences		5200	564,221.24	820,184.99	1,384,406.23	743,998.00	326,068.00	1,070,066.00	-22.7%
Dues and Memberships		5300	103,287.00	0.00	103,287.00	113,883.00	500.00	114,383.00	10.7%
Insurance		5400 - 5450	1,078,431.00	0.00	1,078,431.00	1,121,568.00	0.00	1,121,568.00	4.0%
Operations and Housekeeping Services		5500	3,652,671.00	0.00	3,652,671.00	3,666,633.00	0.00	3,666,633.00	0.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,585,910.00	104,894.00	1,690,804.00	1,467,962.00	108,004.00	1,575,966.00	-6.8%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	10,611,104.13	5,962,185.00	16,573,289.13	10,703,189.00	4,828,453.00	15,531,642.00	-6.3%
Communications		5900	1,001,840.20	21,039.00	1,022,879.20	892,966.00	24,625.00	917,591.00	-10.3%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>18,597,464.57</b>	<b>6,962,192.99</b>	<b>25,559,657.56</b>	<b>18,710,199.00</b>	<b>5,341,540.00</b>	<b>24,051,739.00</b>	<b>-5.9%</b>

Description	Resource Codes	Object Codes	2018-19 Estimated 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>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	84,775.00	84,775.00	0.00	84,775.00	84,775.00	0.0%
Buildings and Improvements of Buildings		6200	10,100.00	112,733.00	122,833.00	10,300.00	46,640.00	56,940.00	-53.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	289,696.00	129,046.00	418,742.00	256,165.00	61,862.00	318,027.00	-24.1%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>299,796.00</b>	<b>326,554.00</b>	<b>626,350.00</b>	<b>266,465.00</b>	<b>193,277.00</b>	<b>459,742.00</b>	<b>-26.6%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	2,497,283.00	2,497,283.00	0.00	2,438,533.00	2,438,533.00	-2.4%
Payments to County Offices		7142	0.00	852,907.00	852,907.00	0.00	638,270.00	638,270.00	-25.2%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments All Other		7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	16,700.00	0.00	16,700.00	16,700.00	0.00	16,700.00	0.0%
Other Debt Service - Principal		7439	221,067.00	3,235.00	224,302.00	220,097.00	0.00	220,097.00	-1.9%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>237,767.00</b>	<b>3,353,425.00</b>	<b>3,591,192.00</b>	<b>236,797.00</b>	<b>3,076,803.00</b>	<b>3,313,600.00</b>	<b>-7.7%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(488,337.00)	488,337.00	0.00	(396,862.00)	396,862.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(893,101.00)	0.00	(893,101.00)	(911,361.00)	0.00	(911,361.00)	2.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(1,381,438.00)</b>	<b>488,337.00</b>	<b>(893,101.00)</b>	<b>(1,308,223.00)</b>	<b>396,862.00</b>	<b>(911,361.00)</b>	<b>2.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>123,356,977.00</b>	<b>50,142,245.72</b>	<b>173,499,222.72</b>	<b>125,698,749.00</b>	<b>50,009,630.00</b>	<b>175,708,379.00</b>	<b>1.3%</b>

Description	Resource Codes	Object Codes	2018-19 Estimated 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>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	2,100,000.00	0.00	2,100,000.00	100,000.00	0.00	100,000.00	-95.2%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	182,570.00	0.00	182,570.00	182,570.00	0.00	182,570.00	0.0%
Other Authorized Interfund Transfers Out		7619	103,887.00	0.00	103,887.00	103,887.00	0.00	103,887.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,386,457.00	0.00	2,386,457.00	386,457.00	0.00	386,457.00	-83.8%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	139,230.00	0.00	139,230.00	139,230.00	0.00	139,230.00	0.0%
(d) TOTAL, USES			139,230.00	0.00	139,230.00	139,230.00	0.00	139,230.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(19,282,455.00)	19,282,455.00	0.00	(22,255,003.00)	22,255,003.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(19,282,455.00)	19,282,455.00	0.00	(22,255,003.00)	22,255,003.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>									
(a - b + c - d + e)			(21,808,142.00)	19,282,455.00	(2,525,687.00)	(22,780,690.00)	22,255,003.00	(525,687.00)	-79.2%

Description	Function Codes	Object Codes	2018-19 Estimated 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>A. REVENUES</b>									
1) LCFF Sources		8010-8099	124,648,769.00	3,069,416.00	127,718,185.00	130,388,156.00	3,162,820.00	133,550,976.00	4.6%
2) Federal Revenue		8100-8299	152,633.00	7,664,746.00	7,817,379.00	0.00	5,961,004.00	5,961,004.00	-23.7%
3) Other State Revenue		8300-8599	4,993,097.00	9,407,944.00	14,401,041.00	2,642,025.00	7,672,895.00	10,314,920.00	-28.4%
4) Other Local Revenue		8600-8799	4,984,747.00	9,499,911.00	14,484,658.00	4,977,676.00	9,739,112.00	14,716,788.00	1.6%
5) TOTAL, REVENUES			134,779,246.00	29,642,017.00	164,421,263.00	138,007,857.00	26,535,831.00	164,543,688.00	0.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		64,475,323.29	29,814,932.00	94,290,255.29	65,094,936.00	30,438,061.00	95,532,997.00	1.3%
2) Instruction - Related Services	2000-2999		19,167,432.26	7,135,800.72	26,303,232.98	19,274,412.00	6,169,602.00	25,444,014.00	-3.3%
3) Pupil Services	3000-3999		9,531,202.65	7,038,018.00	16,569,220.65	9,799,924.00	8,124,768.00	17,924,692.00	8.2%
4) Ancillary Services	4000-4999		1,328,867.00	268,132.00	1,596,999.00	1,467,103.00	41,338.00	1,508,441.00	-5.5%
5) Community Services	5000-5999		909,091.00	1,469,543.00	2,378,634.00	904,188.00	1,296,332.00	2,200,520.00	-7.5%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		9,929,522.00	488,337.00	10,417,859.00	10,181,356.00	396,862.00	10,578,218.00	1.5%
8) Plant Services	8000-8999		17,777,771.80	574,058.00	18,351,829.80	18,740,033.00	465,864.00	19,205,897.00	4.7%
9) Other Outgo	9000-9999	Except 7600-7699	237,767.00	3,353,425.00	3,591,192.00	236,797.00	3,076,803.00	3,313,600.00	-7.7%
10) TOTAL, EXPENDITURES			123,356,977.00	50,142,245.72	173,499,222.72	125,698,749.00	50,009,630.00	175,708,379.00	1.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			11,422,269.00	(20,500,228.72)	(9,077,959.72)	12,309,108.00	(23,473,799.00)	(11,164,691.00)	23.0%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,386,457.00	0.00	2,386,457.00	386,457.00	0.00	386,457.00	-83.8%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	139,230.00	0.00	139,230.00	139,230.00	0.00	139,230.00	0.0%
3) Contributions		8980-8999	(19,282,455.00)	19,282,455.00	0.00	(22,255,003.00)	22,255,003.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(21,808,142.00)	19,282,455.00	(2,525,687.00)	(22,780,690.00)	22,255,003.00	(525,687.00)	-79.2%

Description	Function Codes	Object Codes	2018-19 Estimated 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>			(10,385,873.00)	(1,217,773.72)	(11,603,646.72)	(10,471,582.00)	(1,218,796.00)	(11,690,378.00)	0.7%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	22,063,452.67	3,216,449.32	25,279,901.99	11,677,579.67	1,998,675.60	13,676,255.27	-45.9%
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)			22,063,452.67	3,216,449.32	25,279,901.99	11,677,579.67	1,998,675.60	13,676,255.27	-45.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,063,452.67	3,216,449.32	25,279,901.99	11,677,579.67	1,998,675.60	13,676,255.27	-45.9%
2) Ending Balance, June 30 (E + F1e)			11,677,579.67	1,998,675.60	13,676,255.27	1,205,997.67	779,879.60	1,985,877.27	-85.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	0.00	0.00	0.00	0.00	0.00	0.00	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	1,998,675.60	1,998,675.60	0.00	779,879.60	779,879.60	-61.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	2,636,874.94	0.00	2,636,874.94	1,205,435.94	0.00	1,205,435.94	-54.3%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	5,280,747.29	0.00	5,280,747.29	561.73	0.00	561.73	-100.0%
Unassigned/Unappropriated Amount		9790	3,759,957.44	0.00	3,759,957.44	0.00	0.00	0.00	-100.0%

<b>Resource</b>	<b>Description</b>	<b>2018-19 Estimated Actuals</b>	<b>2019-20 Budget</b>
4203	ESSA: Title III, English Learner Student Program	0.10	0.10
5640	Medi-Cal Billing Option	360,999.80	297,045.80
6300	Lottery: Instructional Materials	385,286.08	35,286.08
7311	Classified School Employee Professional Development Block Grant	68,000.00	0.00
7338	College Readiness Block Grant	0.10	0.10
7510	Low-Performing Students Block Grant	665,920.00	0.00
9010	Other Restricted Local	518,469.52	447,547.52
Total, Restricted Balance		<u>1,998,675.60</u>	<u>779,879.60</u>

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	2,396,605.00	2,498,291.00	4.2%
2) Federal Revenue		8100-8299	48,995.00	46,741.00	-4.6%
3) Other State Revenue		8300-8599	216,016.00	67,437.00	-68.8%
4) Other Local Revenue		8600-8799	553,409.00	509,736.00	-7.9%
5) TOTAL, REVENUES			3,215,025.00	3,122,205.00	-2.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	1,424,272.00	1,447,401.00	1.6%
2) Classified Salaries		2000-2999	829,592.00	851,279.00	2.6%
3) Employee Benefits		3000-3999	566,625.00	510,321.75	-9.9%
4) Books and Supplies		4000-4999	118,580.00	128,744.00	8.6%
5) Services and Other Operating Expenditures		5000-5999	140,526.40	155,050.00	10.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,056.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	215,000.00	215,000.00	0.0%
9) TOTAL, EXPENDITURES			3,295,651.40	3,307,795.75	0.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(80,626.40)	(185,590.75)	130.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	103,887.00	103,887.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			103,887.00	103,887.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			23,260.60	(81,703.75)	-451.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	267,993.25	291,253.85	8.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			267,993.25	291,253.85	8.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			267,993.25	291,253.85	8.7%
2) Ending Balance, June 30 (E + F1e)			291,253.85	209,550.10	-28.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			85,341.85	58,317.85	-31.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	205,912.00	151,232.25	-26.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>LCFF SOURCES</b>					
Principal Apportionment					
State Aid - Current Year		8011	126,236.00	151,190.00	19.8%
Education Protection Account State Aid - Current Year		8012	55,742.00	55,312.00	-0.8%
State Aid - Prior Years		8019	0.00	0.00	0.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	2,152,569.00	2,228,747.00	3.5%
Property Taxes Transfers		8097	62,058.00	63,042.00	1.6%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>2,396,605.00</b>	<b>2,498,291.00</b>	<b>4.2%</b>
<b>FEDERAL REVENUE</b>					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	48,995.00	46,741.00	-4.6%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3150, 3155, 3180, 3181, 3182, 3185, 4124, 4126, 4127, 4128, 5510, 5630	8290	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>48,995.00</b>	<b>46,741.00</b>	<b>-4.6%</b>

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	100,536.00	4,523.00	-95.5%
Lottery - Unrestricted and Instructional Materials		8560	54,127.00	53,834.00	-0.5%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	61,353.00	9,080.00	-85.2%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>216,016.00</b>	<b>67,437.00</b>	<b>-68.8%</b>

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	7,900.00	7,900.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	174,786.00	165,000.00	-5.6%
All Other Local Revenue		8699	289,125.00	255,695.00	-11.6%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	81,598.00	81,141.00	-0.6%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>553,409.00</b>	<b>509,736.00</b>	<b>-7.9%</b>
<b>TOTAL, REVENUES</b>			<b>3,215,025.00</b>	<b>3,122,205.00</b>	<b>-2.9%</b>

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	1,267,959.00	1,286,869.00	1.5%
Certificated Pupil Support Salaries		1200	51,586.00	53,457.00	3.6%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	104,727.00	107,075.00	2.2%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>1,424,272.00</b>	<b>1,447,401.00</b>	<b>1.6%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	419,618.00	435,601.00	3.8%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	119,063.00	122,528.00	2.9%
Other Classified Salaries		2900	290,911.00	293,150.00	0.8%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>829,592.00</b>	<b>851,279.00</b>	<b>2.6%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	216,438.00	232,256.75	7.3%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	76,579.00	79,110.00	3.3%
Health and Welfare Benefits		3401-3402	142,527.00	112,923.00	-20.8%
Unemployment Insurance		3501-3502	1,062.00	1,087.00	2.4%
Workers' Compensation		3601-3602	32,549.00	39,663.00	21.9%
OPEB, Allocated		3701-3702	22,339.00	21,046.00	-5.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	75,131.00	24,236.00	-67.7%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>566,625.00</b>	<b>510,321.75</b>	<b>-9.9%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	114,380.00	100,744.00	-11.9%
Noncapitalized Equipment		4400	4,200.00	28,000.00	566.7%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>118,580.00</b>	<b>128,744.00</b>	<b>8.6%</b>

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	5,000.00	5,000.00	0.0%
Dues and Memberships		5300	1,000.00	1,000.00	0.0%
Insurance		5400-5450	16,170.00	16,170.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	50,675.00	50,675.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	61,981.40	76,505.00	23.4%
Communications		5900	5,700.00	5,700.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>140,526.40</b>	<b>155,050.00</b>	<b>10.3%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	1,046.00	0.00	-100.0%
Payments to County Offices		7142	10.00	0.00	-100.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,056.00	0.00	-100.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	215,000.00	215,000.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			215,000.00	215,000.00	0.0%
<b>TOTAL, EXPENDITURES</b>			<b>3,295,651.40</b>	<b>3,307,795.75</b>	<b>0.4%</b>

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	103,887.00	103,887.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			103,887.00	103,887.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			103,887.00	103,887.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	2,396,605.00	2,498,291.00	4.2%
2) Federal Revenue		8100-8299	48,995.00	46,741.00	-4.6%
3) Other State Revenue		8300-8599	216,016.00	67,437.00	-68.8%
4) Other Local Revenue		8600-8799	553,409.00	509,736.00	-7.9%
5) TOTAL, REVENUES			3,215,025.00	3,122,205.00	-2.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		2,411,382.00	2,450,084.75	1.6%
2) Instruction - Related Services	2000-2999		313,480.00	302,367.00	-3.5%
3) Pupil Services	3000-3999		81,425.00	89,214.00	9.6%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		174,786.00	165,000.00	-5.6%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		215,000.00	215,000.00	0.0%
8) Plant Services	8000-8999		98,522.40	86,130.00	-12.6%
9) Other Outgo	9000-9999	Except 7600-7699	1,056.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			3,295,651.40	3,307,795.75	0.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(80,626.40)	(185,590.75)	130.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	103,887.00	103,887.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			103,887.00	103,887.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			23,260.60	(81,703.75)	-451.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	267,993.25	291,253.85	8.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			267,993.25	291,253.85	8.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			267,993.25	291,253.85	8.7%
2) Ending Balance, June 30 (E + F1e)			291,253.85	209,550.10	-28.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			85,341.85	58,317.85	-31.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	205,912.00	151,232.25	-26.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2018-19 Estimated Actuals</b>	<b>2019-20 Budget</b>
6230	California Clean Energy Jobs Act	21,791.69	21,791.69
6300	Lottery: Instructional Materials	5,891.21	10,283.21
6512	Special Ed: Mental Health Services	14,825.95	14,825.95
7510	Low-Performing Students Block Grant	42,833.00	11,417.00
Total, Restricted Balance		85,341.85	58,317.85

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	329,588.00	329,588.00	0.0%
3) Other State Revenue		8300-8599	3,217,389.00	2,893,798.00	-10.1%
4) Other Local Revenue		8600-8799	589,742.00	546,645.00	-7.3%
5) TOTAL, REVENUES			4,136,719.00	3,770,031.00	-8.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	1,555,348.00	1,362,813.00	-12.4%
2) Classified Salaries		2000-2999	1,197,322.00	1,012,706.00	-15.4%
3) Employee Benefits		3000-3999	767,414.00	778,843.00	1.5%
4) Books and Supplies		4000-4999	249,438.00	245,638.00	-1.5%
5) Services and Other Operating Expenditures		5000-5999	229,855.00	228,655.00	-0.5%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	5,538.00	5,538.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	208,280.00	192,928.00	-7.4%
9) TOTAL, EXPENDITURES			4,213,195.00	3,827,121.00	-9.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(76,476.00)	(57,090.00)	-25.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(76,476.00)	(57,090.00)	-25.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	626,189.11	549,713.11	-12.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			626,189.11	549,713.11	-12.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			626,189.11	549,713.11	-12.2%
2) Ending Balance, June 30 (E + F1e)			549,713.11	492,623.11	-10.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			525,179.47	461,113.47	-12.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	24,533.64	31,509.64	28.4%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	329,588.00	329,588.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>329,588.00</b>	<b>329,588.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	3,212,389.00	2,893,798.00	-9.9%
All Other State Revenue	All Other	8590	5,000.00	0.00	-100.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>3,217,389.00</b>	<b>2,893,798.00</b>	<b>-10.1%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	6,976.00	6,976.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	484,742.00	441,645.00	-8.9%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	98,024.00	98,024.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>589,742.00</b>	<b>546,645.00</b>	<b>-7.3%</b>
<b>TOTAL, REVENUES</b>			<b>4,136,719.00</b>	<b>3,770,031.00</b>	<b>-8.9%</b>

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	1,320,146.00	1,128,047.00	-14.6%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	235,202.00	234,766.00	-0.2%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>1,555,348.00</b>	<b>1,362,813.00</b>	<b>-12.4%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	915,840.00	735,386.00	-19.7%
Classified Support Salaries		2200	40,539.00	27,755.00	-31.5%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	240,943.00	249,565.00	3.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,197,322.00</b>	<b>1,012,706.00</b>	<b>-15.4%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	226,564.00	220,046.00	-2.9%
PERS		3201-3202	204,868.00	236,676.00	15.5%
OASDI/Medicare/Alternative		3301-3302	113,816.00	111,858.00	-1.7%
Health and Welfare Benefits		3401-3402	156,043.00	137,727.00	-11.7%
Unemployment Insurance		3501-3502	1,228.00	1,216.00	-1.0%
Workers' Compensation		3601-3602	38,680.00	45,412.00	17.4%
OPEB, Allocated		3701-3702	24,565.00	24,055.00	-2.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,650.00	1,853.00	12.3%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>767,414.00</b>	<b>778,843.00</b>	<b>1.5%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	160,106.00	156,306.00	-2.4%
Noncapitalized Equipment		4400	24,617.00	24,617.00	0.0%
Food		4700	64,715.00	64,715.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>249,438.00</b>	<b>245,638.00</b>	<b>-1.5%</b>

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	25,775.00	27,475.00	6.6%
Dues and Memberships		5300	1,006.00	1,006.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	41,420.00	41,420.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	15,731.00	15,731.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	127,437.00	124,537.00	-2.3%
Communications		5900	18,486.00	18,486.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>229,855.00</b>	<b>228,655.00</b>	<b>-0.5%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	822.00	822.00	0.0%
Other Debt Service - Principal		7439	4,716.00	4,716.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>5,538.00</b>	<b>5,538.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	208,280.00	192,928.00	-7.4%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>208,280.00</b>	<b>192,928.00</b>	<b>-7.4%</b>
<b>TOTAL, EXPENDITURES</b>			<b>4,213,195.00</b>	<b>3,827,121.00</b>	<b>-9.2%</b>

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	329,588.00	329,588.00	0.0%
3) Other State Revenue		8300-8599	3,217,389.00	2,893,798.00	-10.1%
4) Other Local Revenue		8600-8799	589,742.00	546,645.00	-7.3%
5) TOTAL, REVENUES			4,136,719.00	3,770,031.00	-8.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		66,157.00	66,157.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		3,874,346.00	3,503,624.00	-9.6%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		208,280.00	192,928.00	-7.4%
8) Plant Services	8000-8999		58,874.00	58,874.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	5,538.00	5,538.00	0.0%
10) TOTAL, EXPENDITURES			4,213,195.00	3,827,121.00	-9.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(76,476.00)	(57,090.00)	-25.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(76,476.00)	(57,090.00)	-25.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	626,189.11	549,713.11	-12.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			626,189.11	549,713.11	-12.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			626,189.11	549,713.11	-12.2%
2) Ending Balance, June 30 (E + F1e)			549,713.11	492,623.11	-10.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			525,179.47	461,113.47	-12.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	24,533.64	31,509.64	28.4%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2018-19 Estimated Actuals</b>	<b>2019-20 Budget</b>
6052	Child Development: Prekindergarten and Family Literacy, Proq	1.77	1.77
6130	Child Development: Center-Based Reserve Account	296,895.00	296,895.00
9010	Other Restricted Local	228,282.70	164,216.70
Total, Restricted Balance		<u>525,179.47</u>	<u>461,113.47</u>

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	5,856,900.00	6,750,000.00	15.2%
3) Other State Revenue		8300-8599	528,000.00	414,000.00	-21.6%
4) Other Local Revenue		8600-8799	3,273,998.00	3,983,065.00	21.7%
5) TOTAL, REVENUES			9,658,898.00	11,147,065.00	15.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	5,000,348.00	5,147,802.00	2.9%
3) Employee Benefits		3000-3999	1,756,619.00	1,962,495.00	11.7%
4) Books and Supplies		4000-4999	2,958,251.00	2,743,522.00	-7.3%
5) Services and Other Operating Expenditures		5000-5999	570,252.00	482,300.00	-15.4%
6) Capital Outlay		6000-6999	107,936.00	42,000.00	-61.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	469,821.00	503,433.00	7.2%
9) TOTAL, EXPENDITURES			10,863,227.00	10,881,552.00	0.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,204,329.00)	265,513.00	-122.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	182,570.00	182,570.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			182,570.00	182,570.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,021,759.00)	448,083.00	-143.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	291,551.10	(730,207.90)	-350.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			291,551.10	(730,207.90)	-350.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			291,551.10	(730,207.90)	-350.5%
2) Ending Balance, June 30 (E + F1e)			(730,207.90)	(282,124.90)	-61.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			36,067.16	58,169.16	61.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	513.26	3,949.26	669.4%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(766,788.32)	(344,243.32)	-55.1%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	5,856,900.00	6,750,000.00	15.2%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>5,856,900.00</b>	<b>6,750,000.00</b>	<b>15.2%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	528,000.00	414,000.00	-21.6%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>528,000.00</b>	<b>414,000.00</b>	<b>-21.6%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	2,448,968.00	1,633,165.00	-33.3%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	(15,000.00)	10,000.00	-166.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	840,030.00	2,339,900.00	178.5%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>3,273,998.00</b>	<b>3,983,065.00</b>	<b>21.7%</b>
<b>TOTAL, REVENUES</b>			<b>9,658,898.00</b>	<b>11,147,065.00</b>	<b>15.4%</b>

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	4,715,387.00	4,941,122.00	4.8%
Classified Supervisors' and Administrators' Salaries		2300	147,587.00	142,012.00	-3.8%
Clerical, Technical and Office Salaries		2400	137,374.00	64,668.00	-52.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>5,000,348.00</b>	<b>5,147,802.00</b>	<b>2.9%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	833,022.00	1,067,106.00	28.1%
OASDI/Medicare/Alternative		3301-3302	391,387.00	393,116.00	0.4%
Health and Welfare Benefits		3401-3402	392,760.00	352,859.00	-10.2%
Unemployment Insurance		3501-3502	2,684.00	2,573.00	-4.1%
Workers' Compensation		3601-3602	82,407.00	96,779.00	17.4%
OPEB, Allocated		3701-3702	53,524.00	49,609.00	-7.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	835.00	453.00	-45.7%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,756,619.00</b>	<b>1,962,495.00</b>	<b>11.7%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	379,828.00	343,852.00	-9.5%
Noncapitalized Equipment		4400	65,692.00	67,000.00	2.0%
Food		4700	2,512,731.00	2,332,670.00	-7.2%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>2,958,251.00</b>	<b>2,743,522.00</b>	<b>-7.3%</b>

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	6,981.00	6,650.00	-4.7%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	45,050.00	42,500.00	-5.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	312,155.00	310,900.00	-0.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	194,716.00	111,350.00	-42.8%
Communications		5900	11,350.00	10,900.00	-4.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>570,252.00</b>	<b>482,300.00</b>	<b>-15.4%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	107,936.00	42,000.00	-61.1%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>107,936.00</b>	<b>42,000.00</b>	<b>-61.1%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	469,821.00	503,433.00	7.2%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>469,821.00</b>	<b>503,433.00</b>	<b>7.2%</b>
<b>TOTAL, EXPENDITURES</b>			<b>10,863,227.00</b>	<b>10,881,552.00</b>	<b>0.2%</b>

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	182,570.00	182,570.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			182,570.00	182,570.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			182,570.00	182,570.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	5,856,900.00	6,750,000.00	15.2%
3) Other State Revenue		8300-8599	528,000.00	414,000.00	-21.6%
4) Other Local Revenue		8600-8799	3,273,998.00	3,983,065.00	21.7%
5) TOTAL, REVENUES			9,658,898.00	11,147,065.00	15.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		10,144,556.00	10,198,019.00	0.5%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		469,821.00	503,433.00	7.2%
8) Plant Services	8000-8999		248,850.00	180,100.00	-27.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			10,863,227.00	10,881,552.00	0.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(1,204,329.00)	265,513.00	-122.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	182,570.00	182,570.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			182,570.00	182,570.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,021,759.00)	448,083.00	-143.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	291,551.10	(730,207.90)	-350.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			291,551.10	(730,207.90)	-350.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			291,551.10	(730,207.90)	-350.5%
2) Ending Balance, June 30 (E + F1e)			(730,207.90)	(282,124.90)	-61.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			36,067.16	58,169.16	61.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	513.26	3,949.26	669.4%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(766,788.32)	(344,243.32)	-55.1%

<b>Resource</b>	<b>Description</b>	<b>2018-19 Estimated Actuals</b>	<b>2019-20 Budget</b>
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	34,933.01	4,805.01
5330	Child Nutrition: Summer Food Service Program Operations	1,134.15	53,364.15
Total, Restricted Balance		<u>36,067.16</u>	<u>58,169.16</u>

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,035,832.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	10,427.00	6,730.00	-35.5%
5) TOTAL, REVENUES			1,046,259.00	6,730.00	-99.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	7,039.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	16,145.00	0.00	-100.0%
6) Capital Outlay		6000-6999	345,648.00	299,123.00	-13.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			368,832.00	299,123.00	-18.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			677,427.00	(292,393.00)	-143.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			677,427.00	(292,393.00)	-143.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	677,427.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	677,427.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	677,427.00	New
2) Ending Balance, June 30 (E + F1e)			677,427.00	385,034.00	-43.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	677,427.00	385,034.00	-43.2%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue					
		8590	1,035,832.00	0.00	-100.0%
<b>TOTAL, OTHER STATE REVENUE</b>			1,035,832.00	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	10,427.00	6,730.00	-35.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			10,427.00	6,730.00	-35.5%
<b>TOTAL, REVENUES</b>			1,046,259.00	6,730.00	-99.4%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	7,039.00	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			7,039.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	16,145.00	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			16,145.00	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	345,648.00	299,123.00	-13.5%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			345,648.00	299,123.00	-13.5%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			368,832.00	299,123.00	-18.9%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,035,832.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	10,427.00	6,730.00	-35.5%
5) TOTAL, REVENUES			1,046,259.00	6,730.00	-99.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		368,832.00	299,123.00	-18.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			368,832.00	299,123.00	-18.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			677,427.00	(292,393.00)	-143.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			677,427.00	(292,393.00)	-143.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	677,427.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	677,427.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	677,427.00	New
2) Ending Balance, June 30 (E + F1e)			677,427.00	385,034.00	-43.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	677,427.00	385,034.00	-43.2%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	150,000.00	150,000.00	0.0%
5) TOTAL, REVENUES			150,000.00	150,000.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			150,000.00	150,000.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,100,000.00	100,000.00	-95.2%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,100,000.00	100,000.00	-95.2%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,250,000.00	250,000.00	-88.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,231,767.38	11,481,767.38	24.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,231,767.38	11,481,767.38	24.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,231,767.38	11,481,767.38	24.4%
2) Ending Balance, June 30 (E + F1e)			11,481,767.38	11,731,767.38	2.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	11,481,767.38	11,731,767.38	2.2%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	150,000.00	150,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			150,000.00	150,000.00	0.0%
<b>TOTAL, REVENUES</b>			150,000.00	150,000.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	2,100,000.00	100,000.00	-95.2%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,100,000.00	100,000.00	-95.2%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			2,100,000.00	100,000.00	-95.2%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	150,000.00	150,000.00	0.0%
5) TOTAL, REVENUES			150,000.00	150,000.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			150,000.00	150,000.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,100,000.00	100,000.00	-95.2%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,100,000.00	100,000.00	-95.2%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,250,000.00	250,000.00	-88.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,231,767.38	11,481,767.38	24.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,231,767.38	11,481,767.38	24.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,231,767.38	11,481,767.38	24.4%
2) Ending Balance, June 30 (E + F1e)			11,481,767.38	11,731,767.38	2.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	11,481,767.38	11,731,767.38	2.2%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2018-19 Estimated Actuals</b>	<b>2019-20 Budget</b>
<hr/>		<hr/>	
Total, Restricted Balance		0.00	0.00
		<hr/>	

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,023,242.90	1,010,150.00	-50.1%
5) TOTAL, REVENUES			2,023,242.90	1,010,150.00	-50.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	403,684.00	338,268.00	-16.2%
3) Employee Benefits		3000-3999	148,317.00	134,937.00	-9.0%
4) Books and Supplies		4000-4999	4,800.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	398,236.00	2,794.00	-99.3%
6) Capital Outlay		6000-6999	76,633,321.38	44,782,596.00	-41.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			77,588,358.38	45,258,595.00	-41.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(75,565,115.48)	(44,248,445.00)	-41.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	70,000,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			70,000,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(5,565,115.48)	(44,248,445.00)	695.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	64,782,225.60	59,217,110.12	-8.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			64,782,225.60	59,217,110.12	-8.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			64,782,225.60	59,217,110.12	-8.6%
2) Ending Balance, June 30 (E + F1e)			59,217,110.12	14,968,665.12	-74.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			59,217,110.12	14,968,665.12	-74.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Leases and Rentals					
		8650	0.00	0.00	0.0%
Interest					
		8660	1,070,070.90	1,010,150.00	-5.6%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	953,172.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			2,023,242.90	1,010,150.00	-50.1%
<b>TOTAL, REVENUES</b>			2,023,242.90	1,010,150.00	-50.1%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	87,796.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	168,919.00	186,892.00	10.6%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	146,969.00	151,376.00	3.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>403,684.00</b>	<b>338,268.00</b>	<b>-16.2%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	72,606.00	69,903.00	-3.7%
OASDI/Medicare/Alternative		3301-3302	30,171.00	23,887.00	-20.8%
Health and Welfare Benefits		3401-3402	34,294.00	31,252.00	-8.9%
Unemployment Insurance		3501-3502	251.00	163.00	-35.1%
Workers' Compensation		3601-3602	6,883.00	6,343.00	-7.8%
OPEB, Allocated		3701-3702	4,112.00	3,389.00	-17.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>148,317.00</b>	<b>134,937.00</b>	<b>-9.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	4,800.00	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>4,800.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,000.00	1,000.00	-50.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	396,236.00	1,794.00	-99.5%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>398,236.00</b>	<b>2,794.00</b>	<b>-99.3%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	76,557,521.38	44,782,596.00	-41.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	75,800.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>76,633,321.38</b>	<b>44,782,596.00</b>	<b>-41.6%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>77,588,358.38</b>	<b>45,258,595.00</b>	<b>-41.7%</b>

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	70,000,000.00	0.00	-100.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			70,000,000.00	0.00	-100.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			70,000,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,023,242.90	1,010,150.00	-50.1%
5) TOTAL, REVENUES			2,023,242.90	1,010,150.00	-50.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		77,197,248.38	45,258,595.00	-41.4%
9) Other Outgo	9000-9999	Except 7600-7699	391,110.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			77,588,358.38	45,258,595.00	-41.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(75,565,115.48)	(44,248,445.00)	-41.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	70,000,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			70,000,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(5,565,115.48)	(44,248,445.00)	695.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	64,782,225.60	59,217,110.12	-8.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			64,782,225.60	59,217,110.12	-8.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			64,782,225.60	59,217,110.12	-8.6%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2018-19 Estimated Actuals</b>	<b>2019-20 Budget</b>
9010	Other Restricted Local	59,217,110.12	14,968,665.12
Total, Restricted Balance		<u>59,217,110.12</u>	<u>14,968,665.12</u>

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,495,634.00	1,137,594.00	-23.9%
5) TOTAL, REVENUES			1,495,634.00	1,137,594.00	-23.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	30,395.00	31,420.00	3.4%
3) Employee Benefits		3000-3999	12,149.00	13,489.00	11.0%
4) Books and Supplies		4000-4999	81,170.00	83,000.00	2.3%
5) Services and Other Operating Expenditures		5000-5999	862,291.00	98,735.00	-88.5%
6) Capital Outlay		6000-6999	864,074.00	191,824.00	-77.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,850,079.00	418,468.00	-77.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(354,445.00)	719,126.00	-302.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(354,445.00)	719,126.00	-302.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,681,714.90	4,327,269.90	-7.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,681,714.90	4,327,269.90	-7.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,681,714.90	4,327,269.90	-7.6%
2) Ending Balance, June 30 (E + F1e)			4,327,269.90	5,046,395.90	16.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			4,327,269.90	5,046,395.90	16.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	85,634.00	77,594.00	-9.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	1,410,000.00	1,060,000.00	-24.8%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,495,634.00</b>	<b>1,137,594.00</b>	<b>-23.9%</b>
<b>TOTAL, REVENUES</b>			<b>1,495,634.00</b>	<b>1,137,594.00</b>	<b>-23.9%</b>

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	9,783.00	10,386.00	6.2%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	20,612.00	21,034.00	2.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			30,395.00	31,420.00	3.4%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	5,336.00	6,502.00	21.9%
OASDI/Medicare/Alternative		3301-3302	2,242.00	2,179.00	-2.8%
Health and Welfare Benefits		3401-3402	3,790.00	3,884.00	2.5%
Unemployment Insurance		3501-3502	15.00	17.00	13.3%
Workers' Compensation		3601-3602	470.00	591.00	25.7%
OPEB, Allocated		3701-3702	296.00	316.00	6.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			12,149.00	13,489.00	11.0%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	81,170.00	83,000.00	2.3%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			81,170.00	83,000.00	2.3%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,000.00	49,000.00	880.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	857,291.00	49,235.00	-94.3%
Communications		5900	0.00	500.00	New
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>862,291.00</b>	<b>98,735.00</b>	<b>-88.5%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	864,074.00	191,824.00	-77.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>864,074.00</b>	<b>191,824.00</b>	<b>-77.8%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,850,079.00</b>	<b>418,468.00</b>	<b>-77.4%</b>

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			113	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,495,634.00	1,137,594.00	-23.9%
5) TOTAL, REVENUES			1,495,634.00	1,137,594.00	-23.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,850,079.00	418,468.00	-77.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,850,079.00	418,468.00	-77.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(354,445.00)	719,126.00	-302.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(354,445.00)	719,126.00	-302.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,681,714.90	4,327,269.90	-7.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,681,714.90	4,327,269.90	-7.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,681,714.90	4,327,269.90	-7.6%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2018-19 Estimated Actuals</b>	<b>2019-20 Budget</b>
9010	Other Restricted Local	4,327,269.90	5,046,395.90
Total, Restricted Balance		<u>4,327,269.90</u>	<u>5,046,395.90</u>

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	144,543.00	75,000.00	-48.1%
5) TOTAL, REVENUES			144,543.00	75,000.00	-48.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	6,381,340.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,381,340.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(6,236,797.00)	75,000.00	-101.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(6,236,797.00)	75,000.00	-101.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,284,701.97	2,047,904.97	-75.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,284,701.97	2,047,904.97	-75.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,284,701.97	2,047,904.97	-75.3%
2) Ending Balance, June 30 (E + F1e)			2,047,904.97	2,122,904.97	3.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			2,047,904.97	2,122,904.97	3.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	144,543.00	75,000.00	-48.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			144,543.00	75,000.00	-48.1%
<b>TOTAL, REVENUES</b>			144,543.00	75,000.00	-48.1%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	6,381,340.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			6,381,340.00	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			6,381,340.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	144,543.00	75,000.00	-48.1%
5) TOTAL, REVENUES			144,543.00	75,000.00	-48.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		6,381,340.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			6,381,340.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(6,236,797.00)	75,000.00	-101.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(6,236,797.00)	75,000.00	-101.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,284,701.97	2,047,904.97	-75.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,284,701.97	2,047,904.97	-75.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,284,701.97	2,047,904.97	-75.3%
2) Ending Balance, June 30 (E + F1e)			2,047,904.97	2,122,904.97	3.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			2,047,904.97	2,122,904.97	3.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2018-19 Estimated Actuals</b>	<b>2019-20 Budget</b>
7710	State School Facilities Projects	2,047,904.97	2,122,904.97
Total, Restricted Balance		<u>2,047,904.97</u>	<u>2,122,904.97</u>

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	105,494.00	13,750.00	-87.0%
5) TOTAL, REVENUES			105,494.00	13,750.00	-87.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	23,449.50	21,000.00	-10.4%
5) Services and Other Operating Expenditures		5000-5999	3,955.00	0.00	-100.0%
6) Capital Outlay		6000-6999	1,062,957.20	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,090,361.70	21,000.00	-98.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(984,867.70)	(7,250.00)	-99.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(984,867.70)	(7,250.00)	-99.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,192,804.15	207,936.45	-82.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,192,804.15	207,936.45	-82.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,192,804.15	207,936.45	-82.6%
2) Ending Balance, June 30 (E + F1e)			207,936.45	200,686.45	-3.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			207,936.45	200,686.45	-3.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	16,066.00	13,750.00	-14.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	89,428.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			105,494.00	13,750.00	-87.0%
<b>TOTAL, REVENUES</b>			105,494.00	13,750.00	-87.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	23,449.50	21,000.00	-10.4%
<b>TOTAL, BOOKS AND SUPPLIES</b>			23,449.50	21,000.00	-10.4%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	500.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,455.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>3,955.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	68,096.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	994,861.20	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>1,062,957.20</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,090,361.70</b>	<b>21,000.00</b>	<b>-98.1%</b>

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	105,494.00	13,750.00	-87.0%
5) TOTAL, REVENUES			105,494.00	13,750.00	-87.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,090,361.70	21,000.00	-98.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,090,361.70	21,000.00	-98.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(984,867.70)	(7,250.00)	-99.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(984,867.70)	(7,250.00)	-99.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,192,804.15	207,936.45	-82.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,192,804.15	207,936.45	-82.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,192,804.15	207,936.45	-82.6%
2) Ending Balance, June 30 (E + F1e)			207,936.45	200,686.45	-3.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			207,936.45	200,686.45	-3.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2018-19 Estimated Actuals</b>	<b>2019-20 Budget</b>
6230	California Clean Energy Jobs Act	110,077.16	110,077.16
9010	Other Restricted Local	97,859.29	90,609.29
Total, Restricted Balance		<u>207,936.45</u>	<u>200,686.45</u>

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	63,092.00	63,092.00	0.0%
4) Other Local Revenue		8600-8799	17,826,584.00	17,826,584.00	0.0%
5) TOTAL, REVENUES			17,889,676.00	17,889,676.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	18,884,386.00	18,884,386.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			18,884,386.00	18,884,386.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(994,710.00)	(994,710.00)	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	4,986,852.00	4,986,852.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			4,986,852.00	4,986,852.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			3,992,142.00	3,992,142.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	23,795,830.68	27,787,972.68	16.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,795,830.68	27,787,972.68	16.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,795,830.68	27,787,972.68	16.8%
2) Ending Balance, June 30 (E + F1e)			27,787,972.68	31,780,114.68	14.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	63,092.00	63,092.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			63,092.00	63,092.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	16,971,009.00	16,971,009.00	0.0%
Unsecured Roll		8612	341,511.00	341,511.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	408,000.00	408,000.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	106,064.00	106,064.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			17,826,584.00	17,826,584.00	0.0%
<b>TOTAL, REVENUES</b>			17,889,676.00	17,889,676.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	9,948,571.00	9,948,571.00	0.0%
Bond Interest and Other Service Charges		7434	8,935,815.00	8,935,815.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>18,884,386.00</b>	<b>18,884,386.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>18,884,386.00</b>	<b>18,884,386.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	4,986,852.00	4,986,852.00	0.0%
<b>(c) TOTAL, SOURCES</b>			4,986,852.00	4,986,852.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs					
		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues					
		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues					
		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			4,986,852.00	4,986,852.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	63,092.00	63,092.00	0.0%
4) Other Local Revenue		8600-8799	17,826,584.00	17,826,584.00	0.0%
5) TOTAL, REVENUES			17,889,676.00	17,889,676.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	18,884,386.00	18,884,386.00	0.0%
10) TOTAL, EXPENDITURES			18,884,386.00	18,884,386.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(994,710.00)	(994,710.00)	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	4,986,852.00	4,986,852.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			4,986,852.00	4,986,852.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			3,992,142.00	3,992,142.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	23,795,830.68	27,787,972.68	16.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,795,830.68	27,787,972.68	16.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,795,830.68	27,787,972.68	16.8%
2) Ending Balance, June 30 (E + F1e)			27,787,972.68	31,780,114.68	14.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			27,787,972.68	31,780,114.68	14.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2018-19 Estimated Actuals</b>	<b>2019-20 Budget</b>
9010	Other Restricted Local	27,787,972.68	31,780,114.68
Total, Restricted Balance		<u>27,787,972.68</u>	<u>31,780,114.68</u>

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,073.00	1,073.00	0.0%
4) Other Local Revenue		8600-8799	354,884.00	354,884.00	0.0%
5) TOTAL, REVENUES			355,957.00	355,957.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	356,770.00	356,770.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			356,770.00	356,770.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(813.00)	(813.00)	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(813.00)	(813.00)	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	429,770.46	428,957.46	-0.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			429,770.46	428,957.46	-0.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			429,770.46	428,957.46	-0.2%
2) Ending Balance, June 30 (E + F1e)			428,957.46	428,144.46	-0.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			428,957.46	428,144.46	-0.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	1,073.00	1,073.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			1,073.00	1,073.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	332,169.00	332,169.00	0.0%
Unsecured Roll		8612	9,715.00	9,715.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	12,000.00	12,000.00	0.0%
Non-Ad Valorem Taxes					
Other		8622	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Interest		8660	1,000.00	1,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			354,884.00	354,884.00	0.0%
<b>TOTAL, REVENUES</b>			355,957.00	355,957.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	246,353.00	246,353.00	0.0%
Bond Interest and Other Service Charges		7434	110,417.00	110,417.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			356,770.00	356,770.00	0.0%
TOTAL, EXPENDITURES			356,770.00	356,770.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,073.00	1,073.00	0.0%
4) Other Local Revenue		8600-8799	354,884.00	354,884.00	0.0%
5) TOTAL, REVENUES			355,957.00	355,957.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	356,770.00	356,770.00	0.0%
10) TOTAL, EXPENDITURES			356,770.00	356,770.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(813.00)	(813.00)	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(813.00)	(813.00)	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	429,770.46	428,957.46	-0.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			429,770.46	428,957.46	-0.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			429,770.46	428,957.46	-0.2%
2) Ending Balance, June 30 (E + F1e)			428,957.46	428,144.46	-0.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			428,957.46	428,144.46	-0.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2018-19 Estimated Actuals</b>	<b>2019-20 Budget</b>
9010	Other Restricted Local	428,957.46	428,144.46
Total, Restricted Balance		<u>428,957.46</u>	<u>428,144.46</u>

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>					
			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			0.00	0.00	0.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	142,594.46	142,594.46	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			142,594.46	142,594.46	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			142,594.46	142,594.46	0.0%
2) Ending Net Position, June 30 (E + F1e)			142,594.46	142,594.46	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	142,594.46	142,594.46	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (G10 + H2) - (I7 + J2)			0.00		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			0.00	0.00	0.0%
<b>DEPRECIATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENSES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			0.00	0.00	0.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	142,594.46	142,594.46	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			142,594.46	142,594.46	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			142,594.46	142,594.46	0.0%
2) Ending Net Position, June 30 (E + F1e)			142,594.46	142,594.46	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	142,594.46	142,594.46	0.0%

<b>Resource</b>	<b>Description</b>	<b>2018-19 Estimated Actuals</b>	<b>2019-20 Budget</b>
	Total, Restricted Net Position	0.00	0.00

Description	2018-19 Estimated Actuals			2019-20 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	12,652.41	12,600.78	12,887.49	12,592.03	12,540.40	12,652.41
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	12,652.41	12,600.78	12,887.49	12,592.03	12,540.40	12,652.41
<b>5. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI	6.23	6.75	3.13	3.79	4.31	6.23
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	7.04	7.04	12.06	12.27	12.27	7.04
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	13.27	13.79	15.19	16.06	16.58	13.27
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	12,665.68	12,614.57	12,902.68	12,608.09	12,556.98	12,665.68
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	2018-19 Estimated Actuals			2019-20 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01</b>						
<b>1. Total Charter School Regular ADA</b>	277.88	279.02	277.88	279.01	280.15	279.01
<b>2. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Charter School Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	277.88	279.02	277.88	279.01	280.15	279.01
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62</b>						
<b>5. Total Charter School Regular ADA</b>						
<b>6. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>7. Charter School Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	277.88	279.02	277.88	279.01	280.15	279.01

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
<b>Governmental Activities:</b>						
Capital assets not being depreciated:						
Land	1,497,659.00	0.00	1,497,659.00			1,497,659.00
Work in Progress	23,030,705.11	0.00	23,030,705.11	17,393,236.70	5,684,318.01	34,739,623.80
Total capital assets not being depreciated	24,528,364.11	0.00	24,528,364.11	17,393,236.70	5,684,318.01	36,237,282.80
Capital assets being depreciated:						
Land Improvements	23,564,750.93	0.00	23,564,750.93	237,019.27		23,801,770.20
Buildings	299,862,082.04	0.00	299,862,082.04	49,045.04		299,911,127.08
Equipment	16,206,583.38	0.00	16,206,583.38	486,724.20		16,693,307.58
Total capital assets being depreciated	339,633,416.35	0.00	339,633,416.35	772,788.51	0.00	340,406,204.86
Accumulated Depreciation for:						
Land Improvements	(5,981,157.39)	0.00	(5,981,157.39)	1,185,433.01		(4,795,724.38)
Buildings	(106,320,958.33)	0.00	(106,320,958.33)	10,976,987.25		(95,343,971.08)
Equipment	(10,992,130.29)	0.00	(10,992,130.29)	1,364,897.56		(9,627,232.73)
Total accumulated depreciation	(123,294,246.01)	0.00	(123,294,246.01)	13,527,317.82	0.00	(109,766,928.19)
Total capital assets being depreciated, net	216,339,170.34	0.00	216,339,170.34	14,300,106.33	0.00	230,639,276.67
Governmental activity capital assets, net	240,867,534.45	0.00	240,867,534.45	31,693,343.03	5,684,318.01	266,876,559.47
<b>Business-Type Activities:</b>						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

ESTIMATES THROUGH THE MONTH OF	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
A. BEGINNING CASH			16,882,215.87	20,766,475.53	16,088,314.58	6,114,852.19	(2,058,071.00)	2,643,746.15	37,058,447.09	29,669,455.63
B. RECEIPTS										
LCFF/Revenue Limit Sources										
	8010-8019	Principal Apportionment	572,154.90	572,154.90	1,665,392.32	1,029,878.82	1,029,878.82	1,665,392.32	1,029,878.82	1,029,878.82
	8020-8079	Property Taxes	0.00	0.00	754,041.40	4,793,578.77	18,068,338.09	44,550,226.49	3,450,657.00	0.00
	8080-8099	Miscellaneous Funds	0.00	12,829.00	(1,709,185.00)	(759,638.00)	(759,638.00)	(759,638.00)	156,638.00	(914,140.00)
	8100-8299	Federal Revenue	1,898.23	88,372.26	92,418.82	392,127.94	274,409.59	633,753.99	1,153,161.26	160,411.68
	8300-8599	Other State Revenue	0.00	0.00	1,060,862.00	203,606.00	0.00	908,194.75	1,438,814.22	1,186,220.00
	8600-8799	Other Local Revenue	360,464.13	509,411.37	1,305,858.09	2,251,923.37	950,569.50	946,431.20	1,050,058.51	316,598.49
	8910-8929	Interfund Transfers In								
	8930-8979	All Other Financing Sources								
TOTAL RECEIPTS			934,517.26	1,182,767.53	3,169,387.63	7,911,476.90	19,563,558.00	47,944,360.75	8,279,207.81	1,778,968.99
C. DISBURSEMENTS										
	1000-1999	Certificated Salaries	1,058,815.32	992,902.90	6,865,509.57	7,034,515.00	7,198,298.65	7,114,698.56	7,214,387.11	7,195,554.52
	2000-2999	Classified Salaries	1,390,673.67	1,460,578.75	2,491,348.82	2,558,713.17	2,684,768.63	2,580,872.70	2,520,766.31	2,638,739.53
	3000-3999	Employee Benefits	1,216,663.05	1,502,875.50	2,674,702.52	2,700,161.17	2,734,575.19	2,704,349.00	2,693,984.06	2,726,281.68
	4000-4999	Books and Supplies	1,064,439.02	611,605.59	555,038.19	1,229,532.70	283,334.50	195,626.61	503,083.92	559,577.81
	5000-5999	Services	214,741.77	3,171,404.73	1,376,837.37	1,998,581.60	1,710,214.07	635,088.70	2,457,417.16	1,787,604.66
	6000-6599	Capital Outlay	2,103.55	48,943.82	40,248.03	60,163.21	6,025.12	67,155.82	26,230.62	10,805.46
	7000-7499	Other Outgo	0.00	277,983.91	24,164.87	1,052,259.70	209,007.04	203,056.00	217,212.67	6,439.32
	7600-7629	Interfund Transfers Out								
	7630-7699	All Other Financing Uses								
TOTAL DISBURSEMENTS			4,947,436.38	8,066,295.20	14,027,849.37	16,633,926.55	14,826,223.20	13,500,847.39	15,633,081.85	14,925,002.98
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
	9111-9199	Cash Not In Treasury								
	9200-9299	Accounts Receivable	960,690.87	2,503,929.55	847,162.60	360,905.64	(14,161.88)	(29,991.59)	(36,513.22)	(19,218.14)
	9310	Due From Other Funds								
	9320	Stores								
	9330	Prepaid Expenditures								
	9340	Other Current Assets								
	9490	Deferred Outflows of Resources								
SUBTOTAL			0.00	960,690.87	2,503,929.55	847,162.60	360,905.64	(14,161.88)	(29,991.59)	(36,513.22)
<u>Liabilities and Deferred Inflows</u>										
	9500-9599	Accounts Payable	3,063,512.09	298,562.83	(37,836.75)	(188,620.82)	21,355.77	(1,179.17)	(1,395.80)	1,798.96
	9610	Due To Other Funds								
	9640	Current Loans	(10,000,000.00)							
	9650	Unearned Revenues								
	9690	Deferred Inflows of Resources								
SUBTOTAL			0.00	(6,936,487.91)	298,562.83	(37,836.75)	(188,620.82)	21,355.77	(1,179.17)	(1,395.80)
<u>Nonoperating</u>										
	9910	Suspense Clearing	0.00							
TOTAL BALANCE SHEET ITEMS			0.00	7,897,178.78	2,205,366.72	884,999.35	549,526.46	(35,517.65)	(28,812.42)	(35,117.42)
E. NET INCREASE/DECREASE (B - C + D)			3,884,259.66	(4,678,160.95)	(9,973,462.39)	(8,172,923.19)	4,701,817.15	34,414,700.94	(7,388,991.46)	(13,167,051.09)
F. ENDING CASH (A + E)			20,766,475.53	16,088,314.58	6,114,852.19	(2,058,071.00)	2,643,746.15	37,058,447.09	29,669,455.63	16,502,404.54
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF	JUNE								
<b>A. BEGINNING CASH</b>		16,502,404.54	4,439,312.61	32,907,543.13	8,879,904.04				
<b>B. RECEIPTS</b>									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	1,665,392.32	1,029,878.82	1,029,878.82	1,665,392.32			13,985,152.00	13,985,152.00
Property Taxes	8020-8079	56,377.45	46,981,787.79	106,088.50	9,297,188.51			128,058,284.00	128,058,284.00
Miscellaneous Funds	8080-8099	(1,473,645.00)	(833,009.00)	(874,894.00)	(578,140.00)			(8,492,460.00)	(8,492,460.00)
Federal Revenue	8100-8299	902,358.13	269,798.32	115,902.44	1,876,391.34			5,961,004.00	5,961,004.00
Other State Revenue	8300-8599	1,240,782.69	149,940.00	1,717,559.63	2,408,940.71			10,314,920.00	10,314,920.00
Other Local Revenue	8600-8799	1,004,815.98	1,389,233.62	917,852.45	3,713,571.29			14,716,788.00	14,716,788.00
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
<b>TOTAL RECEIPTS</b>		3,396,081.57	48,987,629.55	3,012,387.84	18,383,344.17	0.00	0.00	164,543,688.00	164,543,688.00
<b>C. DISBURSEMENTS</b>									
Certificated Salaries	1000-1999	7,177,797.63	7,736,684.80	7,570,352.02	7,886,213.92			75,045,730.00	75,045,730.00
Classified Salaries	2000-2999	2,590,498.27	2,954,778.95	2,743,392.25	2,706,578.95			29,321,710.00	29,321,710.00
Employee Benefits	3000-3999	2,717,961.73	2,711,478.00	9,159,008.79	3,064,515.31			36,606,556.00	36,606,556.00
Books and Supplies	4000-4999	401,407.42	365,391.55	549,278.38	1,502,347.31			7,820,663.00	7,820,663.00
Services	5000-5999	2,122,028.40	1,248,194.02	1,675,344.06	5,654,282.46			24,051,739.00	24,051,739.00
Capital Outlay	6000-6599	35,841.56	11,867.98	34,113.88	116,242.95			459,742.00	459,742.00
Other Outgo	7000-7499	267,535.75	513,907.56	267,535.75	(636,863.57)			2,402,239.00	2,402,239.00
Interfund Transfers Out	7600-7629				386,457.00			386,457.00	386,457.00
All Other Financing Uses	7630-7699				139,230.00			139,230.00	139,230.00
<b>TOTAL DISBURSEMENTS</b>		15,313,070.76	15,542,302.86	21,999,025.13	20,819,004.33	0.00	0.00	176,234,066.00	176,234,066.00
<b>D. BALANCE SHEET ITEMS</b>									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	(145,621.25)	18,618.42	(60,128.55)	(5,589,463.10)			(1,203,790.65)	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
<b>SUBTOTAL</b>		(145,621.25)	18,618.42	(60,128.55)	(5,589,463.10)	0.00	0.00	(1,203,790.65)	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	481.49	(4,285.41)	(19,126.75)	(5,389,463.32)			(2,256,196.88)	
Due To Other Funds	9610							0.00	
Current Loans	9640		5,000,000.00	5,000,000.00				0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
<b>SUBTOTAL</b>		481.49	4,995,714.59	4,980,873.25	(5,389,463.32)	0.00	0.00	(2,256,196.88)	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
<b>TOTAL BALANCE SHEET ITEMS</b>		(146,102.74)	(4,977,096.17)	(5,041,001.80)	(199,999.78)	0.00	0.00	1,052,406.23	
<b>E. NET INCREASE/DECREASE (B - C + D)</b>		(12,063,091.93)	28,468,230.52	(24,027,639.09)	(2,635,659.94)	0.00	0.00	(10,637,971.77)	(11,690,378.00)
<b>F. ENDING CASH (A + E)</b>		4,439,312.61	32,907,543.13	8,879,904.04	6,244,244.10				
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>								6,244,244.10	

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	73,023,907.00	301	93,713.00	303	72,930,194.00	305	158,105.00		307	72,772,089.00	309
2000 - Classified Salaries	27,617,987.73	311	904,900.00	313	26,713,087.73	315	605,173.73		317	26,107,914.00	319
3000 - Employee Benefits	34,988,514.00	321	1,234,807.80	323	33,753,706.20	325	209,441.00		327	33,544,265.20	329
4000 - Books, Supplies Equip Replace. (6500)	8,984,715.43	331	158,069.00	333	8,826,646.43	335	2,306,730.80		337	6,519,915.63	339
5000 - Services. . . & 7300 - Indirect Costs	24,666,556.56	341	809,559.00	343	23,856,997.56	345	4,608,953.20		347	19,248,044.36	349
TOTAL					166,080,631.92	365			TOTAL	158,192,228.19	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

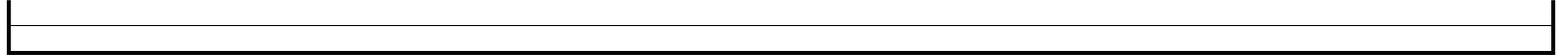
Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372

\* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011. . . . .		1100	375
2. Salaries of Instructional Aides Per EC 41011. . . . .		2100	380
3. STRS. . . . .		3101 & 3102	382
4. PERS. . . . .		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative. . . . .		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .		3401 & 3402	385
7. Unemployment Insurance. . . . .		3501 & 3502	390
8. Workers' Compensation Insurance. . . . .		3601 & 3602	392
9. OPEB, Active Employees (EC 41372). . . . .		3751 & 3752	393
10. Other Benefits (EC 22310). . . . .		3901 & 3902	397
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .			
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .			396
14. TOTAL SALARIES AND BENEFITS. . . . .			397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. . . . .			52.99%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . .			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under th provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high) . . . . .	55.00%
2. Percentage spent by this district (Part II, Line 15) . . . . .	52.99%
3. Percentage below the minimum (Part III, Line 1 minus Line 2) . . . . .	2.01%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). . . . .	158,192,228.19
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	3,179,663.79

PART IV: Explanation for adjustments entered in Part I, Column 4b (required)



PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	75,045,730.00	301	66,791.00	303	74,978,939.00	305	58,076.00		307	74,920,863.00	309
2000 - Classified Salaries	29,321,710.00	311	931,841.00	313	28,389,869.00	315	558,977.00		317	27,830,892.00	319
3000 - Employee Benefits	36,606,556.00	321	1,242,942.00	323	35,363,614.00	325	163,356.00		327	35,200,258.00	329
4000 - Books, Supplies Equip Replace. (6500)	7,820,663.00	331	155,391.00	333	7,665,272.00	335	2,147,133.00		337	5,518,139.00	339
5000 - Services. . . & 7300 - Indirect Costs	23,140,378.00	341	708,849.00	343	22,431,529.00	345	4,364,229.00		347	18,067,300.00	349
TOTAL					168,829,223.00	365			TOTAL	161,537,452.00	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372

\* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)			Object	EDP No.
1.	Teacher Salaries as Per EC 41011. . . . .	1100	56,686,073.00	375
2.	Salaries of Instructional Aides Per EC 41011. . . . .	2100	7,243,363.00	380
3.	STRS. . . . .	3101 & 3102	14,719,747.00	382
4.	PERS. . . . .	3201 & 3202	1,503,734.00	383
5.	OASDI - Regular, Medicare and Alternative. . . . .	3301 & 3302	1,455,873.00	384
6.	Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .	3401 & 3402	3,693,103.00	385
7.	Unemployment Insurance. . . . .	3501 & 3502	32,171.00	390
8.	Workers' Compensation Insurance. . . . .	3601 & 3602	1,211,319.00	392
9.	OPEB, Active Employees (EC 41372). . . . .	3751 & 3752	0.00	
10.	Other Benefits (EC 22310). . . . .	3901 & 3902	5,225.00	393
11.	SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .		86,550,608.00	395
12.	Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .		0.00	
13a.	Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .		0.00	396
b.	Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .			396
14.	TOTAL SALARIES AND BENEFITS. . . . .		86,550,608.00	397
15.	Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. . . . .		53.58%	
16.	District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . .			

PART III: DEFICIENCY AMOUNT		
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under th provisions of EC 41374.		
1.	Minimum percentage required (60% elementary, 55% unified, 50% high) . . . . .	55.00%
2.	Percentage spent by this district (Part II, Line 15) . . . . .	53.58%
3.	Percentage below the minimum (Part III, Line 1 minus Line 2) . . . . .	1.42%
4.	District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). . . . .	161,537,452.00
5.	Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	2,293,831.82

PART IV: Explanation for adjustments entered in Part I, Column 4b (required)

Current Expense Formula/Minimum Classroom Compensation

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	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<b>Governmental Activities:</b>							
General Obligation Bonds Payable	291,599,200.70	(21,376,795.70)	270,222,405.00		10,345,000.00	259,877,405.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable	2,015,071.00	(897,586.00)	1,117,485.00		1,050,160.00	67,325.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	621,058.00		621,058.00		621,058.00	0.00	
Net Pension Liability	513,082.00		513,082.00		513,082.00	0.00	
Total/Net OPEB Liability	10,873,056.00	994,653.00	11,867,709.00		1,974,143.00	9,893,566.00	
Compensated Absences Payable	1,462,829.00	464,872.00	1,927,701.00		30,153.00	1,897,548.00	
Governmental activities long-term liabilities	307,084,296.70	(20,814,856.70)	286,269,440.00	0.00	14,533,596.00	271,735,844.00	0.00
<b>Business-Type Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2018-19 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	179,320,561.12
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	11,749,070.99
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	2,498,495.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	612,648.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	241,002.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	2,386,457.00
6. All Other Financing Uses	All	9100	7699	139,230.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	2,922,621.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				8,800,453.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	1,204,329.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				159,975,366.13

<b>Section II - Expenditures Per ADA</b>		<b>2018-19 Annual ADA/ Exps. Per ADA</b>
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		12,893.59
B. Expenditures per ADA (Line I.E divided by Line II.A)		12,407.36
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		
	<b>Total</b>	<b>Per ADA</b>
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	149,899,148.16	11,408.28
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	149,899,148.16	11,408.28
B. Required effort (Line A.2 times 90%)	134,909,233.34	10,267.45
C. Current year expenditures (Line I.E and Line II.B)	159,975,366.13	12,407.36
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2020-21 may be reduced by the lower of the two percentages)	0.00%	0.00%

<b>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</b>		
<b>Description of Adjustments</b>	<b>Total Expenditures</b>	<b>Expenditures Per ADA</b>
<b>Total adjustments to base expenditures</b>	<b>0.00</b>	<b>0.00</b>

**Part I - General Administrative Share of Plant Services Costs**

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

**A. Salaries and Benefits - Other General Administration and Centralized Data Processing**

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 6,172,504.00
- 2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

**B. Salaries and Benefits - All Other Activities**

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 131,244,166.93

**C. Percentage of Plant Services Costs Attributable to General Administration**

- (Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.70%

**Part II - Adjustments for Employment Separation Costs**

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

**A. Normal Separation Costs (optional)**

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. \_\_\_\_\_  
Retain supporting documentation.

**B. Abnormal or Mass Separation Costs (required)**

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

**Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)**

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	7,069,635.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	2,763,163.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	83,600.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	838,561.13
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	2,599.57
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	10,757,558.70
9. Carry-Forward Adjustment (Part IV, Line F)	437,662.51
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	11,195,221.21

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	96,612,491.29
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	26,616,712.98
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	16,630,371.65
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,557,099.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	2,493,530.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,394,562.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	17,003,165.07
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	52,710.43
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	3,999,377.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	10,285,470.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	176,645,489.42

**C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment**

(For information only - not for use when claiming/recovering indirect costs)  
(Line A8 divided by Line B18) 6.09%

**D. Preliminary Proposed Indirect Cost Rate**

(For final approved fixed-with-carry-forward rate for use in 2020-21 see [www.cde.ca.gov/fg/ac/ic/](http://www.cde.ca.gov/fg/ac/ic/))  
(Line A10 divided by Line B18) 6.34%

**Part IV - Carry-forward Adjustment**

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>10,757,558.70</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>826,434.19</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.31%) times Part III, Line B18); zero if negative	<u>437,662.51</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.31%) times Part III, Line B18) or (the highest rate used to recover costs from any program (36.03%) times Part III, Line B18); zero if positive	<u>0.00</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>437,662.51</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	<u>437,662.51</u>

Approved indirect cost rate: 6.31%  
 Highest rate used in any program: 36.03%

Note: In one or more resources, the rate used is greater than the approved rate.

<b>Fund</b>	<b>Resource</b>	<b>Eligible Expenditures (Objects 1000-5999 except Object 5100)</b>	<b>Indirect Costs Charged (Objects 7310 and 7350)</b>	<b>Rate Used</b>
01	3010	2,812,577.00	177,438.00	6.31%
01	3410	319,819.00	20,181.00	6.31%
01	3550	108,416.00	4,939.00	4.56%
01	4035	399,285.00	25,195.00	6.31%
01	4127	150,923.00	9,523.00	6.31%
01	4201	59,648.99	3,764.00	6.31%
01	4203	760,928.00	15,219.00	2.00%
01	6010	1,009,117.00	50,456.00	5.00%
01	6387	829,774.00	56,498.00	6.81%
01	6512	996,102.73	59,123.00	5.94%
01	7220	216,653.00	17,635.00	8.14%
01	7311	14,438.00	5,202.00	36.03%
01	7338	239,384.00	15,105.00	6.31%
01	9010	3,366,545.00	28,059.00	0.83%
12	5025	328,073.00	21,515.00	6.56%
12	6105	3,196,060.00	186,765.00	5.84%
13	5310	8,991,111.00	423,032.00	4.71%
13	5320	794,721.00	28,300.00	3.56%
13	5330	254,316.00	12,669.00	4.98%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	1,374,082.69		967,981.29	2,342,063.98
2. State Lottery Revenue	8560	2,036,684.00		713,957.00	2,750,641.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		3,410,766.69	0.00	1,681,938.29	5,092,704.98
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries:	1000-1999	146,105.00			146,105.00
2. Classified Salaries:	2000-2999	196,094.00			196,094.00
3. Employee Benefits:	3000-3999	89,120.00			89,120.00
4. Books and Supplies	4000-4999	1,049,206.80		1,290,761.00	2,339,967.80
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	907,661.20			907,661.20
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	9,165.00			9,165.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	970.00			970.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 )		2,398,322.00	0.00	1,290,761.00	3,689,083.00
<b>C. ENDING BALANCE</b>					
(Must equal Line A6 minus Line B12)	979Z	1,012,444.69	0.00	391,177.29	1,403,621.98
<b>D. COMMENTS:</b>					

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget.

\*Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	130,388,156.00	3.13%	134,475,392.00	3.73%	139,486,251.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	2,642,025.00	0.00%	2,642,025.00	0.00%	2,642,025.00
4. Other Local Revenues	8600-8799	4,977,676.00	0.00%	4,977,676.00	0.00%	4,977,676.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(22,255,003.00)	0.00%	(22,255,003.00)	0.00%	(22,255,003.00)
<b>6. Total (Sum lines A1 thru A5c)</b>		<b>115,752,854.00</b>	<b>3.53%</b>	<b>119,840,090.00</b>	<b>4.18%</b>	<b>124,850,949.00</b>
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				58,886,094.00		59,417,703.00
b. Step & Column Adjustment				683,609.00		691,813.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(152,000.00)		(152,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	58,886,094.00	0.90%	59,417,703.00	0.91%	59,957,516.00
2. Classified Salaries						
a. Base Salaries				19,685,494.00		19,921,720.00
b. Step & Column Adjustment				236,226.00		239,061.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	19,685,494.00	1.20%	19,921,720.00	1.20%	20,160,781.00
3. Employee Benefits	3000-3999	23,583,216.00	5.56%	24,895,332.00	0.19%	24,942,618.00
4. Books and Supplies	4000-4999	5,638,707.00	-15.35%	4,772,988.00	-7.33%	4,422,988.00
5. Services and Other Operating Expenditures	5000-5999	18,710,199.00	-4.63%	17,844,480.00	-5.04%	16,944,480.00
6. Capital Outlay	6000-6999	266,465.00	0.00%	266,465.00	0.00%	266,465.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	236,797.00	0.00%	236,797.00	0.00%	236,797.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,308,223.00)	0.00%	(1,308,223.00)	0.00%	(1,308,223.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	386,457.00	0.00%	386,457.00	0.00%	386,457.00
b. Other Uses	7630-7699	139,230.00	0.00%	139,230.00	0.00%	139,230.00
10. Other Adjustments (Explain in Section F below)						
<b>11. Total (Sum lines B1 thru B10)</b>		<b>126,224,436.00</b>	<b>0.28%</b>	<b>126,572,949.00</b>	<b>-0.33%</b>	<b>126,149,109.00</b>
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
<b>(Line A6 minus line B11)</b>						
		(10,471,582.00)		(6,732,859.00)		(1,298,160.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		11,677,579.67		1,205,997.67		(5,526,861.33)
2. Ending Fund Balance (Sum lines C and D1)		1,205,997.67		(5,526,861.33)		(6,825,021.33)
<b>3. Components of Ending Fund Balance</b>						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	1,205,435.94				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	561.73				
2. Unassigned/Unappropriated	9790	0.00		(5,526,861.33)		(6,825,021.33)
f. Total Components of Ending Fund Balance						
<b>(Line D3f must agree with line D2)</b>						
		1,205,997.67		(5,526,861.33)		(6,825,021.33)

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	561.73		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		(5,526,861.33)		(6,825,021.33)
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789	11,731,767.38		11,906,767.00		12,106,767.00
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
		11,732,329.11		6,379,905.67		5,281,745.67
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide						
Reduction of 2 FTE due to enrollment.						

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	3,162,820.00	0.00%	3,162,820.00	0.00%	3,162,820.00
2. Federal Revenues	8100-8299	5,961,004.00	-2.64%	5,803,423.00	-2.72%	5,645,842.00
3. Other State Revenues	8300-8599	7,672,895.00	0.00%	7,672,895.00	0.00%	7,672,895.00
4. Other Local Revenues	8600-8799	9,739,112.00	0.00%	9,739,112.00	0.00%	9,739,112.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	22,255,003.00	0.00%	22,255,003.00	0.00%	22,255,003.00
<b>6. Total (Sum lines A1 thru A5c)</b>		<b>48,790,834.00</b>	<b>-0.32%</b>	<b>48,633,253.00</b>	<b>-0.32%</b>	<b>48,475,672.00</b>
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				16,159,636.00		16,350,687.00
b. Step & Column Adjustment				191,051.00		193,344.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	16,159,636.00	1.18%	16,350,687.00	1.18%	16,544,031.00
2. Classified Salaries						
a. Base Salaries				9,636,216.00		9,751,851.00
b. Step & Column Adjustment				115,635.00		117,022.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	9,636,216.00	1.20%	9,751,851.00	1.20%	9,868,873.00
3. Employee Benefits	3000-3999	13,023,340.00	3.78%	13,515,777.00	0.58%	13,594,440.00
4. Books and Supplies	4000-4999	2,181,956.00	-31.98%	1,484,145.00	0.00%	1,484,145.00
5. Services and Other Operating Expenditures	5000-5999	5,341,540.00	-13.06%	4,643,730.00	-28.57%	3,317,241.00
6. Capital Outlay	6000-6999	193,277.00	0.00%	193,277.00	0.00%	193,277.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,076,803.00	0.00%	3,076,803.00	0.00%	3,076,803.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	396,862.00	0.00%	396,862.00	0.00%	396,862.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
<b>11. Total (Sum lines B1 thru B10)</b>		<b>50,009,630.00</b>	<b>-1.19%</b>	<b>49,413,132.00</b>	<b>-1.90%</b>	<b>48,475,672.00</b>
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
<b>(Line A6 minus line B11)</b>						
		(1,218,796.00)		(779,879.00)		0.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		1,998,675.60		779,879.60		0.60
2. Ending Fund Balance (Sum lines C and D1)		779,879.60		0.60		0.60
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	779,879.60		0.60		0.60
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance		779,879.60		0.60		0.60
<b>(Line D3f must agree with line D2)</b>						

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	133,550,976.00	3.06%	137,638,212.00	3.64%	142,649,071.00
2. Federal Revenues	8100-8299	5,961,004.00	-2.64%	5,803,423.00	-2.72%	5,645,842.00
3. Other State Revenues	8300-8599	10,314,920.00	0.00%	10,314,920.00	0.00%	10,314,920.00
4. Other Local Revenues	8600-8799	14,716,788.00	0.00%	14,716,788.00	0.00%	14,716,788.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		164,543,688.00	2.39%	168,473,343.00	2.88%	173,326,621.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				75,045,730.00		75,768,390.00
b. Step & Column Adjustment				874,660.00		885,157.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(152,000.00)		(152,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	75,045,730.00	0.96%	75,768,390.00	0.97%	76,501,547.00
2. Classified Salaries						
a. Base Salaries				29,321,710.00		29,673,571.00
b. Step & Column Adjustment				351,861.00		356,083.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	29,321,710.00	1.20%	29,673,571.00	1.20%	30,029,654.00
3. Employee Benefits	3000-3999	36,606,556.00	4.93%	38,411,109.00	0.33%	38,537,058.00
4. Books and Supplies	4000-4999	7,820,663.00	-19.99%	6,257,133.00	-5.59%	5,907,133.00
5. Services and Other Operating Expenditures	5000-5999	24,051,739.00	-6.50%	22,488,210.00	-9.90%	20,261,721.00
6. Capital Outlay	6000-6999	459,742.00	0.00%	459,742.00	0.00%	459,742.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,313,600.00	0.00%	3,313,600.00	0.00%	3,313,600.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(911,361.00)	0.00%	(911,361.00)	0.00%	(911,361.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	386,457.00	0.00%	386,457.00	0.00%	386,457.00
b. Other Uses	7630-7699	139,230.00	0.00%	139,230.00	0.00%	139,230.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		176,234,066.00	-0.14%	175,986,081.00	-0.77%	174,624,781.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		(11,690,378.00)		(7,512,738.00)		(1,298,160.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		13,676,255.27		1,985,877.27		(5,526,860.73)
2. Ending Fund Balance (Sum lines C and D1)		1,985,877.27		(5,526,860.73)		(6,825,020.73)
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	779,879.60		0.60		0.60
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	1,205,435.94		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	561.73		0.00		0.00
2. Unassigned/Unappropriated	9790	0.00		(5,526,861.33)		(6,825,021.33)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,985,877.27		(5,526,860.73)		(6,825,020.73)

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	561.73		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		(5,526,861.33)		(6,825,021.33)
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	11,731,767.38		11,906,767.00		12,106,767.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		11,732,329.11		6,379,905.67		5,281,745.67
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		6.66%		3.63%		3.02%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		12,871.04		12,652.41		12,404.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		176,234,066.00		175,986,081.00		174,624,781.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		176,234,066.00		175,986,081.00		174,624,781.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		5,287,021.98		5,279,582.43		5,238,743.43
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		5,287,021.98		5,279,582.43		5,238,743.43
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(893,101.00)				
Other Sources/Uses Detail					0.00	2,386,457.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	215,000.00	0.00				
Other Sources/Uses Detail					103,887.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	208,280.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	469,821.00	0.00				
Other Sources/Uses Detail					182,570.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					2,100,000.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
<b>TOTALS</b>	<b>0.00</b>	<b>0.00</b>	<b>893,101.00</b>	<b>(893,101.00)</b>	<b>2,386,457.00</b>	<b>2,386,457.00</b>	<b>0.00</b>	<b>0.00</b>

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(911,361.00)				
Other Sources/Uses Detail					0.00	386,457.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	215,000.00	0.00				
Other Sources/Uses Detail					103,887.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	192,928.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	503,433.00	0.00				
Other Sources/Uses Detail					182,570.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					100,000.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
<b>TOTALS</b>	<b>0.00</b>	<b>0.00</b>	<b>911,361.00</b>	<b>(911,361.00)</b>	<b>386,457.00</b>	<b>386,457.00</b>		

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

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

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

STANDARD: Funded average daily attendance (ADA) has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA	
3.0%	0	to 300
2.0%	301	to 1,000
1.0%	1,001	and over

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):

District's ADA Standard Percentage Level:

**1A. Calculating the District's ADA Variances**

DATA ENTRY: For the Third, Second, and First Prior Years, enter Estimated Funded ADA in the Original Budget Funded ADA column; enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the Third, Second, and First Prior Years. All other data are extracted.

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2016-17)				
District Regular	13,337	13,315		
Charter School	283	297		
<b>Total ADA</b>	<b>13,620</b>	<b>13,612</b>	<b>0.1%</b>	<b>Met</b>
Second Prior Year (2017-18)				
District Regular	13,095	13,093		
Charter School	287	277		
<b>Total ADA</b>	<b>13,382</b>	<b>13,370</b>	<b>0.1%</b>	<b>Met</b>
First Prior Year (2018-19)				
District Regular	12,887	12,887		
Charter School	287	278		
<b>Total ADA</b>	<b>13,174</b>	<b>13,165</b>	<b>0.1%</b>	<b>Met</b>
Budget Year (2019-20)				
District Regular	12,652			
Charter School	279			
<b>Total ADA</b>	<b>12,931</b>			

**1B. Comparison of District ADA to the Standard**

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for the first prior year.

**Explanation:**  
(required if NOT met)

1b. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for two or more of the previous three years.

**Explanation:**  
(required if NOT met)

**2. CRITERION: Enrollment**

STANDARD: Projected enrollment has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA		
3.0%	0	to	300
2.0%	301	to	1,000
1.0%	1,001	and	over

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):

District's Enrollment Standard Percentage Level:

**2A. Calculating the District's Enrollment Variances**

DATA ENTRY: Enter data in the Enrollment, Budget, column for all fiscal years and in the Enrollment, CBEDS Actual column for the First Prior Year; all other data are extracted or calculated. CBEDS Actual enrollment data preloaded in the District Regular lines will include both District Regular and Charter School enrollment. Districts will need to adjust the District Regular enrollment lines and the Charter School enrollment lines accordingly. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2016-17)				
District Regular	13,776	15,185		
Charter School	299			
<b>Total Enrollment</b>	<b>14,075</b>	<b>15,185</b>	<b>N/A</b>	<b>Met</b>
Second Prior Year (2017-18)				
District Regular	13,626	15,042		
Charter School	300			
<b>Total Enrollment</b>	<b>13,926</b>	<b>15,042</b>	<b>N/A</b>	<b>Met</b>
First Prior Year (2018-19)				
District Regular	13,392	13,475		
Charter School	299	287		
<b>Total Enrollment</b>	<b>13,691</b>	<b>13,762</b>	<b>N/A</b>	<b>Met</b>
Budget Year (2019-20)				
District Regular	13,300			
Charter School	300			
<b>Total Enrollment</b>	<b>13,600</b>			

**2B. Comparison of District Enrollment to the Standard**

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:  
(required if NOT met)

1b. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:  
(required if NOT met)

**3. CRITERION: ADA to Enrollment**

STANDARD: Projected second period (P-2) average daily attendance (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 (0.5%).

**3A. Calculating the District's ADA to Enrollment Standard**

DATA ENTRY: All data are extracted or calculated. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2016-17)			
District Regular	13,096	15,185	
Charter School	297	0	
<b>Total ADA/Enrollment</b>	<b>13,393</b>	<b>15,185</b>	<b>88.2%</b>
Second Prior Year (2017-18)			
District Regular	12,887	15,042	
Charter School	277		
<b>Total ADA/Enrollment</b>	<b>13,164</b>	<b>15,042</b>	<b>87.5%</b>
First Prior Year (2018-19)			
District Regular	12,652	13,475	
Charter School	278	287	
<b>Total ADA/Enrollment</b>	<b>12,930</b>	<b>13,762</b>	<b>94.0%</b>
		Historical Average Ratio:	89.9%
	<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>		<b>90.4%</b>

**3B. Calculating the District's Projected Ratio of ADA to Enrollment**

DATA ENTRY: Enter data in the Estimated P-2 ADA column for the two subsequent years. Enter data in the Enrollment column for the two subsequent years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund only, for all fiscal years. All other data are extracted or calculated.

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2019-20)				
District Regular	12,592	13,300		
Charter School	279	300		
<b>Total ADA/Enrollment</b>	<b>12,871</b>	<b>13,600</b>	<b>94.6%</b>	<b>Not Met</b>
1st Subsequent Year (2020-21)				
District Regular	12,404	13,102		
Charter School	275	299		
<b>Total ADA/Enrollment</b>	<b>12,679</b>	<b>13,401</b>	<b>94.6%</b>	<b>Not Met</b>
2nd Subsequent Year (2021-22)				
District Regular	13,248	13,042		
Charter School	270	300		
<b>Total ADA/Enrollment</b>	<b>13,518</b>	<b>13,342</b>	<b>101.3%</b>	<b>Not Met</b>

**3C. Comparison of District ADA to Enrollment Ratio to the Standard**

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD NOT MET - Projected P-2 ADA to enrollment ratio is above the standard for one or more of the budget or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

**Explanation:**  
(required if NOT met)

The percentages above are distorted because the total enrollment for the first two years includes all three charter schools and the ADA only includes the district plus one charter.

**4. CRITERION: LCFF Revenue**

STANDARD: Projected local control funding formula (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 district's cost-of-living adjustment (COLA) and its economic recovery target payment, plus or minus one percent.

For basic aid districts, 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.

For 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 COLA and its economic recovery target payment, plus or minus one percent.

**4A. District's LCFF Revenue Standard**

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: Basic Aid

**4A1. Calculating the District's LCFF Revenue Standard**

DATA ENTRY: Enter data in Step 1a for the two subsequent fiscal years. All other data is extracted or calculated. Enter data for Steps 2a through 2c. All other data is calculated.

Note: Enter data for the Economic Recovery Target Funding (current year increment), Step 2c, for the current year only (not applicable in the two subsequent fiscal years).

**Projected LCFF Revenue**

	Prior Year (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
<b>Step 1 - Change in Population</b>				
a. ADA (Funded) (Form A, lines A6 and C4)	13,180.56	12,944.69	12,867.00	12,674.00
b. Prior Year ADA (Funded)		13,180.56	12,944.69	12,867.00
c. Difference (Step 1a minus Step 1b)		(235.87)	(77.69)	(193.00)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-1.79%	-0.60%	-1.50%
<b>Step 2 - Change in Funding Level</b>				
a. Prior Year LCFF Funding				
b1. COLA percentage				
b2. COLA amount (proxy for purposes of this criterion)		0.00	0.00	0.00
c. Economic Recovery Target Funding (current year increment)			N/A	N/A
d. Total (Lines 2b2 plus Line 2c)		0.00	0.00	0.00
e. Percent Change Due to Funding Level (Step 2d divided by Step 2a)		0.00%	0.00%	0.00%
<b>Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2e)</b>				
		-1.79%	-0.60%	-1.50%
<b>LCFF Revenue Standard (Step 3, plus/minus 1%):</b>		N/A	N/A	N/A

**4A2. Alternate LCFF Revenue Standard - Basic Aid**

DATA ENTRY: If applicable to your district, input data in the 1st and 2nd Subsequent Year columns for projected local property taxes; all other data are extracted or calculated.

**Basic Aid District Projected LCFF Revenue**

	Prior Year (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	122,051,706.00	128,058,284.00	131,910,386.00	137,186,802.00
Percent Change from Previous Year		4.92%	3.01%	4.00%
<b>Basic Aid Standard (percent change from previous year, plus/minus 1%):</b>		<b>3.92% to 5.92%</b>	<b>2.01% to 4.01%</b>	<b>3.00% to 5.00%</b>

**4A3. Alternate LCFF Revenue Standard - Necessary Small School**

DATA ENTRY: All data are extracted or calculated.

**Necessary Small School District Projected LCFF Revenue**

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
<b>Necessary Small School Standard (COLA plus Economic Recovery Target Payment, Step 2e, plus/minus 1%):</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>

**4B. Calculating the District's Projected Change in LCFF Revenue**

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Year columns for LCFF Revenue; all other data are extracted or calculated.

	Prior Year (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	136,075,514.00	142,043,436.00	145,875,102.00	151,113,956.00
District's Projected Change in LCFF Revenue:		4.39%	2.70%	3.59%
<b>Basic Aid Standard:</b>		<b>3.92% to 5.92%</b>	<b>2.01% to 4.01%</b>	<b>3.00% to 5.00%</b>
<b>Status:</b>		<b>Not Met</b>	<b>Not Met</b>	<b>Not Met</b>

**4C. Comparison of District LCFF Revenue to the Standard**

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD NOT MET - Projected change in LCFF revenue is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting LCFF revenue.

**Explanation:**  
(required if NOT met)

Property taxes are projected to increase by four percent each year with the exception of the RDA funds, which are increasing at a faster pace as the RDA debt is paid off. The charters are at capacity and are not receiving ILPT increases at the same pace.

**5. CRITERION: Salaries and Benefits**

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the budget year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

**5A. Calculating the District's Historical Average Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures**

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2016-17)	91,711,981.97	111,269,073.04	82.4%
Second Prior Year (2017-18)	96,398,735.31	115,960,370.01	83.1%
First Prior Year (2018-19)	99,831,032.00	123,356,977.00	80.9%
	Historical Average Ratio:		82.1%

District's Reserve Standard Percentage (Criterion 10B, Line 4):	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	3.0%	3.0%	3.0%
	<b>79.1% to 85.1%</b>	<b>79.1% to 85.1%</b>	<b>79.1% to 85.1%</b>

**5B. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures**

DATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and Total Unrestricted Expenditures data for the 1st and 2nd Subsequent Years will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2019-20)	102,154,804.00	125,698,749.00	81.3%	Met
1st Subsequent Year (2020-21)	104,234,755.00	126,047,262.00	82.7%	Met
2nd Subsequent Year (2021-22)	105,060,915.00	125,623,422.00	83.6%	Met

**5C. Comparison of District Salaries and Benefits Ratio to the Standard**

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the budget and two subsequent fiscal years.

Explanation:  
(required if NOT met)

**6. CRITERION: Other Revenues and Expenditures**

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies, and services and other operating), 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 (COLA) plus or minus ten percent.

For each major object category, changes that exceed the percentage change in population and the funded COLA plus or minus five percent must be explained.

**6A. Calculating the District's Other Revenues and Expenditures Standard Percentage Ranges**

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	-1.79%	-0.60%	-1.50%
<b>2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):</b>	<b>-11.79% to 8.21%</b>	<b>-10.60% to 9.40%</b>	<b>-11.50% to 8.50%</b>
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-6.79% to 3.21%	-5.60% to 4.40%	-6.50% to 3.50%

**6B. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 6A, Line 3)**

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year data for each revenue and expenditure section will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2018-19)	7,817,379.00		
Budget Year (2019-20)	5,961,004.00	-23.75%	Yes
1st Subsequent Year (2020-21)	5,803,423.00	-2.64%	No
2nd Subsequent Year (2021-22)	5,645,842.00	-2.72%	No

**Explanation:**  
(required if Yes)

At each adopted budget the district decreases the federal revenue by 10 percent because the allocation is not provided until late July. For 2019-20 and the two subsequent years, the prior year carryover is not included until the first interim budget.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)</b>			
First Prior Year (2018-19)	14,401,041.00		
Budget Year (2019-20)	10,314,920.00	-28.37%	Yes
1st Subsequent Year (2020-21)	10,314,920.00	0.00%	No
2nd Subsequent Year (2021-22)	10,314,920.00	0.00%	No

**Explanation:**  
(required if Yes)

No funds for one-time outstanding mandate claims have been budgeted.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)</b>			
First Prior Year (2018-19)	14,484,658.00		
Budget Year (2019-20)	14,716,788.00	1.60%	No
1st Subsequent Year (2020-21)	14,716,788.00	0.00%	No
2nd Subsequent Year (2021-22)	14,716,788.00	0.00%	No

**Explanation:**  
(required if Yes)

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)</b>			
First Prior Year (2018-19)	8,984,715.43		
Budget Year (2019-20)	7,820,663.00	-12.96%	Yes
1st Subsequent Year (2020-21)	6,257,133.00	-19.99%	Yes
2nd Subsequent Year (2021-22)	5,907,133.00	-5.59%	No

**Explanation:**  
(required if Yes)

As salaries and benefits continue to increase, books and supplies decrease to keep in line with projected revenue.

**Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYP, Line B5)**

First Prior Year (2018-19)	25,559,657.56		
Budget Year (2019-20)	24,051,739.00	-5.90%	No
1st Subsequent Year (2020-21)	22,488,210.00	-6.50%	Yes
2nd Subsequent Year (2021-22)	20,261,721.00	-9.90%	Yes

**Explanation:**  
(required if Yes)

As salaries and benefits continue to increase, services and other operating expenditures decrease to keep in line with projected revenue.

**6C. Calculating the District's Change in Total Operating Revenues and Expenditures (Section 6A, Line 2)**

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
<b>Total Federal, Other State, and Other Local Revenue (Criterion 6B)</b>			
First Prior Year (2018-19)	36,703,078.00		
Budget Year (2019-20)	30,992,712.00	-15.56%	Not Met
1st Subsequent Year (2020-21)	30,835,131.00	-0.51%	Met
2nd Subsequent Year (2021-22)	30,677,550.00	-0.51%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)</b>			
First Prior Year (2018-19)	34,544,372.99		
Budget Year (2019-20)	31,872,402.00	-7.73%	Met
1st Subsequent Year (2020-21)	28,745,343.00	-9.81%	Met
2nd Subsequent Year (2021-22)	26,168,854.00	-8.96%	Met

**6D. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range**

DATA ENTRY: Explanations are linked from Section 6B if the status in Section 6C is not met; no entry is allowed below.

- 1a. STANDARD NOT MET - Projected total operating revenues have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

**Explanation:**  
Federal Revenue  
(linked from 6B  
if NOT met)

At each adopted budget the district decreases the federal revenue by 10 percent because the allocation is not provided until late July. For 2019-20 and the two subsequent years, the prior year carryover is not included until the first interim budget.

**Explanation:**  
Other State Revenue  
(linked from 6B  
if NOT met)

No funds for one-time outstanding mandate claims have been budgeted.

**Explanation:**  
Other Local Revenue  
(linked from 6B  
if NOT met)

- 1b. STANDARD MET - Projected total operating expenditures have not changed by more than the standard for the budget and two subsequent fiscal years.

**Explanation:**  
Books and Supplies  
(linked from 6B  
if NOT met)

**Explanation:**  
Services and Other Exps  
(linked from 6B  
if NOT met)

**7. CRITERION: Facilities Maintenance**

**STANDARD:** Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that 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).

**Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)**

**NOTE:** EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year.

**DATA ENTRY:** Click the appropriate Yes or No button for special education local plan area (SELPA) administrative units (AUs); all other data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation? No
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223) 0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	176,234,066.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00	3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution <sup>1</sup> to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	176,234,066.00	5,287,021.98	0.00	Not Met

<sup>1</sup> Fund 01, Resource 8150, Objects 8900-8999

If standard is not met, enter an X in the box that best describes why the minimum required contribution was not made:

- |  |   |
|--|---|
|  | Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998) |
|  | Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])                               |
|  | Other (explanation must be provided)  |

**Explanation:**  
(required if NOT met  
and Other is marked)

SBUSD no longer uses resource 8150. The District uses resource 0850.

**8. CRITERION: Deficit Spending**

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in two out of three prior fiscal years.

**8A. Calculating the District's Deficit Spending Standard Percentage Levels**

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2016-17)	Second Prior Year (2017-18)	First Prior Year (2018-19)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	10,654,277.37	14,124,046.38	16,762,514.67
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	6,638,510.90	12,094,671.54	3,759,957.44
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	(0.28)	0.00
e. Available Reserves (Lines 1a through 1d)	17,292,788.27	26,218,717.64	20,522,472.11
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	153,655,834.29	163,075,980.06	176,024,909.72
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	153,655,834.29	163,075,980.06	176,024,909.72
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	11.3%	16.1%	11.7%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>3.8%</b>	<b>5.4%</b>	<b>3.9%</b>

<sup>1</sup>Available reserves are the unrestricted amounts in the Stabilization Arrangement, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

<sup>2</sup>A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

**8B. Calculating the District's Deficit Spending Percentages**

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2016-17)	2,453,763.02	113,011,624.22	N/A	Met
Second Prior Year (2017-18)	1,427,095.71	119,525,011.01	N/A	Met
First Prior Year (2018-19)	(10,385,873.00)	125,882,664.00	8.3%	Not Met
Budget Year (2019-20) (Information only)	(10,471,582.00)	126,224,436.00		

**8C. Comparison of District Deficit Spending to the Standard**

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in two or more of the three prior years.

**Explanation:**  
(required if NOT met)

Part of the deficit is due to the spending of one-time mandate funds (\$4 million), transferring funds to Special Reserve Fund 17 (\$2 million), and the ongoing increase in salaries and benefits.

**9. CRITERION: Fund Balance**

STANDARD: Budgeted beginning unrestricted general fund balance has not been overestimated for two out of three prior fiscal years by more than the following percentage levels:

Percentage Level <sup>1</sup>	District ADA
1.7%	0 to 300
1.3%	301 to 1,000
1.0%	1,001 to 30,000
0.7%	30,001 to 400,000
0.3%	400,001 and over

<sup>1</sup> Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

District Estimated P-2 ADA (Form A, Lines A6 and C4):

District's Fund Balance Standard Percentage Level:

**9A. Calculating the District's Unrestricted General Fund Beginning Balance Percentages**

DATA ENTRY: Enter data in the Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

Fiscal Year	Unrestricted General Fund Beginning Balance <sup>2</sup> (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2016-17)	10,680,328.49	18,182,593.94	N/A	Met
Second Prior Year (2017-18)	17,421,945.22	20,636,356.96	N/A	Met
First Prior Year (2018-19)	16,776,871.96	22,063,452.67	N/A	Met
Budget Year (2019-20) (Information only)	11,677,579.67			

<sup>2</sup> Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

**9B. Comparison of District Unrestricted Beginning Fund Balance to the Standard**

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Unrestricted general fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three years.

**Explanation:**  
(required if NOT met)

**10. CRITERION: Reserves**

STANDARD: Available reserves<sup>1</sup> for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

DATA ENTRY: Budget Year data are extracted. If Form MYP exists, 1st and 2nd Subsequent Year data will be extracted. If not, enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

Percentage Level	District ADA		
5% or \$69,000 (greater of)	0	to	300
4% or \$69,000 (greater of)	301	to	1,000
3%	1,001	to	30,000
2%	30,001	to	400,000
1%	400,001	and	over

<sup>1</sup> Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

<sup>2</sup> Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (Education Code Section 42238), rounded to the nearest thousand.

<sup>3</sup> A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	12,871	12,652	12,404
<b>District's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

**10A. Calculating the District's Special Education Pass-through Exclusions (only for districts that serve as the AU of a SELPA)**

DATA ENTRY: For SELPA AUs, if Form MYP exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1 and, if Yes, enter data for item 2a and for the two subsequent years in item 2b; Budget Year data are extracted.

For districts that serve as the AU of a SELPA (Form MYP, Lines F1a, F1b1, and F1b2):

- Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
- If you are the SELPA AU and are excluding special education pass-through funds:
  - Enter the name(s) of the SELPA(s): \_\_\_\_\_

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00	0.00	0.00

**10B. Calculating the District's Reserve Standard**

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 and 2 will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	176,234,066.00	175,986,081.00	174,624,781.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	176,234,066.00	175,986,081.00	174,624,781.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	5,287,021.98	5,279,582.43	5,238,743.43
6. Reserve Standard - by Amount (\$69,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. <b>District's Reserve Standard (Greater of Line B5 or Line B6)</b>	<b>5,287,021.98</b>	<b>5,279,582.43</b>	<b>5,238,743.43</b>

**10C. Calculating the District's Budgeted Reserve Amount**

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 7 will be extracted; if not, enter data for the two subsequent years.  
All other data are extracted or calculated.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	561.73		
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	(5,526,861.33)	(6,825,021.33)
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	11,731,767.38	11,906,767.00	12,106,767.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	11,732,329.11	6,379,905.67	5,281,745.67
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	6.66%	3.63%	3.02%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>5,287,021.98</b>	<b>5,279,582.43</b>	<b>5,238,743.43</b>
Status:	Met	Met	Met

**10D. Comparison of District Reserve Amount to the Standard**

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Projected available reserves have met the standard for the budget and two subsequent fiscal years.

**Explanation:**  
(required if NOT met)

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**SUPPLEMENTAL INFORMATION**

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DATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.

**S1. Contingent Liabilities**

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?

No

1b. If Yes, identify the liabilities and how they may impact the budget:

**S2. Use of One-time Revenues for Ongoing Expenditures**

1a. Does your district have 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?

No

1b. If Yes, identify the expenditures and 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**

1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues?

No

1b. If Yes, identify the expenditures:

**S4. Contingent Revenues**

1a. Does your district have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

No

1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

**S5. Contributions**

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. Explanation should include whether contributions are ongoing or one-time in nature.

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. Explanation should include whether transfers are ongoing or one-time in nature.

Estimate the impact of any capital projects on the general fund operational budget.

District's Contributions and Transfers Standard: -10.0% to +10.0%  
or -\$20,000 to +\$20,000

**S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund**

DATA ENTRY: For Contributions, enter data in the Projection column for the 1st and 2nd Subsequent Years. Contributions for the First Prior Year and Budget Year will be extracted. For Transfers In and Transfers Out, enter data in the First Prior Year. If Form MYP exists, the data will be extracted for the Budget Year, and 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data in the Budget Year, 1st and 2nd subsequent Years. Click the appropriate button for item 1d; all other data will be calculated.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2018-19)	(19,282,455.00)			
Budget Year (2019-20)	(22,255,003.00)	2,972,548.00	15.4%	Not Met
1st Subsequent Year (2020-21)	(22,255,003.00)	0.00	0.0%	Met
2nd Subsequent Year (2021-22)	(22,255,003.00)	0.00	0.0%	Met

<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2018-19)	0.00			
Budget Year (2019-20)	0.00	0.00	0.0%	Met
1st Subsequent Year (2020-21)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2021-22)	0.00	0.00	0.0%	Met

<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2018-19)	1,425,411.00			
Budget Year (2019-20)	386,457.00	(1,038,954.00)	-72.9%	Not Met
1st Subsequent Year (2020-21)	386,457.00	0.00	0.0%	Met
2nd Subsequent Year (2021-22)	386,457.00	0.00	0.0%	Met

1d. **Impact of Capital Projects**  
Do you have any capital projects that may impact the general fund operational budget? No

\* Include transfers used to cover operating deficits in either the general fund or any other fund.

**S5B. Status of the District's Projected Contributions, Transfers, and Capital Projects**

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for item 1d.

1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

**Explanation:**  
(required if NOT met) There is an increase from local contribution to special education to fully staff the special education department.

1b. MET - Projected transfers in have not changed by more than the standard for the budget and two subsequent fiscal years.

**Explanation:**  
(required if NOT met)

1c. NOT MET - The projected transfers out of the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

**Explanation:**  
(required if NOT met)

The District is not planning on transferring funds to the Special Reserve Fund 17.

1d. NO - There are no capital projects that may impact the general fund operational budget.

**Project Information:**  
(required if YES)

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**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> and their annual required payments for the budget year and two subsequent fiscal years.

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.

<sup>1</sup> Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

**S6A. Identification of the District's Long-term Commitments**

DATA ENTRY: Click the appropriate button in item 1 and enter data in all columns of item 2 for applicable long-term commitments; there are no extractions in this section.

1. Does your district have long-term (multiyear) commitments?   
(If No, skip item 2 and Sections S6B and S6C)

2. If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2019
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	Various	General Fund	7XXX	1,117,485
Certificates of Participation				
General Obligation Bonds	Various	Property Tax Fund 51/52	7XXX	270,222,405
Supp Early Retirement Program	1	General Fund	3901	513,082
State School Building Loans				
Compensated Absences	Various	Multiple Funds	1XXX/2XXX	1,927,701

Other Long-term Commitments (do not include OPEB):

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2019
<b>TOTAL:</b>				<b>273,780,673</b>

Type of Commitment (continued)	Prior Year (2018-19) Annual Payment (P & I)	Budget Year (2019-20) Annual Payment (P & I)	1st Subsequent Year (2020-21) Annual Payment (P & I)	2nd Subsequent Year (2021-22) Annual Payment (P & I)
Capital Leases	1,081,275	352,944	304,844	293,442
Certificates of Participation				
General Obligation Bonds	12,489,629	12,405,000	6,250,000	6,945,000
Supp Early Retirement Program	513,082	513,082	0	0
State School Building Loans				
Compensated Absences	200,000	200,000	200,000	200,000

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2018-19) Annual Payment (P & I)	Budget Year (2019-20) Annual Payment (P & I)	1st Subsequent Year (2020-21) Annual Payment (P & I)	2nd Subsequent Year (2021-22) Annual Payment (P & I)
<b>Total Annual Payments:</b>	<b>14,283,986</b>	<b>13,471,026</b>	<b>6,754,844</b>	<b>7,438,442</b>
<b>Has total annual payment increased over prior year (2018-19)?</b>		<b>No</b>	<b>No</b>	<b>No</b>

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**S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment**

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DATA ENTRY: Enter an explanation if Yes.

- 1a. No - Annual payments for long-term commitments have not increased in one or more of the budget and two subsequent fiscal years.

**Explanation:**  
(required if Yes  
to increase in total  
annual payments)

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**S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments**

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DATA ENTRY: Click the appropriate Yes or No button in item 1; if Yes, an explanation is required in item 2.

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

No

- 2.

No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment annual payments.

**Explanation:**  
(required if Yes)

**S7. Unfunded Liabilities**

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 actuarially determined contribution (if available); and indicate how the obligation is funded (pay-as-you-go, amortized over a specific period, etc.).

Estimate the unfunded liability for self-insurance programs such as workers' compensation based on an actuarial valuation, if required, or other method; identify or estimate the required contribution; and indicate how the obligation is funded (level of risk retained, funding approach, etc.).

**S7A. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other than Pensions (OPEB)**

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section except the budget year data on line 5b.

1. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)

Yes

2. For the district's OPEB:  
a. Are they lifetime benefits?

No

b. Do benefits continue past age 65?

No

c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

3. a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?

Pay-as-you-go

b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund

	Self-Insurance Fund	Governmental Fund
	0	0

4. OPEB Liabilities

- a. Total OPEB liability
- b. OPEB plan(s) fiduciary net position (if applicable)
- c. Total/Net OPEB liability (Line 4a minus Line 4b)
- d. Is total OPEB liability based on the district's estimate or an actuarial valuation?
- e. If based on an actuarial valuation, indicate the date of the OPEB valuation

10,873,056.00
10,873,056.00
0.00
Actuarial
Jul 01, 2017

5. OPEB Contributions

- a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method
- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)
- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)
- d. Number of retirees receiving OPEB benefits

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	556,000.00	585,000.00	600,000.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	1,130,538.00	1,500,000.00	1,500,000.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	1,130,538.00	1,500,000.00	1,500,000.00
d. Number of retirees receiving OPEB benefits	57	56	55

**S7B. Identification of the District's Unfunded Liability for Self-Insurance Programs**

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

1. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section S7A) (If No, skip items 2-4)

No
----

2. Describe each self-insurance program operated by the district, including details for each such as level of risk retained, funding approach, basis for valuation (district's estimate or actuarial), and date of the valuation:

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3. Self-Insurance Liabilities

- a. Accrued liability for self-insurance programs  
 b. Unfunded liability for self-insurance programs


4. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs  
 b. Amount contributed (funded) for self-insurance programs

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
a. Required contribution (funding) for self-insurance programs			
b. Amount contributed (funded) for self-insurance programs			

**S8. Status of Labor Agreements**

Analyze the status of all employee labor 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. Compare the increase in new commitments to the projected increase in ongoing revenues, and explain how these commitments will be funded in future fiscal years.

**If salary and benefit negotiations are not finalized at budget adoption, upon settlement with certificated or classified staff:**

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 (COE) with an analysis of the cost of the settlement and its impact on the operating budget.

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.

**S8A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees**

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of certificated (non-management) full-time-equivalent (FTE) positions	764.0	764.0	762.0	760.0

**Certificated (Non-management) Salary and Benefit Negotiations**

1. Are salary and benefit negotiations settled for the budget year?

Yes
-----

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

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**Negotiations Settled**

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

May 14, 2019
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2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?

Yes
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If Yes, date of Superintendent and CBO certification:

Apr 25, 2019
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3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?

Yes
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If Yes, date of budget revision board adoption:

Jun 25, 2019
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4. Period covered by the agreement:

Begin Date: Jul 01, 2019

End Date: Jun 30, 2020

5. Salary settlement:

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	Yes	Yes	Yes

**One Year Agreement**

Total cost of salary settlement	2,867,825	194,237	0
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% change in salary schedule from prior year  
or

2.0%
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**Multiyear Agreement**

Total cost of salary settlement			
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% change in salary schedule from prior year  
(may enter text, such as "Reopener")

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Identify the source of funding that will be used to support multiyear salary commitments:

All funds
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**Negotiations Not Settled**

6. Cost of a one percent increase in salary and statutory benefits

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
7. Amount included for any tentative salary schedule increases	0	0	0

**Certificated (Non-management) Health and Welfare (H&W) Benefits**

- Are costs of H&W benefit changes included in the budget and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	3,717,569	3,754,745	3,792,292
3. Percent of H&W cost paid by employer	68.0%	68.0%	68.0%
4. Percent projected change in H&W cost over prior year	1.0%	1.0%	1.0%

**Certificated (Non-management) Prior Year Settlements**

Are any new costs from prior year settlements included in the budget?  
If Yes, amount of new costs included in the budget and MYPs  
If Yes, explain the nature of the new costs:

No		
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**Certificated (Non-management) Step and Column Adjustments**

- Are step & column adjustments included in the budget and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	864,290	874,661	885,157
3. Percent change in step & column over prior year	1.2%	1.2%	1.2%

**Certificated (Non-management) Attrition (layoffs and retirements)**

- Are savings from attrition included in the budget and MYPs?
- Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	No	No	No

**Certificated (Non-management) - Other**

List other significant contract changes and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

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**S8B. Cost Analysis of District's Labor Agreements - Classified (Non-management) Employees**

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of classified (non-management) FTE positions	646.5	637.0	637.0	637.0

**Classified (Non-management) Salary and Benefit Negotiations**

1. Are salary and benefit negotiations settled for the budget year?

Yes
-----

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

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Negotiations Settled

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

May 14, 2019
--------------

2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?

Yes
-----

If Yes, date of Superintendent and CBO certification:

Apr 25, 2019
--------------

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?

Yes
-----

If Yes, date of budget revision board adoption:

Jun 25, 2019
--------------

4. Period covered by the agreement:

Begin Date:

Jul 01, 2019
--------------

End Date:

Jun 30, 2020
--------------

5. Salary settlement:

Budget Year  
(2019-20)

1st Subsequent Year  
(2020-21)

2nd Subsequent Year  
(2021-22)

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

Yes	Yes	Yes
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**One Year Agreement**

Total cost of salary settlement

1,090,960	0	0
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% change in salary schedule from prior year  
or

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**Multiyear Agreement**

Total cost of salary settlement

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% change in salary schedule from prior year  
(may enter text, such as "Reopener")

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Identify the source of funding that will be used to support multiyear salary commitments:

All funds
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Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

0
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Budget Year  
(2019-20)

1st Subsequent Year  
(2020-21)

2nd Subsequent Year  
(2021-22)

7. Amount included for any tentative salary schedule increases

0	0	0
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**Classified (Non-management) Health and Welfare (H&W) Benefits**

1. Are costs of H&W benefit changes included in the budget and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
2,613,282	2,639,415	2,665,809
68.0%	68.0%	68.0%
1.0%	1.0%	1.0%

**Classified (Non-management) Prior Year Settlements**

- Are any new costs from prior year settlements included in the budget?  
If Yes, amount of new costs included in the budget and MYPs  
If Yes, explain the nature of the new costs:

No		
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**Classified (Non-management) Step and Column Adjustments**

1. Are step & column adjustments included in the budget and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
347,689	351,861	356,083
1.2%	1.2%	1.2%

**Classified (Non-management) Attrition (layoffs and retirements)**

1. Are savings from attrition included in the budget and MYPs?
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
No	No	No

**Classified (Non-management) - Other**

List other significant contract changes and the cost impact of each change (i.e., hours of employment, leave of absence, bonuses, etc.):

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**S8C. Cost Analysis of District's Labor Agreements - Management/Supervisor/Confidential Employees**

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of management, supervisor, and confidential FTE positions	78.0	80.0	80.0	80.0

**Management/Supervisor/Confidential Salary and Benefit Negotiations**

1. Are salary and benefit negotiations settled for the budget year?

Yes
-----

If Yes, complete question 2.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 3 and 4.

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If n/a, skip the remainder of Section S8C.

**Negotiations Settled**

2. Salary settlement:

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

Total cost of salary settlement

% change in salary schedule from prior year (may enter text, such as "Reopener")

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes	Yes
Total cost of salary settlement	495,169	0	0
% change in salary schedule from prior year (may enter text, such as "Reopener")	2.0%		

**Negotiations Not Settled**

3. Cost of a one percent increase in salary and statutory benefits

0
---

4. Amount included for any tentative salary schedule increases

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
	0	0	0

**Management/Supervisor/Confidential Health and Welfare (H&W) Benefits**

- Are costs of H&W benefit changes included in the budget and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes	Yes
Total cost of H&W benefits	536,460	541,825	547,243
Percent of H&W cost paid by employer	68.0%	68.0%	68.0%
Percent projected change in H&W cost over prior year	1.0%	1.0%	1.0%

**Management/Supervisor/Confidential Step and Column Adjustments**

- Are step & column adjustments included in the budget and MYPs?
- Cost of step and column adjustments
- Percent change in step & column over prior year

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes	Yes
Cost of step and column adjustments	100,000	100,000	100,000
Percent change in step & column over prior year	1.2%	1.2%	1.2%

**Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)**

- Are costs of other benefits included in the budget and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
No	No	No	No
Total cost of other benefits	0	0	0
Percent change in cost of other benefits over prior year	0.0%	0.0%	0.0%

**S9. Local Control and Accountability Plan (LCAP)**

Confirm that the school district's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.

DATA ENTRY: Click the appropriate Yes or No button in item 1, and enter the date in item 2.

1. Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?

2. Approval date for adoption of the LCAP or approval of an update to the LCAP.

**S10. LCAP Expenditures**

Confirm that the school district's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.

DATA ENTRY: Click the appropriate Yes or No button.

Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services and Expenditures?

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**ADDITIONAL FISCAL INDICATORS**

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The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review.

DATA ENTRY: Click the appropriate Yes or No button for items A1 through A9 except item A3, which is automatically completed based on data in Criterion 2.

- |  |                                  |
|--|----------------------------------|
| A1. Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?   | <input type="text" value="No"/>  |
| A2. Is the system of personnel position control independent from the payroll system?   | <input type="text" value="No"/>  |
| A3. Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)   | <input type="text" value="Yes"/> |
| A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?  | <input type="text" value="No"/>  |
| A5. Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment? | <input type="text" value="No"/>  |
| A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?  | <input type="text" value="No"/>  |
| A7. Is the district's financial system independent of the county office system?  | <input type="text" value="Yes"/> |
| A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)   | <input type="text" value="No"/>  |
| A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?  | <input type="text" value="No"/>  |

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

**Comments:**  
(optional)

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**End of School District Budget Criteria and Standards Review**

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6/17/2019 12:45:07 PM

42-76786-0000000

July 1 Budget  
2019-20 Budget  
Technical Review Checks

Santa Barbara Unified

Santa Barbara County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

## IMPORT CHECKS

### GENERAL LEDGER CHECKS

EFB-POSITIVE - (W) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. NOTE: Negative ending balances in Fund 01 restricted resources will be offset against available reserves calculated in Form 01CS and Form MYP, which can negatively affect the criteria and standards. EXCEPTION

FUND	RESOURCE	NEG. EFB
13	5310	-344,243.32

Explanation: The negative balance in Fund 13, Resource 5310, is the result of expenditures increasing at a faster pace than revenue. The increase in expenditures is mainly due to the increasing costs of employees, health insurance, and retirement benefits. For 19-20, we will continue to closely monitor the revenue and expenditures on a monthly basis to make sure the resource doesn't continue to deficit spend.

Total of negative resource balances for Fund 13	-344,243.32
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OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund: EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
13	5310	9790	-344,243.32

Explanation: The negative balance in Fund 13, Resource 5310, is the result of expenditures increasing at a faster pace than revenue. The increase in expenditures is mainly due to the increasing costs of employees, health insurance, and retirement benefits. For 19-20, we will continue to closely monitor the revenue and expenditures on a monthly basis to make sure the resource doesn't continue to deficit spend.

## SUPPLEMENTAL CHECKS

**EXPORT CHECKS**

Checks Completed.

SACS2019 Financial Reporting Software - 2019.1.0  
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42-76786-0000000

July 1 Budget  
 2018-19 Estimated Actuals  
 Technical Review Checks

Santa Barbara Unified

Santa Barbara County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

**IMPORT CHECKS**

**GENERAL LEDGER CHECKS**

EFB-POSITIVE - (W) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. EXCEPTION

<u>FUND</u>	<u>RESOURCE</u>	<u>NEG. EFB</u>
13	5310	-766,788.32
Explanation: The negative balance in Fund 13, Resource 5310, is the result of expenditures increasing at a faster pace than revenue. The increase in expenditures is mainly due to the increasing costs of employees, health insurance, and retirement benefits. For 19-20, we will continue to closely monitor the revenue and expenditures on a monthly basis to make sure the resource doesn't continue to deficit spend.		
Total of negative resource balances for Fund 13		-766,788.32

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund: EXCEPTION

<u>FUND</u>	<u>RESOURCE</u>	<u>OBJECT</u>	<u>VALUE</u>
13	5310	8660	-15,000.00
Explanation: The federal government reimbursements for free and reduced lunches are often delayed causing the cash to have a negative balance and generating negative interest. For 19-20, we will be making more timely deposits of the money received for paid meals to help offset the timing of the federal reimbursements.			
13	5310	9790	-766,788.32
Explanation: The negative balance in Fund 13, Resource 5310, is the result of expenditures increasing at a faster pace than revenue. The increase in expenditures is mainly due to the increasing costs of employees, health insurance, and retirement benefits. For 19-20, we will continue to closely monitor the revenue and expenditures on a monthly basis to make sure the resource doesn't continue to deficit spend.			

## **SUPPLEMENTAL CHECKS**

### **EXPORT CHECKS**

Checks Completed.