

2019/2020 ADOPTED BUDGET EXECUTIVE SUMMARY

The District is required to adopt a budget prior to July 1 of each year in order to authorize the expenditure of funds. Since the preparation of this budget occurs before the Governor's final action, and before actual expenditures are known for the current year, estimates of proposed revenues and expenditures are based on the most reasonable assumptions and recent information available at the time of the preparation. The budget is a dynamic document which will change as the assumptions and estimates used to develop it change.

Governor Newsome's May Revision 2019/2020 budget proposal confirms that General Fund revenue assumptions have increased since the release of the Governor's January budget proposal. The administration attributes these gains primarily to the short-term personal and corporate income gains stemming from a strong stock market and initial public offerings of stock of large California-based companies. The revenues are increased short-term from 2017/2018 through 2019/2020 in the budget forecast, but lower for years beyond.

The 2013 Budget Act established the Local Control Funding Formula (LCFF) which expands local control, reduces state bureaucracy, and ensures that students needs drive the allocation of resources. The funding also includes increased transparency and accountability by the use of the Local Control Accountability Plan (LCAP). School districts are required to develop, adopt, and annually update a three-year LCAP, using the California State Board of Education's adopted template. The LCAP is required to identify goals and measure progress for student subgroups across multiple performance indicators. Additionally, the regulations require school districts "to increase and improve" services for targeted students (by way of supplemental and concentration grant funding within the LCFF). With our high percentage of targeted students, the regulations provide authority for school districts to spend funds "school-wide" when significant populations of those students attend a school. The budget is aligned with our LCAPs.

The General Fund revenues are greater than the expenditures by \$1.5 million. However, once the on-going special education and CSEA salary increases are added to the budget (currently in the ending fund balance reserve), we will be deficit spending \$1.4 million. The 2018/2019 Second Interim and Resolution #756 projected on-going deficit spending of \$4.6 million in 2019/2020. The additional budget reductions of \$3.2 million in 2019/2020 to bring down the on-going deficit spending are identified in the next section. We have enough of an ending fund balance for the required 3% State reserve for economic uncertainties, but fall short \$800,000 to meet our Board Policy intent to maintain a minimum reserve of economic uncertainties equal to at least one month of the general fund payroll expenditures (\$19 million) or 6% of the general fund expenditures and other financing sources (\$21 million).

BUDGET REDUCTIONS AND TIMELINE

School districts up and down the State are making budget reductions to decrease/eliminate their deficit spending. There are at least three specific factors that districts say are making it harder to balance their budget:

- Rising pension costs (STRS & PERS)
- Rising special education costs
- Declining enrollment

Twin Rivers is a part of this norm and has expenditures rising higher than revenue increases. Budget reductions made to help alleviate deficit spending:

- \$7.2 million in 2018/2019
- \$6.5 million in 2019/2020 (Resolution #756)
- \$3.2 million additional reductions in 2019/2020
 - \$200,000 – computer capital lease less than expected
 - \$600,000 – two capital leases expired
 - \$300,000 – increase in interest income
 - \$150,000 – additional kindergarten teacher for 20:1 CSR average using S/C
 - \$700,000 – additional (at maximum) for portion of teachers' salaries for full day kindergarten using S/C
 - \$100,000 – increase to S/C teacher salaries for instructional minutes
 - \$600,000 – four FTE certificated positions less due to declining enrollment
 - \$500,000 – additional savings from the early retirement incentive over the conservative amount in the 2019/2020 projections from the 2018/2019 Second Interim

The 2019/2020 Adopted Budget includes on-going deficit spending of \$1.4 million. 2018/2019 Second Interim and Resolution #756 projected on-going deficit spending of \$4.6 million in 2019/2020 and \$5.4 million in 2020/2021. The additional budget reductions of \$3.2 million in 2019/2020 to bring down the on-going deficit spending are identified above.

With the additional budget reductions in 2019/2020, the 2020/2021 on-going deficit spending is projected at \$3.8 million. The 2020/2021 year does not include any salary or other type of negotiation increase in costs. Resolution #756 requires \$5.4 million in reductions for 2020/2021. We will continue with the plan of \$5.4 million in reductions for 2020/2021 with a minimum of \$3.8 million required.

The May 17, 2019 letter from Sacramento County Office of Education (SCOE) in response to the district's CSEA AB 1200 Disclosure, SCOE requests the district submit to their office with the district's Adopted Budget the timeline process for the housing committee and other budget reduction processes for identifying and implementing \$5.4 million in reduction for 2020/2021.

Student Housing Committee (SHC) Timeline (June and moving forward):

- May 22 through June 2 - Thought Exchange opened
- June 3 through 7 - Analyze results
- June 11 – Present results at Board meeting
- June 25 – Board of Trustees provide input on a Board Policy for the optimal school configuration and size
- July 16, July 30, August 13, August 27, September 3 & September 17 - SHC meetings
- October 8 – Present school closure plan to Board of Trustees
- October 29th – Take action on school closures at Board meeting

Budget Reduction Timeline:

- August – Board budget workshop; review, analyze, suggestions
- January – Board budget workshop; review, analyze, suggestions
- March 10 – Take action on budget reductions

LONG TERM FINANCIAL COMMITMENTS

In November 2016, the District refunded bonds and issued new bonds that allowed for a prepayment of \$48.3 million of the 2007 Certificate of Participation (COP) debt. The use of bond funds and the one-time District funds (\$15 million) towards prepayment of debt liability reduces the amount and time from which the General Fund will burden the remainder of the unfunded 2007 COP debt liability. The District has reserves in the Building Fund to cover the debt interest payments through 2021/2022. Thereafter, debt interest payments of \$1.5 million will start in 2022/2023 from the General Fund; interest and principal of \$8.8 million in 2036/2037 and an average of \$10.8 million each of the last 4 years of the COP debt unless

current Measure G bonds are sold. We may be able to sell Measure G bonds sooner than expected (October 2019 and August 2023), which would alleviate any COP 2007 payments coming from the General Fund.

GENERAL FUND – BUDGET ASSUMPTIONS

BEGINNING FUND BALANCE

The beginning fund balance is estimated to be \$37,952,742; all unrestricted with \$20,582,904 assigned to program carryover, special education program increases and CSEA approved salary increases. We have estimated the unrestricted funds that will not be spent in 2018/2019 and carryover to be spent in 2019/2020. However, with the close of the 2018/2019 fiscal year the actual ending fund balance will increase from additional unrestricted program carryover funds and unspent restricted categorical programs. The actual 2019/2020 beginning fund balance will be updated at First Interim (after the 2018/2019 financial records are closed).

REVENUE ASSUMPTIONS

The Local Control Funding Formula (LCFF) consists of base, supplemental, concentration and add-on funds that primarily focus resources based on a district's student demographics. Each school district receives the same per pupil base amount by grade span: K-3, 4-6, 7-8, and 9-12. Supplemental and concentration funds are based on the unduplicated number of English Learners, students eligible for free and reduced meals, and foster youth students.

- The LCFF Sources (major assumptions):
 - Average Daily Attendance (ADA) is 21,908 (2019/2020 estimated P2 ADA of 21,803 + 105 for SCOE special day classes). The projected ADA decrease is 285 ADA, but the funded ADA decrease is 487 ADA due to the partial use of the declining enrollment factor during the prior year. We are not eligible to use the declining enrollment factor in the current year.
 - District Charter ADA is estimated at 2,161 (includes 57 ADA for 7th grade WPCS @ Regency Park).
 - Estimated Unduplicated Pupil Percentage (3 year rolling average):
 - Twin Rivers – 87.16%
 - Creative Connections Arts Academy – 67.86%
 - Smythe Academy of Arts & Science – 88.25%, 87.16%
 - Westside Preparatory – 73.17%
 - Add-ons for transportation and TIIBG 2012/2013 awards = \$9,932,217
 - Cost of Living Adjustment (COLA) of 3.26%
 - Property taxes are estimated at 2018/2019 P2 levels.
 - Education Protection Account (EPA) is estimated at \$36.7 million (the LCFF revenue is reduced by this amount). The EPA funds will be used on salaries and benefits for instruction.
- Federal Revenue includes the reduction of prior year carryover funds (\$10.3 million). The elimination of one-time grants and change in grant funding is a reduction of \$1.8 million. The significant changes are Title I decrease of \$1.6 million reduction, Title II Teacher Quality decrease of \$160,000 and Title III (LEP) increase \$90,000. The remaining grants are at or close to their 2018/2019 grant award level. There are no prior year unearned revenue budgeted at this time. We anticipate \$4 million in unearned revenue to carryover; expenditures will be budgeted in the First Interim after the 2018/2019 financial records are closed and the actual amounts are known.
- Other State Revenue includes the reduction of \$500,000 of prior year carryover funds and \$7.3 million for one-time grants. The significant one-time grant reductions are Discretionary funds of \$4.4 million and Career Tech Ed Incentive Grant of \$2.8 million. There are no one-time Mandated Cost/Discretionary funds projected. The on-behalf CalSTRS contribution is in the budget for

\$13.5 million; an increase of \$2.4 million. As our own Special Education Local Plan Area (SELPA), the revenue now comes through as State revenue instead of Local revenue and is an increase of \$15.5 million along with a reduction of \$10 million within the Local revenue. The \$5.5 million revenue increase is offset by almost \$5 million in SCOE special day class costs which were previously paid for by the county SELPA. All other grants are at or close to their 2018/2019 grant award levels.

Effective with the close of the books for 2014/2015, the state's contribution to CalSTRS on-behalf of district employees must be recorded in the district's SACS financial records. The entry to recognize the State's on-behalf pension contribution accounts for both the revenue and expenditure of the financial assistance represented by the state's contribution; thus there is no impact to the bottom line. The on-behalf STRS contribution is projected to be \$13.5 million.

- Other Local revenue includes the reduction of one-time donations and grant; the largest being a \$1.1 million for an insurance claim, \$1 million in academies and \$330,000 for Charter fees due to two charter's changing to a different SELPA. The State Special Education funding is now received in State revenue (shift of \$10 million). Interest income projection increased \$300,000.
- Transfers In include rent from Adult Education now in the general fund as part of the budget reductions/revenue increase.
- Contributions from unrestricted to restricted programs is \$43.1 million (\$3.1 million increase to support programs) and are for the Special Education and Routine Restricted Maintenance programs.

EXPENDITURE ASSUMPTIONS

- Certificated salaries and benefits reflect current position control. Position control includes a 1.40% increase for step/column. Negotiated 2% salary increases are included on all certificated salaries. The unrestricted certificated salaries net decrease of \$1.2 million compared to the 2018/2019 Estimated Actuals is due to:
 - 2% salary increase
 - Step/column increases
 - 34 FTE less certificated positions (mostly from the early retirement incentive)
- Classified salaries and benefits reflect current position control. Position control includes a 2.2% increase for step. Due to timing, the negotiated 2% salary increase for CSEA is not included, but is reserved in the ending fund balance and will be reflective in position control at First Interim. The 2% salary increase for classified management and confidential is included in the budget. The unrestricted classified salaries net decrease of \$1.5 million compared 2018/2019 Estimated Actuals is due to:
 - 2% salary increase for management and confidential (CSEA reserved in ending fund balance)
 - Step/column increases
 - 42 FTE less classified positions (two-thirds from the early retirement incentive)
- Payroll driven benefit expenditures are budgeted at the following rates:

| | |
|----------------------------|-------------------------|
| ○ STRS – 17.13% (+0.85%) | ○ OASDI – 6.20% |
| ○ PERS – 20.733% (+2.671%) | ○ MC – 1.45% |
| ○ UI – 0.05% | ○ WC – 1.662% (-0.055%) |
- District health benefit caps are increased by a 1% equivalent of salaries.
- We did not include 2018/2019 categorical carryover expenditures. We balanced the categorical entitlements so that the current year revenues equal the expenditures.

- Department and District support budgets were individually analyzed with department administrators and include \$1 million in reductions.
- The Routine Restricted Maintenance Account (RRMA) is at \$10.2 million. The amendment to Education Code Section 17070.75 replaced the phrase “3 percent of general fund budgeted expenditures” with “3% of total general fund expenditures”. Our estimate of final year end expenditures @ 3% is \$10.2 million. We reserved the difference between our estimated year end expenditures and the budget of \$260,157.
- Encumbrance carryovers and one-time budgets are eliminated.
- Books and Supplies significantly decrease due to the elimination of one-time carryover budgets within the restricted programs.
- Services and Other Operating Expenditures significantly decrease in both unrestricted and restricted programs due to the elimination of one-time carryover budgets.
- Capital Outlay overall decrease is a net of unrestricted increase for bus purchases and a decrease in restricted programs due to the elimination of one-time carryover budgets.
- Other Outgo increases significantly due to almost \$5 million in additional SCOE special day class costs which were previously paid for by the county SELPA before the SELPA revenue was allocated out to the participating school districts.
- Other Outgo Indirect Costs are similar to the prior year estimated actuals.
- Interfund Transfers Out are budgeted at \$10 million from Supplemental/Concentration to Fund 14 for high needs facility projects.
- The budget includes the expenditures necessary to implement the 2019/2020 LCAP.
- We have estimated and reserved in the ending fund balance a majority of the unrestricted funds that will not be spent in 2018/2019 and carryover to be spent in 2019/2020. However, with the close of the 2018/2019 fiscal year the actual ending fund balance will increase from additional program carryover funds and unspent departmental budgets. We will budget the actual carryover and restricted ending fund balance amounts toward expenditures on the First Interim budget after the actual amounts are known.

ENDING FUND BALANCE

The ending fund balance of \$39,432,717 is reported within the following classifications:

- Nonspendable - revolving cash and stores inventory is estimated at \$425,357.
- Restricted – legally restricted categorical programs is \$0.
- Assigned – \$20,831,118
 - \$12,873,252 – Instructional Materials carryover
 - \$2,627,745 – CSEA negotiated salary increases (two years)
 - \$1,195,074 – Additional Special Education costs
 - \$715,258 – Supplemental/Concentration - CTE carryover
 - \$705,380 – Supplemental/Concentration - Charter carryover
 - \$573,998 – Various program carryovers
 - \$515,673 – Dark Fiber carryover
 - \$480,900 – Supplemental/Concentration – summer programs carryover

- \$394,941 – ROP carryover
- \$345,222 – Supplemental/Concentration – Student Engagement carryover
- \$260,157 – To meet RRMA 3%
- \$143,518 – Site Base Allocation carryover
- Unassigned –
 - \$18,176,242 Reserve for Economic Uncertainty (\$19 million is one month of the District's payroll)
 - \$0 Unappropriated

OTHER FUNDS – BUDGET ASSUMPTIONS

ADULT EDUCATION FUND

The beginning fund balance is estimated at \$1,080,387.

Revenue from Federal categorical programs are budgeted at approximately 70% of the prior years' awards. Actual award and carryover amounts will be known and reflected at First Interim.

Other State Revenue represents the Adult Education Block Grant (AEBG) in the amount of \$2.9 million to run the Adult Education programs for English as a Second Language (ESL), high school completion, pre-apprenticeship and Career Technical Education (CTE) classes.

There is no Other Local Revenue for student fees; fees for adult education classes have not been charged since January 1, 2016.

Certificated and classified salaries and benefits reflect current position control which includes step/column increases, 2% salary schedule increase, health benefit increases and STRS/PERS increases. Salaries and benefits have been budgeted for staff needed to teach fee based courses not budgeted through position control. A decrease in Refugee grant funding reflects a decrease to the variable pay for classified salaries. We anticipate to be notified in September of increased Refugee funding which would then allow for additional variable time/pay towards the program.

Books and Supplies and Services and Other Operating expenditures include all amounts needed to operate the program as well as IT technology fees, rent for facilities and indirect costs.

The ending fund balance is projected at \$1,080,387.

CHILD DEVELOPMENT FUND

The beginning fund balance is estimated at \$804,251.

Federal Revenue is projected as follows: Head Start Basic is budgeted at \$1.4 million, Early Head Start at \$673,000, Head Start Training & Technical Assistance is budgeted at \$17,552 and General Child Care and Development program (CCTR) is budgeted at \$22,544.

Other State Revenue includes CCTR, the California State Preschool program (CSPP) and the Pre-Kindergarten Family Literacy program (CPKS). Projected revenues total \$5.7 million. Actual award amounts will be known and reflected at First Interim.

Other Local Revenue includes the First Five program (funded at \$824,000) and parent paid fees.

Certificated and classified salaries and benefits reflect current position control which includes step/column increases, 2% salary schedule increase, health benefit increases and STRS/PERS increases.

Books and Supplies and Services and Other Operating Expenditures include all amounts needed to operate the program and have been adjusted to reflect the changes in appropriations of Federal and State funded programs.

The ending fund balance of \$804,251 is Restricted and can only be used with State approval.

CAFETERIA FUND

The beginning fund balance is estimated at \$2,326,642.

Federal, State, and Non-Program (Child Nutrition School Program) meal sales are estimated at \$20.2 million, representing a 1% increase over 2018/2019 Second Interim. The projected increase is based on the implementation of the Community Eligibility Provisions program. CEP is a federally funded program that allows low income schools and districts to serve breakfast and lunch at no cost to all students.

Salaries and benefits reflect current position control which includes step/column increases, 2% salary schedule increase, health benefit increases and STRS/PERS increases. Open positions, hiring restrictions, lack of substitutes, and shift in positions to fill open site needs are evaluated and charged accordingly within variable salaries.

The food, supply and other operating budgets reflect minimal overall adjustments and include all amounts needed to operate the programs. Cost adjustments identified through competitive bid pricing, improved menu development, increase in training of kitchen staff, better accurate food production estimates and increase in students served.

The total ending fund balance of \$2,606,983 is Restricted for the use of nutritional services. None of the programs are deficit spending.

DEFERRED MAINTENANCE FUND

The beginning fund balance is estimated at \$400,000.

LCFF Sources represent a transfer from the General Fund in the amount of \$1,896,380 to be used for facility maintenance projects.

Other Local Revenue represents interest income.

Interfund Transfers In are budgeted at \$10,000,000 from Supplemental/Concentration funds (in the General Fund) for high needs facility projects.

Expenditures are budgeted based on the District's Facility Master plan. All funds are budgeted to be spent and thus there is no ending fund balance.

The ending fund balance is projected at zero.

SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS

The beginning fund balance is estimated at \$1,510,065.

Interest income is budgeted under Other Local Revenue.

The ending fund balance of \$1,540,065 is Assigned for future postemployment benefits.

BUILDING FUND

The beginning fund balance is estimated at \$5,426,060.

Other Local Revenue includes rental income for leases of our cell towers and interest income.

Expenditures reflect projects from cell tower revenue and debt service interest expense for the 2007 COP liability.

The ending fund balance of \$3,987,355 is made up of \$3.9 million Restricted funds to be used towards 2007 COP debt repayments through 2021/2022 (after such time the General Fund will have the burden of a \$1.5 million annual debt payment through 2035/2036 and then about a \$10 million annual payment for the next 5 years unless current Measure G bonds are sold. We may be able to sell Measure G bonds sooner than expected (October 2019 and August 2023)), and \$17,000 Assigned for future GO Bond and QZAB outside administrative fees.

CAPITAL FACILITIES - DEVELOPER FEE FUND

The beginning fund balance is estimated at \$4,557,645.

Other Local Revenue includes estimated calculations for redevelopment and developer fees.

Expenditures are budgeted to utilize the beginning fund balance and all new revenue.

The ending fund balance is projected at zero.

COUNTY SCHOOL FACILITIES FUND

The beginning fund balance is estimated at \$5,000,000.

Other Local Revenue is for interest income.

Expenditures are budgeted based on the Modernization projects which are included in the District's Facility Master Plan. All funds are budgeted to be spent and thus there is no ending fund balance.

The ending fund balance is projected at zero.

SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS

The beginning fund balance is estimated at \$13,809,644.

State Revenue is for the DROPS grant and Ca. Clean Energy funding.

Other Local Revenue includes interest income from QZAB funds and MOU with Gateway Community Charter (GCC) for maintenance of Ben Ali site location.

Expenditures are budgeted for facility projects utilizing a portion of the beginning fund balance.

The ending fund balance of \$9,341,113 is made up of \$6 million restricted for repayment of the two remaining QZABs in December 2020 and \$3.4 million Assigned to future facility projects.

**TWIN RIVERS UNIFIED SCHOOL DISTRICT
FISCAL SERVICES**

**GENERAL FUND SUMMARY
ESTIMATED ACTUALS AND ADOPTED BUDGET**

| | 2018/2019 ESTIMATED ACTUALS | | | 2019/2020 ADOPTED BUDGET | | |
|----------------------------------------|--------------------------------|-----------------------|-----------------------|-----------------------------|----------------|----------------------|
| | UNRESTRICTED | RESTRICTED | TOTAL | UNRESTRICTED | RESTRICTED | TOTAL |
| REVENUE | \$ 291,414,166 | \$ 70,953,061 | \$ 362,367,227 | \$ 289,558,402 | \$ 60,593,470 | \$ 350,151,872 |
| EXPENDITURES | \$ 244,436,825 | \$ 119,037,322 | \$ 363,474,147 | \$ 244,960,806 | \$ 103,711,092 | \$ 348,671,898 |
| CONTRIBUTIONS | \$ (39,948,280) | \$ 39,948,280 | \$ - | \$ (43,117,622) | \$ 43,117,622 | \$ - |
| NET INC/(DEC) IN FUND BALANCE | \$ 7,029,061 | \$ (8,135,981) | \$ (1,106,920) | \$ 1,479,974 | \$ - | \$ 1,479,974 |
| BEGINNING FUND BALANCE | \$ 30,923,682 | \$ 8,135,981 | \$ 39,059,663 | \$ 37,952,743 | \$ - | \$ 37,952,743 |
| ENDING FUND BAL BEFORE RESERVES | \$ 37,952,743 | \$ - | \$ 37,952,743 | \$ 39,432,717 | \$ - | \$ 39,432,717 |
| LESS: | | | | | | |
| NONSPENDABLE | \$ 429,263 | \$ - | \$ 429,263 | \$ 425,357 | \$ - | \$ 425,357 |
| RESTRICTED | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| ASSIGNED | \$ 17,891,325 | \$ - | \$ 17,891,325 | \$ 20,831,118 | \$ - | \$ 20,831,118 |
| UNASSIGNED - ECONOMIC UNCERTANTIES | \$ 19,000,000 | \$ - | \$ 19,000,000 | \$ 18,176,242 | \$ - | \$ 18,176,242 |
| UNASSIGNED (AVAILABLE) FUND BAL | \$ 632,155 | \$ - | \$ 632,155 | \$ - | \$ - | \$ - |

**Other Funds Summary - Revenue and Expenditures
2019/2020 Adopted Budget**

Adult Education Fund 2019/2020

| | |
|---------------------------------|--------------------|
| Beginning Balance | \$1,080,387 |
| Income, Transfer & Other Source | 3,676,309 |
| Expenditures | 3,676,309 |
| Ending Balance | \$1,080,387 |

ADULT EDUCATION FUND

This fund is used to account separately for federal, state and local revenues for adult education programs. Money in this fund shall be expended for adult education purposes only. Expenditures in this fund may be made only for direct instructional costs, direct support costs and indirect costs.

Child Development Fund 2019/2020

| | |
|---------------------------------|------------------|
| Beginning Balance | \$804,251 |
| Income, Transfer & Other Source | 9,030,597 |
| Expenditures | 9,030,597 |
| Ending Balance | \$804,251 |

CHILD DEVELOPMENT FUND

This fund is used to account separately for federal, state, and local revenues to operate child development programs. All moneys received by the District for, or from the operation, of child development services shall be deposited into this fund. The moneys may be used only for expenditures for the operation of child development programs.

Cafeteria Fund 2019/2020

| | |
|---------------------------------|--------------------|
| Beginning Balance | \$2,326,642 |
| Income, Transfer & Other Source | 20,380,000 |
| Expenditures | 20,099,659 |
| Ending Balance | \$2,606,983 |

CAFETERIA FUND

This fund is used to account for federal, state and local revenue to operate the food services program. The purpose of the food services program is to provide nutritious, attractive meals to the students. The district participated in the National School Lunch program, the Especially Needy Breakfast program and the After School Feeding program.

Deferred Maintenance Fund 2019/2020

| | |
|---------------------------------|------------|
| Beginning Balance | \$400,000 |
| Income, Transfer & Other Source | 11,954,880 |
| Expenditures | 12,354,880 |
| Ending Balance | \$0 |

DEFERRED MAINTENANCE FUND

This fund is used to account for expenditures related to the District's Deferred Maintenance plan. The revenue is a transfer from the General Fund of LCFF Sources. The expenditures in this fund are for major repairs or replacements.

Special Reserve Fund for Postemployment Benefits 2019/2020

| | |
|---------------------------------|--------------------|
| Beginning Balance | \$1,510,065 |
| Income, Transfer & Other Source | 30,000 |
| Expenditures | 0 |
| Ending Balance | \$1,540,065 |

SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS

This fund is used to account for amounts the District has earmarked for the future cost of postemployment benefits but has not contributed irrevocably to a separate trust for benefit plan. Amounts accumulated in this fund must be transferred back to the general fund for expenditure.

Building Fund 2019/2020

| | |
|---------------------------------|--------------------|
| Beginning Balance | \$5,426,060 |
| Income, Transfer & Other Source | 209,632 |
| Expenditures | <u>1,648,337</u> |
| Ending Balance | \$3,987,355 |

BUILDING FUND

This fund is used to account for the proceeds and expenditures from the sale of the bonds and the purchase of certificates of participations (COP). Expenditures in this fund are for the repayment of the 2007 COP.

Capital Facilities Fund - Developer Fees 2019/2020

| | |
|---------------------------------|------------------|
| Beginning Balance | \$4,557,645 |
| Income, Transfer & Other Source | 1,301,908 |
| Expenditures | <u>5,859,553</u> |
| Ending Balance | \$0 |

CAPITAL FACILITIES FUND - DEVELOPER FEES

This fund is used to account for money received from fees levied on developers. Interest earned in the Capital Facilities fund is restricted. Expenditures in this fund are restricted to the purposes specified by the Government Code or to the items specified in agreements with local developers.

County School Facilities Fund 2019/2020

| | |
|---------------------------------|------------------|
| Beginning Balance | \$5,000,000 |
| Income, Transfer & Other Source | 100,000 |
| Expenditures | <u>5,100,000</u> |
| Ending Balance | \$0 |

COUNTY SCHOOL FACILITIES FUND

This fund is used to receive apportionments from the State Allocation Board for new school facility construction and modernization projects. Expenditures for this fund are for authorized State Allocation Board projects.

Special Reserve Fund for Capital Outlay Projects 2019/2020

| | |
|---------------------------------|--------------------|
| Beginning Balance | \$13,809,644 |
| Income, Transfer & Other Source | 1,077,801 |
| Expenditures | <u>5,546,332</u> |
| Ending Balance | \$9,341,113 |

SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS

This fund is used to account for the proceeds from the sale of real property and the accumulation of general fund moneys for capital outlay purposes. This fund may also be used to account for any other revenues specifically for capital projects that are not restricted to be in another fund. Under current law, these funds must be used for capital outlay purposes. The ending fund balance currently holds two QZAB repayment accounts.

**TWIN RIVERS UNIFIED SCHOOL DISTRICT
FISCAL SERVICES**

2019/2020 BUDGET ADOPTION RESERVES

Substantiation of need for reserves greater than the state required minimum reserve for economic uncertainty

Education Code Section 42127(a)(2)(B) requires the governing board of a school district that proposes to adopt a budget that includes a combined assigned and unassigned ending fund balance in excess of the minimum recommended reserve for economic uncertainties, shall, at the Budget Adoption public hearing, provide:

The minimum recommended reserve for economic uncertainties;

The combined assigned and unassigned ending fund balances that are in excess of the minimum recommended reserve for economic uncertainties for each fiscal year identified in the budget; and

A statement of reasons to substantiate the need for reserves that are higher than the minimum recommended reserve.

| | 2019/2020 | 2020/2021 | 2021/2022 |
|-------------------------------------------------------------------------------------|----------------|----------------|----------------|
| Total General Fund Exp. & Other Uses (Fund 01) | \$ 348,671,898 | \$ 361,646,112 | \$ 364,100,482 |
| Minimum Reserve requirement 3% | \$ 10,460,157 | \$ 10,849,383 | \$ 10,923,014 |
| General Fund Ending Fund Balance (Fund 01) | \$ 39,432,717 | \$ 32,697,842 | \$ 28,989,730 |
| Special Reserve Fund Ending Fund Balance (Fund 17) | \$ - | \$ - | \$ - |
| Total Ending Fund Balances | \$ 39,432,717 | \$ 32,697,842 | \$ 28,989,730 |
| Components of ending balance: | | | |
| Nonspendable (revolving, prepaid, etc.) | \$ 425,357 | \$ 425,357 | \$ 425,357 |
| Restricted | \$ - | \$ - | \$ - |
| Committed | \$ - | \$ - | \$ - |
| Assigned | \$ 20,831,118 | \$ 16,695,296 | \$ 16,695,296 |
| Reserve for economic uncertainties | \$ 18,176,242 | \$ 15,577,189 | \$ 11,869,077 |
| Unassigned/Unappropriated | \$ - | \$ - | \$ - |
| Subtotal Assigned & Unassigned/Unappropriated | \$ 39,007,360 | \$ 32,272,485 | \$ 28,564,373 |
| Total Components of ending balance | \$ 39,432,717 | \$ 32,697,842 | \$ 28,989,730 |
| Assigned & Unassigned/Unappropriated balances above the minimum reserve requirement | \$ 28,547,203 | \$ 21,423,102 | \$ 17,641,359 |

| Statement of Reasons | | | | |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------|------------------|------------------|------------------|
| The District's Fund Balance includes assigned, unassigned and unappropriated components, that in total are greater than the Minimum Recommended Reserve for Economic Uncertainties because: | | | | |
| Fund | Descriptions | 2019/2020 Amount | 2020/2021 Amount | 2021/2022 Amount |
| 01 | Instructional Materials one-time carryover | \$ 12,873,252 | \$ 12,873,252 | \$ 12,873,252 |
| 01 | CSEA negotiated salary increases (two years) | \$ 2,627,745 | | |
| 01 | Additional Special Education costs | \$ 1,195,074 | | |
| 01 | Supplemental/Concentration one-time carryover - CTE | \$ 715,258 | \$ 715,258 | \$ 715,258 |
| 01 | Supplemental/Concentration one-time carryover - Charters | \$ 705,380 | \$ 705,380 | \$ 705,380 |
| 01 | Various one-time program carryovers | \$ 573,998 | \$ 521,152 | \$ 521,152 |
| 01 | Dark Fiber carryover | \$ 515,673 | \$ 515,673 | \$ 515,673 |
| 01 | Supplemental/Concentration one-time carryover - Summer Programs | \$ 480,900 | \$ 480,900 | \$ 480,900 |
| 01 | ROP one-time carryover | \$ 394,941 | \$ 394,941 | \$ 394,941 |
| 01 | Supplemental/Concentration one-time carryover - Student Engagement | \$ 345,222 | \$ 345,222 | \$ 345,222 |
| 01 | To meet RRMA 3% | \$ 260,157 | | |
| 01 | Site Base Allocation one-time carryover | \$ 143,518 | \$ 143,518 | \$ 143,518 |
| 01 | Board Policy - Fund Balance reserve of one month of general fund payroll expenditures (\$19 million), or 6% of general fund expenditures | \$ 7,716,085 | \$ 4,727,806 | \$ 946,063 |
| Total of Substantiated Needs | | \$ 28,547,203 | \$ 21,423,102 | \$ 17,641,359 |
| Remaining Unsubstantiated Balance | | \$ - | \$ - | \$ - |

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: 5115 Dudley Blvd, McClellan, CA

Date: June 12, 2019

Place: 5115 Dudley Blvd, McClellan, CA

Date: June 18, 2019

Time: 07:00 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: Kate Ingersoll

Telephone: 916-566-1600, ext. 31112

Title: Exec. Director Fiscal Services

E-mail: kate.ingersoll@twinriversusd.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 |

| CRITERIA AND STANDARDS (continued) | | | Met | Not Met |
|------------------------------------|----------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|---------|
| 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 | |

| SUPPLEMENTAL INFORMATION | | | No | Yes |
|--------------------------|------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|-----|
| 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 |

| SUPPLEMENTAL INFORMATION (continued) | | | No | Yes |
|--------------------------------------|----------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|-----|
| 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? | | X |
| | | | | X |
| 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? | | X |
| | | | X | |
| | | | X | |
| | | | | X |
| S7b | Other Self-insurance Benefits | Does the district provide other self-insurance benefits (e.g., workers' compensation)? | X | |
| 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) | X X X | |
| 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: | | X |
| | | | Jun 25, 2019 | |
| 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? | | X |

| ADDITIONAL FISCAL INDICATORS | | | No | Yes |
|------------------------------|---------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|-----|
| 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? | | X |
| A2 | Independent Position Control | Is personnel position control independent from the payroll system? | X | |
| A3 | Declining Enrollment | Is enrollment decreasing in both the prior fiscal year and budget year? | | X |
| 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? | X | |
| 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? | X | |

| ADDITIONAL FISCAL INDICATORS (continued) | | | No | Yes |
|------------------------------------------|---------------------------------|---------------------------------------------------------------------------------------------------------------------------------|----|-----|
| 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:
Schools Insurance Authority

- (☐) 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: Kate Ingersoll

Title: Executive Director Fiscal Services

Telephone: 916-566-1702

E-mail: _____

| | | | 2018-19 Estimated Actuals | | | 2019-20 Budget | | | |
|--------------------------------------------------------------------------------------------------------|------------------------|--------------|---------------------------|-----------------|---------------------------|------------------|-----------------|---------------------------|--------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| Description | Resource Codes | Object Codes | | | | | | | |
| A. REVENUES | | | | | | | | | |
| 1) LCFF Sources | 8010-8099 | | 277,532,113.00 | 0.00 | 277,532,113.00 | 281,251,277.00 | 0.00 | 281,251,277.00 | 1.3% |
| 2) Federal Revenue | 8100-8299 | | 0.00 | 36,764,922.00 | 36,764,922.00 | 0.00 | 24,405,604.00 | 24,405,604.00 | -33.6% |
| 3) Other State Revenue | 8300-8599 | | 9,138,840.00 | 22,789,002.00 | 31,927,842.00 | 4,828,406.00 | 36,187,866.00 | 41,016,272.00 | 28.5% |
| 4) Other Local Revenue | 8600-8799 | | 4,703,851.00 | 11,399,137.00 | 16,102,988.00 | 3,178,719.00 | 0.00 | 3,178,719.00 | -80.3% |
| 5) TOTAL, REVENUES | | | 291,374,804.00 | 70,953,061.00 | 362,327,865.00 | 289,258,402.00 | 60,593,470.00 | 349,851,872.00 | -3.4% |
| B. EXPENDITURES | | | | | | | | | |
| 1) Certificated Salaries | 1000-1999 | | 113,461,968.00 | 29,411,744.00 | 142,873,712.00 | 112,252,765.00 | 27,791,612.00 | 140,044,377.00 | -2.0% |
| 2) Classified Salaries | 2000-2999 | | 37,136,281.00 | 12,735,977.00 | 49,872,258.00 | 35,648,429.00 | 12,579,866.00 | 48,228,295.00 | -3.3% |
| 3) Employee Benefits | 3000-3999 | | 49,811,459.00 | 25,008,115.00 | 74,819,574.00 | 53,577,452.00 | 28,301,496.00 | 81,878,948.00 | 9.4% |
| 4) Books and Supplies | 4000-4999 | | 8,985,533.00 | 19,083,481.00 | 28,069,014.00 | 9,282,922.00 | 5,918,409.00 | 15,201,331.00 | -45.8% |
| 5) Services and Other Operating Expenditures | 5000-5999 | | 28,028,222.24 | 24,853,327.00 | 52,881,549.24 | 25,346,917.00 | 19,779,942.00 | 45,126,859.00 | -14.7% |
| 6) Capital Outlay | 6000-6999 | | 787,842.00 | 1,436,078.00 | 2,223,920.00 | 1,513,843.00 | 30,000.00 | 1,543,843.00 | -30.6% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299 7400-7499 | | 2,759,069.00 | 1,703,365.00 | 4,462,434.00 | 2,757,723.00 | 5,419,669.00 | 8,177,392.00 | 83.2% |
| 8) Other Outgo - Transfers of Indirect Costs | 7300-7399 | | (6,533,549.00) | 4,805,235.00 | (1,728,314.00) | (5,419,245.00) | 3,890,098.00 | (1,529,147.00) | -11.5% |
| 9) TOTAL, EXPENDITURES | | | 234,436,825.24 | 119,037,322.00 | 353,474,147.24 | 234,960,806.00 | 103,711,092.00 | 338,671,898.00 | -4.2% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 56,937,978.76 | (48,084,261.00) | 8,853,717.76 | 54,297,596.00 | (43,117,622.00) | 11,179,974.00 | 26.3% |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | | |
| a) Transfers In | 8900-8929 | | 39,362.00 | 0.00 | 39,362.00 | 300,000.00 | 0.00 | 300,000.00 | 662.2% |
| b) Transfers Out | 7600-7629 | | 10,000,000.00 | 0.00 | 10,000,000.00 | 10,000,000.00 | 0.00 | 10,000,000.00 | 0.0% |
| 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 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | 8980-8999 | | (39,948,280.00) | 39,948,280.00 | 0.00 | (43,117,622.00) | 43,117,622.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (49,908,918.00) | 39,948,280.00 | (9,960,638.00) | (52,817,622.00) | 43,117,622.00 | (9,700,000.00) | -2.6% |

| 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) | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 7,029,060.76 | (8,135,981.00) | (1,106,920.24) | 1,479,974.00 | 0.00 | 1,479,974.00 | -233.7% |
| F. FUND BALANCE, RESERVES | | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 30,923,681.38 | 8,135,981.63 | 39,059,663.01 | 37,952,742.14 | 0.63 | 37,952,742.77 | -2.8% |
| 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) | | | 30,923,681.38 | 8,135,981.63 | 39,059,663.01 | 37,952,742.14 | 0.63 | 37,952,742.77 | -2.8% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 30,923,681.38 | 8,135,981.63 | 39,059,663.01 | 37,952,742.14 | 0.63 | 37,952,742.77 | -2.8% |
| 2) Ending Balance, June 30 (E + F1e) | | | 37,952,742.14 | 0.63 | 37,952,742.77 | 39,432,716.14 | 0.63 | 39,432,716.77 | 3.9% |
| Components of Ending Fund Balance | | | | | | | | | |
| a) Nonspendable | | | | | | | | | |
| Revolving Cash | | 9711 | 105,000.00 | 0.00 | 105,000.00 | 105,000.00 | 0.00 | 105,000.00 | 0.0% |
| Stores | | 9712 | 320,356.50 | 0.00 | 320,356.50 | 320,356.50 | 0.00 | 320,356.50 | 0.0% |
| Prepaid Items | | 9713 | 3,905.92 | 0.00 | 3,905.92 | 0.00 | 0.00 | 0.00 | -100.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.89 | 0.89 | 0.00 | 0.89 | 0.89 | 0.0% |
| 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 | 17,891,325.00 | 0.00 | 17,891,325.00 | 20,831,118.00 | 0.00 | 20,831,118.00 | 16.4% |
| Site Base Allocation C/O | 0000 | 9780 | | | | 143,518.00 | | 143,518.00 | |
| Police Supplemental C/O | 0000 | 9780 | | | | 70,000.00 | | 70,000.00 | |
| Pacific Infant/Toddler Center C/O | 0000 | 9780 | | | | 4,071.00 | | 4,071.00 | |
| ROC/P C/O | 0000 | 9780 | | | | 394,941.00 | | 394,941.00 | |
| Arts & Music C/O | 0000 | 9780 | | | | 112,515.00 | | 112,515.00 | |
| Instructional Materials C/O | 0000 | 9780 | | | | 12,873,252.00 | | 12,873,252.00 | |
| ASES Matching C/O | 0000 | 9780 | | | | 29,891.00 | | 29,891.00 | |
| Zaya Dark Fiber C/O | 0000 | 9780 | | | | 515,673.00 | | 515,673.00 | |
| LCFF Concentration - El Focus C/O | 0000 | 9780 | | | | 103,510.00 | | 103,510.00 | |
| LCFF Supplemental C/O | 0000 | 9780 | | | | 109,095.00 | | 109,095.00 | |
| LCFF Supplemental - Charters C/O | 0000 | 9780 | | | | 705,380.00 | | 705,380.00 | |
| LCFF S/C Student Engagement C/O | 0000 | 9780 | | | | 345,222.00 | | 345,222.00 | |
| LCFF S/C Summer Programs | 0000 | 9780 | | | | 480,900.00 | | 480,900.00 | |
| LCFF S/C CTE C/O | 0000 | 9780 | | | | 715,258.00 | | 715,258.00 | |
| GATE C/O | 0000 | 9780 | | | | 66,168.00 | | 66,168.00 | |
| Teacher Credentialing C/O | 0000 | 9780 | | | | 25,902.00 | | 25,902.00 | |
| CSEA 18/19 2% (Unrest) | 0000 | 9780 | | | | 715,858.00 | | 715,858.00 | |
| CSEA 19/20 total 4% on-going | 0000 | 9780 | | | | 1,431,716.00 | | 1,431,716.00 | |
| Spec. Ed. Non Public School Increases | 0000 | 9780 | | | | 784,212.00 | | 784,212.00 | |
| Spec. Ed. Teacher & Paraeducators | 0000 | 9780 | | | | 410,862.00 | | 410,862.00 | |
| Paraeducators (Lockerroom) | 0000 | 9780 | | | | 52,846.00 | | 52,846.00 | |
| CSEA 18/19 1% (all GF) one-time | 0000 | 9780 | | | | 480,171.00 | | 480,171.00 | |
| To meet RRMA 3% | 0000 | 9780 | | | | 260,157.00 | | 260,157.00 | |
| Site Base Allocation C/O | 0000 | 9780 | 143,518.00 | | 143,518.00 | | | | |
| Police Supplemental C/O | 0000 | 9780 | 70,000.00 | | 70,000.00 | | | | |
| Pacific Infant/Toddler Center C/O | 0000 | 9780 | 4,071.00 | | 4,071.00 | | | | |
| ROC/P C/O | 0000 | 9780 | 394,941.00 | | 394,941.00 | | | | |
| Arts & Music C/O | 0000 | 9780 | 112,515.00 | | 112,515.00 | | | | |
| Instructional Materials C/O | 0000 | 9780 | 12,873,252.00 | | 12,873,252.00 | | | | |
| ASES Matching C/O | 0000 | 9780 | 29,891.00 | | 29,891.00 | | | | |
| Zayo Dark Fiber C/O | 0000 | 9780 | 515,673.00 | | 515,673.00 | | | | |
| LCFF Concentration - El Focus C/O | 0000 | 9780 | 103,510.00 | | 103,510.00 | | | | |
| LCFF Supplemental C/O | 0000 | 9780 | 109,095.00 | | 109,095.00 | | | | |
| LCFF Supplemental - Charters C/O | 0000 | 9780 | 705,380.00 | | 705,380.00 | | | | |
| LCFF S/C Student Engagement C/O | 0000 | 9780 | 345,222.00 | | 345,222.00 | | | | |
| LCFF S/C Summer Programs C/O | 0000 | 9780 | 480,900.00 | | 480,900.00 | | | | |
| LCFF S/C CTE C/O | 0000 | 9780 | 715,258.00 | | 715,258.00 | | | | |
| GATE C/O | 0000 | 9780 | 66,168.00 | | 66,168.00 | | | | |
| Teacher Credentialing C/O | 0000 | 9780 | 25,902.00 | | 25,902.00 | | | | |
| CSEA 18/19 2% (Unrest) | 0000 | 9780 | 715,858.00 | | 715,858.00 | | | | |
| CSEA 18/19 1% (all GF) one-time | 0000 | 9780 | 480,171.00 | | 480,171.00 | | | | |
| e) Unassigned/Unappropriated | | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 19,000,000.00 | 0.00 | 19,000,000.00 | 18,176,241.64 | 0.00 | 18,176,241.64 | -4.3% |
| Unassigned/Unappropriated Amount | | 9790 | 632,154.72 | (0.26) | 632,154.46 | 0.00 | (0.26) | (0.26) | -100.0% |

| | | | 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) | |
| Description | Resource Codes | Object Codes | | | | | | | |
| G. ASSETS | | | | | | | | | |
| 1) Cash | | | | | | | | | |
| a) In County Treasury | | 9110 | 81,818,232.45 | (31,487,623.68) | 50,330,608.77 | | | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | 0.00 | 0.00 | | | | |
| b) In Banks | | 9120 | 3,356.52 | 370.60 | 3,727.12 | | | | |
| c) In Revolving Cash Account | | 9130 | 105,000.00 | 0.00 | 105,000.00 | | | | |
| 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 | 899,901.94 | 1,220,653.43 | 2,120,555.37 | | | | |
| 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 | 320,356.50 | 0.00 | 320,356.50 | | | | |
| 7) Prepaid Expenditures | | 9330 | 3,905.92 | 0.00 | 3,905.92 | | | | |
| 8) Other Current Assets | | 9340 | 0.00 | 0.00 | 0.00 | | | | |
| 9) TOTAL, ASSETS | | | 83,150,753.33 | (30,266,699.65) | 52,884,153.68 | | | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | 0.00 | 0.00 | | | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | 0.00 | 0.00 | | | | |
| I. LIABILITIES | | | | | | | | | |
| 1) Accounts Payable | | 9500 | 10,419,134.98 | 82,372.85 | 10,501,507.83 | | | | |
| 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 | | | 10,419,134.98 | 82,372.85 | 10,501,507.83 | | | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | 0.00 | 0.00 | | | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | 0.00 | 0.00 | | | | |
| K. FUND EQUITY | | | | | | | | | |
| Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2) | | | 72,731,618.35 | (30,348,972.50) | 42,382,645.85 | | | | |

| 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) | |
| LCFF SOURCES | | | | | | | | | |
| Principal Apportionment State Aid - Current Year | | 8011 | 206,421,255.00 | 0.00 | 206,421,255.00 | 210,723,985.00 | 0.00 | 210,723,985.00 | 2.1% |
| Education Protection Account State Aid - Current Year | | 8012 | 37,429,586.00 | 0.00 | 37,429,586.00 | 36,762,351.00 | 0.00 | 36,762,351.00 | -1.8% |
| 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 | 300,000.00 | 0.00 | 300,000.00 | 300,000.00 | 0.00 | 300,000.00 | 0.0% |
| 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 | 28,755,000.00 | 0.00 | 28,755,000.00 | 29,300,000.00 | 0.00 | 29,300,000.00 | 1.9% |
| Unsecured Roll Taxes | | 8042 | 845,000.00 | 0.00 | 845,000.00 | 1,100,000.00 | 0.00 | 1,100,000.00 | 30.2% |
| Prior Years' Taxes | | 8043 | 300,000.00 | 0.00 | 300,000.00 | 500,000.00 | 0.00 | 500,000.00 | 66.7% |
| Supplemental Taxes | | 8044 | 1,300,000.00 | 0.00 | 1,300,000.00 | 1,300,000.00 | 0.00 | 1,300,000.00 | 0.0% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | 11,000,000.00 | 0.00 | 11,000,000.00 | 10,500,000.00 | 0.00 | 10,500,000.00 | -4.5% |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 500,000.00 | 0.00 | 500,000.00 | 500,000.00 | 0.00 | 500,000.00 | 0.0% |
| 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% |
| Subtotal, LCFF Sources | | | 286,850,841.00 | 0.00 | 286,850,841.00 | 290,986,336.00 | 0.00 | 290,986,336.00 | 1.4% |
| LCFF Transfers | | | | | | | | | |
| Unrestricted LCFF Transfers - Current Year | 0000 | 8091 | (1,896,380.00) | | (1,896,380.00) | (1,896,380.00) | | (1,896,380.00) | 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 | (7,422,348.00) | 0.00 | (7,422,348.00) | (7,838,679.00) | 0.00 | (7,838,679.00) | 5.6% |
| Property Taxes Transfers | | 8097 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 277,532,113.00 | 0.00 | 277,532,113.00 | 281,251,277.00 | 0.00 | 281,251,277.00 | 1.3% |
| FEDERAL REVENUE | | | | | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 0.00 | 5,841,228.00 | 5,841,228.00 | 0.00 | 5,543,938.00 | 5,543,938.00 | -5.1% |
| Special Education Discretionary Grants | | 8182 | 0.00 | 489,942.00 | 489,942.00 | 0.00 | 486,759.00 | 486,759.00 | -0.6% |
| 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 | | 21,606,772.00 | 21,606,772.00 | | 13,904,508.00 | 13,904,508.00 | -35.6% |
| 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 | | 3,509,379.00 | 3,509,379.00 | | 1,438,381.00 | 1,438,381.00 | -59.0% |
| Title III, Part A, Immigrant Student Program | 4201 | 8290 | | 183,342.00 | 183,342.00 | | 125,508.00 | 125,508.00 | -31.5% |

| 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 | | 1,603,943.00 | 1,603,943.00 | | 1,023,319.00 | 1,023,319.00 | -36.2% |
| Public Charter Schools Grant Program (PCSGP) | 4610 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| | 3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3183, 3185, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630 | 8290 | | 2,689,800.00 | 2,689,800.00 | | 1,110,148.00 | 1,110,148.00 | -58.7% |
| Other NCLB / Every Student Succeeds Act | 5510, 5630 | 8290 | | 2,689,800.00 | 2,689,800.00 | | 1,110,148.00 | 1,110,148.00 | -58.7% |
| Career and Technical Education | 3500-3599 | 8290 | | 441,070.00 | 441,070.00 | | 363,612.00 | 363,612.00 | -17.6% |
| All Other Federal Revenue | All Other | 8290 | 0.00 | 399,446.00 | 399,446.00 | 0.00 | 409,431.00 | 409,431.00 | 2.5% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 36,764,922.00 | 36,764,922.00 | 0.00 | 24,405,604.00 | 24,405,604.00 | -33.6% |
| OTHER STATE REVENUE | | | | | | | | | |
| 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 | | 14,816,765.00 | 14,816,765.00 | New |
| 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 | 5,381,968.00 | 0.00 | 5,381,968.00 | 1,006,438.00 | 0.00 | 1,006,438.00 | -81.3% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 3,756,872.00 | 1,235,136.00 | 4,992,008.00 | 3,766,091.00 | 1,235,136.00 | 5,001,227.00 | 0.2% |
| 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 | | 4,504,167.00 | 4,504,167.00 | | 4,151,197.00 | 4,151,197.00 | -7.8% |
| Charter School Facility Grant | 6030 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Drug/Alcohol/Tobacco Funds | 6650, 6690, 6695 | 8590 | | 403,409.00 | 403,409.00 | | 217,429.00 | 217,429.00 | -46.1% |
| 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 | | 2,813,934.00 | 2,813,934.00 | | 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 | | 0.00 | 0.00 | | 0.00 | 0.00 | 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 | 0.00 | 13,832,356.00 | 13,832,356.00 | 55,877.00 | 15,767,339.00 | 15,823,216.00 | 14.4% |
| TOTAL, OTHER STATE REVENUE | | | 9,138,840.00 | 22,789,002.00 | 31,927,842.00 | 4,828,406.00 | 36,187,866.00 | 41,016,272.00 | 28.5% |

| | | | 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) | |
| Description | Resource Codes | Object Codes | | | | | | | |
| OTHER LOCAL REVENUE | | | | | | | | | |
| | | | | | | | | | |
| 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 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 | 187,846.00 | 0.00 | 187,846.00 | 142,770.00 | 0.00 | 142,770.00 | -24.0% |
| Interest | | 8660 | 300,000.00 | 0.00 | 300,000.00 | 600,000.00 | 0.00 | 600,000.00 | 100.0% |
| 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Mitigation/Developer Fees | | 8681 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 152,500.00 | 0.00 | 152,500.00 | 152,500.00 | 0.00 | 152,500.00 | 0.0% |
| 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 | 1,399,883.00 | 1,086,841.00 | 2,486,724.00 | 100,500.00 | 0.00 | 100,500.00 | -96.0% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In | | 8781-8783 | 360,768.00 | 0.00 | 360,768.00 | 209,912.00 | 0.00 | 209,912.00 | -41.8% |
| 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 | | 10,312,296.00 | 10,312,296.00 | | 0.00 | 0.00 | -100.0% |
| From JPAs | 6500 | 8793 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| 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 | 2,302,854.00 | 0.00 | 2,302,854.00 | 1,973,037.00 | 0.00 | 1,973,037.00 | -14.3% |
| TOTAL, OTHER LOCAL REVENUE | | | 4,703,851.00 | 11,399,137.00 | 16,102,988.00 | 3,178,719.00 | 0.00 | 3,178,719.00 | -80.3% |
| | | | | | | | | | |
| TOTAL, REVENUES | | | 291,374,804.00 | 70,953,061.00 | 362,327,865.00 | 289,258,402.00 | 60,593,470.00 | 349,851,872.00 | -3.4% |

| 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) | |
| CERTIFICATED SALARIES | | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 91,812,976.00 | 21,305,855.00 | 113,118,831.00 | 90,089,476.00 | 19,964,117.00 | 110,053,593.00 | -2.7% |
| Certificated Pupil Support Salaries | | 1200 | 6,550,143.00 | 5,817,866.00 | 12,368,009.00 | 6,572,512.00 | 5,627,181.00 | 12,199,693.00 | -1.4% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 14,116,088.00 | 888,398.00 | 15,004,486.00 | 14,463,943.00 | 988,717.00 | 15,452,660.00 | 3.0% |
| Other Certificated Salaries | | 1900 | 982,761.00 | 1,399,625.00 | 2,382,386.00 | 1,126,834.00 | 1,211,597.00 | 2,338,431.00 | -1.8% |
| TOTAL, CERTIFICATED SALARIES | | | 113,461,968.00 | 29,411,744.00 | 142,873,712.00 | 112,252,765.00 | 27,791,612.00 | 140,044,377.00 | -2.0% |
| CLASSIFIED SALARIES | | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 1,445,444.00 | 6,767,237.00 | 8,202,681.00 | 1,299,962.00 | 7,199,182.00 | 8,499,144.00 | 3.6% |
| Classified Support Salaries | | 2200 | 14,257,940.00 | 3,625,413.00 | 17,883,353.00 | 14,178,171.00 | 3,157,570.00 | 17,335,741.00 | -3.1% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 4,792,162.00 | 409,519.00 | 5,201,681.00 | 4,686,053.00 | 385,807.00 | 5,071,860.00 | -2.5% |
| Clerical, Technical and Office Salaries | | 2400 | 14,921,045.00 | 1,388,046.00 | 16,309,091.00 | 13,725,440.00 | 1,250,445.00 | 14,975,885.00 | -8.2% |
| Other Classified Salaries | | 2900 | 1,719,690.00 | 555,762.00 | 2,275,452.00 | 1,758,803.00 | 586,862.00 | 2,345,665.00 | 3.1% |
| TOTAL, CLASSIFIED SALARIES | | | 37,136,281.00 | 12,735,977.00 | 49,872,258.00 | 35,648,429.00 | 12,579,866.00 | 48,228,295.00 | -3.3% |
| EMPLOYEE BENEFITS | | | | | | | | | |
| STRS | | 3101-3102 | 17,369,212.00 | 15,690,412.00 | 33,059,624.00 | 18,214,537.00 | 18,112,099.00 | 36,326,636.00 | 9.9% |
| PERS | | 3201-3202 | 6,848,473.00 | 2,360,775.00 | 9,209,248.00 | 7,590,022.00 | 2,568,246.00 | 10,158,268.00 | 10.3% |
| OASDI/Medicare/Alternative | | 3301-3302 | 4,364,380.00 | 1,423,096.00 | 5,787,476.00 | 4,225,667.00 | 1,345,465.00 | 5,571,132.00 | -3.7% |
| Health and Welfare Benefits | | 3401-3402 | 17,007,778.00 | 4,964,522.00 | 21,972,300.00 | 18,556,027.00 | 5,466,537.00 | 24,022,564.00 | 9.3% |
| Unemployment Insurance | | 3501-3502 | 136,479.00 | 21,086.00 | 157,565.00 | 134,359.00 | 20,041.00 | 154,400.00 | -2.0% |
| Workers' Compensation | | 3601-3602 | 2,512,360.00 | 718,339.00 | 3,230,699.00 | 2,386,549.00 | 659,462.00 | 3,046,011.00 | -5.7% |
| OPEB, Allocated | | 3701-3702 | 1,450,000.00 | 0.00 | 1,450,000.00 | 2,055,734.00 | 0.00 | 2,055,734.00 | 41.8% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 122,777.00 | (170,115.00) | (47,338.00) | 414,557.00 | 129,646.00 | 544,203.00 | -1249.6% |
| TOTAL, EMPLOYEE BENEFITS | | | 49,811,459.00 | 25,008,115.00 | 74,819,574.00 | 53,577,452.00 | 28,301,496.00 | 81,878,948.00 | 9.4% |
| BOOKS AND SUPPLIES | | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 396,575.00 | 7,177,411.00 | 7,573,986.00 | 1,933,237.00 | 1,252,766.00 | 3,186,003.00 | -57.9% |
| Books and Other Reference Materials | | 4200 | 179,871.00 | 1,686,089.00 | 1,865,960.00 | 187,840.00 | 231,144.00 | 418,784.00 | -77.6% |
| Materials and Supplies | | 4300 | 7,342,299.00 | 9,207,056.00 | 16,549,355.00 | 6,452,488.00 | 3,949,576.00 | 10,402,064.00 | -37.1% |
| Noncapitalized Equipment | | 4400 | 1,066,788.00 | 1,012,925.00 | 2,079,713.00 | 709,557.00 | 484,923.00 | 1,194,480.00 | -42.6% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 8,985,533.00 | 19,083,481.00 | 28,069,014.00 | 9,282,922.00 | 5,918,409.00 | 15,201,331.00 | -45.8% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | | |
| Subagreements for Services | | 5100 | 346,167.24 | 12,573,785.00 | 12,919,952.24 | 416,000.00 | 11,151,865.00 | 11,567,865.00 | -10.6% |
| Travel and Conferences | | 5200 | 720,582.00 | 1,136,423.00 | 1,857,005.00 | 633,376.00 | 678,107.00 | 1,211,483.00 | -34.8% |
| Dues and Memberships | | 5300 | 64,205.00 | 76,200.00 | 140,405.00 | 53,613.00 | 65,037.00 | 118,650.00 | -15.5% |
| Insurance | | 5400 - 5450 | 2,075,864.00 | 0.00 | 2,075,864.00 | 2,077,037.00 | 0.00 | 2,077,037.00 | 0.1% |
| Operations and Housekeeping Services | | 5500 | 6,926,262.00 | 0.00 | 6,926,262.00 | 7,008,538.00 | 0.00 | 7,008,538.00 | 1.2% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 2,201,992.00 | 1,703,575.00 | 3,905,567.00 | 1,594,723.00 | 2,124,224.00 | 3,718,947.00 | -4.8% |
| Transfers of Direct Costs | | 5710 | (552,470.00) | 552,470.00 | 0.00 | (371,646.00) | 371,646.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | (107,450.00) | 0.00 | (107,450.00) | (135,856.00) | 0.00 | (135,856.00) | 26.4% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 14,995,204.00 | 8,798,680.00 | 23,793,884.00 | 12,806,855.00 | 5,455,203.00 | 18,262,058.00 | -23.2% |
| Communications | | 5900 | 1,357,866.00 | 12,194.00 | 1,370,060.00 | 1,264,277.00 | 33,860.00 | 1,298,137.00 | -5.2% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 28,028,222.24 | 24,853,327.00 | 52,881,549.24 | 25,346,917.00 | 19,779,942.00 | 45,126,859.00 | -14.7% |

| 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) | |
| CAPITAL OUTLAY | | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 120,490.00 | 0.00 | 120,490.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| Buildings and Improvements of Buildings | | 6200 | 401,831.00 | 0.00 | 401,831.00 | 166,326.00 | 0.00 | 166,326.00 | -58.6% |
| 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 | 153,620.00 | 1,436,078.00 | 1,589,698.00 | 1,238,100.00 | 30,000.00 | 1,268,100.00 | -20.2% |
| Equipment Replacement | | 6500 | 111,901.00 | 0.00 | 111,901.00 | 109,417.00 | 0.00 | 109,417.00 | -2.2% |
| TOTAL, CAPITAL OUTLAY | | | 787,842.00 | 1,436,078.00 | 2,223,920.00 | 1,513,843.00 | 30,000.00 | 1,543,843.00 | -30.6% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | | |
| 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 | 60,000.00 | 60,000.00 | 0.00 | 45,000.00 | 45,000.00 | -25.0% |
| Tuition, Excess Costs, and/or Deficit Payments | | | | | | | | | |
| Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 590,800.00 | 1,263,365.00 | 1,854,165.00 | 606,260.00 | 4,994,669.00 | 5,600,919.00 | 202.1% |
| 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 | 380,000.00 | 380,000.00 | 0.00 | 380,000.00 | 380,000.00 | 0.0% |
| Debt Service | | | | | | | | | |
| Debt Service - Interest | | 7438 | 31,227.00 | 0.00 | 31,227.00 | 228,219.00 | 0.00 | 228,219.00 | 630.8% |
| Other Debt Service - Principal | | 7439 | 2,137,042.00 | 0.00 | 2,137,042.00 | 1,923,254.00 | 0.00 | 1,923,254.00 | -10.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 2,769,069.00 | 1,703,365.00 | 4,462,434.00 | 2,767,723.00 | 5,419,669.00 | 8,177,392.00 | 83.2% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | (4,805,235.00) | 4,805,235.00 | 0.00 | (3,890,098.00) | 3,890,098.00 | 0.00 | 0.0% |
| Transfers of Indirect Costs - Interfund | | 7350 | (1,728,314.00) | 0.00 | (1,728,314.00) | (1,529,147.00) | 0.00 | (1,529,147.00) | -11.5% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | (6,533,549.00) | 4,805,235.00 | (1,728,314.00) | (5,419,245.00) | 3,890,098.00 | (1,529,147.00) | -11.5% |
| TOTAL, EXPENDITURES | | | 234,436,825.24 | 119,037,322.00 | 353,474,147.24 | 234,960,806.00 | 103,711,092.00 | 338,671,898.00 | -4.2% |

| 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) | |
| INTERFUND TRANSFERS | | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | | |
| 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 | 39,362.00 | 0.00 | 39,362.00 | 300,000.00 | 0.00 | 300,000.00 | 662.2% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 39,362.00 | 0.00 | 39,362.00 | 300,000.00 | 0.00 | 300,000.00 | 662.2% |
| INTERFUND TRANSFERS OUT | | | | | | | | | |
| To: Child Development Fund | | 7611 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Special Reserve Fund | | 7612 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 10,000,000.00 | 0.00 | 10,000,000.00 | 10,000,000.00 | 0.00 | 10,000,000.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 10,000,000.00 | 0.00 | 10,000,000.00 | 10,000,000.00 | 0.00 | 10,000,000.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | | |
| SOURCES | | | | | | | | | |
| State Apportionments | | 8931 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Emergency Apportionments | | | | | | | | | |
| Proceeds | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Disposal of Capital Assets | | | | | | | | | |
| Other Sources | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers from Funds of Lapsed/Reorganized LEAs | | | | | | | | | |
| Long-Term Debt Proceeds | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Certificates of Participation | | | | | | | | | |
| 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% |
| USES | | | | | | | | | |
| 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | (39,948,280.00) | 39,948,280.00 | 0.00 | (43,117,622.00) | 43,117,622.00 | 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 | | | (39,948,280.00) | 39,948,280.00 | 0.00 | (43,117,622.00) | 43,117,622.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES | | | | | | | | | |
| (a - b + c - d + e) | | | (49,908,918.00) | 39,948,280.00 | (9,960,638.00) | (52,817,622.00) | 43,117,622.00 | (9,700,000.00) | -2.6% |

| | | | 2018-19 Estimated Actuals | | | 2019-20 Budget | | | |
|---------------------------------------------------------------------------------------------------------|----------------|---------------------|---------------------------|-----------------|---------------------------|------------------|-----------------|---------------------------|---------------------|
| Description | Function Codes | Object Codes | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | % Diff Column C & F |
| A. REVENUES | | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 277,532,113.00 | 0.00 | 277,532,113.00 | 281,251,277.00 | 0.00 | 281,251,277.00 | 1.3% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 36,764,922.00 | 36,764,922.00 | 0.00 | 24,405,604.00 | 24,405,604.00 | -33.6% |
| 3) Other State Revenue | | 8300-8599 | 9,138,840.00 | 22,789,002.00 | 31,927,842.00 | 4,828,406.00 | 36,187,866.00 | 41,016,272.00 | 28.5% |
| 4) Other Local Revenue | | 8600-8799 | 4,703,851.00 | 11,399,137.00 | 16,102,988.00 | 3,178,719.00 | 0.00 | 3,178,719.00 | -80.3% |
| 5) TOTAL, REVENUES | | | 291,374,804.00 | 70,953,061.00 | 362,327,865.00 | 289,258,402.00 | 60,593,470.00 | 349,851,872.00 | -3.4% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | | | | | |
| 1) Instruction | 1000-1999 | Except 7600-7699 | 132,290,124.24 | 83,423,462.00 | 215,713,586.24 | 133,247,503.00 | 66,863,176.00 | 200,110,679.00 | -7.2% |
| 2) Instruction - Related Services | 2000-2999 | | 34,619,580.00 | 7,866,795.00 | 42,486,375.00 | 34,776,314.00 | 7,012,260.00 | 41,788,574.00 | -1.6% |
| 3) Pupil Services | 3000-3999 | | 20,943,434.00 | 11,538,684.00 | 32,482,118.00 | 21,996,951.00 | 10,226,268.00 | 32,223,219.00 | -0.8% |
| 4) Ancillary Services | 4000-4999 | | 4,940,991.00 | 225,165.00 | 5,166,156.00 | 5,194,815.00 | 200,743.00 | 5,395,558.00 | 4.4% |
| 5) Community Services | 5000-5999 | | 34,725.00 | 38,541.00 | 73,266.00 | 35,000.00 | 0.00 | 35,000.00 | -52.2% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 14,728,260.00 | 5,069,712.00 | 19,797,972.00 | 14,930,666.00 | 4,165,442.00 | 19,096,108.00 | -3.5% |
| 8) Plant Services | 8000-8999 | | 24,120,642.00 | 9,171,598.00 | 33,292,240.00 | 22,021,834.00 | 9,823,534.00 | 31,845,368.00 | -4.3% |
| 9) Other Outgo | 9000-9999 | | 2,759,069.00 | 1,703,365.00 | 4,462,434.00 | 2,757,723.00 | 5,419,669.00 | 8,177,392.00 | 83.2% |
| 10) TOTAL, EXPENDITURES | | | 234,436,825.24 | 119,037,322.00 | 353,474,147.24 | 234,960,806.00 | 103,711,092.00 | 338,671,898.00 | -4.2% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | | | | | | | |
| | | | 56,937,978.76 | (48,084,261.00) | 8,853,717.76 | 54,297,596.00 | (43,117,622.00) | 11,179,974.00 | 26.3% |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | | |
| a) Transfers In | | 8900-8929 | 39,362.00 | 0.00 | 39,362.00 | 300,000.00 | 0.00 | 300,000.00 | 662.2% |
| b) Transfers Out | | 7600-7629 | 10,000,000.00 | 0.00 | 10,000,000.00 | 10,000,000.00 | 0.00 | 10,000,000.00 | 0.0% |
| 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | (39,948,280.00) | 39,948,280.00 | 0.00 | (43,117,622.00) | 43,117,622.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (49,908,918.00) | 39,948,280.00 | (9,960,638.00) | (52,817,622.00) | 43,117,622.00 | (9,700,000.00) | -2.6% |

| 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) | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 7,029,060.76 | (8,135,981.00) | (1,106,920.24) | 1,479,974.00 | 0.00 | 1,479,974.00 | -233.7% |
| F. FUND BALANCE, RESERVES | | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 30,923,681.38 | 8,135,981.63 | 39,059,663.01 | 37,952,742.14 | 0.63 | 37,952,742.77 | -2.8% |
| 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) | | | 30,923,681.38 | 8,135,981.63 | 39,059,663.01 | 37,952,742.14 | 0.63 | 37,952,742.77 | -2.8% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 30,923,681.38 | 8,135,981.63 | 39,059,663.01 | 37,952,742.14 | 0.63 | 37,952,742.77 | -2.8% |
| 2) Ending Balance, June 30 (E + F1e) | | | 37,952,742.14 | 0.63 | 37,952,742.77 | 39,432,716.14 | 0.63 | 39,432,716.77 | 3.9% |
| Components of Ending Fund Balance | | | | | | | | | |
| a) Nonspendable | | | | | | | | | |
| Revolving Cash | | 9711 | 105,000.00 | 0.00 | 105,000.00 | 105,000.00 | 0.00 | 105,000.00 | 0.0% |
| Stores | | 9712 | 320,356.50 | 0.00 | 320,356.50 | 320,356.50 | 0.00 | 320,356.50 | 0.0% |
| Prepaid Items | | 9713 | 3,905.92 | 0.00 | 3,905.92 | 0.00 | 0.00 | 0.00 | -100.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.89 | 0.89 | 0.00 | 0.89 | 0.89 | 0.0% |
| 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 | 17,891,325.00 | 0.00 | 17,891,325.00 | 20,831,118.00 | 0.00 | 20,831,118.00 | 16.4% |
| Site Base Allocation C/O | 0000 | 9780 | | | | 143,518.00 | | 143,518.00 | |
| Police Supplemental C/O | 0000 | 9780 | | | | 70,000.00 | | 70,000.00 | |
| Pacific Infant/Toddler Center C/O | 0000 | 9780 | | | | 4,071.00 | | 4,071.00 | |
| ROC/P C/O | 0000 | 9780 | | | | 394,941.00 | | 394,941.00 | |
| Arts & Music C/O | 0000 | 9780 | | | | 112,515.00 | | 112,515.00 | |
| Instructional Materials C/O | 0000 | 9780 | | | | 12,873,252.00 | | 12,873,252.00 | |
| ASES Matching C/O | 0000 | 9780 | | | | 29,891.00 | | 29,891.00 | |
| Zaya Dark Fiber C/O | 0000 | 9780 | | | | 515,673.00 | | 515,673.00 | |
| LCFF Concentration - EI Focus C/O | 0000 | 9780 | | | | 103,510.00 | | 103,510.00 | |
| LCFF Supplemental C/O | 0000 | 9780 | | | | 109,095.00 | | 109,095.00 | |
| LCFF Supplemental - Charters C/O | 0000 | 9780 | | | | 705,380.00 | | 705,380.00 | |
| LCFF S/C Student Engagement C/O | 0000 | 9780 | | | | 345,222.00 | | 345,222.00 | |
| LCFF S/C Summer Programs | 0000 | 9780 | | | | 480,900.00 | | 480,900.00 | |
| LCFF S/C CTE C/O | 0000 | 9780 | | | | 715,258.00 | | 715,258.00 | |
| GATE C/O | 0000 | 9780 | | | | 66,168.00 | | 66,168.00 | |
| Teacher Credentialing C/O | 0000 | 9780 | | | | 25,902.00 | | 25,902.00 | |
| CSEA 18/19 2% (Unrest) | 0000 | 9780 | | | | 715,858.00 | | 715,858.00 | |
| CSEA 19/20 total 4% on-going | 0000 | 9780 | | | | 1,431,716.00 | | 1,431,716.00 | |
| Spec. Ed. Non Public School Increases | 0000 | 9780 | | | | 784,212.00 | | 784,212.00 | |
| Spec. Ed. Teacher & Paraeducators | 0000 | 9780 | | | | 410,862.00 | | 410,862.00 | |
| Paraeducators (Lockerroom) | 0000 | 9780 | | | | 52,846.00 | | 52,846.00 | |
| CSEA 18/19 1% (all GF) one-time | 0000 | 9780 | | | | 480,171.00 | | 480,171.00 | |
| To meet RRMA 3% | 0000 | 9780 | | | | 260,157.00 | | 260,157.00 | |
| Site Base Allocation C/O | 0000 | 9780 | 143,518.00 | | 143,518.00 | | | | |
| Police Supplemental C/O | 0000 | 9780 | 70,000.00 | | 70,000.00 | | | | |
| Pacific Infant/Toddler Center C/O | 0000 | 9780 | 4,071.00 | | 4,071.00 | | | | |
| ROC/P C/O | 0000 | 9780 | 394,941.00 | | 394,941.00 | | | | |
| Arts & Music C/O | 0000 | 9780 | 112,515.00 | | 112,515.00 | | | | |
| Instructional Materials C/O | 0000 | 9780 | 12,873,252.00 | | 12,873,252.00 | | | | |
| ASES Matching C/O | 0000 | 9780 | 29,891.00 | | 29,891.00 | | | | |
| Zayo Dark Fiber C/O | 0000 | 9780 | 515,673.00 | | 515,673.00 | | | | |
| LCFF Concentration - EI Focus C/O | 0000 | 9780 | 103,510.00 | | 103,510.00 | | | | |
| LCFF Supplemental C/O | 0000 | 9780 | 109,095.00 | | 109,095.00 | | | | |
| LCFF Supplemental - Charters C/O | 0000 | 9780 | 705,380.00 | | 705,380.00 | | | | |
| LCFF S/C Student Engagement C/O | 0000 | 9780 | 345,222.00 | | 345,222.00 | | | | |
| LCFF S/C Summer Programs C/O | 0000 | 9780 | 480,900.00 | | 480,900.00 | | | | |
| LCFF S/C CTE C/O | 0000 | 9780 | 715,258.00 | | 715,258.00 | | | | |
| GATE C/O | 0000 | 9780 | 66,168.00 | | 66,168.00 | | | | |
| Teacher Credentialing C/O | 0000 | 9780 | 25,902.00 | | 25,902.00 | | | | |
| CSEA 18/19 2% (Unrest) | 0000 | 9780 | 715,858.00 | | 715,858.00 | | | | |
| CSEA 18/19 1% (all GF) one-time | 0000 | 9780 | 480,171.00 | | 480,171.00 | | | | |
| e) Unassigned/Unappropriated | | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 19,000,000.00 | 0.00 | 19,000,000.00 | 18,176,241.64 | 0.00 | 18,176,241.64 | -4.3% |
| Unassigned/Unappropriated Amount | | 9790 | 632,154.72 | (0.26) | 632,154.46 | 0.00 | (0.26) | (0.26) | -100.0% |

| 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 |
| A. DISTRICT | | | | | | |
| 1. Total District Regular ADA 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) | 22,092.00 | 22,092.00 | 22,241.00 | 21,803.00 | 21,803.00 | 21,803.00 |
| 2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA 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) | | | | | | |
| 3. Total Basic Aid Open Enrollment Regular ADA 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) | | | | | | |
| 4. Total, District Regular ADA (Sum of Lines A1 through A3) | 22,092.00 | 22,092.00 | 22,241.00 | 21,803.00 | 21,803.00 | 21,803.00 |
| 5. District Funded County Program ADA | | | | | | |
| a. County Community Schools | 39.00 | 39.00 | 39.00 | 35.00 | 35.00 | 35.00 |
| b. Special Education-Special Day Class | 79.00 | 79.00 | 79.00 | 70.00 | 70.00 | 70.00 |
| 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 | | | | | | |
| f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380] | | | | | | |
| g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f) | 118.00 | 118.00 | 118.00 | 105.00 | 105.00 | 105.00 |
| 6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g) | 22,210.00 | 22,210.00 | 22,359.00 | 21,908.00 | 21,908.00 | 21,908.00 |
| 7. Adults in Correctional Facilities | | | | | | |
| 8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA) | | | | | | |

| 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 |
| C. CHARTER SCHOOL ADA | | | | | | |
| 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. | | | | | | |
| FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01. | | | | | | |
| 1. Total Charter School Regular ADA | 2,140.00 | 2,140.00 | 2,140.00 | 2,161.00 | 2,161.00 | 2,161.00 |
| 2. Charter School County Program Alternative Education ADA | | | | | | |
| 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)] | | | | | | |
| d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3. Charter School Funded County Program ADA | | | | | | |
| 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 | | | | | | |
| f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f) | 2,140.00 | 2,140.00 | 2,140.00 | 2,161.00 | 2,161.00 | 2,161.00 |
| FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62. | | | | | | |
| 5. Total Charter School Regular ADA | | | | | | |
| 6. Charter School County Program Alternative Education ADA | | | | | | |
| 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)] | | | | | | |
| d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7. Charter School Funded County Program ADA | | | | | | |
| 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 | | | | | | |
| f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8) | 2,140.00 | 2,140.00 | 2,140.00 | 2,161.00 | 2,161.00 | 2,161.00 |

| | Object | Beginning Balances (Ref. Only) | July | August | September | October | November | December | January | February |
|----------------------------------------------------|-----------|--------------------------------------|-----------------|-----------------|-----------------|---------------|----------------|---------------|---------------|----------------|
| ESTIMATES THROUGH THE MONTH OF JUNE | | | | | | | | | | |
| A. BEGINNING CASH | | | 50,915,379.00 | 34,888,737.00 | 21,121,045.00 | 18,539,121.00 | 21,221,003.00 | 13,138,178.00 | 24,246,357.00 | 52,865,890.00 |
| B. RECEIPTS | | | | | | | | | | |
| LCFF/Revenue Limit Sources | | | | | | | | | | |
| Principal Apportionment | 8010-8019 | | 10,536,199.00 | 10,536,199.00 | 28,155,746.00 | 18,965,159.00 | 18,965,159.00 | 28,155,746.00 | 18,965,159.00 | 18,965,159.00 |
| Property Taxes | 8020-8079 | | 558.00 | 7,810.00 | 476.00 | 3,764.00 | 0.00 | 759,748.00 | 27,185,464.00 | 0.00 |
| Miscellaneous Funds | 8080-8099 | | 31,453.00 | (517,406.00) | (942,759.00) | (911,939.00) | (2,904,372.00) | (559,190.00) | (559,176.00) | (1,114,052.00) |
| Federal Revenue | 8100-8299 | | 5,841,860.00 | 29,479.00 | (11,384,282.00) | 7,638,502.00 | 535,203.00 | 7,741,194.00 | 3,551,814.00 | 5,941.00 |
| Other State Revenue | 8300-8599 | | (100,000.00) | 1,652,533.00 | 2,777,657.00 | 4,765,804.00 | 736,827.00 | 1,894,941.00 | 5,300,230.00 | 84,302.00 |
| Other Local Revenue | 8600-8799 | | (1,754.00) | (53,654.00) | 364,602.00 | 167,485.00 | 89,278.00 | 186,059.00 | 409,217.00 | 204,908.00 |
| Interfund Transfers In | 8910-8929 | | | | 300,000.00 | | | | | |
| All Other Financing Sources | 8930-8979 | | | | | | | | | |
| TOTAL RECEIPTS | | | 16,308,316.00 | 11,654,961.00 | 19,271,440.00 | 30,628,775.00 | 17,422,095.00 | 38,178,498.00 | 54,852,708.00 | 18,146,258.00 |
| C. DISBURSEMENTS | | | | | | | | | | |
| Certificated Salaries | 1000-1999 | | 1,139,141.00 | 11,620,738.00 | 11,423,406.00 | 11,552,440.00 | 11,785,984.00 | 12,273,415.00 | 11,431,445.00 | 11,623,328.00 |
| Classified Salaries | 2000-2999 | | 2,192,409.00 | 3,960,745.00 | 3,707,870.00 | 3,771,882.00 | 3,795,689.00 | 3,991,081.00 | 3,626,182.00 | 3,780,461.00 |
| Employee Benefits | 3000-3999 | | 1,765,130.00 | 6,221,487.00 | 6,206,570.00 | 6,208,273.00 | 6,233,487.00 | 6,366,155.00 | 6,138,980.00 | 6,273,200.00 |
| Books and Supplies | 4000-4999 | | 890,612.00 | 1,329,257.00 | 1,424,497.00 | 1,524,405.00 | 774,528.00 | 1,172,069.00 | 547,137.00 | 918,469.00 |
| Services | 5000-5999 | | 2,379,798.00 | 1,926,901.00 | 3,374,992.00 | 4,340,516.00 | 2,925,619.00 | 2,946,068.00 | 5,106,326.00 | 3,394,718.00 |
| Capital Outlay | 6000-6599 | | 5,313.00 | 13,508.00 | 28,835.00 | 141,015.00 | 37,900.00 | 28,310.00 | 33,486.00 | 93,811.00 |
| Other Outgo | 7000-7499 | | 4,962,555.00 | 350,017.00 | 187,194.00 | 408,362.00 | (48,287.00) | 293,221.00 | (650,381.00) | 1,133,861.00 |
| Interfund Transfers Out | 7600-7629 | | | | 10,000,000.00 | | | | | |
| All Other Financing Uses | 7630-7699 | | | | | | | | | |
| TOTAL DISBURSEMENTS | | | 13,334,958.00 | 25,422,653.00 | 36,353,364.00 | 27,946,893.00 | 25,504,920.00 | 27,070,319.00 | 26,233,175.00 | 27,217,848.00 |
| D. BALANCE SHEET ITEMS | | | | | | | | | | |
| Assets and Deferred Outflows | | | | | | | | | | |
| Cash Not In Treasury | 9111-9199 | | | | | | | | | |
| Accounts Receivable | 9200-9299 | | | | 17,000,000.00 | | | | | |
| Due From Other Funds | 9310 | | | | | | | | | |
| Stores | 9320 | | | | | | | | | |
| Prepaid Expenditures | 9330 | | | | | | | | | |
| Other Current Assets | 9340 | | | | | | | | | |
| Deferred Outflows of Resources | 9490 | | | | | | | | | |
| SUBTOTAL | | 0.00 | 0.00 | 0.00 | 17,000,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Liabilities and Deferred Inflows | | | | | | | | | | |
| Accounts Payable | 9500-9599 | | 19,000,000.00 | | | | | | | |
| Due To Other Funds | 9610 | | | | | | | | | |
| Current Loans | 9640 | | | | | | | | | |
| Unearned Revenues | 9650 | | | | | | | | | |
| Deferred Inflows of Resources | 9690 | | | | 2,500,000.00 | | | | | |
| SUBTOTAL | | 0.00 | 19,000,000.00 | 0.00 | 2,500,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Nonoperating | | | | | | | | | | |
| Suspense Clearing | 9910 | | 0.00 | | | | | | | |
| TOTAL BALANCE SHEET ITEMS | | 0.00 | (19,000,000.00) | 0.00 | 14,500,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| E. NET INCREASE/DECREASE (B - C + D) | | | (16,026,642.00) | (13,767,692.00) | (2,581,924.00) | 2,681,882.00 | (8,082,825.00) | 11,108,179.00 | 28,619,533.00 | (9,071,590.00) |
| F. ENDING CASH (A + E) | | | 34,888,737.00 | 21,121,045.00 | 18,539,121.00 | 21,221,003.00 | 13,138,178.00 | 24,246,357.00 | 52,865,890.00 | 43,794,300.00 |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS | | | | | | | | | | |

| | Object | March | April | May | June | Accruals | Adjustments | TOTAL | BUDGET |
|----------------------------------------------------|-----------|---------------|----------------|---------------|----------------|----------------|----------------|----------------|----------------|
| ESTIMATES THROUGH THE MONTH OF JUNE | | | | | | | | | |
| A. BEGINNING CASH | | 43,794,300.00 | 48,167,149.00 | 39,992,850.00 | 45,930,951.00 | | | | |
| B. RECEIPTS | | | | | | | | | |
| LCFF/Revenue Limit Sources | | | | | | | | | |
| Principal Apportionment | 8010-8019 | 28,155,746.00 | 18,965,159.00 | 18,965,159.00 | 28,155,746.00 | | | 247,486,336.00 | 247,486,336.00 |
| Property Taxes | 8020-8079 | 0.00 | 1,232,398.00 | 16,318,144.00 | (2,008,362.00) | | | 43,500,000.00 | 43,500,000.00 |
| Miscellaneous Funds | 8080-8099 | (552,989.00) | (552,989.00) | (541,039.00) | (1,007,427.00) | 396,826.00 | | (9,735,059.00) | (9,735,059.00) |
| Federal Revenue | 8100-8299 | 8,785.00 | 1,313,927.00 | 213,055.00 | 5,910,126.00 | 2,000,000.00 | 1,000,000.00 | 24,405,604.00 | 24,405,604.00 |
| Other State Revenue | 8300-8599 | 4,290,806.00 | 340,834.00 | 167,918.00 | 17,104,420.00 | 2,000,000.00 | | 41,016,272.00 | 41,016,272.00 |
| Other Local Revenue | 8600-8799 | 280,614.00 | 239,224.00 | 413,927.00 | 378,813.00 | 500,000.00 | | 3,178,719.00 | 3,178,719.00 |
| Interfund Transfers In | 8910-8929 | | | | | | | 300,000.00 | 300,000.00 |
| All Other Financing Sources | 8930-8979 | | | | | | | 0.00 | 0.00 |
| TOTAL RECEIPTS | | 32,182,962.00 | 21,538,553.00 | 35,537,164.00 | 48,533,316.00 | 4,896,826.00 | 1,000,000.00 | 350,151,872.00 | 350,151,872.00 |
| C. DISBURSEMENTS | | | | | | | | | |
| Certificated Salaries | 1000-1999 | 13,333,522.00 | 13,541,005.00 | 12,991,010.00 | 13,528,943.00 | 2,000,000.00 | 1,800,000.00 | 140,044,377.00 | 140,044,377.00 |
| Classified Salaries | 2000-2999 | 3,967,124.00 | 3,977,629.00 | 4,098,920.00 | 6,558,303.00 | 400,000.00 | 400,000.00 | 48,228,295.00 | 48,228,295.00 |
| Employee Benefits | 3000-3999 | 6,585,099.00 | 6,525,439.00 | 6,705,355.00 | 15,649,773.00 | 500,000.00 | 500,000.00 | 81,878,948.00 | 81,878,948.00 |
| Books and Supplies | 4000-4999 | 848,238.00 | 1,755,972.00 | 1,551,379.00 | 1,464,768.00 | 500,000.00 | 500,000.00 | 15,201,331.00 | 15,201,331.00 |
| Services | 5000-5999 | 3,265,437.00 | 4,359,567.00 | 3,399,116.00 | 4,707,801.00 | 2,000,000.00 | 1,000,000.00 | 45,126,859.00 | 45,126,859.00 |
| Capital Outlay | 6000-6599 | 14,493.00 | 105,210.00 | 85,810.00 | 956,152.00 | | | 1,543,843.00 | 1,543,843.00 |
| Other Outgo | 7000-7499 | (203,800.00) | (551,970.00) | 767,473.00 | 0.00 | | | 6,648,245.00 | 6,648,245.00 |
| Interfund Transfers Out | 7600-7629 | | | | | | | 10,000,000.00 | 10,000,000.00 |
| All Other Financing Uses | 7630-7699 | | | | | | | 0.00 | 0.00 |
| TOTAL DISBURSEMENTS | | 27,810,113.00 | 29,712,852.00 | 29,599,063.00 | 42,865,740.00 | 5,400,000.00 | 4,200,000.00 | 348,671,898.00 | 348,671,898.00 |
| D. BALANCE SHEET ITEMS | | | | | | | | | |
| Assets and Deferred Outflows | | | | | | | | | |
| Cash Not In Treasury | 9111-9199 | | | | | | | 0.00 | |
| Accounts Receivable | 9200-9299 | | | | | (4,896,826.00) | | 12,103,174.00 | |
| 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 | | | 0.00 | |
| SUBTOTAL | | 0.00 | 0.00 | 0.00 | 0.00 | (4,896,826.00) | 0.00 | 12,103,174.00 | |
| Liabilities and Deferred Inflows | | | | | | | | | |
| Accounts Payable | 9500-9599 | | | | | (5,400,000.00) | | 13,600,000.00 | |
| Due To Other Funds | 9610 | | | | | | | 0.00 | |
| Current Loans | 9640 | | | | | | | 0.00 | |
| Unearned Revenues | 9650 | | | | | | | 0.00 | |
| Deferred Inflows of Resources | 9690 | | | | | | | 2,500,000.00 | |
| SUBTOTAL | | 0.00 | 0.00 | 0.00 | 0.00 | (5,400,000.00) | 0.00 | 16,100,000.00 | |
| Nonoperating | | | | | | | | | |
| Suspense Clearing | 9910 | | | | | | | 0.00 | |
| TOTAL BALANCE SHEET ITEMS | | 0.00 | 0.00 | 0.00 | 0.00 | 503,174.00 | 0.00 | (3,996,826.00) | |
| E. NET INCREASE/DECREASE (B - C + D) | | 4,372,849.00 | (8,174,299.00) | 5,938,101.00 | 5,667,576.00 | 0.00 | (3,200,000.00) | (2,516,852.00) | 1,479,974.00 |
| F. ENDING CASH (A + E) | | 48,167,149.00 | 39,992,850.00 | 45,930,951.00 | 51,598,527.00 | | | | |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS | | | | | | | | 48,398,527.00 | |

**TWIN RIVERS UNIFIED SCHOOL DISTRICT
FISCAL SERVICES**

**2019/2020
ADOPTED BUDGET
MULTIYEAR PROJECTION ASSUMPTIONS
FOR 2020/2021 AND 2021/2022**

GENERAL FUND – UNRESTRICTED

REVENUE ASSUMPTIONS

For the 2020/2021 projection year, our District Local Control Funding Formula (LCFF) includes a 3.0% increase and a decrease of 250 ADA (Average Daily Attendance). The projection for 2021/2022 includes a 2.80% increase and a decrease of 140 ADA. The unduplicated pupil percentage (3 year rolling average) for both years are:

- Twin Rivers – 86.56%
- Creative Connections Arts Academy – 67.10%
- Smythe Academy of Arts & Science – 86.59%; 86.56%
- Westside Preparatory – 71.02%

In 2020/2021 LCFF is projected with a \$4.9 million increase; \$4.4 million to base funding and \$500 thousand to supplemental/concentration funds. Automatic salary step/column increases and the STRS & PERS increases are estimated at \$5 million (unrestricted general fund); \$600 thousand more than the LCFF base revenue increase. This is one piece to the increased on-going deficit spending.

In 2021/2022 LCFF is projected with a \$5.4 million increase; \$3.6 million to base funding and \$1.8 million to supplemental/concentration funds. Automatic salary step/column increases and PERS increases (STRS is not projected to increase) are estimated at \$3.4 million. The increase in LCFF base revenue is \$200 thousand more than these two salary related increase costs and thus the deficit spending is not increased from the prior year.

No Federal Revenues are projected.

Other State Revenues remain unchanged and include unrestricted Lottery and Mandate Cost Block Grant (MBG).

Other Local Revenues includes a reduction of \$151 thousand in 2020/2021 to the Regional Occupational Program funding from SCOE; these funds are now at zero in 2020/2021. The largest revenue source is the MOUs with Heritage Peak Charter, Highlands Community Charter and Gateway Community Charters for \$2 million for facility use and administrative and other support services from Twin Rivers. Interest income of \$600,000 and all other local revenues remain unchanged in the projection years.

Contributions within Other Financing Sources are projected to increase in 2020/2021 and again in 2021/2022 to cover the costs of step and column salaries and benefits for the Special Education and Routine Restricted Maintenance Account (RRMA) programs that are in the restricted programs but supported by unrestricted funds.

EXPENDITURE ASSUMPTIONS

Certificated Salaries include a 1.4% increase for step/column in both projection years. There is no salary schedule increase for either projection year. 2020/2021 includes three additional teachers for the expansion

into 8th grade for WPCS at Regency Park and one additional special education teacher noted in the 2019/2020 ending fund balance reserve.

Classified Salaries include a 2.2% increase for step in both projection years. There is no salary schedule increase for either projection year. The 2019/2020 reserve for increased special education positions and CSEA salary negotiations (for 2018/2019 and 2019/2020) are added into the 2020/2021 year and on-going. The other adjustment column in 2021/2022 is the elimination of the one-time 2018/2019 CSEA salary expenditure reflected in 2020/2021.

Except for the increase to STRS (one year only) and PERS (two years of increases), all other statutory benefit rates are unchanged in both projection years. STRS estimated rate increase for 2020/2021 is 1% and is estimated at \$1.1 million. PERS estimated increase is 2.867% in 2020/2021 and then an additional 1.3% in 2021/2022, increase of \$1.1 million and \$500,000 respectively. Statutory and health benefits are adjusted for the changes in salaries as indicated above.

Books and Supplies remain unchanged in the projection years as the instructional materials carryover is still in the ending fund balance reserve.

Services and Other Operating for 2020/2021 include an on-going increase for the special education non public school costs reflected in the 2019/2020 ending fund balance reserve

Capital Outlay and Other Outgo expenditures remain unchanged in the projection years.

Other Adjustments represent the increase in supplemental concentration funds that will be used to support step/column and STRS/PERS increases for the positions in the S/C funding source.

ENDING FUND BALANCE

The General Fund expenditures are greater than the revenues by \$6.7 million in 2020/2021 (deficit spending). However, when the one-time funds of \$2.9 million are removed, the on-going deficit spending is \$3.8 million. The increase in employer STRS and PERS costs and the automatic step and column increases are more than the LCFF revenue. This is one piece to the increased on-going deficit spending along with additional teachers and special education staff. We have enough of an ending fund balance for the required 3% State reserve for economic uncertainties in 2020/2021, but fall short \$3.5 million to meet our Board Policy intent to maintain a minimum reserve of economic uncertainties equal to at least one month of the general fund payroll expenditures (\$19 million) or 6% of the general fund expenditures and other financing sources (\$21 million).

The 2021/2022 projection year reflects deficit spending of \$3.7 million and is similar to the prior year's on-going deficit spending. The LCFF base revenue is slightly higher than the salary expenditure increases as there is no anticipated STRS increase in this year. We have enough of an ending fund balance for the required 3% State reserve for economic uncertainties in 2021/2022, but fall short \$7.1 million to meet our Board Policy intent to maintain a minimum reserve of economic uncertainties equal to at least one month of the general fund payroll expenditures (\$19 million) or 6% of the general fund expenditures and other financing sources (\$21 million).

The ending fund balances are categorized by the GASB 54 requirements.

2020/2021:

Nonspendable - \$425,357

Restricted - \$0

Assigned - \$16,695,296

Economic Uncertainties - \$15,577,189

Unassigned - \$0

2021/2022:

Nonspendable - \$425,357

Restricted - \$0

Assigned - \$16,695,296

Economic Uncertainties - \$11,869,077

Unassigned - \$0

GENERAL FUND – RESTRICTED**REVENUE ASSUMPTIONS**

Federal and Other State Revenues both remain unchanged in the projection years. Other State Revenues does include \$13.5 million for the CalSTRS on-behalf pension contribution. The state's contribution to CalSTRS on-behalf of district employees must be recorded in the district's SACS financial records. The entry to recognize the State's on-behalf pension contribution accounts for both the revenue and expenditure of the financial assistance represented by the state's contribution; thus there is no impact to the bottom line.

Contributions within Other Financing Sources are projected to increase in 2020/2021 and again in 2021/2022 to cover the costs of step and column salaries and benefits for the Special Education and Routine Restricted Maintenance Account (RRMA) programs that are in the restricted programs but supported by unrestricted funds.

EXPENDITURE ASSUMPTIONS

Certificated Salaries increase by 1.4% for step/column in both projection years. There is no salary schedule increase included in the projection years.

Classified Salaries increase by 2.2% for step in both projection years. There is no salary schedule increase for either projection year. The 2018/2019 and 2019/2020 CSEA salary increases are built into the budget, unlike the unrestricted programs which have an ending fund balance reserve for the costs.

Except for the increase to STRS and PERS, all other statutory benefit rates are unchanged in both projection years. STRS estimated rate increase for 2020/2021 is 1% and no increase for the following year. PERS estimated increase is 2.867% in 2020/2021 and then an additional 1.3% in 2021/2022.

Books and Supplies, and Services and Other Operating decrease to balance the categorical programs due to step and column, STRS and PERS increases.

All other expenditures are projected at the 2019/2020 levels in the projection years.

ENDING FUND BALANCE

The multiyear projections reflect a balanced budget for the restricted programs.

| 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) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 281,251,277.00 | 1.75% | 286,161,642.00 | 1.92% | 291,642,775.00 |
| 2. Federal Revenues | 8100-8299 | 24,405,604.00 | 0.00% | 24,405,604.00 | 0.00% | 24,405,604.00 |
| 3. Other State Revenues | 8300-8599 | 41,016,272.00 | 0.00% | 41,016,272.00 | 0.00% | 41,016,272.00 |
| 4. Other Local Revenues | 8600-8799 | 3,178,719.00 | -4.75% | 3,027,719.00 | 0.00% | 3,027,719.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 300,000.00 | 0.00% | 300,000.00 | 0.00% | 300,000.00 |
| 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) | | 350,151,872.00 | 1.36% | 354,911,237.00 | 1.54% | 360,392,370.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 140,044,377.00 | | 142,261,791.63 |
| b. Step & Column Adjustment | | | | 1,890,621.63 | | 1,879,664.37 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | 326,793.00 | | 0.00 |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 140,044,377.00 | 1.58% | 142,261,791.63 | 1.32% | 144,141,456.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 48,228,295.00 | | 52,367,762.00 |
| b. Step & Column Adjustment | | | | 1,050,022.00 | | 1,141,091.00 |
| c. Cost-of-Living Adjustment | | | | 1,083,812.00 | | 0.00 |
| d. Other Adjustments | | | | 2,005,633.00 | | (1,625,718.00) |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 48,228,295.00 | 8.58% | 52,367,762.00 | -0.93% | 51,883,135.00 |
| 3. Employee Benefits | 3000-3999 | 81,878,948.00 | 5.71% | 86,554,027.00 | 1.18% | 87,574,686.00 |
| 4. Books and Supplies | 4000-4999 | 15,201,331.00 | -2.47% | 14,826,331.00 | -1.01% | 14,676,331.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 45,126,859.00 | 1.89% | 45,980,730.00 | -2.58% | 44,796,314.00 |
| 6. Capital Outlay | 6000-6999 | 1,543,843.00 | 0.00% | 1,543,843.00 | 0.00% | 1,543,843.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 8,177,392.00 | 0.00% | 8,177,392.00 | 0.00% | 8,177,392.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (1,529,147.00) | -65.40% | (529,147.00) | 0.00% | (529,147.00) |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 10,000,000.00 | 0.00% | 10,000,000.00 | 0.00% | 10,000,000.00 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 10. Other Adjustments | | | | 463,382.00 | | 1,836,472.00 |
| 11. Total (Sum lines B1 thru B10) | | 348,671,898.00 | 3.72% | 361,646,111.63 | 0.68% | 364,100,482.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| (Line A6 minus line B11) | | 1,479,974.00 | | (6,734,874.63) | | (3,708,112.00) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01, line F1e) | | 37,952,742.77 | | 39,432,716.77 | | 32,697,842.14 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 39,432,716.77 | | 32,697,842.14 | | 28,989,730.14 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 425,356.50 | | 425,357.00 | | 425,357.00 |
| b. Restricted | 9740 | 0.89 | | 0.00 | | 0.00 |
| 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 | 20,831,118.00 | | 16,695,296.00 | | 16,695,296.00 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 18,176,241.64 | | 15,577,189.14 | | 11,869,077.14 |
| 2. Unassigned/Unappropriated | 9790 | (0.26) | | 0.00 | | 0.00 |
| f. Total Components of Ending Fund Balance | | | | | | |
| (Line D3f must agree with line D2) | | 39,432,716.77 | | 32,697,842.14 | | 28,989,730.14 |

| 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) |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|---------------------------------------|-------------------------------------|------------------------------|-------------------------------------|------------------------------|
| E. AVAILABLE RESERVES | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 18,176,241.64 | | 15,577,189.14 | | 11,869,077.14 |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| d. Negative Restricted Ending Balances (Negative resources 2000-9999) | 979Z | (0.26) | | 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 | 0.00 | | 0.00 | | 0.00 |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| 3. Total Available Reserves - by Amount (Sum lines E1a thru E2c) | | 18,176,241.38 | | 15,577,189.14 | | 11,869,077.14 |
| 4. Total Available Reserves - by Percent (Line E3 divided by Line F3c) | | 5.21% | | 4.31% | | 3.26% |
| F. RECOMMENDED RESERVES | | | | | | |
| 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? | Yes | | | | | |
| b. If you are the SELPA AU and are excluding special education pass-through funds: | | | | | | |
| 1. Enter the name(s) of the SELPA(s): | | | | | | |
| Not a SELPA AU. | | | | | | |
| 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 | | | | |
| 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) | | 23,964.00 | | 23,880.00 | | 23,740.00 |
| 3. Calculating the Reserves | | | | | | |
| a. Expenditures and Other Financing Uses (Line B11) | | 348,671,898.00 | | 361,646,111.63 | | 364,100,482.00 |
| 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) | | 348,671,898.00 | | 361,646,111.63 | | 364,100,482.00 |
| 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) | | 10,460,156.94 | | 10,849,383.35 | | 10,923,014.46 |
| 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) | | 10,460,156.94 | | 10,849,383.35 | | 10,923,014.46 |
| h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g) | | YES | | YES | | YES |

| 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) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 281,251,277.00 | 1.75% | 286,161,642.00 | 1.92% | 291,642,775.00 |
| 2. Federal Revenues | 8100-8299 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 3. Other State Revenues | 8300-8599 | 4,828,406.00 | 0.00% | 4,828,406.00 | 0.00% | 4,828,406.00 |
| 4. Other Local Revenues | 8600-8799 | 3,178,719.00 | -4.75% | 3,027,719.00 | 0.00% | 3,027,719.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 300,000.00 | 0.00% | 300,000.00 | 0.00% | 300,000.00 |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| c. Contributions | 8980-8999 | (43,117,622.00) | 0.90% | (43,503,622.00) | 0.89% | (43,889,622.00) |
| 6. Total (Sum lines A1 thru A5c) | | 246,440,780.00 | 1.77% | 250,814,145.00 | 2.03% | 255,909,278.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 112,252,765.00 | | 114,081,097.00 |
| b. Step & Column Adjustment | | | | 1,501,539.00 | | 1,485,135.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | 326,793.00 | | |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 112,252,765.00 | 1.63% | 114,081,097.00 | 1.30% | 115,566,232.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 35,648,429.00 | | 39,511,139.00 |
| b. Step & Column Adjustment | | | | 773,265.00 | | 858,245.00 |
| c. Cost-of-Living Adjustment | | | | 1,083,812.00 | | |
| d. Other Adjustments | | | | 2,005,633.00 | | (1,625,718.00) |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 35,648,429.00 | 10.84% | 39,511,139.00 | -1.94% | 38,743,666.00 |
| 3. Employee Benefits | 3000-3999 | 53,577,452.00 | 7.21% | 57,442,817.00 | 1.33% | 58,204,648.00 |
| 4. Books and Supplies | 4000-4999 | 9,282,922.00 | 0.00% | 9,282,922.00 | 0.00% | 9,282,922.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 25,346,917.00 | 6.19% | 26,915,341.00 | -2.91% | 26,131,129.00 |
| 6. Capital Outlay | 6000-6999 | 1,513,843.00 | 0.00% | 1,513,843.00 | 0.00% | 1,513,843.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 2,757,723.00 | 0.00% | 2,757,723.00 | 0.00% | 2,757,723.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (5,419,245.00) | -18.45% | (4,419,245.00) | 0.00% | (4,419,245.00) |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 10,000,000.00 | 0.00% | 10,000,000.00 | 0.00% | 10,000,000.00 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 10. Other Adjustments (Explain in Section F below) | | | | 463,382.00 | | 1,836,472.00 |
| 11. Total (Sum lines B1 thru B10) | | 244,960,806.00 | 5.14% | 257,549,019.00 | 0.80% | 259,617,390.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | | | | | |
| | | 1,479,974.00 | | (6,734,874.00) | | (3,708,112.00) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01, line F1e) | | 37,952,742.14 | | 39,432,716.14 | | 32,697,842.14 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 39,432,716.14 | | 32,697,842.14 | | 28,989,730.14 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 425,356.50 | | 425,357.00 | | 425,357.00 |
| b. Restricted | 9740 | | | | | |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | | | |
| 2. Other Commitments | 9760 | 0.00 | | | | |
| d. Assigned | 9780 | 20,831,118.00 | | 16,695,296.00 | | 16,695,296.00 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 18,176,241.64 | | 15,577,189.14 | | 11,869,077.14 |
| 2. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 39,432,716.14 | | 32,697,842.14 | | 28,989,730.14 |

| 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) |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| E. AVAILABLE RESERVES | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 18,176,241.64 | | 15,577,189.14 | | 11,869,077.14 |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| (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) | | | | | | |
| | | 18,176,241.64 | | 15,577,189.14 | | 11,869,077.14 |
| F. ASSUMPTIONS | | | | | | |
| 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. | | | | | | |
| Please see assumptions attached. | | | | | | |

| 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) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 2. Federal Revenues | 8100-8299 | 24,405,604.00 | 0.00% | 24,405,604.00 | 0.00% | 24,405,604.00 |
| 3. Other State Revenues | 8300-8599 | 36,187,866.00 | 0.00% | 36,187,866.00 | 0.00% | 36,187,866.00 |
| 4. Other Local Revenues | 8600-8799 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 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 | 43,117,622.00 | 0.90% | 43,503,622.00 | 0.89% | 43,889,622.00 |
| 6. Total (Sum lines A1 thru A5c) | | 103,711,092.00 | 0.37% | 104,097,092.00 | 0.37% | 104,483,092.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 27,791,612.00 | | 28,180,694.63 |
| b. Step & Column Adjustment | | | | 389,082.63 | | 394,529.37 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | | | |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 27,791,612.00 | 1.40% | 28,180,694.63 | 1.40% | 28,575,224.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 12,579,866.00 | | 12,856,623.00 |
| b. Step & Column Adjustment | | | | 276,757.00 | | 282,846.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | | | |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 12,579,866.00 | 2.20% | 12,856,623.00 | 2.20% | 13,139,469.00 |
| 3. Employee Benefits | 3000-3999 | 28,301,496.00 | 2.86% | 29,111,210.00 | 0.89% | 29,370,038.00 |
| 4. Books and Supplies | 4000-4999 | 5,918,409.00 | -6.34% | 5,543,409.00 | -2.71% | 5,393,409.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 19,779,942.00 | -3.61% | 19,065,389.00 | -2.10% | 18,665,185.00 |
| 6. Capital Outlay | 6000-6999 | 30,000.00 | 0.00% | 30,000.00 | 0.00% | 30,000.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 5,419,669.00 | 0.00% | 5,419,669.00 | 0.00% | 5,419,669.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | 3,890,098.00 | 0.00% | 3,890,098.00 | 0.00% | 3,890,098.00 |
| 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) | | | | | | |
| 11. Total (Sum lines B1 thru B10) | | 103,711,092.00 | 0.37% | 104,097,092.63 | 0.37% | 104,483,092.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | | | | | |
| | | 0.00 | | (0.63) | | 0.00 |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01, line F1e) | | 0.63 | | 0.63 | | 0.00 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 0.63 | | 0.00 | | 0.00 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 0.00 | | | | |
| b. Restricted | 9740 | 0.89 | | | | |
| 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 | (0.26) | | 0.00 | | 0.00 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 0.63 | | 0.00 | | 0.00 |

| 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) |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|---------------------------------------|-------------------------------------|------------------------------|-------------------------------------|------------------------------|
| E. AVAILABLE RESERVES | | | | | | |
| 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) | | | | | | |
| F. ASSUMPTIONS | | | | | | |
| 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. | | | | | | |
| Please see assumptions attached. | | | | | | |

July 1 Budget
2019-20 Budget
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

| Description | Direct Costs - Interfund Transfers In 5750 | Transfers Out 5750 | Indirect Costs - Interfund Transfers In 7350 | Transfers Out 7350 | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|-------------------------------------------------------|--------------------------------------------------|-----------------------|----------------------------------------------------|-----------------------|----------------------------------------|-----------------------------------------|---------------------------------|-------------------------------|
| 01 GENERAL FUND | | | | | | | | |
| Expenditure Detail | 0.00 | (135,856.00) | 0.00 | (1,529,147.00) | | | | |
| Other Sources/Uses Detail | | | | | 300,000.00 | 10,000,000.00 | | |
| Fund Reconciliation | | | | | | | | |
| 09 CHARTER SCHOOLS SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 10 SPECIAL EDUCATION PASS-THROUGH FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | | |
| 11 ADULT EDUCATION FUND | | | | | | | | |
| Expenditure Detail | 113,760.00 | 0.00 | 168,899.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 300,000.00 | | |
| Fund Reconciliation | | | | | | | | |
| 12 CHILD DEVELOPMENT FUND | | | | | | | | |
| Expenditure Detail | 20,100.00 | 0.00 | 383,201.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 13 CAFETERIA SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 1,996.00 | 0.00 | 977,047.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 14 DEFERRED MAINTENANCE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 10,000,000.00 | 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 | | | | | 0.00 | 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 | | | | | | | | |

July 1 Budget
2019-20 Budget
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

| Description | Direct Costs - Interfund | | Indirect Costs - Interfund | | Interfund | Interfund | Due From | Due To |
|------------------------------------------|--------------------------|-----------------------|----------------------------|-----------------------|---------------------------|----------------------------|---------------------|---------------------|
| | Transfers In 5750 | Transfers Out 5750 | Transfers In 7350 | Transfers Out 7350 | Transfers In 8900-8929 | Transfers Out 7600-7629 | Other Funds 9310 | Other Funds 9610 |
| 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 | | | | | | | | |
| TOTALS | 135,856.00 | (135,856.00) | 1,529,147.00 | (1,529,147.00) | 10,300,000.00 | 10,300,000.00 | | |

| 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 | 140,044,377.00 | 301 | 0.00 | 303 | 140,044,377.00 | 305 | 3,554,896.00 | | 307 | 136,489,481.00 | 309 | | |
| 2000 - Classified Salaries | 48,228,295.00 | 311 | 200.00 | 313 | 48,228,095.00 | 315 | 4,852,666.00 | | 317 | 43,375,429.00 | 319 | | |
| 3000 - Employee Benefits | 81,878,948.00 | 321 | 2,055,794.00 | 323 | 79,823,154.00 | 325 | 3,509,052.00 | | 327 | 76,314,102.00 | 329 | | |
| 4000 - Books, Supplies Equip Replace. (6500) | 15,310,748.00 | 331 | 0.00 | 333 | 15,310,748.00 | 335 | 2,683,479.00 | | 337 | 12,627,269.00 | 339 | | |
| 5000 - Services. . . & 7300 - Indirect Costs | 43,597,712.00 | 341 | 35,000.00 | 343 | 43,562,712.00 | 345 | 10,225,028.00 | | 347 | 33,337,684.00 | 349 | | |
| TOTAL | | | | | 326,969,086.00 | 365 | TOTAL | | | | | 302,143,965.00 | 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 | 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 | |
| 10. Other Benefits (EC 22310). | | 3901 & 3902 | 393 |
| 11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). | | | 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). | | | 489,043.00 |
| b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. | | | |
| 14. TOTAL SALARIES AND BENEFITS. | | | 166,627,859.00 |
| 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. | | | 55.15% |
| 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 the 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) | 55.15% |
| 3. Percentage below the minimum (Part III, Line 1 minus Line 2) | 0.00% |
| 4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). | 302,143,965.00 |
| 5. Deficiency Amount (Part III, Line 3 times Line 4) | 0.00 |

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

July 1 Budget
2018-19 Estimated Actuals
Schedule of Capital Assets

| | Unaudited Balance July 1 | Audit Adjustments/ Restatements | Audited Balance July 1 | Increases | Decreases | Ending Balance June 30 |
|---------------------------------------------|--------------------------------|---------------------------------------|------------------------------|-----------------|-----------|---------------------------|
| Governmental Activities: | | | | | | |
| Capital assets not being depreciated: | | | | | | |
| Land | 37,155,745.00 | | 37,155,745.00 | | | 37,155,745.00 |
| Work in Progress | 86,909,236.00 | (1.00) | 86,909,235.00 | | | 86,909,235.00 |
| Total capital assets not being depreciated | 124,064,981.00 | (1.00) | 124,064,980.00 | 0.00 | 0.00 | 124,064,980.00 |
| Capital assets being depreciated: | | | | | | |
| Land Improvements | 27,393,735.00 | | 27,393,735.00 | 2,768,673.04 | | 30,162,408.04 |
| Buildings | 533,824,578.00 | 1.00 | 533,824,579.00 | 10,090,156.29 | | 543,914,735.29 |
| Equipment | 45,437,783.00 | | 45,437,783.00 | 1,574,773.31 | | 47,012,556.31 |
| Total capital assets being depreciated | 606,656,096.00 | 1.00 | 606,656,097.00 | 14,433,602.64 | 0.00 | 621,089,699.64 |
| Accumulated Depreciation for: | | | | | | |
| Land Improvements | (13,698,171.00) | | (13,698,171.00) | (1,176,094.00) | | (14,874,265.00) |
| Buildings | (195,916,829.00) | | (195,916,829.00) | (11,484,880.00) | | (207,401,709.00) |
| Equipment | (28,264,434.00) | | (28,264,434.00) | (2,411,290.00) | | (30,675,724.00) |
| Total accumulated depreciation | (237,879,434.00) | 0.00 | (237,879,434.00) | (15,072,264.00) | 0.00 | (252,951,698.00) |
| Total capital assets being depreciated, net | 368,776,662.00 | 1.00 | 368,776,663.00 | (638,661.36) | 0.00 | 368,138,001.64 |
| Governmental activity capital assets, net | 492,841,643.00 | 0.00 | 492,841,643.00 | (638,661.36) | 0.00 | 492,202,981.64 |
| Business-Type Activities: | | | | | | |
| 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 |

July 1 Budget
2018-19 Estimated Actuals
Schedule of Long-Term Liabilities

| | Unaudited Balance July 1 | Audit Adjustments/ Restatements | Audited Balance July 1 | Increases | Decreases | Ending Balance June 30 | Amounts Due Within One Year |
|------------------------------------------------|--------------------------------|---------------------------------------|------------------------------|---------------|---------------|---------------------------|--------------------------------|
| Governmental Activities: | | | | | | | |
| General Obligation Bonds Payable | 298,429,264.00 | | 298,429,264.00 | | 9,977,500.00 | 288,451,764.00 | 8,434,927.00 |
| State School Building Loans Payable | | | 0.00 | | | 0.00 | |
| Certificates of Participation Payable | 47,350,000.00 | | 47,350,000.00 | | | 47,350,000.00 | |
| Capital Leases Payable | 1,655,870.00 | | 1,655,870.00 | 5,332,124.00 | 2,245,316.00 | 4,742,678.00 | 1,531,776.64 |
| Lease Revenue Bonds Payable | | | 0.00 | | | 0.00 | |
| Other General Long-Term Debt | 24,779,690.00 | (3.00) | 24,779,687.00 | | 5,868,944.00 | 18,910,743.00 | 868,944.00 |
| Net Pension Liability | 321,456,704.00 | (1,539,065.00) | 319,917,639.00 | | | 319,917,639.00 | |
| Total/Net OPEB Liability | 43,106,210.00 | (2,301,444.00) | 40,804,766.00 | 9,043,392.00 | 10,734,661.00 | 39,113,497.00 | 1,808,678.00 |
| Compensated Absences Payable | 1,810,825.00 | | 1,810,825.00 | | | 1,810,825.00 | |
| Governmental activities long-term liabilities | 738,588,563.00 | (3,840,512.00) | 734,748,051.00 | 14,375,516.00 | 28,826,421.00 | 720,297,146.00 | 12,644,325.64 |
| Business-Type Activities: | | | | | | | |
| 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 |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|-----------------------------------------------------------------------------------------------------------------------|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 762,045.00 | 467,490.00 | -38.7% |
| 3) Other State Revenue | | 8300-8599 | 3,201,808.00 | 3,208,819.00 | 0.2% |
| 4) Other Local Revenue | | 8600-8799 | 5,038.00 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 3,968,891.00 | 3,676,309.00 | -7.4% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 1,106,079.00 | 1,167,478.00 | 5.6% |
| 2) Classified Salaries | | 2000-2999 | 832,416.00 | 688,886.00 | -17.2% |
| 3) Employee Benefits | | 3000-3999 | 746,694.00 | 812,851.00 | 8.9% |
| 4) Books and Supplies | | 4000-4999 | 166,150.00 | 157,209.00 | -5.4% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 661,234.00 | 380,986.00 | -42.4% |
| 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 | 210,413.00 | 168,899.00 | -19.7% |
| 9) TOTAL, EXPENDITURES | | | 3,722,986.00 | 3,376,309.00 | -9.3% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 245,905.00 | 300,000.00 | 22.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 300,000.00 | 300,000.00 | 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 | | | (300,000.00) | (300,000.00) | 0.0% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|----------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (54,095.00) | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,134,481.77 | 1,080,386.77 | -4.8% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,134,481.77 | 1,080,386.77 | -4.8% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,134,481.77 | 1,080,386.77 | -4.8% |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,080,386.77 | 1,080,386.77 | 0.0% |
| 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 | 876,842.07 | 876,842.07 | 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 | 203,545.22 | 203,545.22 | 0.0% |
| Adult Education | 0000 | 9780 | | 203,545.22 | |
| Adult Education | 0000 | 9780 | 203,545.22 | | |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | (0.52) | (0.52) | 0.0% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|-------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 585,287.26 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 5,961.69 | | |
| 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 | | | 591,248.95 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 1,570.20 | | |
| 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 | | | 1,570.20 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2) | | | 589,678.75 | | |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|-----------------------------------------------|----------------|--------------|------------------------------|---------------------|-----------------------|
| LCFF SOURCES | | | | | |
| 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% |
| TOTAL, LCFF SOURCES | | | 0.00 | 0.00 | 0.0% |
| FEDERAL REVENUE | | | | | |
| Interagency Contracts Between LEAs | | 8285 | 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 | 762,045.00 | 467,490.00 | -38.7% |
| TOTAL, FEDERAL REVENUE | | | 762,045.00 | 467,490.00 | -38.7% |
| OTHER STATE REVENUE | | | | | |
| Other State Apportionments | | | | | |
| All Other State Apportionments - Current Year | | 8311 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | | 8319 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.0% |
| Adult Education Program | 6391 | 8590 | 2,841,169.00 | 2,957,790.00 | 4.1% |
| All Other State Revenue | All Other | 8590 | 360,639.00 | 251,029.00 | -30.4% |
| TOTAL, OTHER STATE REVENUE | | | 3,201,808.00 | 3,208,819.00 | 0.2% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|----------------------------------------------------------|----------------|--------------|------------------------------|---------------------|-----------------------|
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 2,425.00 | 0.00 | -100.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| Adult Education Fees | | 8671 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 2,613.00 | 0.00 | -100.0% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 5,038.00 | 0.00 | -100.0% |
| TOTAL, REVENUES | | | 3,968,891.00 | 3,676,309.00 | -7.4% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|--------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| CERTIFICATED SALARIES | | | | | |
| Certificated Teachers' Salaries | | 1100 | 678,094.00 | 728,356.00 | 7.4% |
| Certificated Pupil Support Salaries | | 1200 | 290,865.00 | 314,841.00 | 8.2% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 137,120.00 | 124,281.00 | -9.4% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 1,106,079.00 | 1,167,478.00 | 5.6% |
| CLASSIFIED SALARIES | | | | | |
| Classified Instructional Salaries | | 2100 | 170,900.00 | 45,542.00 | -73.4% |
| Classified Support Salaries | | 2200 | 37,419.00 | 39,048.00 | 4.4% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 374,207.00 | 440,314.00 | 17.7% |
| Other Classified Salaries | | 2900 | 249,890.00 | 163,982.00 | -34.4% |
| TOTAL, CLASSIFIED SALARIES | | | 832,416.00 | 688,886.00 | -17.2% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 263,385.00 | 295,362.00 | 12.1% |
| PERS | | 3201-3202 | 112,633.00 | 142,828.00 | 26.8% |
| OASDI/Medicare/Alternative | | 3301-3302 | 66,128.00 | 68,408.00 | 3.4% |
| Health and Welfare Benefits | | 3401-3402 | 210,539.00 | 272,010.00 | 29.2% |
| Unemployment Insurance | | 3501-3502 | 865.00 | 887.00 | 2.5% |
| Workers' Compensation | | 3601-3602 | 29,650.00 | 29,456.00 | -0.7% |
| 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 | 63,494.00 | 3,900.00 | -93.9% |
| TOTAL, EMPLOYEE BENEFITS | | | 746,694.00 | 812,851.00 | 8.9% |
| BOOKS AND SUPPLIES | | | | | |
| 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 | 166,150.00 | 157,209.00 | -5.4% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 166,150.00 | 157,209.00 | -5.4% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|--------------------------------------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 15,483.00 | 18,000.00 | 16.3% |
| Dues and Memberships | | 5300 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 136,400.00 | 70,000.00 | -48.7% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 68,669.00 | 0.00 | -100.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 75,000.00 | 113,760.00 | 51.7% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 365,682.00 | 179,226.00 | -51.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 661,234.00 | 380,986.00 | -42.4% |
| CAPITAL OUTLAY | | | | | |
| 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% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Tuition | | | | | |
| Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 0.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.0% |
| 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% |
| 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) | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|---------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 210,413.00 | 168,899.00 | -19.7% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 210,413.00 | 168,899.00 | -19.7% |
| TOTAL, EXPENDITURES | | | 3,722,986.00 | 3,376,309.00 | -9.3% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|-------------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 300,000.00 | 300,000.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 300,000.00 | 300,000.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| 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% |
| USES | | | | | |
| 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% |
| CONTRIBUTIONS | | | | | |
| 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) | | | (300,000.00) | (300,000.00) | 0.0% |

| Description | Function Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|------------------------------------------------------------------------------------------------------------------------|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 762,045.00 | 467,490.00 | -38.7% |
| 3) Other State Revenue | | 8300-8599 | 3,201,808.00 | 3,208,819.00 | 0.2% |
| 4) Other Local Revenue | | 8600-8799 | 5,038.00 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 3,968,891.00 | 3,676,309.00 | -7.4% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 1,606,397.00 | 1,548,989.00 | -3.6% |
| 2) Instruction - Related Services | 2000-2999 | | 1,301,640.00 | 1,091,830.00 | -16.1% |
| 3) Pupil Services | 3000-3999 | | 409,392.00 | 437,665.00 | 6.9% |
| 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 | | 210,413.00 | 168,899.00 | -19.7% |
| 8) Plant Services | 8000-8999 | | 195,144.00 | 128,926.00 | -33.9% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 3,722,986.00 | 3,376,309.00 | -9.3% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 245,905.00 | 300,000.00 | 22.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 300,000.00 | 300,000.00 | 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 | | | (300,000.00) | (300,000.00) | 0.0% |

| Description | Function Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|----------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (54,095.00) | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,134,481.77 | 1,080,386.77 | -4.8% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,134,481.77 | 1,080,386.77 | -4.8% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,134,481.77 | 1,080,386.77 | -4.8% |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,080,386.77 | 1,080,386.77 | 0.0% |
| 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 | 876,842.07 | 876,842.07 | 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 | 203,545.22 | 203,545.22 | 0.0% |
| Adult Education | 0000 | 9780 | | 203,545.22 | |
| Adult Education | 0000 | 9780 | 203,545.22 | | |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | (0.52) | (0.52) | 0.0% |

| Resource | Description | 2018-19 | 2019-20 |
|---------------------------|-------------------------|-------------------|------------|
| | | Estimated Actuals | Budget |
| 6391 | Adult Education Program | 876,842.07 | 876,842.07 |
| Total, Restricted Balance | | 876,842.07 | 876,842.07 |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|-----------------------------------------------------------------------------------------------------------------------|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 2,313,102.00 | 2,115,256.00 | -8.6% |
| 3) Other State Revenue | | 8300-8599 | 6,202,231.00 | 5,981,224.00 | -3.6% |
| 4) Other Local Revenue | | 8600-8799 | 935,868.00 | 934,117.00 | -0.2% |
| 5) TOTAL, REVENUES | | | 9,451,201.00 | 9,030,597.00 | -4.5% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 3,161,581.00 | 3,318,875.00 | 5.0% |
| 2) Classified Salaries | | 2000-2999 | 2,250,377.00 | 2,269,611.00 | 0.9% |
| 3) Employee Benefits | | 3000-3999 | 2,443,358.00 | 2,855,607.00 | 16.9% |
| 4) Books and Supplies | | 4000-4999 | 459,581.00 | 67,510.00 | -85.3% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 579,578.00 | 135,793.00 | -76.6% |
| 6) Capital Outlay | | 6000-6999 | 54,213.00 | 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 | 491,569.00 | 383,201.00 | -22.0% |
| 9) TOTAL, EXPENDITURES | | | 9,440,257.00 | 9,030,597.00 | -4.3% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 10,944.00 | 0.00 | -100.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 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 |
|----------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 10,944.00 | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 793,307.34 | 804,251.34 | 1.4% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 793,307.34 | 804,251.34 | 1.4% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 793,307.34 | 804,251.34 | 1.4% |
| 2) Ending Balance, June 30 (E + F1e) | | | 804,251.34 | 804,251.34 | 0.0% |
| 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 | 804,251.34 | 804,251.34 | 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 | 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 |
|-------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) In County Treasury | | 9110 | 1,393,197.20 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 12,709.53 | | |
| 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 | 16,727.44 | | |
| 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 | | | 1,422,634.17 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 17.41 | | |
| 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 | | | 17.41 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2) | | | 1,422,616.76 | | |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|----------------------------------------------------------|----------------|--------------|------------------------------|---------------------|-----------------------|
| FEDERAL REVENUE | | | | | |
| 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 | 2,313,102.00 | 2,115,256.00 | -8.6% |
| TOTAL, FEDERAL REVENUE | | | 2,313,102.00 | 2,115,256.00 | -8.6% |
| OTHER STATE REVENUE | | | | | |
| 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 | 5,452,729.00 | 5,692,447.00 | 4.4% |
| All Other State Revenue | All Other | 8590 | 749,502.00 | 288,777.00 | -61.5% |
| TOTAL, OTHER STATE REVENUE | | | 6,202,231.00 | 5,981,224.00 | -3.6% |
| OTHER LOCAL REVENUE | | | | | |
| 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 | 10,944.00 | 0.00 | -100.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| Child Development Parent Fees | | 8673 | 100,222.00 | 110,245.00 | 10.0% |
| 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 | 824,702.00 | 823,872.00 | -0.1% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 935,868.00 | 934,117.00 | -0.2% |
| TOTAL, REVENUES | | | 9,451,201.00 | 9,030,597.00 | -4.5% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|--------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| CERTIFICATED SALARIES | | | | | |
| Certificated Teachers' Salaries | | 1100 | 2,654,834.00 | 2,786,025.00 | 4.9% |
| Certificated Pupil Support Salaries | | 1200 | 147,488.00 | 155,617.00 | 5.5% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 254,065.00 | 267,870.00 | 5.4% |
| Other Certificated Salaries | | 1900 | 105,194.00 | 109,363.00 | 4.0% |
| TOTAL, CERTIFICATED SALARIES | | | 3,161,581.00 | 3,318,875.00 | 5.0% |
| CLASSIFIED SALARIES | | | | | |
| Classified Instructional Salaries | | 2100 | 1,546,916.00 | 1,594,819.00 | 3.1% |
| Classified Support Salaries | | 2200 | 238,112.00 | 247,641.00 | 4.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 465,349.00 | 427,151.00 | -8.2% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 2,250,377.00 | 2,269,611.00 | 0.9% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 601,213.00 | 685,862.00 | 14.1% |
| PERS | | 3201-3202 | 498,128.00 | 583,628.00 | 17.2% |
| OASDI/Medicare/Alternative | | 3301-3302 | 244,635.00 | 250,383.00 | 2.3% |
| Health and Welfare Benefits | | 3401-3402 | 950,117.00 | 1,192,215.00 | 25.5% |
| Unemployment Insurance | | 3501-3502 | 2,543.00 | 2,614.00 | 2.8% |
| Workers' Compensation | | 3601-3602 | 87,252.00 | 87,011.00 | -0.3% |
| 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 | 59,470.00 | 53,894.00 | -9.4% |
| TOTAL, EMPLOYEE BENEFITS | | | 2,443,358.00 | 2,855,607.00 | 16.9% |
| BOOKS AND SUPPLIES | | | | | |
| 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 | 459,581.00 | 67,510.00 | -85.3% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| Food | | 4700 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 459,581.00 | 67,510.00 | -85.3% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|----------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 23,245.00 | 24,052.00 | 3.5% |
| 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 | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 38,000.00 | 20,100.00 | -47.1% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 516,833.00 | 90,241.00 | -82.5% |
| Communications | | 5900 | 1,500.00 | 1,400.00 | -6.7% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 579,578.00 | 135,793.00 | -76.6% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 2,994.00 | 0.00 | -100.0% |
| Equipment | | 6400 | 51,219.00 | 0.00 | -100.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 54,213.00 | 0.00 | -100.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| 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% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 491,569.00 | 383,201.00 | -22.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 491,569.00 | 383,201.00 | -22.0% |
| TOTAL, EXPENDITURES | | | 9,440,257.00 | 9,030,597.00 | -4.3% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|-------------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| 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% |
| INTERFUND TRANSFERS OUT | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| 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% |
| USES | | | | | |
| 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% |
| CONTRIBUTIONS | | | | | |
| 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 |
|------------------------------------------------------------------------------------------------------------------------|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 2,313,102.00 | 2,115,256.00 | -8.6% |
| 3) Other State Revenue | | 8300-8599 | 6,202,231.00 | 5,981,224.00 | -3.6% |
| 4) Other Local Revenue | | 8600-8799 | 935,868.00 | 934,117.00 | -0.2% |
| 5) TOTAL, REVENUES | | | 9,451,201.00 | 9,030,597.00 | -4.5% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 7,117,004.00 | 6,798,362.00 | -4.5% |
| 2) Instruction - Related Services | 2000-2999 | | 1,249,844.00 | 1,249,252.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 429,606.00 | 466,172.00 | 8.5% |
| 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 | | 491,569.00 | 383,201.00 | -22.0% |
| 8) Plant Services | 8000-8999 | | 152,234.00 | 133,610.00 | -12.2% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 9,440,257.00 | 9,030,597.00 | -4.3% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 10,944.00 | 0.00 | -100.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 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 |
|----------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 10,944.00 | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 793,307.34 | 804,251.34 | 1.4% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 793,307.34 | 804,251.34 | 1.4% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 793,307.34 | 804,251.34 | 1.4% |
| 2) Ending Balance, June 30 (E + F1e) | | | 804,251.34 | 804,251.34 | 0.0% |
| 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 | 804,251.34 | 804,251.34 | 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 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2018-19 | 2019-20 |
|---------------------------|-------------------------------------------------|-------------------|------------|
| | | Estimated Actuals | Budget |
| 6130 | Child Development: Center-Based Reserve Account | 803,111.72 | 803,111.72 |
| 9010 | Other Restricted Local | 1,139.62 | 1,139.62 |
| Total, Restricted Balance | | 804,251.34 | 804,251.34 |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|-----------------------------------------------------------------------------------------------------------------------|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCOFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 18,605,500.00 | 18,791,000.00 | 1.0% |
| 3) Other State Revenue | | 8300-8599 | 1,428,483.00 | 1,430,000.00 | 0.1% |
| 4) Other Local Revenue | | 8600-8799 | 151,882.00 | 159,000.00 | 4.7% |
| 5) TOTAL, REVENUES | | | 20,185,865.00 | 20,380,000.00 | 1.0% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 7,040,617.00 | 6,881,266.00 | -2.3% |
| 3) Employee Benefits | | 3000-3999 | 2,972,834.00 | 2,924,252.00 | -1.6% |
| 4) Books and Supplies | | 4000-4999 | 8,519,018.00 | 8,934,033.00 | 4.9% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 456,457.00 | 343,404.00 | -24.8% |
| 6) Capital Outlay | | 6000-6999 | (5,000.00) | 15,000.00 | -400.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 24,657.00 | New |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 1,026,332.00 | 977,047.00 | -4.8% |
| 9) TOTAL, EXPENDITURES | | | 20,010,258.00 | 20,099,659.00 | 0.4% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 175,607.00 | 280,341.00 | 59.6% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 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 |
|----------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 175,607.00 | 280,341.00 | 59.6% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 2,151,035.15 | 2,326,642.15 | 8.2% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 2,151,035.15 | 2,326,642.15 | 8.2% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 2,151,035.15 | 2,326,642.15 | 8.2% |
| 2) Ending Balance, June 30 (E + F1e) | | | 2,326,642.15 | 2,606,983.15 | 12.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 220,119.90 | 220,119.90 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 2,106,522.25 | 2,386,863.25 | 13.3% |
| 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 |
|-------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) In County Treasury | | 9110 | (1,691,218.97) | | |
| 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 | 56,483.08 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 220,119.90 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | (1,414,615.99) | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 25.71 | | |
| 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 | | | 25.71 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2) | | | (1,414,641.70) | | |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|----------------------------------------------------------|----------------|--------------|------------------------------|----------------------|-----------------------|
| FEDERAL REVENUE | | | | | |
| Child Nutrition Programs | | 8220 | 18,605,500.00 | 18,791,000.00 | 1.0% |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 18,605,500.00 | 18,791,000.00 | 1.0% |
| OTHER STATE REVENUE | | | | | |
| Child Nutrition Programs | | 8520 | 1,428,483.00 | 1,430,000.00 | 0.1% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 1,428,483.00 | 1,430,000.00 | 0.1% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 112,412.00 | 124,000.00 | 10.3% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | (30.00) | 0.00 | -100.0% |
| 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 | 39,500.00 | 35,000.00 | -11.4% |
| TOTAL, OTHER LOCAL REVENUE | | | 151,882.00 | 159,000.00 | 4.7% |
| TOTAL, REVENUES | | | 20,185,865.00 | 20,380,000.00 | 1.0% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|--------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| CERTIFICATED SALARIES | | | | | |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 0.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 5,775,266.00 | 5,799,535.00 | 0.4% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 814,443.00 | 738,334.00 | -9.3% |
| Clerical, Technical and Office Salaries | | 2400 | 437,908.00 | 331,397.00 | -24.3% |
| Other Classified Salaries | | 2900 | 13,000.00 | 12,000.00 | -7.7% |
| TOTAL, CLASSIFIED SALARIES | | | 7,040,617.00 | 6,881,266.00 | -2.3% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 1,235,324.00 | 1,153,464.00 | -6.6% |
| OASDI/Medicare/Alternative | | 3301-3302 | 531,971.00 | 494,156.00 | -7.1% |
| Health and Welfare Benefits | | 3401-3402 | 1,066,064.00 | 1,150,000.00 | 7.9% |
| Unemployment Insurance | | 3501-3502 | 4,495.00 | 3,757.00 | -16.4% |
| Workers' Compensation | | 3601-3602 | 113,950.00 | 110,855.00 | -2.7% |
| 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 | 21,030.00 | 12,020.00 | -42.8% |
| TOTAL, EMPLOYEE BENEFITS | | | 2,972,834.00 | 2,924,252.00 | -1.6% |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 573,277.00 | 558,179.00 | -2.6% |
| Noncapitalized Equipment | | 4400 | 67,000.00 | 58,500.00 | -12.7% |
| Food | | 4700 | 7,878,741.00 | 8,317,354.00 | 5.6% |
| TOTAL, BOOKS AND SUPPLIES | | | 8,519,018.00 | 8,934,033.00 | 4.9% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|----------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 5,418.00 | 3,458.00 | -36.2% |
| Dues and Memberships | | 5300 | 600.00 | 500.00 | -16.7% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 106,500.00 | 42,000.00 | -60.6% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 222,000.00 | 200,000.00 | -9.9% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | (5,550.00) | 1,996.00 | -136.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 127,439.00 | 95,450.00 | -25.1% |
| Communications | | 5900 | 50.00 | 0.00 | -100.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 456,457.00 | 343,404.00 | -24.8% |
| CAPITAL OUTLAY | | | | | |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | (5,000.00) | 10,000.00 | -300.0% |
| Equipment Replacement | | 6500 | 0.00 | 5,000.00 | New |
| TOTAL, CAPITAL OUTLAY | | | (5,000.00) | 15,000.00 | -400.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 24,657.00 | New |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 24,657.00 | New |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 1,026,332.00 | 977,047.00 | -4.8% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 1,026,332.00 | 977,047.00 | -4.8% |
| TOTAL, EXPENDITURES | | | 20,010,258.00 | 20,099,659.00 | 0.4% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|-------------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| From: General Fund | | 8916 | 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% |
| INTERFUND TRANSFERS OUT | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| 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% |
| USES | | | | | |
| 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% |
| CONTRIBUTIONS | | | | | |
| 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 |
|------------------------------------------------------------------------------------------------------------------------|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 18,605,500.00 | 18,791,000.00 | 1.0% |
| 3) Other State Revenue | | 8300-8599 | 1,428,483.00 | 1,430,000.00 | 0.1% |
| 4) Other Local Revenue | | 8600-8799 | 151,882.00 | 159,000.00 | 4.7% |
| 5) TOTAL, REVENUES | | | 20,185,865.00 | 20,380,000.00 | 1.0% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 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 | | 18,877,426.00 | 19,055,955.00 | 0.9% |
| 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 | | 1,026,332.00 | 977,047.00 | -4.8% |
| 8) Plant Services | 8000-8999 | | 106,500.00 | 42,000.00 | -60.6% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 24,657.00 | New |
| 10) TOTAL, EXPENDITURES | | | 20,010,258.00 | 20,099,659.00 | 0.4% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 175,607.00 | 280,341.00 | 59.6% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 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 |
|----------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 175,607.00 | 280,341.00 | 59.6% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 2,151,035.15 | 2,326,642.15 | 8.2% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 2,151,035.15 | 2,326,642.15 | 8.2% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 2,151,035.15 | 2,326,642.15 | 8.2% |
| 2) Ending Balance, June 30 (E + F1e) | | | 2,326,642.15 | 2,606,983.15 | 12.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 220,119.90 | 220,119.90 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 2,106,522.25 | 2,386,863.25 | 13.3% |
| 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% |

| Resource | Description | 2018-19 | 2019-20 |
|---------------------------|--------------------------------------------------------------|-------------------|--------------|
| | | Estimated Actuals | Budget |
| 5310 | Child Nutrition: School Programs (e.g., School Lunch, School | 1,285,134.89 | 1,435,861.89 |
| 5320 | Child Nutrition: Child Care Food Program (CCFP) Claims-Cen | 793,528.58 | 923,142.58 |
| 9010 | Other Restricted Local | 27,858.78 | 27,858.78 |
| Total, Restricted Balance | | 2,106,522.25 | 2,386,863.25 |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|-----------------------------------------------------------------------------------------------------------------------|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 1,896,380.00 | 1,896,380.00 | 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 | 77,460.00 | 58,500.00 | -24.5% |
| 5) TOTAL, REVENUES | | | 1,973,840.00 | 1,954,880.00 | -1.0% |
| B. EXPENDITURES | | | | | |
| 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 | 25,670.00 | 0.00 | -100.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 437,940.00 | 506,940.00 | 15.8% |
| 6) Capital Outlay | | 6000-6999 | 12,918,658.00 | 11,726,560.00 | -9.2% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 121,380.00 | 121,380.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 13,503,648.00 | 12,354,880.00 | -8.5% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (11,529,808.00) | (10,400,000.00) | -9.8% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 10,000,000.00 | 10,000,000.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 6,042,802.00 | 0.00 | -100.0% |
| 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 | | | 3,957,198.00 | 10,000,000.00 | 152.7% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|----------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (7,572,610.00) | (400,000.00) | -94.7% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 7,972,610.37 | 400,000.37 | -95.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 7,972,610.37 | 400,000.37 | -95.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 7,972,610.37 | 400,000.37 | -95.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 400,000.37 | 0.37 | -100.0% |
| 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 | 400,000.37 | 0.37 | -100.0% |
| Deferred Maintenance | 0000 | 9780 | | 0.37 | |
| Deferred Maintenance | 0000 | 9780 | 400,000.37 | | |
| 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 |
|-------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 9,075,377.92 | | |
| 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 | | | 9,075,377.92 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 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 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2) | | | 9,075,377.92 | | |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|----------------------------------------------------------------|----------------|--------------|------------------------------|---------------------|-----------------------|
| LCFF SOURCES | | | | | |
| LCFF Transfers | | | | | |
| LCFF Transfers - Current Year | | 8091 | 1,896,380.00 | 1,896,380.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 1,896,380.00 | 1,896,380.00 | 0.0% |
| OTHER STATE REVENUE | | | | | |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| 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 | 58,500.00 | 58,500.00 | 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 | 18,960.00 | 0.00 | -100.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 77,460.00 | 58,500.00 | -24.5% |
| TOTAL, REVENUES | | | 1,973,840.00 | 1,954,880.00 | -1.0% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|-------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| CLASSIFIED SALARIES | | | | | |
| 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% |
| EMPLOYEE BENEFITS | | | | | |
| 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% |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 24,910.00 | 0.00 | -100.0% |
| Noncapitalized Equipment | | 4400 | 760.00 | 0.00 | -100.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 25,670.00 | 0.00 | -100.0% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|-------------------------------------------------------------------|----------------|--------------|------------------------------|----------------------|-----------------------|
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| 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 | 360,934.00 | 506,940.00 | 40.5% |
| 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 | 77,006.00 | 0.00 | -100.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 437,940.00 | 506,940.00 | 15.8% |
| CAPITAL OUTLAY | | | | | |
| Land Improvements | | 6170 | 997,361.00 | 100,000.00 | -90.0% |
| Buildings and Improvements of Buildings | | 6200 | 11,901,005.00 | 11,626,560.00 | -2.3% |
| Equipment | | 6400 | 20,292.00 | 0.00 | -100.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 12,918,658.00 | 11,726,560.00 | -9.2% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 13,096.00 | 8,707.00 | -33.5% |
| Other Debt Service - Principal | | 7439 | 108,284.00 | 112,673.00 | 4.1% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 121,380.00 | 121,380.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 13,503,648.00 | 12,354,880.00 | -8.5% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|-------------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 10,000,000.00 | 10,000,000.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 10,000,000.00 | 10,000,000.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 6,042,802.00 | 0.00 | -100.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 6,042,802.00 | 0.00 | -100.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| 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% |
| USES | | | | | |
| 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% |
| CONTRIBUTIONS | | | | | |
| 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) | | | | | |
| | | | 3,957,198.00 | 10,000,000.00 | 152.7% |

| Description | Function Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|------------------------------------------------------------------------------------------------------------------------|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 1,896,380.00 | 1,896,380.00 | 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 | 77,460.00 | 58,500.00 | -24.5% |
| 5) TOTAL, REVENUES | | | 1,973,840.00 | 1,954,880.00 | -1.0% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 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 | | 13,382,268.00 | 12,233,500.00 | -8.6% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 121,380.00 | 121,380.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 13,503,648.00 | 12,354,880.00 | -8.5% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (11,529,808.00) | (10,400,000.00) | -9.8% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 10,000,000.00 | 10,000,000.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 6,042,802.00 | 0.00 | -100.0% |
| 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 | | | 3,957,198.00 | 10,000,000.00 | 152.7% |

| Description | Function Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|----------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (7,572,610.00) | (400,000.00) | -94.7% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 7,972,610.37 | 400,000.37 | -95.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 7,972,610.37 | 400,000.37 | -95.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 7,972,610.37 | 400,000.37 | -95.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 400,000.37 | 0.37 | -100.0% |
| 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 (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 400,000.37 | 0.37 | -100.0% |
| Deferred Maintenance | 0000 | 9780 | | 0.37 | |
| Deferred Maintenance | 0000 | 9780 | 400,000.37 | | |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2018-19 | 2019-20 |
|---------------------------|-------------|-------------------|---------|
| | | Estimated Actuals | Budget |
| Total, Restricted Balance | | 0.00 | 0.00 |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|-----------------------------------------------------------------------------------------------------------------------|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 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 | 16,000.00 | 30,000.00 | 87.5% |
| 5) TOTAL, REVENUES | | | 16,000.00 | 30,000.00 | 87.5% |
| B. EXPENDITURES | | | | | |
| 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% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 16,000.00 | 30,000.00 | 87.5% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 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 |
|----------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 16,000.00 | 30,000.00 | 87.5% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,494,064.90 | 1,510,064.90 | 1.1% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,494,064.90 | 1,510,064.90 | 1.1% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,494,064.90 | 1,510,064.90 | 1.1% |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,510,064.90 | 1,540,064.90 | 2.0% |
| 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 | 1,510,064.90 | 1,540,064.90 | 2.0% |
| OPEB Liability | 0000 | 9780 | | 1,540,064.90 | |
| OPEB Liability | 0000 | 9780 | 1,510,064.90 | | |
| 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 |
|-------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 1,508,931.90 | | |
| 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 | | | 1,508,931.90 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 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 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2) | | | 1,508,931.90 | | |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|----------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Interest | | 8660 | 16,000.00 | 30,000.00 | 87.5% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 16,000.00 | 30,000.00 | 87.5% |
| TOTAL, REVENUES | | | 16,000.00 | 30,000.00 | 87.5% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|-------------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| 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% |
| INTERFUND TRANSFERS OUT | | | | | |
| 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% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| 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% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| 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 |
|------------------------------------------------------------------------------------------------------------------------|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 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 | 16,000.00 | 30,000.00 | 87.5% |
| 5) TOTAL, REVENUES | | | 16,000.00 | 30,000.00 | 87.5% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 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% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 16,000.00 | 30,000.00 | 87.5% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 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 |
|----------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 16,000.00 | 30,000.00 | 87.5% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,494,064.90 | 1,510,064.90 | 1.1% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,494,064.90 | 1,510,064.90 | 1.1% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,494,064.90 | 1,510,064.90 | 1.1% |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,510,064.90 | 1,540,064.90 | 2.0% |
| 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 (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 1,510,064.90 | 1,540,064.90 | 2.0% |
| OPEB Liability | 0000 | 9780 | | 1,540,064.90 | |
| OPEB Liability | 0000 | 9780 | 1,510,064.90 | | |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2018-19 | 2019-20 |
|---------------------------|-------------|-------------------|---------|
| | | Estimated Actuals | Budget |
| Total, Restricted Balance | | 0.00 | 0.00 |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|-----------------------------------------------------------------------------------------------------------------------|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 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 | 153,540.00 | 209,632.00 | 36.5% |
| 5) TOTAL, REVENUES | | | 153,540.00 | 209,632.00 | 36.5% |
| B. EXPENDITURES | | | | | |
| 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 | 990.00 | 0.00 | -100.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 12,820.00 | 11,467.00 | -10.6% |
| 6) Capital Outlay | | 6000-6999 | 57,127.00 | 121,670.00 | 113.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 1,515,200.00 | 1,515,200.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 1,586,137.00 | 1,648,337.00 | 3.9% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (1,432,597.00) | (1,438,705.00) | 0.4% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 300,000.00 | 0.00 | -100.0% |
| b) Transfers Out | | 7600-7629 | 39,362.00 | 0.00 | -100.0% |
| 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 | | | 260,638.00 | 0.00 | -100.0% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|----------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (1,171,959.00) | (1,438,705.00) | 22.8% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 6,598,018.98 | 5,426,059.98 | -17.8% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 6,598,018.98 | 5,426,059.98 | -17.8% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 6,598,018.98 | 5,426,059.98 | -17.8% |
| 2) Ending Balance, June 30 (E + F1e) | | | 5,426,059.98 | 3,987,354.98 | -26.5% |
| 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 | | 9740 | 5,377,703.90 | 3,970,465.90 | -26.2% |
| 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 | 48,356.08 | 16,889.08 | -65.1% |
| Future Projects | 0000 | 9780 | | 16,889.08 | |
| Future Projects | 0000 | 9780 | 48,356.08 | | |
| 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 |
|-------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 5,461,627.40 | | |
| 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 | 3,191.00 | | |
| 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 | | | 5,464,818.40 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 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 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2) | | | 5,464,818.40 | | |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|----------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| FEDERAL REVENUE | | | | | |
| FEMA | | 8281 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | |
| 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% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| 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 | 96,540.00 | 101,670.00 | 5.3% |
| Interest | | 8660 | 57,000.00 | 107,962.00 | 89.4% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 153,540.00 | 209,632.00 | 36.5% |
| TOTAL, REVENUES | | | 153,540.00 | 209,632.00 | 36.5% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|-----------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| CLASSIFIED SALARIES | | | | | |
| 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% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | |
| 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% |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 444.00 | 0.00 | -100.0% |
| Noncapitalized Equipment | | 4400 | 546.00 | 0.00 | -100.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 990.00 | 0.00 | -100.0% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| 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% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|------------------------------------------------------------------------------------|----------------|--------------|------------------------------|---------------------|-----------------------|
| Professional/Consulting Services and Operating Expenditures | | 5800 | 12,820.00 | 11,467.00 | -10.6% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 12,820.00 | 11,467.00 | -10.6% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 36,392.00 | 0.00 | -100.0% |
| Buildings and Improvements of Buildings | | 6200 | 20,735.00 | 121,670.00 | 486.8% |
| 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% |
| TOTAL, CAPITAL OUTLAY | | | 57,127.00 | 121,670.00 | 113.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| 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 | 1,515,200.00 | 1,515,200.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 1,515,200.00 | 1,515,200.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 1,586,137.00 | 1,648,337.00 | 3.9% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|------------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 300,000.00 | 0.00 | -100.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 300,000.00 | 0.00 | -100.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 39,362.00 | 0.00 | -100.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 39,362.00 | 0.00 | -100.0% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|--------------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Proceeds | | | | | |
| Proceeds from Sale of Bonds | | 8951 | 0.00 | 0.00 | 0.0% |
| 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 | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| 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% |
| CONTRIBUTIONS | | | | | |
| 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) | | | 260,638.00 | 0.00 | -100.0% |

| Description | Function Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|------------------------------------------------------------------------------------------------------------------------|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 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 | 153,540.00 | 209,632.00 | 36.5% |
| 5) TOTAL, REVENUES | | | 153,540.00 | 209,632.00 | 36.5% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 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 | | 70,937.00 | 133,137.00 | 87.7% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 1,515,200.00 | 1,515,200.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 1,586,137.00 | 1,648,337.00 | 3.9% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (1,432,597.00) | (1,438,705.00) | 0.4% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 300,000.00 | 0.00 | -100.0% |
| b) Transfers Out | | 7600-7629 | 39,362.00 | 0.00 | -100.0% |
| 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 | | | 260,638.00 | 0.00 | -100.0% |

| Description | Function Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|----------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (1,171,959.00) | (1,438,705.00) | 22.8% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 6,598,018.98 | 5,426,059.98 | -17.8% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 6,598,018.98 | 5,426,059.98 | -17.8% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 6,598,018.98 | 5,426,059.98 | -17.8% |
| 2) Ending Balance, June 30 (E + F1e) | | | 5,426,059.98 | 3,987,354.98 | -26.5% |
| 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 | | 9740 | 5,377,703.90 | 3,970,465.90 | -26.2% |
| 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 | 48,356.08 | 16,889.08 | -65.1% |
| Future Projects | 0000 | 9780 | | 16,889.08 | |
| Future Projects | 0000 | 9780 | 48,356.08 | | |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2018-19 | 2019-20 |
|---------------------------|------------------------|-------------------|--------------|
| | | Estimated Actuals | Budget |
| 9010 | Other Restricted Local | 5,377,703.90 | 3,970,465.90 |
| Total, Restricted Balance | | 5,377,703.90 | 3,970,465.90 |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|-----------------------------------------------------------------------------------------------------------------------|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 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 | 1,281,907.00 | 1,301,908.00 | 1.6% |
| 5) TOTAL, REVENUES | | | 1,281,907.00 | 1,301,908.00 | 1.6% |
| B. EXPENDITURES | | | | | |
| 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 | 633,515.00 | 562,647.00 | -11.2% |
| 6) Capital Outlay | | 6000-6999 | 1,353,301.00 | 5,296,906.00 | 291.4% |
| 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 | | | 1,986,816.00 | 5,859,553.00 | 194.9% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (704,909.00) | (4,557,645.00) | 546.6% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 40,000.00 | 0.00 | -100.0% |
| 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 | | | (40,000.00) | 0.00 | -100.0% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|----------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (744,909.00) | (4,557,645.00) | 511.8% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 5,302,554.07 | 4,557,645.07 | -14.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 5,302,554.07 | 4,557,645.07 | -14.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 5,302,554.07 | 4,557,645.07 | -14.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 4,557,645.07 | 0.07 | -100.0% |
| 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 | 4,557,645.07 | 0.07 | -100.0% |
| 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 | 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 |
|-------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 6,256,336.54 | | |
| 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 | | | 6,256,336.54 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 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 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2) | | | 6,256,336.54 | | |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|-------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER STATE REVENUE | | | | | |
| 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% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| 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 | 451,907.00 | 451,908.00 | 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 | 30,000.00 | 50,000.00 | 66.7% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| Mitigation/Developer Fees | | 8681 | 800,000.00 | 800,000.00 | 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% |
| TOTAL, OTHER LOCAL REVENUE | | | 1,281,907.00 | 1,301,908.00 | 1.6% |
| TOTAL, REVENUES | | | 1,281,907.00 | 1,301,908.00 | 1.6% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| CERTIFICATED SALARIES | | | | | |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | |
| 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% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | |
| 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% |
| BOOKS AND SUPPLIES | | | | | |
| 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 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|------------------------------------------------------------------------------------|----------------|--------------|------------------------------|---------------------|-----------------------|
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| 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 | 633,515.00 | 562,647.00 | -11.2% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 633,515.00 | 562,647.00 | -11.2% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 1,000.00 | 1.00 | -99.9% |
| Land Improvements | | 6170 | 1,096,500.00 | 1.00 | -100.0% |
| Buildings and Improvements of Buildings | | 6200 | 255,801.00 | 5,296,904.00 | 1970.7% |
| 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% |
| TOTAL, CAPITAL OUTLAY | | | 1,353,301.00 | 5,296,906.00 | 291.4% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| 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% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 1,986,816.00 | 5,859,553.00 | 194.9% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|------------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 40,000.00 | 0.00 | -100.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 40,000.00 | 0.00 | -100.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Proceeds | | | | | |
| Proceeds from Disposal of Capital Assets | | 8963 | 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% |
| USES | | | | | |
| 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% |
| CONTRIBUTIONS | | | | | |
| 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) | | | (40,000.00) | 0.00 | -100.0% |

| Description | Function Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|------------------------------------------------------------------------------------------------------------------------|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 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 | 1,281,907.00 | 1,301,908.00 | 1.6% |
| 5) TOTAL, REVENUES | | | 1,281,907.00 | 1,301,908.00 | 1.6% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 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 | | 1,986,816.00 | 5,859,553.00 | 194.9% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 1,986,816.00 | 5,859,553.00 | 194.9% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (704,909.00) | (4,557,645.00) | 546.6% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 40,000.00 | 0.00 | -100.0% |
| 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 | | | (40,000.00) | 0.00 | -100.0% |

| Description | Function Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|----------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (744,909.00) | (4,557,645.00) | 511.8% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 5,302,554.07 | 4,557,645.07 | -14.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 5,302,554.07 | 4,557,645.07 | -14.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 5,302,554.07 | 4,557,645.07 | -14.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 4,557,645.07 | 0.07 | -100.0% |
| 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 | 4,557,645.07 | 0.07 | -100.0% |
| 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 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2018-19 | 2019-20 |
|---------------------------|------------------------|-------------------|---------|
| | | Estimated Actuals | Budget |
| 9010 | Other Restricted Local | 4,557,645.07 | 0.07 |
| Total, Restricted Balance | | 4,557,645.07 | 0.07 |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|-----------------------------------------------------------------------------------------------------------------------|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 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 | 56,162.00 | 100,000.00 | 78.1% |
| 5) TOTAL, REVENUES | | | 56,162.00 | 100,000.00 | 78.1% |
| B. EXPENDITURES | | | | | |
| 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 | 10,000.00 | 1.00 | -100.0% |
| 6) Capital Outlay | | 6000-6999 | 14,124,811.00 | 5,099,999.00 | -63.9% |
| 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 | | | 14,134,811.00 | 5,100,000.00 | -63.9% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (14,078,649.00) | (5,000,000.00) | -64.5% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 9,925,685.00 | 0.00 | -100.0% |
| 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 | | | 9,925,685.00 | 0.00 | -100.0% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|----------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (4,152,964.00) | (5,000,000.00) | 20.4% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 9,152,964.45 | 5,000,000.45 | -45.4% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 9,152,964.45 | 5,000,000.45 | -45.4% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 9,152,964.45 | 5,000,000.45 | -45.4% |
| 2) Ending Balance, June 30 (E + F1e) | | | 5,000,000.45 | 0.45 | -100.0% |
| 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 | 5,000,000.45 | 0.45 | -100.0% |
| 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 | 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 |
|-------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 16,804,241.75 | | |
| 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 | | | 16,804,241.75 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 26,800.01 | | |
| 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 | | | 26,800.01 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2) | | | 16,777,441.74 | | |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|----------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| FEDERAL REVENUE | | | | | |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | |
| 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% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 56,162.00 | 100,000.00 | 78.1% |
| 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% |
| TOTAL, OTHER LOCAL REVENUE | | | 56,162.00 | 100,000.00 | 78.1% |
| TOTAL, REVENUES | | | 56,162.00 | 100,000.00 | 78.1% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| CLASSIFIED SALARIES | | | | | |
| 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% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | |
| 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% |
| BOOKS AND SUPPLIES | | | | | |
| 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% |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|------------------------------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| 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 | 10,000.00 | 1.00 | -100.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 10,000.00 | 1.00 | -100.0% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 3,013.00 | 0.00 | -100.0% |
| Land Improvements | | 6170 | 459,740.00 | 1.00 | -100.0% |
| Buildings and Improvements of Buildings | | 6200 | 13,662,058.00 | 5,099,998.00 | -62.7% |
| 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% |
| TOTAL, CAPITAL OUTLAY | | | 14,124,811.00 | 5,099,999.00 | -63.9% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| 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% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 14,134,811.00 | 5,100,000.00 | -63.9% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|-------------------------------------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| To: State School Building Fund/ County School Facilities Fund From: All Other Funds | | 8913 | 40,000.00 | 0.00 | -100.0% |
| Other Authorized Interfund Transfers In | | 8919 | 9,885,685.00 | 0.00 | -100.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 9,925,685.00 | 0.00 | -100.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| 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 |
|-------------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| 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% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| 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) | | | 9,925,685.00 | 0.00 | -100.0% |

| Description | Function Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|------------------------------------------------------------------------------------------------------------------------|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 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 | 56,162.00 | 100,000.00 | 78.1% |
| 5) TOTAL, REVENUES | | | 56,162.00 | 100,000.00 | 78.1% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 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 | | 14,134,811.00 | 5,100,000.00 | -63.9% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 14,134,811.00 | 5,100,000.00 | -63.9% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (14,078,649.00) | (5,000,000.00) | -64.5% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 9,925,685.00 | 0.00 | -100.0% |
| 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 | | | 9,925,685.00 | 0.00 | -100.0% |

| Description | Function Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|----------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (4,152,964.00) | (5,000,000.00) | 20.4% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 9,152,964.45 | 5,000,000.45 | -45.4% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 9,152,964.45 | 5,000,000.45 | -45.4% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 9,152,964.45 | 5,000,000.45 | -45.4% |
| 2) Ending Balance, June 30 (E + F1e) | | | 5,000,000.45 | 0.45 | -100.0% |
| 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 | 5,000,000.45 | 0.45 | -100.0% |
| 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 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2018-19 | | 2019-20 |
|---------------------------|----------------------------------|--------------|---------|---------|
| | | Estimated | Actuals | Budget |
| 7710 | State School Facilities Projects | 5,000,000.45 | | 0.45 |
| Total, Restricted Balance | | 5,000,000.45 | | 0.45 |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|-----------------------------------------------------------------------------------------------------------------------|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 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 | 3,611,318.00 | 500,000.00 | -86.2% |
| 4) Other Local Revenue | | 8600-8799 | 782,521.00 | 577,801.00 | -26.2% |
| 5) TOTAL, REVENUES | | | 4,393,839.00 | 1,077,801.00 | -75.5% |
| B. EXPENDITURES | | | | | |
| 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 | 71,642.00 | 3,782,840.00 | 5180.2% |
| 6) Capital Outlay | | 6000-6999 | 5,260,058.00 | 1,763,492.00 | -66.5% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 5,000,000.00 | 0.00 | -100.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 10,331,700.00 | 5,546,332.00 | -46.3% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (5,937,861.00) | (4,468,531.00) | -24.7% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 657,117.00 | 0.00 | -100.0% |
| b) Transfers Out | | 7600-7629 | 4,500,000.00 | 0.00 | -100.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 3,987,500.00 | 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 | | | 144,617.00 | 0.00 | -100.0% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|----------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (5,793,244.00) | (4,468,531.00) | -22.9% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 19,602,887.73 | 13,809,643.73 | -29.6% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 19,602,887.73 | 13,809,643.73 | -29.6% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 19,602,887.73 | 13,809,643.73 | -29.6% |
| 2) Ending Balance, June 30 (E + F1e) | | | 13,809,643.73 | 9,341,112.73 | -32.4% |
| 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 | | 9740 | 9,988,876.03 | 5,970,619.03 | -40.2% |
| 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 | 3,820,767.70 | 3,370,493.70 | -11.8% |
| Future Projects | 0000 | 9780 | | 3,370,493.70 | |
| Future Projects | 0000 | 9780 | 3,820,767.70 | | |
| 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 |
|-------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 10,762,071.66 | | |
| 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 | 5,669,411.85 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 199,803.29 | | |
| 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 | | | 16,631,286.80 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 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 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2) | | | 16,631,286.80 | | |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|----------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| FEDERAL REVENUE | | | | | |
| FEMA | | 8281 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.0% |
| California Clean Energy Jobs Act | 6230 | 8590 | 2,934,779.00 | 0.00 | -100.0% |
| All Other State Revenue | All Other | 8590 | 676,539.00 | 500,000.00 | -26.1% |
| TOTAL, OTHER STATE REVENUE | | | 3,611,318.00 | 500,000.00 | -86.2% |
| OTHER LOCAL REVENUE | | | | | |
| 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 | 8,275.00 | 8,275.00 | 0.0% |
| Interest | | 8660 | 335,506.00 | 308,000.00 | -8.2% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | (44,156.00) | 2,000.00 | -104.5% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 482,896.00 | 259,526.00 | -46.3% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 782,521.00 | 577,801.00 | -26.2% |
| TOTAL, REVENUES | | | 4,393,839.00 | 1,077,801.00 | -75.5% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| CLASSIFIED SALARIES | | | | | |
| 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% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | |
| 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% |
| BOOKS AND SUPPLIES | | | | | |
| 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% |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|------------------------------------------------------------------------------------|----------------|--------------|------------------------------|---------------------|-----------------------|
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| 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 | 71,642.00 | 3,782,840.00 | 5180.2% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 71,642.00 | 3,782,840.00 | 5180.2% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 126,293.00 | 0.00 | -100.0% |
| Buildings and Improvements of Buildings | | 6200 | 5,133,765.00 | 1,763,492.00 | -65.6% |
| 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% |
| TOTAL, CAPITAL OUTLAY | | | 5,260,058.00 | 1,763,492.00 | -66.5% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| 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 | 5,000,000.00 | 0.00 | -100.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 5,000,000.00 | 0.00 | -100.0% |
| TOTAL, EXPENDITURES | | | 10,331,700.00 | 5,546,332.00 | -46.3% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|------------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| From: General Fund/CSSF | | 8912 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 657,117.00 | 0.00 | -100.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 657,117.00 | 0.00 | -100.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| 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 | 4,500,000.00 | 0.00 | -100.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 4,500,000.00 | 0.00 | -100.0% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|-------------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Proceeds | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 3,987,500.00 | 0.00 | -100.0% |
| 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 | | | 3,987,500.00 | 0.00 | -100.0% |
| USES | | | | | |
| 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% |
| CONTRIBUTIONS | | | | | |
| 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) | | | 144,617.00 | 0.00 | -100.0% |

| Description | Function Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|------------------------------------------------------------------------------------------------------------------------|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 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 | 3,611,318.00 | 500,000.00 | -86.2% |
| 4) Other Local Revenue | | 8600-8799 | 782,521.00 | 577,801.00 | -26.2% |
| 5) TOTAL, REVENUES | | | 4,393,839.00 | 1,077,801.00 | -75.5% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 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 | | 5,331,700.00 | 5,546,332.00 | 4.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 5,000,000.00 | 0.00 | -100.0% |
| 10) TOTAL, EXPENDITURES | | | 10,331,700.00 | 5,546,332.00 | -46.3% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (5,937,861.00) | (4,468,531.00) | -24.7% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 657,117.00 | 0.00 | -100.0% |
| b) Transfers Out | | 7600-7629 | 4,500,000.00 | 0.00 | -100.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 3,987,500.00 | 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 | | | 144,617.00 | 0.00 | -100.0% |

| Description | Function Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|----------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (5,793,244.00) | (4,468,531.00) | -22.9% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 19,602,887.73 | 13,809,643.73 | -29.6% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 19,602,887.73 | 13,809,643.73 | -29.6% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 19,602,887.73 | 13,809,643.73 | -29.6% |
| 2) Ending Balance, June 30 (E + F1e) | | | 13,809,643.73 | 9,341,112.73 | -32.4% |
| 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 | | 9740 | 9,988,876.03 | 5,970,619.03 | -40.2% |
| 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 | 3,820,767.70 | 3,370,493.70 | -11.8% |
| Future Projects | 0000 | 9780 | | 3,370,493.70 | |
| Future Projects | 0000 | 9780 | 3,820,767.70 | | |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2018-19 Estimated Actuals | 2019-20 Budget |
|---------------------------|----------------------------------|------------------------------|-------------------|
| 6230 | California Clean Energy Jobs Act | 420,723.70 | 152.70 |
| 9010 | Other Restricted Local | 9,568,152.33 | 5,970,466.33 |
| Total, Restricted Balance | | 9,988,876.03 | 5,970,619.03 |

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 | 22,745 | 22,659 | | |
| Charter School | 2,015 | 2,048 | | |
| Total ADA | 24,760 | 24,707 | 0.2% | Met |
| Second Prior Year (2017-18) | | | | |
| District Regular | 22,600 | 22,615 | | |
| Charter School | 2,051 | 2,087 | | |
| Total ADA | 24,651 | 24,702 | N/A | Met |
| First Prior Year (2018-19) | | | | |
| District Regular | 22,619 | 22,241 | | |
| Charter School | 2,075 | 2,140 | | |
| Total ADA | 24,694 | 24,381 | 1.3% | Not Met |
| Budget Year (2019-20) | | | | |
| District Regular | 21,803 | | | |
| Charter School | 2,161 | | | |
| Total ADA | 23,964 | | | |

1B. Comparison of District ADA to the Standard

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

- 1a. STANDARD NOT MET - Funded ADA was estimated above the standard for the first prior year. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

The 2018/2019 year had an unexpected drop in students. The ADA was decreased at First Interim.

- 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 | 23,996 | 23,957 | | |
| Charter School | 2,117 | 2,138 | | |
| Total Enrollment | 26,113 | 26,095 | 0.1% | Met |
| Second Prior Year (2017-18) | | | | |
| District Regular | 23,897 | 23,989 | | |
| Charter School | 2,173 | 2,173 | | |
| Total Enrollment | 26,070 | 26,162 | N/A | Met |
| First Prior Year (2018-19) | | | | |
| District Regular | 24,037 | 23,456 | | |
| Charter School | 2,183 | 2,237 | | |
| Total Enrollment | 26,220 | 25,693 | 2.0% | Not Met |
| Budget Year (2019-20) | | | | |
| District Regular | 23,217 | | | |
| Charter School | 2,260 | | | |
| Total Enrollment | 25,477 | | | |

2B. Comparison of District Enrollment to the Standard

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

- 1a. STANDARD NOT MET - Enrollment was estimated above the standard for the first prior year. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

The 2018/2019 year had an unexpected drop in students. The ADA was decreased at First Interim.

- 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 | 22,651 | 23,957 | |
| Charter School | 2,048 | 2,138 | |
| Total ADA/Enrollment | 24,699 | 26,095 | 94.7% |
| Second Prior Year (2017-18) | | | |
| District Regular | 22,603 | 23,989 | |
| Charter School | 2,087 | 2,173 | |
| Total ADA/Enrollment | 24,690 | 26,162 | 94.4% |
| First Prior Year (2018-19) | | | |
| District Regular | 22,092 | 23,456 | |
| Charter School | 2,140 | 2,237 | |
| Total ADA/Enrollment | 24,232 | 25,693 | 94.3% |
| Historical Average Ratio: | | | 94.5% |
| District's ADA to Enrollment Standard (historical average ratio plus 0.5%): | | | 95.0% |

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 | 21,803 | 23,217 | | |
| Charter School | 2,161 | 2,260 | | |
| Total ADA/Enrollment | 23,964 | 25,477 | 94.1% | Met |
| 1st Subsequent Year (2020-21) | | | | |
| District Regular | 21,553 | 22,952 | | |
| Charter School | 2,218 | 2,320 | | |
| Total ADA/Enrollment | 23,771 | 25,272 | 94.1% | Met |
| 2nd Subsequent Year (2021-22) | | | | |
| District Regular | 21,413 | 22,802 | | |
| Charter School | 2,218 | 2,320 | | |
| Total ADA/Enrollment | 23,631 | 25,122 | 94.1% | Met |

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

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

1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

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: LCFF Revenue

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) |
|-----------------------------------------------------------------------------------------|-------------------------|--------------------------|----------------------------------|----------------------------------|
| Step 1 - Change in Population | | | | |
| a. ADA (Funded) (Form A, lines A6 and C4) | 24,499.00 | 24,069.00 | 23,771.00 | 23,631.00 |
| b. Prior Year ADA (Funded) | | 24,499.00 | 24,069.00 | 23,771.00 |
| c. Difference (Step 1a minus Step 1b) | | (430.00) | (298.00) | (140.00) |
| d. Percent Change Due to Population (Step 1c divided by Step 1b) | | -1.76% | -1.24% | -0.59% |
| Step 2 - Change in Funding Level | | | | |
| a. Prior Year LCFF Funding | | 279,428,493.00 | 283,147,657.00 | 288,058,022.00 |
| b1. COLA percentage | | 3.26% | 3.00% | 2.80% |
| b2. COLA amount (proxy for purposes of this criterion) | | 9,109,368.87 | 8,494,429.71 | 8,065,624.62 |
| c. Economic Recovery Target Funding (current year increment) | | | N/A | N/A |
| d. Total (Lines 2b2 plus Line 2c) | | 9,109,368.87 | 8,494,429.71 | 8,065,624.62 |
| e. Percent Change Due to Funding Level (Step 2d divided by Step 2a) | | 3.26% | 3.00% | 2.80% |
| Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2e) | | 1.50% | 1.76% | 2.21% |
| LCFF Revenue Standard (Step 3, plus/minus 1%): | | .50% to 2.50% | .76% to 2.76% | 1.21% to 3.21% |

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) | 43,000,000.00 | 43,500,000.00 | | |
| Percent Change from Previous Year | | N/A | N/A | N/A |
| Basic Aid Standard (percent change from previous year, plus/minus 1%): | | N/A | N/A | N/A |

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) |
|----------------------------------------------------------------------------------------------------------|--------------------------|----------------------------------|----------------------------------|
| Necessary Small School Standard (COLA plus Economic Recovery Target Payment, Step 2e, plus/minus 1%): | N/A | N/A | N/A |

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) | 286,850,841.00 | 290,986,336.00 | 295,896,701.00 | 301,377,834.00 |
| District's Projected Change in LCFF Revenue: | | 1.44% | 1.69% | 1.85% |
| LCFF Revenue Standard: | | .50% to 2.50% | .76% to 2.76% | 1.21% to 3.21% |
| Status: | | Met | Met | Met |

4C. Comparison of District LCFF Revenue to the Standard

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

- 1a. STANDARD MET - Projected change in LCFF revenue has met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

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) | 182,339,355.12 | 223,418,393.81 | 81.6% |
| Second Prior Year (2017-18) | 202,247,487.02 | 237,466,695.05 | 85.2% |
| First Prior Year (2018-19) | 200,409,708.00 | 234,436,825.24 | 85.5% |
| | Historical Average Ratio: | | 84.1% |

| District's Reserve Standard Percentage (Criterion 10B, Line 4): District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage): | Budget Year (2019-20) | 1st Subsequent Year (2020-21) | 2nd Subsequent Year (2021-22) |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|----------------------------------|----------------------------------|
| | 3.0% | 3.0% | 3.0% |
| | 81.1% to 87.1% | 81.1% to 87.1% | 81.1% to 87.1% |

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) | 201,478,646.00 | 234,960,806.00 | 85.7% | Met |
| 1st Subsequent Year (2020-21) | 211,035,053.00 | 247,549,019.00 | 85.2% | Met |
| 2nd Subsequent Year (2021-22) | 212,514,546.00 | 249,617,390.00 | 85.1% | 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): | 1.50% | 1.76% | 2.21% |
| 2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%): | -8.50% to 11.50% | -8.24% to 11.76% | -7.79% to 12.21% |
| 3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%): | -3.50% to 6.50% | -3.24% to 6.76% | -2.79% to 7.21% |

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 |
|-------------------------------------------------------------------------|---------------|--------------------------------------|----------------------------------------|
| Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2) | | | |
| First Prior Year (2018-19) | 36,764,922.00 | | |
| Budget Year (2019-20) | 24,405,604.00 | -33.62% | Yes |
| 1st Subsequent Year (2020-21) | 24,405,604.00 | 0.00% | No |
| 2nd Subsequent Year (2021-22) | 24,405,604.00 | 0.00% | No |

Explanation:
(required if Yes)

Unearned revenue is not included in the 2019/20 Adopted Budget. Once the 2018/19 financial records are closed and the unearned revenue amounts are known, they will be included in the First Interim budget.

| | | | |
|-----------------------------------------------------------------------------|---------------|--------|-----|
| Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3) | | | |
| First Prior Year (2018-19) | 31,927,842.00 | | |
| Budget Year (2019-20) | 41,016,272.00 | 28.47% | Yes |
| 1st Subsequent Year (2020-21) | 41,016,272.00 | 0.00% | No |
| 2nd Subsequent Year (2021-22) | 41,016,272.00 | 0.00% | No |

Explanation:
(required if Yes)

For 2019/20 Spec Ed SELPA revenue of \$14.8 million is now in State revenue instead of Local revenue. Additionally, the one-time \$4.3 million mandated cost discretionary funds are eliminated. STRS on-behalf contribution is up \$2.4 million and CTEIG grant of \$2.8 million is removed.

| | | | |
|-----------------------------------------------------------------------------|---------------|---------|-----|
| Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4) | | | |
| First Prior Year (2018-19) | 16,102,988.00 | | |
| Budget Year (2019-20) | 3,178,719.00 | -80.26% | Yes |
| 1st Subsequent Year (2020-21) | 3,027,719.00 | -4.75% | Yes |
| 2nd Subsequent Year (2021-22) | 3,027,719.00 | 0.00% | No |

Explanation:
(required if Yes)

For 2019/20 Spec Ed SELPA revenue is now in the State revenue; the 2018/19 amount was \$10 million. The remaining \$3 million variance is various one-time revenues (largest being \$1.1 SIA reimb), interest income increase of \$300,000 and reduction of \$330,000 charter administrative income.

| | | | |
|----------------------------------------------------------------------------|---------------|---------|-----|
| Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4) | | | |
| First Prior Year (2018-19) | 28,069,014.00 | | |
| Budget Year (2019-20) | 15,201,331.00 | -45.84% | Yes |
| 1st Subsequent Year (2020-21) | 14,826,331.00 | -2.47% | No |
| 2nd Subsequent Year (2021-22) | 14,676,331.00 | -1.01% | No |

Explanation:
(required if Yes)

For 2019/20 the one-time carryovers from the prior year have been removed and are in the ending fund balance reserve. Additionally, there is \$1 million in department budget reductions within Object codes 4000-5999.

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

| | | | |
|-------------------------------|---------------|---------|-----|
| First Prior Year (2018-19) | 52,881,549.24 | | |
| Budget Year (2019-20) | 45,126,859.00 | -14.66% | Yes |
| 1st Subsequent Year (2020-21) | 45,980,730.00 | 1.89% | No |
| 2nd Subsequent Year (2021-22) | 44,796,314.00 | -2.58% | No |

Explanation:
(required if Yes)

For 2019/20 the one-time carryovers from the prior year have ben removed and are in the ending fund balance reserve. Additionally, there is \$1 million in department budget reductions within Object codes 4000-5999.

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 |
|-----------------------------------------------------------------------------------------------|---------------|--------------------------------------|---------|
| Total Federal, Other State, and Other Local Revenue (Criterion 6B) | | | |
| First Prior Year (2018-19) | 84,795,752.00 | | |
| Budget Year (2019-20) | 68,600,595.00 | -19.10% | Not Met |
| 1st Subsequent Year (2020-21) | 68,449,595.00 | -0.22% | Met |
| 2nd Subsequent Year (2021-22) | 68,449,595.00 | 0.00% | Met |
| Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B) | | | |
| First Prior Year (2018-19) | 80,950,563.24 | | |
| Budget Year (2019-20) | 60,328,190.00 | -25.48% | Not Met |
| 1st Subsequent Year (2020-21) | 60,807,061.00 | 0.79% | Met |
| 2nd Subsequent Year (2021-22) | 59,472,645.00 | -2.19% | 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)

Unearned revenue is not included in the 2019/20 Adopted Budget. Once the 2018/19 financial records are closed and the unearned revenue amounts are known, they will be included in the First Interim budget.

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

For 2019/20 Spec Ed SELPA revenue of \$14.8 million is now in State revenue instead of Local revenue. Additionally, the one-time \$4.3 million mandated cost discretionary funds are eliminated. STRS on-behalf contribution is up \$2.4 million and CTEIG grant of \$2.8 million is removed.

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

For 2019/20 Spec Ed SELPA revenue is now in the State revenue; the 2018/19 amount was \$10 million. The remaining \$3 million variance is various one-time revenues (largest being \$1.1 SIA reimb), interest income increase of \$300,000 and reduction of \$330,000 charter administrative income.

- 1b. STANDARD NOT MET - Projected total operating expenditures 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 expenditures within the standard must be entered in Section 6A above and will also display in the explanation box below.

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

For 2019/20 the one-time carryovers from the prior year have ben removed and are in the ending fund balance reserve. Additionally, there is \$1 million in department budget reductions within Object codes 4000-5999.

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

For 2019/20 the one-time carryovers from the prior year have ben removed and are in the ending fund balance reserve. Additionally, there is \$1 million in department budget reductions within Object codes 4000-5999.

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)

348,671,898.00

- b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)

0.00

- c. Net Budgeted Expenditures and Other Financing Uses

348,671,898.00

3% Required
Minimum Contribution
(Line 2c times 3%)

10,460,156.94

Budgeted Contribution¹
to the Ongoing and Major
Maintenance Account

10,200,000.00

Status

Not Met

¹ 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:

| |
|-------------------------------------|
| <input type="checkbox"/> |
| <input type="checkbox"/> |
| <input checked="" type="checkbox"/> |

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)

\$10.2 million is the anticipated amount based on what we estimate year end expenditures will be. We have reserved the difference of \$260,157 in the ending fund balance in case it is needed.

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 reserves¹ as a percentage of total expenditures and other financing uses² 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) | 15,000,000.00 | 19,000,000.00 | 19,000,000.00 |
| c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790) | 427,601.78 | 534,516.47 | 632,154.72 |
| d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) | 0.00 | 0.00 | (0.26) |
| e. Available Reserves (Lines 1a through 1d) | 15,427,601.78 | 19,534,516.47 | 19,632,154.46 |
| 2. Expenditures and Other Financing Uses | | | |
| a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) | 321,465,373.66 | 341,309,411.98 | 363,474,147.24 |
| 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) | 321,465,373.66 | 341,309,411.98 | 363,474,147.24 |
| 3. District's Available Reserve Percentage (Line 1e divided by Line 2c) | 4.8% | 5.7% | 5.4% |
| District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3): | 1.6% | 1.9% | 1.8% |

¹Available 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.

²A 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) | 3,794,460.48 | 235,768,221.05 | N/A | Met |
| Second Prior Year (2017-18) | (7,848,837.36) | 250,559,048.87 | 3.1% | Not Met |
| First Prior Year (2018-19) | 7,029,060.76 | 244,436,825.24 | N/A | Met |
| Budget Year (2019-20) (Information only) | 1,479,974.00 | 244,960,806.00 | | |

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)

2017/18 includes two years of TRUE, management, confidential and police salary increases in the one year (includes 2016/17 retro and 2017/18 negotiation increases)

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 ¹ | 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 |

¹ 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 ² (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) | 29,728,897.00 | 34,978,058.26 | N/A | Met |
| Second Prior Year (2017-18) | 35,782,992.00 | 38,772,518.74 | N/A | Met |
| First Prior Year (2018-19) | 29,092,562.00 | 30,923,681.38 | N/A | Met |
| Budget Year (2019-20) (Information only) | 37,952,742.14 | | | |

² 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 reserves¹ for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

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 |

¹ 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.

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

³ 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.) | 23,964 | 23,880 | 23,740 |
| District's Reserve Standard Percentage Level: | 3% | 3% | 3% |

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): Not a SELPA AU.

| | 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 | | |

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) | 348,671,898.00 | 361,646,111.63 | 364,100,482.00 |
| 2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No) | | | |
| 3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2) | 348,671,898.00 | 361,646,111.63 | 364,100,482.00 |
| 4. Reserve Standard Percentage Level | 3% | 3% | 3% |
| 5. Reserve Standard - by Percent (Line B3 times Line B4) | 10,460,156.94 | 10,849,383.35 | 10,923,014.46 |
| 6. Reserve Standard - by Amount (\$69,000 for districts with 0 to 1,000 ADA, else 0) | 0.00 | 0.00 | 0.00 |
| 7. District's Reserve Standard (Greater of Line B5 or Line B6) | 10,460,156.94 | 10,849,383.35 | 10,923,014.46 |

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) | 18,176,241.64 | 15,577,189.14 | 11,869,077.14 |
| 3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c) | 0.00 | 0.00 | 0.00 |
| 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) | (0.26) | 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) | 0.00 | | |
| 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) | 18,176,241.38 | 15,577,189.14 | 11,869,077.14 |
| 9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3) | 5.21% | 4.31% | 3.26% |
| District's Reserve Standard (Section 10B, Line 7): | 10,460,156.94 | 10,849,383.35 | 10,923,014.46 |
| 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)

SUPPLEMENTAL INFORMATION

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 |
|-------------------------------------------------------------------------------------------------|-----------------|------------------|----------------|---------|
| 1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980) | | | | |
| First Prior Year (2018-19) | (39,948,280.00) | | | |
| Budget Year (2019-20) | (43,117,622.00) | 3,169,342.00 | 7.9% | Met |
| 1st Subsequent Year (2020-21) | (43,503,622.00) | 386,000.00 | 0.9% | Met |
| 2nd Subsequent Year (2021-22) | (43,889,622.00) | 386,000.00 | 0.9% | Met |
| 1b. Transfers In, General Fund * | | | | |
| First Prior Year (2018-19) | 0.00 | | | |
| Budget Year (2019-20) | 300,000.00 | 300,000.00 | New | Not Met |
| 1st Subsequent Year (2020-21) | 300,000.00 | 0.00 | 0.0% | Met |
| 2nd Subsequent Year (2021-22) | 300,000.00 | 0.00 | 0.0% | Met |
| 1c. Transfers Out, General Fund * | | | | |
| First Prior Year (2018-19) | 10,000,000.00 | | | |
| Budget Year (2019-20) | 10,000,000.00 | 0.00 | 0.0% | Met |
| 1st Subsequent Year (2020-21) | 10,000,000.00 | 0.00 | 0.0% | Met |
| 2nd Subsequent Year (2021-22) | 10,000,000.00 | 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. MET - Projected contributions have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

1b. NOT MET - The projected transfers in to 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 timelines, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

Part of the budget reductions - Resolution #756.

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

Explanation:
(required if NOT met)

| |
|--|
| |
|--|

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

Project Information:
(required if YES)

| |
|--|
| |
| |
| |
| |
| |
| |

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ 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.

¹ 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.

- Does your district have long-term (multiyear) commitments? (If No, skip item 2 and Sections S6B and S6C)
- 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 | | FD01, FD13 & FD14 | FD01, FD13 & FD14: OB 7439 & 5800 | 4,863,060 |
| Certificates of Participation | | FD21 | FD21: OB 7439 | 47,350,000 |
| General Obligation Bonds | | FD51 | FD51 (BIRF): OB 7439 | 271,437,887 |
| Supp Early Retirement Program | | FD01 | FD 01: OB 5800 | 10,164,647 |
| State School Building Loans | | | | |
| Compensated Absences | | FD01, FD11, FD12 & FD13 | FD01, FD11, FD12 & FD13: OB 1XXX, 2XXX, 3XXX | 1,810,825 |

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

| | | | | |
|--------|--|-------|---------------------|-------------|
| QZABS | | FD 40 | FD40: Due Dec. 2020 | 6,000,000 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| TOTAL: | | | | 341,626,419 |

| 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 | 2,289,637 | 1,763,707 | 1,763,707 | 1,520,946 |
| Certificates of Participation | 1,515,200 | 1,515,200 | 1,515,200 | 1,515,200 |
| General Obligation Bonds | 18,931,726 | 19,102,616 | 19,825,866 | 20,309,176 |
| Supp Early Retirement Program | 1,121,256 | 2,929,934 | 1,808,678 | 1,808,678 |
| State School Building Loans | | | | |
| Compensated Absences | | | | |

Other Long-term Commitments (continued):

| | | | | |
|------------------------|------------|------------|------------|------------|
| QZABS | 5,000,000 | | 6,000,000 | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total Annual Payments: | 28,857,819 | 25,311,457 | 30,913,451 | 25,154,000 |

Has total annual payment increased over prior year (2018-19)?

No

Yes

No

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

DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the budget or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

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

The payment for the \$6 million QZABs due Dec 2020 are in a fiscal agent bank account.

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

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?

Yes

2. Yes - Funding sources will decrease or expire prior to the end of the commitment period, or one-time funding sources are being used for long-term commitment annual payments. Provide an explanation for how those funds will be replaced to continue annual debt service commitments.

Explanation:
(required if Yes)

The District has reserves in the Building Fund to cover the debt interest payments through 2021/2022. Thereafter, debt interest payments of \$1.5 million will start in 2022/2023 from the General Fund; interest and principal of \$8.8 million in 2036/2037 and an average of \$10.8 million each of the last 4 years of the COP debt unless current Measure G bonds are sold. We may be able to sell Measure G bonds sooner than expected (October 2019 and August 2023), which would alleviate any COP 2007 payments coming from the General Fund.

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:

Retiree health benefits are from age 55 - 65 with 15 years of service for certificated bargaining unit members (TRUE) and 10 years of service for all management, confidential, police and CSEA bargaining unit members.

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

1,510,065

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

31,983,357.00

0.00

31,983,357.00

Actuarial

Jul 01, 2018

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)

| | | |
|--------------|--------------|--------------|
| 2,424,809.00 | 2,424,809.00 | 2,424,809.00 |
| 2,055,734.00 | 2,055,734.00 | 2,055,734.00 |
| 2,055,734.00 | 2,055,734.00 | 2,055,734.00 |
| 300 | 300 | 300 |

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:

Property, liability and workers compensation are all with Schools Insurance Authority.

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) |
|--------------------------|----------------------------------|----------------------------------|
| | | |
| | | |

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 | 1,471.2 | 1,411.8 | 1,415.8 | 1,415.8 |

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.

Negotiations Settled

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

Mar 05, 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:

Feb 12, 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:

Mar 26, 2019

4. Period covered by the agreement:

Begin Date:

End Date:

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)?

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

| |
|--|
| |
|--|

7. Amount included for any tentative salary schedule increases

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

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) |
|--------------------------|----------------------------------|----------------------------------|
| Yes | Yes | Yes |
| 14,140,228 | 14,140,228 | 14,140,228 |
| 100% - 51% | 100% - 51% | 100% - 51% |
| 1.0% | 0.0% | 0.0% |

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 | | |
| | | |

| |
|--|
| |
|--|

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) |
|--------------------------|----------------------------------|----------------------------------|
| Yes | Yes | Yes |
| \$1.9 million | \$1.9 million | \$1.9 million |
| 0.1% | 0.0% | 0.0% |

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) |
|--------------------------|----------------------------------|----------------------------------|
| Yes | No | No |
| Yes | Yes | Yes |

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.):

| |
|--|
| |
| |
| |
| |
| |
| |
| |

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 | 992.5 | 940.9 | 943.9 | 943.9 |

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.

| |
|--|
| |
|--|

Negotiations Settled

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

May 21, 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:

May 06, 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:

End Date:

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)?**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year
or**Multiyear Agreement**

Total cost of salary settlement

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

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

| |
|--|
| |
|--|

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

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 |
| 7,993,297 | 7,993,297 | 7,993,297 |
| 100% - 60% | 100% - 60% | 100% - 60% |
| 1.0% | 0.0% | 0.0% |

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 | | |
|----|--|--|

2018/19 CSEA negotiated salary increases and one-time pay will be in June 2019.

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 |
| \$1 million | \$1 million | \$1 million |
| -0.1% | 0.0% | 0.0% |

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 | No | No |
| Yes | Yes | Yes |

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.):

| |
|--|
| |
| |
| |
| |
| |
| |
| |
| |

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 | 177.0 | 169.8 | 169.8 | 169.8 |

**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.

| |
|--|
| |
|--|

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 |
| | | |
| 2.0% | 0.0% | 0.0% |

Negotiations Not Settled

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

| |
|--|
| |
|--|

4. Amount included for any tentative salary schedule increases

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

**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 |
| 1,920,576 | 1,920,576 | 1,920,576 |
| 100% - 53% | 100% - 53% | 100% - 53% |
| 1.0% | 0.0% | 0.0% |

**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 |
| 200,000 | 200,000 | 200,000 |
| 0.0% | 0.0% | 0.0% |

**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 |
| N/A | N/A | N/A |
| 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?

Yes

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

Jun 25, 2019

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?

Yes

ADDITIONAL FISCAL INDICATORS

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?

Yes

A2. Is the system of personnel position control independent from the payroll system?

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)

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?

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?

No

A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?

No

A7. Is the district's financial system independent of the county office system?

No

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)

No

A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

No

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review