

Attachment A

La Canada Unified School District

2019-20 Estimated Actuals & 2020-21 Budget 1st Read

Current Program - No Reductions/Only Attrition

General Fund - Fund #01.0

	2017-18 Unaudited Actuals	2018-19 Unaudited Actuals	2019-20 Budget	2019-20 First Interim	2019-20 Interim	2019-20 Estimated Actuals	2020-21 Budget	2021-22 Projected Budget	2022-23 Projected Budget
Revenues									
LCFF Revenue	32,259,340	34,848,263	35,658,762	35,649,059	35,488,101	35,591,479	32,433,581	32,413,112	32,413,490
Federal Revenue	882,420	905,833	932,400	949,589	952,485	970,846	936,544	936,544	936,544
Other State Revenue	4,524,944	4,823,705	3,387,966	3,439,480	3,720,059	4,016,668	3,921,022	3,942,022	3,942,022
Local Revenue	8,752,530	8,971,696	8,355,999	8,823,426	8,819,071	8,626,351	7,995,991	8,130,991	8,190,991
Total Revenues	46,419,234	49,549,497	48,315,127	48,861,594	48,979,716	49,204,344	45,287,138	45,412,169	45,483,047
Expenditures									
Certificated Salaries	20,295,301	21,102,901	21,523,989	22,025,612	21,869,200	21,846,896	21,728,538	21,942,134	22,261,001
Classified Salaries	7,952,732	8,186,739	8,506,192	8,739,448	8,864,090	8,816,926	8,803,789	8,913,837	9,025,260
Employee Benefits	8,534,513	9,310,161	9,592,813	10,013,589	9,992,949	10,014,053	9,839,697	10,111,171	10,663,398
Books & Supplies	2,335,555	1,886,851	2,662,272	2,633,138	2,733,612	2,076,212	2,098,629	1,680,108	1,355,310
Contracted Services	5,787,263	6,872,321	6,742,837	7,006,965	7,521,673	6,824,570	6,904,315	6,984,265	7,193,505
Capital Outlay	256,906	641,285	70,000	167,589	156,158	122,758	29,500	29,500	29,500
Other Outgo	18,209	(44,557)	0	0	0	19,000	0	0	0
Direct Support / Indirect Support	(40,882)	(44,557)	(43,000)	(46,194)	(46,720)	(44,000)	(44,000)	(44,000)	(44,000)
Total Expenditures	45,139,617	47,555,701	49,055,103	50,540,147	51,090,962	49,676,415	49,379,468	49,617,015	50,483,974
Difference	1,279,617	1,993,796	(739,976)	(1,678,553)	(2,111,246)	(472,071)	(4,092,330)	(4,204,846)	(5,000,927)
Other Financing Sources/Uses									
Interfund Transfers In	0	0	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Interfund Transfers Out Fund 14	(335,000)	(335,000)	(335,000)	(335,000)	(250,000)	(250,000)	(250,000)	(250,000)	(250,000)
Interfund Transfers Out Fund 20	(125,000)	(125,000)	(125,000)	(125,000)	(125,000)	(125,000)	(125,000)	(125,000)	(125,000)
Contributions From Unrestricted Funds	0	0	0	0	0	0	0	0	0
Total Other Financing Sources/Uses	(460,000)	(460,000)	(440,000)	(440,000)	(365,000)	(355,000)	(355,000)	(355,000)	(355,000)
Net Increase (Decrease) in Fund Balance	819,617	1,533,796	(1,179,976)	(2,118,553)	(2,466,246)	(827,071)	(4,447,330)	(4,559,846)	(5,355,927)
Beginning Balance	7,001,294	7,820,914	9,354,710	9,354,710	9,354,710	9,354,710	8,527,639	4,080,309	(479,537)
Net Increase/Decrease in Fund Balance	819,617	1,533,796	(1,179,976)	(2,118,553)	(2,466,246)	(827,071)	(4,447,330)	(4,559,846)	(5,355,927)
Ending Fund Balance	7,820,911	9,354,710	8,174,734	7,236,157	6,888,464	8,527,639	4,080,309	(479,537)	(5,835,464)
Components of Ending Fund Balance									
Revolving Cash	6,030	8,500	8,500	8,500	8,500	8,500	8,500	8,500	8,500
Stores/Prepays	11,231	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500
Committed Funds - PERS/STRS	490,000	490,000	490,000	490,000	490,000	490,000	490,000	490,000	490,000
Legally Restricted	761,639	296,097	158,889	274,761	218,765	220,664	159,268	55,957	0
Assigned Funds - LCFF Gap	0	0	0	0	0	0	0	0	0
Assigned Funds - Donations	274,047	0	0	0	0	0	0	0	0
Assigned Funds - Textbooks	784,027	687,806	514,890	944,608	944,608	944,608	561,320	666,320	666,320
Assigned Funds - CTE Grant	0	0	0	0	0	0	0	0	0
Assigned Funds - 18/19 one-time \$	0	158,804	158,804	158,084	158,084	158,084	158,084	0	0
Economic Uncertainties	5,499,937	7,706,003	6,836,351	5,352,694	5,061,007	6,698,283	2,875,637	(1,707,814)	(7,007,754)
Undesignated	0	0	0	0	0	0	0	0	0
Total Components of Ending Fund Balance	7,820,911	9,354,710	8,174,734	7,236,157	6,888,464	8,527,639	4,080,309	(479,537)	(5,835,464)
Reserve at 3.5%	OK	OK	OK	OK	OK	OK	OK	PROBLEM	PROBLEM
3.50%	1,595,987	1,680,550	1,732,329	1,784,305	1,800,609	1,751,100	1,740,706	1,749,021	1,779,364
3.00%	1,367,989	1,440,471	1,484,853	1,529,404	1,543,379	1,500,942	1,492,034	1,499,160	1,525,169

Attachment A1

La Canada Unified School District

2019-20 Estimated Actuals & 2020-21 Budget 1st Read

Reduction Study

General Fund - Fund #01.0

	2017-18 Unaudited Actuals	2018-19 Unaudited Actuals	2019-20 Budget	2019-20 First Interim	2019-20 Second Interim	2019-20 Estimated Actuals	2020-21 Budget	2021-22 Projected Budget	2022-23 Projected Budget
Revenues									
LCFF Revenue	32,259,340	34,848,263	35,658,762	35,649,099	35,488,101	35,591,479	32,433,581	32,413,112	32,413,490
Federal Revenue	882,420	905,833	932,400	949,589	952,485	970,846	936,544	936,544	936,544
Other State Revenue	4,524,944	4,823,705	3,367,966	3,439,480	3,720,059	4,015,668	3,921,022	3,931,522	3,942,022
Local Revenue	8,752,530	8,971,696	8,355,999	8,823,426	8,819,071	8,626,351	7,995,991	8,130,991	8,190,991
Total Revenues	46,419,234	49,549,497	48,315,127	48,861,594	48,979,716	49,204,344	45,287,138	45,412,169	45,483,047
Expenditures									
Certificated Salaries	20,295,301	21,102,901	21,523,989	22,025,612	21,869,200	21,846,896	21,728,538	20,924,634	20,208,195
Classified Salaries	7,952,732	8,186,739	8,506,192	8,739,448	8,864,090	8,816,926	8,803,789	8,610,087	8,413,963
Employee Benefits	8,534,513	9,310,161	9,592,813	10,013,589	9,992,949	10,014,053	9,839,697	9,809,167	9,993,753
Books & Supplies	2,335,555	1,886,851	2,662,272	2,633,138	2,733,612	2,076,212	2,098,629	1,680,108	1,355,310
Contracted Services	5,787,263	6,472,321	6,742,837	7,006,965	7,521,873	6,824,570	6,904,315	6,984,265	7,193,505
Capital Outlay	256,906	641,285	70,000	167,589	156,168	122,758	29,500	29,500	29,500
Other Outgo	19,209		0	0	0	19,000	0	0	0
Direct Support / Indirect Support	(40,862)	(44,557)	(43,000)	(46,194)	(46,720)	(44,000)	(44,000)	(44,000)	(44,000)
Total Expenditures	45,139,617	47,555,701	49,055,103	50,540,147	51,090,962	49,676,415	49,379,468	47,993,761	47,150,226
Difference	1,279,617	1,993,796	(739,976)	(1,678,553)	(2,111,246)	(472,071)	(4,092,330)	(2,581,592)	(1,667,179)
Other Financing Sources/Uses									
Interfund Transfers In	0	0	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Interfund Transfers Out Fund 14	(335,000)	(335,000)	(335,000)	(335,000)	(250,000)	(250,000)	(250,000)	(250,000)	(250,000)
Interfund Transfers Out Fund 20	(125,000)	(125,000)	(125,000)	(125,000)	(125,000)	(125,000)	(125,000)	(125,000)	(125,000)
Contributions From Unrestricted Funds	0	0	0	0	0	0	0	0	0
Total Other Financing Sources/Uses	(460,000)	(460,000)	(440,000)	(440,000)	(355,000)	(355,000)	(355,000)	(355,000)	(355,000)
Net Increase (Decrease) in Fund Balance	819,617	1,533,796	(1,179,976)	(2,118,553)	(2,466,246)	(827,071)	(4,447,330)	(2,936,592)	(2,022,179)
Beginning Balance	7,001,294	7,820,914	9,354,710	9,354,710	9,354,710	9,354,710	8,527,639	4,080,309	1,143,717
Net Increase/Decrease in Fund Balance	819,617	1,533,796	(1,179,976)	(2,118,553)	(2,466,246)	(827,071)	(4,447,330)	(2,936,592)	(2,022,179)
Ending Fund Balance	7,820,911	9,354,710	8,174,734	7,236,157	6,888,464	8,527,639	4,080,309	1,143,717	(878,462)
Components of Ending Fund Balance									
Revolving Cash	6,030	8,500	8,500	8,500	8,500	8,500	8,500	8,500	8,500
Stores/Prepays	11,231	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500
Committed Funds - PERS/STRS	490,000	490,000	490,000	490,000	490,000	490,000	490,000	490,000	490,000
Legally Restricted	761,639	296,097	158,689	274,781	218,765	220,664	159,268	55,957	0
Assigned Funds - LOFF Gap	0	0	0	0	0	0	0	0	0
Assigned Funds - Donations	274,047	0	0	0	0	0	0	0	0
Assigned Funds - Textbooks	784,027	687,806	514,890	944,608	944,608	944,608	581,320	696,320	666,320
Assigned Funds - CTE Grant	0	0	0	0	0	0	0	0	0
Assigned Funds -18/19 one-time \$	0	158,804	158,804	158,804	158,804	158,804	158,804	0	0
Economic Uncertainties	5,493,937	7,706,003	6,836,351	5,352,684	5,061,007	6,698,283	2,675,637	(64,560)	(2,950,782)
Undesignated	0	0	0	0	0	0	0	0	0
Total Components of Ending Fund Balance	7,820,911	9,354,710	8,174,734	7,236,157	6,888,464	8,527,639	4,080,309	1,143,717	(878,462)
Reserve at 3.5%	OK	OK	OK	OK	OK	OK	OK	PROBLEM	PROBLEM
3.50%	1,595,987	1,680,550	1,732,329	1,784,305	1,800,609	1,751,100	1,740,706	1,692,207	1,662,663
3.00%	1,367,989	1,440,471	1,484,853	1,529,404	1,543,379	1,500,942	1,492,034	1,450,463	1,425,157

Attachment B

CBEDS to P2 ADA Projections

	A	B	C	D (C-B)	E (C-A) Difference	F (C/A) %Difference
	CBEDS	P1 ADA	P2 ADA			
2019-20	4125	4044	4030	-14	-95	0.9770
2018-19	4126	4041	4043	2	-83	0.9799
2017-18	4163	4086	4056	-30	-107	0.9743
2016-17	4130	4060	4042	-18	-88	0.9787
2015-16	4092	4007	3989	-18	-103	0.9748
2014-15	4048	3991	3963	-28	-85	0.9791
2013-14	4043	3960	3957	-3	-86	0.9787
			Average:	-15.74	-92	0.9776

2019-20	4125	4033	0.9776	(under review)
seniors out	-333			
others in	81			
TK/K in	252			
2020-21	4125	4033	0.9776	(under review)
seniors out	-323			
others in	71			
TK/K in	252			
2021-22	4125	4033	0.9776	(under review)
seniors out	-354			
others in	102			
TK/K in	252			
2022-23	4125	4033	0.9776	(under review)
seniors out	-320			
others in	68			
TK/K in	252			
	4125			

* includes NPS

seniors out per Enrollment report Sept 2018
NPS per CDE Report Oct.2018

Projections	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
ADA	4056	4043	4033	4033	4033	4033
Increase/Decline from Prior Yr		-13	-10	0	0	0
Funded ADA (greater of current or previous year)	4056	4056	4043	4033	4033	4033

Attachment C

	2018-19	2019-20	2020-21	2021-22	2022-23
COLA	2.71%	3.26%	-7.92%	0.00%	0.00%
Enrollment	4126	4125	4125	4125	4125
ADA to Enrollment factor est. *	97.99%	97.77%	97.76%	97.76%	97.76%
Governing Board/Other Elections	\$0	\$60,000	\$60,000	\$0	\$60,000
Employee Salary Compensation					
Classified	1.25%	2.50%	TBD	TBD	TBD
Certificated	2.75%	2.50%	TBD	TBD	TBD
Increases in salary costs					
Step and Column Increase Estimated	1.75% Cert	1.75% Cert	1.75% Cert	1.75% Cert	1.75% Cert
Salary Costs Only/Benefits not included	\$355,167	\$376,670	\$385,448	\$379,311	\$382,204
	1.25% Class	1.25% Class	1.25% Class	1.25% Class	1.25% Class
	\$99,409	\$106,327	\$109,243	\$110,047	\$111,423
STRS Employer rate projection estimate*	16.28%	17.10%	16.15%	16.02%	18.10%
increase over previous year	\$360,647	\$75,662	(\$154,714)	(\$28,476)	\$187,725
increase from 14-15 contribution	\$1,718,780	\$1,794,442	\$1,639,728	\$1,611,252	\$1,798,977
PERS Employer rate projection estimate*	18.06%	19.72%	20.70%	22.84%	25.50%
increase over previous year	\$205,002	\$244,894	\$45,926	\$190,756	\$240,072
increase from 14-15 contribution	\$590,181	\$835,075	\$881,001	\$1,298,279	\$1,538,351
Cost of 1% increase (salary and benefits)*					
Certificated	\$ 244,585	\$258,286	\$275,026 est.	TBD	TBD
Classified	\$ 102,099	\$112,281	\$119,503 est.	TBD	TBD
H & W Increase	3.71%	3.26%	0.00%	0.00%	0.00%
Supplemental Grant*	\$551,340	\$577,877	\$480,760	\$460,958	\$460,964
Technology infrastructure/equipment/support	\$450,000	\$450,000	\$450,000	\$450,000	\$450,000
Routine Restricted Maintenance Contribution	3.0%	3.0%	3.0%	3.0%	3.0%
Utility Increase (under review)	2.00%	3.00%	3.00%	3.00%	3.00%
	\$0	\$0	\$36,385	\$36,385	\$36,385
Unrestricted Capital Outlay*	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
Special Education Increase Contribution (under review)	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000
GASB 45 (Post employment benefits cont. - Fund 20.0)	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000
Reserve level	3.50%	3.50%	3.50%	3.50%	3.50%
Projected Lease Income (under review)*	\$2,104,143	\$2,102,726	\$2,000,000	\$2,060,000	\$2,120,000
Fund 17 Lease Interruption Contingency	\$1,825,000	\$1,825,000	\$1,825,000	\$1,825,000	\$1,825,000
Mandated Block Grant	\$165,000	\$170,207	\$172,170	\$172,170	\$172,170
One Time Prior Year Mandate*	\$747,408	\$0	\$0	\$0	\$0
Parcel Tax Revenue	\$2,582,100	\$2,582,100	\$2,476,350	\$2,493,684	\$2,513,495
Educational Foundation Revenue*	\$2.23 M	\$1.95 M	\$1.4 M est	\$1.6 M est	\$1.6 M est
Transfer to Fund 40 (planned capital projects)	\$0	\$0	\$0	\$0	\$0
Deferred Maintenance Contribution (includes LCFF)	\$335,000	\$335,000	\$250,000	\$250,000	\$250,000
Lottery per ADA	\$151.00	\$153.00	\$153.00	\$153.00	\$153.00
Lottery Proposition 20 per ADA	\$53.00	\$54.00	\$54.00	\$54.00	\$54.00

SSC School District and Charter School Financial Projection Dartboard

Governor's May Revision for 2020-21

This version of School Services of California Inc. (SSC) Financial Projection Dartboard is based on the Governor's May Revision proposal for 2020-21. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year T-bill planning factors per the latest economic forecasts. We have also updated the Local Control Funding Formula (LCFF) factors. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

LCFF GRADE SPAN FACTORS FOR 2020-21				
Entitlement Factors Per ADA*	K-3	4-6	7-8	9-12
2019-20 Base Grants	\$7,702	\$7,818	\$8,050	\$9,329
Statutory COLA at 2.31%	\$178	\$181	\$186	\$215
2020-21 Base Grants Before Deficit	\$7,880	\$7,999	\$8,236	\$9,544
Deficit Factor at -10.00%	-\$788	-\$800	-\$824	-\$954
2020-21 Base Grants After Deficit	\$7,092	\$7,199	\$7,412	\$8,590
Grade Span Adjustment Factors	10.4%	—	—	2.6%
Grade Span Adjustment Amounts	\$738	—	—	\$223
2020-21 Adjusted Base Grants ¹	\$7,830	\$7,199	\$7,412	\$8,813

*Average daily attendance (ADA)

LCFF PLANNING FACTORS					
Factor	2019-20	2020-21	2021-22	2022-23	2023-24
Department of Finance Statutory COLA	3.26%	2.31%	2.48%	3.26%	N/A
Effective Deficit Factor²	—	-7.92%	-7.92%	-7.92%	-7.92%
SSC Recommended Funded COLA³	—	0.00%	0.00%	0.00%	0.00%

OTHER PLANNING FACTORS						
Factors		2019-20	2020-21	2021-22	2022-23	2023-24
California CPI		2.06%	0.62%	1.73%	2.12%	2.26%
California Lottery ^{4,5}	Unrestricted per ADA	\$153	\$153	\$153	\$153	\$153
	Restricted per ADA	\$54	\$54	\$54	\$54	\$54
Mandate Block Grant (District)	Grades K-8 per ADA	\$32.18	\$32.18	\$32.18	\$32.18	\$32.18
	Grades 9-12 per ADA	\$61.94	\$61.94	\$61.94	\$61.94	\$61.94
Mandate Block Grant (Charter)	Grades K-8 per ADA	\$16.86	\$16.86	\$16.86	\$16.86	\$16.86
	Grades 9-12 per ADA	\$46.87	\$46.87	\$46.87	\$46.87	\$46.87
Interest Rate for Ten-Year Treasuries		1.22%	0.93%	1.23%	1.80%	2.10%
CalSTRS Employer Rate ⁶		17.10%	16.15%	16.02%	18.10%	18.10%
CalPERS Employer Rate ⁶		19.721%	20.70%	22.84%	25.50%	26.20%

STATE MINIMUM RESERVE REQUIREMENTS	
Reserve Requirement	District ADA Range
The greater of 5% or \$69,000 ⁷	0 to 300
The greater of 4% or \$69,000 ⁷	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 400,000
1%	400,001 and higher

¹Additional funding is provided for students who are designated as eligible for free or reduced price meals, foster youth, and English language learners. A 20% augmentation is provided for each eligible student with an additional 50% for each eligible student beyond the 55% identification rate threshold.

²Factor is applied against the 2019-20 base grants per ADA. Actual proration factor used for LCFF add-ons is 10% which is applied against 2019-20 amounts for transportation, Targeted Instructional Improvement Block Grant (TIIG), minimum state aid, Economic Recovery Target and necessary small schools.

³Recommended funded COLA is based on the projection that the Proposition 98 guarantee is not expected to recover to 2019-20 levels during forecast period, and a deficit factor is applied in each year.

⁴Rate for 2020-21 expected to be released by California Department of Education in late June 2020.

⁵Future rates are expected to decrease as a result of the pandemic and the Dartboard will be updated as revised estimates are released.

⁶California State Teachers' Retirement System (CalSTRS) and California Public Employees' Retirement System (CalPERS) rates in 2020-21 and 2021-22 are bought down by a \$2.3 billion payment from state of California. Rates in the following years are subject to change based on determination by the respective governing boards.

⁷Rate adjusts upward to \$71,000 beginning in 2020-21.

Attachment E

OTHER FUNDS – Balances as of 5/31/2020

Each fund is budgeted separately in the State's SACS Financial Report. The following is a very brief statement on each fund and the estimated cash balance as of January 31, 2020.

13.0 Cafeteria Fund – This fund is for federal, state, and local resources that operate the food service program. Cash balance - \$30,595.89.

14.0 Deferred Maintenance Fund – This fund is used to account for revenues that are restricted or committed for deferred maintenance purposes. The fund no longer receives State revenue however the district will do an inter fund transfer of \$250,000 each year. After inter fund transfer the ending fund balance is estimated to be \$80,673.

17.1 Special Reserve Fund Lease Interruption – This fund is primarily to provide for the accumulation of general fund moneys for general operating purposes other than capital outlay. The district uses this fund in the event a long-term lease is interrupted. Cash balance - \$1,845,482.

20.0 Special Reserve for Postemployment Benefits – This fund is used to account for future cost of postemployment benefits, GASB 45 Cash balance \$1,071,066.

21.1 Building Fund – First Issuance These funds are primarily for the expenditure of local bond funds. All previous bond funds have been expended. Cash balance \$18,818,664.

21.2 Building Fund – Second Issuance These funds are primarily for the expenditure of local bond funds. All previous bond funds have been expended. Cash balance \$29,680,048.

25.0 Capital Facilities Fund – Developer Fees. Cash balance \$1,193,919.

40.0 through 40.4 Special Reserve Fund for Capital Outlay Projects – These funds are used for the accumulation of general fund moneys for capital outlay purposes.

40.0 Facilities - Cash balance \$513,611.

40.1 Stadium Field – Cash balance \$123,450.

40.2 Sewer Connect – Cash balance \$8,823.

40.3 Field Agreement – Cash balance \$135,664.

40.4 Field Replacement – Cash balance \$103,980.

Attachment F

La Canada Unified School District
2019-2020 Estimated Actuals - Other FundsOTHER FUNDS
Estimated Actuals 2019-2020

	CAFETERIA (13)	DEFERRED MAINTENANCE (14)	LEASE INTERRUPTION (17.1)	GAS (45.20)	BOND (23.1)	DEVELOPMENT (25.0)	FACILITIES (40.0)	STADIUM FIELD (40.1)	SEWER CONNECTION (40.2)	Field Agreement Fund (40.3)	Field Replacement Fund (40.4)	SPECIAL RESERVE TOTAL (40)	SUMMARY (All Funds)
REVENUE	708,072	544	26,295	19,000	426,000	217,653	314,601	2,200	1,343	32,000	1,800	361,944	48,239,800
EXPENDITURES	851,701	305,986	0	0	7,987,411	0	280,367	0	302,796	0	0	583,163	56,837,862
DIFFERENCE	-143,629	-305,442	26,295	19,000	-7,561,411	217,653	34,234	2,200	-301,453	32,000	1,800	-231,219	-8,598,062
Transfer Out Fund 14	0	0	0	0	0	0	0	0	0	0	0	0	-335,000
Transfer Out Fund 20	0	0	0	0	0	0	0	0	0	0	0	0	-125,000
Transfer Out Fund 40	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfer Out Fund 13	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfer In Fund 17	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfer In/Out	120,136	250,000	-26,295	125,000	0	0	-120,136	0	0	0	0	-120,136	348,705
Cont to Rest Maint	0	0	0	0	0	0	0	0	0	0	0	0	0
Cont to Restricted	0	0	0	0	0	0	0	0	0	0	0	0	0
FUND CHANGE	-23,483	-55,442	0	144,000	-7,541,411	217,653	-85,902	2,200	-301,453	32,000	1,800	-351,355	-8,689,356
BEG. BAL. 7/1	23,483	136,115	1,825,000	1,059,174	25,499,202	1,044,024	426,549	122,079	308,198	101,418	102,826	1,061,070	37,649,372
END. BAL. 6/30	0	80,673	1,825,000	1,203,174	17,957,791	1,261,677	340,647	124,279	8,745	133,418	104,626	709,715	28,960,015
Revolving Cash	400	0	0	0	0	0	0	0	0	0	0	0	8,900
Stores/Prepays	0	0	0	0	0	0	0	0	0	0	0	0	7,500
Legally Restricted	0	0	0	0	0	0	0	0	0	0	0	0	298,013
Committed Funds Capital Reserve	0	0	1,500,000	0	0	0	0	0	0	0	0	0	1,500,000
Committed Funds PERS/STRS	0	0	0	0	0	0	0	0	0	0	0	0	490,000
Assigned Funds	0	80,673	325,000	1,203,174	17,957,791	1,261,677	340,647	124,279	6,745	133,418	104,626	709,715	21,538,030
Assigned Funds/Donations	0	0	0	0	0	0	0	0	0	0	0	0	0
Assigned Funds/Textbooks	0	0	0	0	0	0	0	0	0	0	0	0	527,206
Economic Uncertainty	0	0	0	0	0	0	0	0	0	0	0	0	4,590,766
Undesignated	0	0	0	0	0	0	0	0	0	0	0	0	0
Unappropriated	0	0	0	0	0	0	0	0	0	0	0	0	0