

ELK GROVE UNIFIED SCHOOL DISTRICT

Finance & School Support

June 11, 2019

2019/20 FISCAL YEAR

STATE REPORT OF ADOPTED BUDGET FINANCIALS



MEETING OF THE BOARD OF EDUCATION

June 11, 2019

Prepared by: Shannon Hayes, Chief Financial Officer
Finance & School Support

ELK GROVE UNIFIED SCHOOL DISTRICT

Finance & School Support

June 11, 2019

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Total District Expenditures for All Funds		\$ 965,151,761	

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.

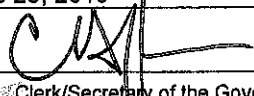
Budget available for inspection at:

Public Hearing:


Place: 9510 Elk Grove-Florin Rd.
Date: June 11, 2019

Place: 9510 Elk Grove-Florin Rd.
Date: June 11, 2019
Time: 06:00 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: Shannon Hayes 
Title: Chief Financial Officer

Telephone: 916-686-7744
E-mail: shayes@egusd.net

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?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2018-19) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?	X	
		• If yes, are benefits funded by pay-as-you-go?	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:		X
		• Certificated? (Section S8A, Line 1)		X
		• Classified? (Section S8B, Line 1)	n/a	
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?		X
		• Approval date for adoption of the LCAP or approval of an update to the LCAP:	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:
Elk Grove USD is part of a JPA with School Insurance Authority (SIA) for workers' compensation.

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

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

Date of Meeting: 6-25-19

For additional information on this certification, please contact:

Name: Shannon Hayes 

Title: Chief Financial Officer

Telephone: 916-686-7744

E-mail: shayes@egusd.net

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)	
A. REVENUES									
1) LCFF Sources		8010-8099	568,362,340.00	0.00	568,362,340.00	587,465,744.00	0.00	587,465,744.00	3.4%
2) Federal Revenue		8100-8299	0.00	41,544,524.00	41,544,524.00	0.00	37,920,703.00	37,920,703.00	-8.7%
3) Other State Revenue		8300-8599	23,341,142.00	82,177,795.00	105,518,937.00	12,008,534.00	76,608,665.00	88,617,199.00	-16.0%
4) Other Local Revenue		8600-8799	3,575,498.00	7,278,879.00	10,854,377.00	3,514,272.00	1,566,773.00	5,081,045.00	-53.2%
5) TOTAL REVENUES			595,278,980.00	131,001,198.00	726,280,178.00	602,988,550.00	116,096,141.00	719,084,691.00	-1.0%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	268,360,118.00	59,057,531.00	327,417,649.00	261,616,695.00	61,139,590.00	322,756,285.00	-1.4%
2) Classified Salaries		2000-2999	63,096,886.00	39,885,050.00	102,981,936.00	62,151,675.00	41,882,974.00	104,034,649.00	1.0%
3) Employee Benefits		3000-3999	132,324,992.00	69,074,655.00	201,399,647.00	134,393,396.00	77,866,009.00	212,259,405.00	5.4%
4) Books and Supplies		4000-4999	23,124,176.00	17,323,385.00	40,447,561.00	19,873,704.00	11,391,822.00	31,265,526.00	-22.7%
5) Services and Other Operating Expenditures		5000-5999	28,032,963.00	29,137,664.00	57,170,627.00	28,490,965.00	25,854,977.00	54,345,942.00	-4.9%
6) Capital Outlay		6000-6999	4,965,897.00	3,614,446.00	8,580,343.00	2,691,234.00	0.00	2,691,234.00	-68.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,369,778.00	2,580,094.00	3,949,872.00	1,369,778.00	2,601,113.00	3,970,891.00	0.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(11,874,090.00)	9,887,288.00	(1,986,802.00)	(10,240,074.00)	8,454,588.00	(1,785,486.00)	-10.1%
9) TOTAL EXPENDITURES			509,400,720.00	230,560,113.00	739,960,833.00	500,347,373.00	229,191,073.00	729,538,446.00	-1.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			85,878,260.00	(99,558,915.00)	(13,680,655.00)	102,641,177.00	(113,094,932.00)	(10,453,755.00)	-23.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	606,680.00	0.00	606,680.00	624,032.00	0.00	624,032.00	2.9%
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	(104,099,989.00)	104,099,989.00	0.00	(114,640,559.00)	114,640,559.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(104,706,669.00)	104,099,989.00	(606,680.00)	(115,264,591.00)	114,640,559.00	(624,032.00)	2.9%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(18,828,409.00)	4,541,074.00	(14,287,335.00)	(12,623,414.00)	1,545,627.00	(11,077,787.00)	-22.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	90,207,963.22	24,891,067.04	115,099,030.26	71,379,554.22	29,432,141.04	100,811,695.26	-12.4%
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)			90,207,963.22	24,891,067.04	115,099,030.26	71,379,554.22	29,432,141.04	100,811,695.26	-12.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			90,207,963.22	24,891,067.04	115,099,030.26	71,379,554.22	29,432,141.04	100,811,695.26	-12.4%
2) Ending Balance, June 30 (E + F1e)			71,379,554.22	29,432,141.04	100,811,695.26	58,756,140.22	30,977,768.04	89,733,908.26	-11.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	140,000.00	0.00	140,000.00	140,000.00	0.00	140,000.00	0.0%
Stores		9712	450,643.33	0.00	450,643.33	532,116.22	0.00	532,116.22	18.1%
Prepaid Items		9713	836,530.70	0.00	836,530.70	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	29,432,141.26	29,432,141.26	0.00	30,977,768.26	30,977,768.26	5.3%
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	55,152,380.19	0.00	55,152,380.19	43,434,024.00	0.00	43,434,024.00	-21.2%
Reserve for Instructional Materials/Adop	0000	9780				6,177,295.00		6,177,295.00	
Reserve for Arbinger Training	0000	9780				1,947,568.00		1,947,568.00	
Reserve for Future Funding Priorities	0000	9780				35,309,161.00		35,309,161.00	
Reserve for Instructional Materials/Adop	0000	9780	6,467,703.00		6,467,703.00				
Reserve for CTE	0000	9780	528,021.00		528,021.00				
Reserve for Arbinger Training	0000	9780	1,947,568.00		1,947,568.00				
Reserve for Future Funding Priorities	0000	9780	46,209,088.19		46,209,088.19				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	14,800,000.00	0.00	14,800,000.00	14,650,000.00	0.00	14,650,000.00	-1.0%
Unassigned/Unappropriated Amount		9790	0.00	(0.22)	(0.22)	0.00	(0.22)	(0.22)	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	158,305,509.94	(59,731,753.71)	98,573,756.23				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	238,384.22	71,495.08	309,879.30				
c) in Revolving Cash Account		9130	140,000.00	0.00	140,000.00				
d) with Fiscal Agent/Trustee		9135	507,688.40	0.00	507,688.40				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	1,280,407.91	8,042,187.47	9,322,595.38				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	6,468.01	1,306.73	7,774.74				
6) Stores		9320	448,175.32	0.00	448,175.32				
7) Prepaid Expenditures		9330	965,049.36	0.00	965,049.36				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL ASSETS			161,891,683.16	(51,616,764.43)	110,274,918.73				
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	(4,590,785.99)	115,741.04	(4,475,044.95)				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	2,327,068.04	0.00	2,327,068.04				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	8,685,211.00	0.00	8,685,211.00				
6) TOTAL LIABILITIES			6,421,493.05	115,741.04	6,537,234.09				
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									

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)	
(G9 + H2) - (I6 + J2)			155,470,190.11	(51,732,505.47)	103,737,684.64				

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	357,471,786.00	0.00	357,471,786.00	376,449,189.00	0.00	376,449,189.00	5.3%
Education Protection Account State Aid - Current Year		8012	94,607,912.00	0.00	94,607,912.00	94,731,717.00	0.00	94,731,717.00	0.1%
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	811,903.00	0.00	811,903.00	811,903.00	0.00	811,903.00	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	80,899,903.00	0.00	80,899,903.00	80,899,903.00	0.00	80,899,903.00	0.0%
Unsecured Roll Taxes		8042	2,567,061.00	0.00	2,567,061.00	2,567,061.00	0.00	2,567,061.00	0.0%
Prior Years' Taxes		8043	603,506.00	0.00	603,506.00	603,506.00	0.00	603,506.00	0.0%
Supplemental Taxes		8044	3,918,133.00	0.00	3,918,133.00	3,918,133.00	0.00	3,918,133.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	29,643,411.00	0.00	29,643,411.00	29,643,411.00	0.00	29,643,411.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	144,810.00	0.00	144,810.00	144,810.00	0.00	144,810.00	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	19,260.00	0.00	19,260.00	19,260.00	0.00	19,260.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	(9,630.00)	0.00	(9,630.00)	(9,630.00)	0.00	(9,630.00)	0.0%
Subtotal, LCFF Sources			570,678,055.00	0.00	570,678,055.00	589,779,263.00	0.00	589,779,263.00	3.3%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(388,765.00)		(388,765.00)	(388,765.00)		(388,765.00)	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	(1,926,950.00)	0.00	(1,926,950.00)	(1,924,754.00)	0.00	(1,924,754.00)	-0.1%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			568,362,340.00	0.00	568,362,340.00	587,465,744.00	0.00	587,465,744.00	3.4%
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	9,047,835.00	9,047,835.00	0.00	10,136,693.00	10,136,693.00	12.0%
Special Education Discretionary Grants		8182	0.00	1,693,013.00	1,693,013.00	0.00	1,693,013.00	1,693,013.00	0.0%
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		20,370,048.00	20,370,048.00		16,603,702.00	16,603,702.00	-18.5%
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		2,775,711.00	2,775,711.00		1,928,559.00	1,928,559.00	-30.5%
Title III, Part A, Immigrant Student Program	4201	8290		231,462.00	231,462.00		111,189.00	111,189.00	-52.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		1,563,805.00	1,563,805.00		987,826.00	987,826.00	-36.8%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3183, 3185, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290		2,868,128.00	2,868,128.00		4,386,321.00	4,386,321.00	52.9%
Career and Technical Education	3500-3599	8290		502,578.00	502,578.00		0.00	0.00	-100.0%
All Other Federal Revenue	All Other	8290	0.00	2,491,944.00	2,491,944.00	0.00	2,073,400.00	2,073,400.00	-16.8%
TOTAL FEDERAL REVENUE			0.00	41,544,524.00	41,544,524.00	0.00	37,920,703.00	37,920,703.00	-8.7%
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		35,073,469.00	35,073,469.00		35,764,669.00	35,764,669.00	2.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	13,482,112.00	0.00	13,482,112.00	2,503,339.00	0.00	2,503,339.00	-81.4%
Lottery - Unrestricted and Instructional Materials		8560	9,466,945.00	3,322,836.00	12,789,781.00	9,466,945.00	3,322,836.00	12,789,781.00	0.0%
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		3,550,858.00	3,550,858.00		3,352,568.00	3,352,568.00	-5.6%

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)	
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		1,286,076.00	1,286,076.00		0.00	0.00	-100.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		4,944,072.00	4,944,072.00		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		256,836.00	256,836.00		0.00	0.00	-100.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	392,085.00	33,743,648.00	34,135,733.00	38,250.00	34,168,592.00	34,206,842.00	0.2%
TOTAL, OTHER STATE REVENUE			23,341,142.00	82,177,795.00	105,518,937.00	12,008,534.00	76,608,665.00	88,617,199.00	-16.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	155,000.00	0.00	155,000.00	155,000.00	0.00	155,000.00	0.0%
Interest		8660	1,760,754.00	0.00	1,760,754.00	1,760,754.00	0.00	1,760,754.00	0.0%
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	295,000.00	0.00	295,000.00	295,000.00	0.00	295,000.00	0.0%
Interagency Services		8677	100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	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	62,000.00	0.00	62,000.00	62,000.00	0.00	62,000.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

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)	
(50%) Adjustment		8691	9,630.00	0.00	9,630.00	9,630.00	0.00	9,630.00	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	1,188,114.00	7,278,879.00	8,466,993.00	1,126,888.00	1,566,773.00	2,693,661.00	-68.2%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,575,498.00	7,278,879.00	10,854,377.00	3,514,272.00	1,566,773.00	5,081,045.00	-53.2%
TOTAL, REVENUES			595,278,980.00	131,001,198.00	726,280,178.00	602,988,550.00	116,096,141.00	719,084,691.00	-1.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	229,688,905.00	35,950,582.00	265,639,487.00	223,095,206.00	36,263,887.00	259,359,093.00	-2.4%
Certificated Pupil Support Salaries		1200	10,792,459.00	13,468,521.00	24,260,980.00	10,895,017.00	16,424,453.00	27,319,470.00	12.6%
Certificated Supervisors' and Administrators' Salaries		1300	22,368,337.00	1,361,847.00	23,730,184.00	21,455,494.00	1,282,832.00	22,738,326.00	-4.2%
Other Certificated Salaries		1900	5,510,417.00	8,276,581.00	13,786,998.00	6,170,978.00	7,168,418.00	13,339,396.00	-3.2%
TOTAL, CERTIFICATED SALARIES			268,360,118.00	59,057,531.00	327,417,649.00	261,616,695.00	61,139,590.00	322,756,285.00	-1.4%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	3,616,834.00	25,232,120.00	28,848,954.00	2,122,801.00	27,173,065.00	29,295,866.00	1.5%
Classified Support Salaries		2200	27,615,917.00	10,922,905.00	38,538,822.00	28,558,442.00	11,034,733.00	39,593,175.00	2.7%
Classified Supervisors' and Administrators' Salaries		2300	4,625,988.00	850,213.00	5,476,201.00	4,437,701.00	948,329.00	5,386,030.00	-1.6%
Clerical, Technical and Office Salaries		2400	25,709,061.00	2,714,461.00	28,423,522.00	25,359,635.00	2,602,096.00	27,961,731.00	-1.6%
Other Classified Salaries		2900	1,529,086.00	165,351.00	1,694,437.00	1,673,096.00	124,751.00	1,797,847.00	6.1%
TOTAL, CLASSIFIED SALARIES			63,096,886.00	39,885,050.00	102,981,936.00	62,151,675.00	41,882,974.00	104,034,649.00	1.0%
EMPLOYEE BENEFITS									
STRS		3101-3102	43,500,073.00	33,541,965.00	77,042,038.00	44,444,792.00	38,913,394.00	83,358,186.00	8.2%
PERS		3201-3202	10,342,412.00	7,051,764.00	17,394,176.00	12,227,492.00	8,182,630.00	20,410,122.00	17.3%
OASDI/Medicare/Alternative		3301-3302	8,468,393.00	3,897,267.00	12,365,660.00	8,536,619.00	4,087,885.00	12,624,504.00	2.1%
Health and Welfare Benefits		3401-3402	46,678,519.00	17,463,875.00	64,142,394.00	47,709,542.00	20,563,303.00	68,272,845.00	6.4%
Unemployment Insurance		3501-3502	168,779.00	48,281.00	217,060.00	162,311.00	51,489.00	213,800.00	-1.5%
Workers' Compensation		3601-3602	8,272,940.00	2,525,058.00	10,797,998.00	6,477,900.00	2,062,654.00	8,540,554.00	-20.9%
OPEB, Allocated		3701-3702	1,944,450.00	0.00	1,944,450.00	1,974,450.00	32,604.00	2,007,054.00	3.2%
OPEB, Active Employees		3751-3752	12,155,522.00	4,173,732.00	16,329,254.00	12,119,353.00	3,841,267.00	15,960,620.00	-2.3%
Other Employee Benefits		3901-3902	793,904.00	372,713.00	1,166,617.00	740,937.00	130,783.00	871,720.00	-25.3%
TOTAL, EMPLOYEE BENEFITS			132,324,992.00	69,074,655.00	201,399,647.00	134,393,396.00	77,866,009.00	212,259,405.00	5.4%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	2,798,750.00	3,322,836.00	6,121,586.00	2,841,544.00	3,337,836.00	6,179,380.00	0.9%
Books and Other Reference Materials		4200	811,533.00	667,443.00	1,478,976.00	288,426.00	310,630.00	599,056.00	-59.5%
Materials and Supplies		4300	15,237,225.00	10,041,271.00	25,278,496.00	12,697,161.00	6,584,502.00	19,281,663.00	-23.7%

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)	
Noncapitalized Equipment		4400	4,276,668.00	3,282,035.00	7,558,703.00	4,046,573.00	1,158,854.00	5,205,427.00	-31.1%
Food		4700	0.00	9,800.00	9,800.00	0.00	0.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			23,124,176.00	17,323,385.00	40,447,561.00	19,873,704.00	11,391,822.00	31,265,526.00	-22.7%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	3,053,080.00	16,058,222.00	19,111,302.00	2,940,886.00	16,129,942.00	19,070,828.00	-0.2%
Travel and Conferences		5200	1,091,412.00	1,484,957.00	2,576,369.00	826,757.00	818,766.00	1,645,523.00	-36.1%
Dues and Memberships		5300	130,493.00	12,078.00	142,571.00	129,500.00	11,248.00	140,748.00	-1.3%
Insurance		5400 - 5450	2,922,845.00	0.00	2,922,845.00	3,226,498.00	0.00	3,226,498.00	10.4%
Operations and Housekeeping Services		5500	10,297,971.00	169,827.00	10,467,798.00	11,000,083.00	169,827.00	11,169,910.00	6.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,169,380.00	1,592,260.00	3,761,640.00	2,068,847.00	1,236,959.00	3,305,806.00	-12.1%
Transfers of Direct Costs		5710	(6,537,630.00)	6,537,630.00	0.00	(5,971,707.00)	5,971,707.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(105,950.00)	4,158.00	(101,792.00)	(150,033.00)	(16,894.00)	(166,927.00)	64.0%
Professional/Consulting Services and Operating Expenditures		5800	13,270,581.00	3,223,945.00	16,494,526.00	12,756,277.00	1,483,085.00	14,239,362.00	-13.7%
Communications		5900	1,740,781.00	54,587.00	1,795,368.00	1,663,857.00	50,337.00	1,714,194.00	-4.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			28,032,963.00	29,137,664.00	57,170,627.00	28,490,965.00	25,854,977.00	54,345,942.00	-4.9%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	10,000.00	10,000.00	0.00	0.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	1,637,940.00	1,637,940.00	0.00	0.00	0.00	-100.0%
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	3,945,852.00	1,539,272.00	5,485,124.00	2,250,000.00	0.00	2,250,000.00	-59.0%
Equipment Replacement		6500	1,020,045.00	427,234.00	1,447,279.00	441,234.00	0.00	441,234.00	-69.5%
TOTAL CAPITAL OUTLAY			4,965,897.00	3,614,446.00	8,580,343.00	2,691,234.00	0.00	2,691,234.00	-68.6%
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	81,084.00	81,084.00	0.00	81,084.00	81,084.00	0.0%
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	519,778.00	2,464,130.00	2,983,908.00	519,778.00	2,464,130.00	2,983,908.00	0.0%
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%

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)	
All Other Transfers Out to All Others		7299	350,000.00	34,880.00	384,880.00	350,000.00	55,899.00	405,899.00	5.5%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	500,000.00	0.00	500,000.00	500,000.00	0.00	500,000.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,369,778.00	2,580,094.00	3,949,872.00	1,369,778.00	2,601,113.00	3,970,891.00	0.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(9,887,288.00)	9,887,288.00	0.00	(8,454,588.00)	8,454,588.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,986,802.00)	0.00	(1,986,802.00)	(1,785,486.00)	0.00	(1,785,486.00)	-10.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(11,874,090.00)	9,887,288.00	(1,986,802.00)	(10,240,074.00)	8,454,588.00	(1,785,486.00)	-10.1%
TOTAL, EXPENDITURES			509,400,720.00	230,560,113.00	739,960,833.00	500,347,373.00	229,191,073.00	729,538,446.00	-1.4%

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)	
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	206,680.00	0.00	206,680.00	224,032.00	0.00	224,032.00	8.4%
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	400,000.00	0.00	400,000.00	400,000.00	0.00	400,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			606,680.00	0.00	606,680.00	624,032.00	0.00	624,032.00	2.9%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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)	
(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	(104,099,989.00)	104,099,989.00	0.00	(114,640,559.00)	114,640,559.00	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			(104,099,989.00)	104,099,989.00	0.00	(114,640,559.00)	114,640,559.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(104,706,669.00)	104,099,989.00	(606,680.00)	(115,264,591.00)	114,640,559.00	(624,032.00)	2.9%

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)	
A. REVENUES									
1) LCFF Sources		8010-8099	568,362,340.00	0.00	568,362,340.00	587,465,744.00	0.00	587,465,744.00	3.4%
2) Federal Revenue		8100-8299	0.00	41,544,524.00	41,544,524.00	0.00	37,920,703.00	37,920,703.00	-8.7%
3) Other State Revenue		8300-8599	23,341,142.00	82,177,795.00	105,518,937.00	12,008,534.00	76,608,665.00	88,617,199.00	-16.0%
4) Other Local Revenue		8600-8799	3,575,498.00	7,278,879.00	10,854,377.00	3,514,272.00	1,566,773.00	5,081,045.00	-53.2%
5) TOTAL REVENUES			595,278,980.00	131,001,198.00	726,280,178.00	602,988,550.00	116,096,141.00	719,084,691.00	-1.0%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		338,013,488.00	143,063,460.00	481,076,948.00	329,568,030.00	145,505,128.00	475,073,158.00	-1.2%
2) Instruction - Related Services	2000-2999		59,925,453.00	20,545,302.00	80,470,755.00	59,638,662.00	18,353,956.00	77,992,618.00	-3.1%
3) Pupil Services	3000-3999		40,165,277.00	32,434,233.00	72,599,510.00	41,798,970.00	35,201,585.00	77,000,555.00	6.1%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		11,994.00	0.00	11,994.00	0.00	0.00	0.00	-100.0%
7) General Administration	7000-7999		32,311,306.00	11,107,395.00	43,418,701.00	29,628,662.00	8,845,564.00	38,474,226.00	-11.4%
8) Plant Services	8000-8999		37,603,424.00	20,829,629.00	58,433,053.00	38,343,271.00	18,683,727.00	57,026,998.00	-2.4%
9) Other Outgo	9000-9999	Except 7600-7699	1,369,778.00	2,580,094.00	3,949,872.00	1,369,778.00	2,601,113.00	3,970,891.00	0.5%
10) TOTAL EXPENDITURES			509,400,720.00	230,560,113.00	739,960,833.00	500,347,373.00	229,191,073.00	729,538,446.00	-1.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			85,878,260.00	(99,558,915.00)	(13,680,655.00)	102,641,177.00	(113,094,932.00)	(10,453,755.00)	-23.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	606,680.00	0.00	606,680.00	624,032.00	0.00	624,032.00	2.9%
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	(104,099,989.00)	104,099,989.00	0.00	(114,640,559.00)	114,640,559.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(104,706,669.00)	104,099,989.00	(606,680.00)	(115,264,591.00)	114,640,559.00	(624,032.00)	2.9%

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)			(18,828,409.00)	4,541,074.00	(14,287,335.00)	(12,623,414.00)	1,545,627.00	(11,077,787.00)	-22.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	90,207,963.22	24,891,067.04	115,099,030.26	71,379,554.22	29,432,141.04	100,811,695.26	-12.4%
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)			90,207,963.22	24,891,067.04	115,099,030.26	71,379,554.22	29,432,141.04	100,811,695.26	-12.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			90,207,963.22	24,891,067.04	115,099,030.26	71,379,554.22	29,432,141.04	100,811,695.26	-12.4%
2) Ending Balance, June 30 (E + F1e)			71,379,554.22	29,432,141.04	100,811,695.26	58,756,140.22	30,977,768.04	89,733,908.26	-11.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	140,000.00	0.00	140,000.00	140,000.00	0.00	140,000.00	0.0%
Stores		9712	450,643.33	0.00	450,643.33	532,116.22	0.00	532,116.22	18.1%
Prepaid Items		9713	836,530.70	0.00	836,530.70	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	29,432,141.26	29,432,141.26	0.00	30,977,768.26	30,977,768.26	5.3%
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)									
Reserve for Instructional Materials/Adop	0000	9780		0.00	55,152,380.19	43,434,024.00	0.00	43,434,024.00	-21.2%
Reserve for Arbinger Training	0000	9780				6,177,295.00		6,177,295.00	
Reserve for Future Funding Priorities	0000	9780				1,947,568.00		1,947,568.00	
Reserve for Instructional Materials/Adop	0000	9780				35,309,161.00		35,309,161.00	
Reserve for CTE	0000	9780	6,467,703.00		6,467,703.00				
Reserve for Arbinger Training	0000	9780	528,021.00		528,021.00				
Reserve for Future Funding Priorities	0000	9780	1,947,568.00		1,947,568.00				
Reserve for Future Funding Priorities	0000	9780	46,209,088.19		46,209,088.19				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	14,800,000.00	0.00	14,800,000.00	14,650,000.00	0.00	14,650,000.00	-1.0%
Unassigned/Unappropriated Amount		9790	0.00	(0.22)	(0.22)	0.00	(0.22)	(0.22)	0.0%

Resource	Description	2018-19 Estimated Actuals	2019-20 Budget
5640	Medi-Cal Billing Option	989,189.99	681,809.99
6300	Lottery: Instructional Materials	10,715,029.93	10,715,029.93
6512	Special Ed: Mental Health Services	203,704.47	62,423.47
7510	Low-Performing Students Block Grant	3,039,125.00	1,666,723.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Sectir	13,159,158.50	16,279,569.50
9010	Other Restricted Local	1,325,933.37	1,572,212.37
Total, Restricted Balance		29,432,141.26	30,977,768.26

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	2,431,162.00	2,388,154.00	-1.8%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	263,476.00	221,321.00	-16.0%
4) Other Local Revenue		8600-8799	11,021.00	10,000.00	-9.3%
5) TOTAL, REVENUES			2,705,659.00	2,619,475.00	-3.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,245,843.00	1,213,408.00	-2.6%
2) Classified Salaries		2000-2999	184,716.00	184,266.00	-0.2%
3) Employee Benefits		3000-3999	663,067.00	706,515.00	6.6%
4) Books and Supplies		4000-4999	224,837.00	102,830.00	-54.3%
5) Services and Other Operating Expenditures		5000-5999	97,922.00	91,478.00	-6.6%
6) Capital Outlay		6000-6999	30,000.00	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	52,786.00	50,475.00	-4.4%
9) TOTAL, EXPENDITURES			2,499,171.00	2,348,972.00	-6.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			206,488.00	270,503.00	31.0%
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)			206,488.00	270,503.00	31.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,058,397.76	4,264,885.76	5.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,058,397.76	4,264,885.76	5.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,058,397.76	4,264,885.76	5.1%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	4,247,101.14	4,517,604.14	6.4%
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	4,074,327.13		
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	30,158.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	11,815.96		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL ASSETS			4,116,301.09		
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	759.40		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,246.74		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	38,057.00		
6) TOTAL LIABILITIES			40,063.14		
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)			4,076,237.95		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
LCFF SOURCES					
Principal Apportionment State Aid - Current Year		8011	1,592,687.00	1,537,828.00	-3.4%
Education Protection Account State Aid - Current Year		8012	362,083.00	404,444.00	11.7%
State Aid - Prior Years		8019	0.00	0.00	0.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	476,392.00	445,882.00	-6.4%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			2,431,162.00	2,388,154.00	-1.8%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3150, 3155, 3180, 3181, 3182, 3185, 4124, 4126, 4127, 4128, 5510, 5630	8290	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	95,059.00	9,774.00	-89.7%
Lottery - Unrestricted and Instructional Materials		8560	53,544.00	53,544.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	114,873.00	158,003.00	37.5%
TOTAL, OTHER STATE REVENUE			263,476.00	221,321.00	-16.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	10,000.00	10,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	1,021.00	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			11,021.00	10,000.00	-9.3%
TOTAL REVENUES			2,705,659.00	2,619,475.00	-3.2%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	951,660.00	902,622.00	-5.2%
Certificated Pupil Support Salaries		1200	83,932.00	87,297.00	4.0%
Certificated Supervisors' and Administrators' Salaries		1300	210,251.00	223,489.00	6.3%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,245,843.00	1,213,408.00	-2.6%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	16,855.00	17,413.00	3.3%
Classified Support Salaries		2200	68,749.00	64,431.00	-6.3%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	92,112.00	95,422.00	3.6%
Other Classified Salaries		2900	7,000.00	7,000.00	0.0%
TOTAL, CLASSIFIED SALARIES			184,716.00	184,266.00	-0.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	299,913.00	365,495.00	21.9%
PERS		3201-3202	29,390.00	33,642.00	14.5%
OASDI/Medicare/Alternative		3301-3302	32,196.00	31,693.00	-1.6%
Health and Welfare Benefits		3401-3402	237,354.00	195,490.00	-17.6%
Unemployment Insurance		3501-3502	715.00	701.00	-2.0%
Workers' Compensation		3601-3602	39,342.00	27,953.00	-28.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	23,276.00	50,115.00	115.3%
Other Employee Benefits		3901-3902	881.00	1,426.00	61.9%
TOTAL, EMPLOYEE BENEFITS			663,067.00	706,515.00	6.6%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	53,897.00	20,000.00	-62.9%
Books and Other Reference Materials		4200	53,049.00	34,255.00	-35.4%
Materials and Supplies		4300	111,939.00	42,623.00	-61.9%
Noncapitalized Equipment		4400	5,952.00	5,952.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			224,837.00	102,830.00	-54.3%

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	14,476.00	12,000.00	-17.1%
Dues and Memberships		5300	3,080.00	3,080.00	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	17,329.00	16,123.00	-7.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	14,000.00	12,000.00	-14.3%
Professional/Consulting Services and Operating Expenditures		5800	40,504.00	39,742.00	-1.9%
Communications		5900	8,533.00	8,533.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			97,922.00	91,478.00	-6.6%
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	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	30,000.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			30,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	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					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	52,786.00	50,475.00	-4.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			52,786.00	50,475.00	-4.4%
TOTAL, EXPENDITURES			2,499,171.00	2,348,972.00	-6.0%

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					
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	2,431,162.00	2,388,154.00	-1.8%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	263,476.00	221,321.00	-16.0%
4) Other Local Revenue		8600-8799	11,021.00	10,000.00	-9.3%
5) TOTAL, REVENUES			2,705,659.00	2,619,475.00	-3.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,710,096.00	1,574,652.00	-7.9%
2) Instruction - Related Services	2000-2999		484,262.00	519,007.00	7.2%
3) Pupil Services	3000-3999		121,984.00	121,499.00	-0.4%
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		52,786.00	50,475.00	-4.4%
8) Plant Services	8000-8999		130,043.00	83,339.00	-35.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,499,171.00	2,348,972.00	-6.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			206,488.00	270,503.00	31.0%
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)			206,488.00	270,503.00	31.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,058,397.76	4,264,885.76	5.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,058,397.76	4,264,885.76	5.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,058,397.76	4,264,885.76	5.1%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	4,247,101.14	4,517,604.14	6.4%
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
6300	Lottery: Instructional Materials	0.34	0.34
7338	College Readiness Block Grant	0.28	0.28
7510	Low-Performing Students Block Grant	17,784.00	17,784.00
Total, Restricted Balance		17,784.62	17,784.62

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	388,765.00	388,765.00	0.0%
2) Federal Revenue		8100-8299	1,813,532.00	1,039,837.00	-42.7%
3) Other State Revenue		8300-8599	2,778,325.00	2,895,852.00	4.2%
4) Other Local Revenue		8600-8799	1,131,337.00	472,454.00	-58.2%
5) TOTAL REVENUES			6,111,959.00	4,796,908.00	-21.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,707,088.00	1,584,387.00	-7.2%
2) Classified Salaries		2000-2999	1,357,651.00	984,944.00	-27.5%
3) Employee Benefits		3000-3999	1,395,951.00	1,237,177.00	-11.4%
4) Books and Supplies		4000-4999	831,455.00	300,608.00	-63.8%
5) Services and Other Operating Expenditures		5000-5999	742,751.00	464,142.00	-37.5%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	89,803.00	89,803.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	206,752.00	157,768.00	-23.7%
9) TOTAL EXPENDITURES			6,331,451.00	4,818,829.00	-23.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(219,492.00)	(21,921.00)	-90.0%
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)			(219,492.00)	(21,921.00)	-90.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,606,143.87	2,386,651.87	-8.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,606,143.87	2,386,651.87	-8.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,606,143.87	2,386,651.87	-8.4%
2) Ending Balance, June 30 (E + F1e)			2,386,651.87	2,364,730.87	-0.9%
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	1,051,354.34	995,887.34	-5.3%
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	1,335,297.53	1,368,843.53	2.5%
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	1,334,408.19		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	5,510.82		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	11,356.45		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	616,735.91		
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			1,968,011.37		
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	1,994.84		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	6,468.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			8,462.84		
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)			1,959,548.53		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	388,765.00	388,765.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			388,765.00	388,765.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	83,687.00	83,687.00	0.0%
All Other Federal Revenue	All Other	8290	1,729,845.00	956,150.00	-44.7%
TOTAL, FEDERAL REVENUE			1,813,532.00	1,039,837.00	-42.7%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	658,022.00	674,553.00	2.5%
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	1,951,426.00	2,021,959.00	3.6%
All Other State Revenue	All Other	8590	168,877.00	199,340.00	18.0%
TOTAL, OTHER STATE REVENUE			2,778,325.00	2,895,852.00	4.2%

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	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	114,576.00	122,654.00	7.1%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,016,761.00	349,800.00	-65.6%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,131,337.00	472,454.00	-58.2%
TOTAL, REVENUES			6,111,959.00	4,796,908.00	-21.5%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,374,271.00	1,250,039.00	-9.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	332,817.00	334,348.00	0.5%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,707,088.00	1,584,387.00	-7.2%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	37,339.00	29,576.00	-20.8%
Classified Support Salaries		2200	722,754.00	445,670.00	-38.3%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	541,896.00	509,698.00	-5.9%
Other Classified Salaries		2900	55,662.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			1,357,651.00	984,944.00	-27.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	385,683.00	411,474.00	6.7%
PERS		3201-3202	230,583.00	195,596.00	-15.2%
OASDI/Medicare/Alternative		3301-3302	129,731.00	98,321.00	-24.2%
Health and Welfare Benefits		3401-3402	454,671.00	371,837.00	-18.2%
Unemployment Insurance		3501-3502	1,537.00	1,288.00	-16.2%
Workers' Compensation		3601-3602	83,923.00	51,383.00	-38.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	106,382.00	103,913.00	-2.3%
Other Employee Benefits		3901-3902	3,441.00	3,365.00	-2.2%
TOTAL, EMPLOYEE BENEFITS			1,395,951.00	1,237,177.00	-11.4%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	80,323.00	63,768.00	-20.6%
Materials and Supplies		4300	681,017.00	221,243.00	-67.5%
Noncapitalized Equipment		4400	70,115.00	15,597.00	-77.8%
TOTAL, BOOKS AND SUPPLIES			831,455.00	300,608.00	-63.8%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	138,489.00	140,207.00	1.2%
Travel and Conferences		5200	58,484.00	51,334.00	-12.2%
Dues and Memberships		5300	3,645.00	3,562.00	-2.3%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,200.00	1,200.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	112,660.00	106,266.00	-5.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	6,251.00	7,740.00	23.8%
Professional/Consulting Services and Operating Expenditures		5800	399,042.00	130,853.00	-67.2%
Communications		5900	22,980.00	22,980.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			742,751.00	464,142.00	-37.5%
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	89,803.00	89,803.00	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)			89,803.00	89,803.00	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	206,752.00	157,768.00	-23.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			206,752.00	157,768.00	-23.7%
TOTAL, EXPENDITURES			6,331,451.00	4,818,829.00	-23.9%

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	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	388,765.00	388,765.00	0.0%
2) Federal Revenue		8100-8299	1,813,532.00	1,039,837.00	-42.7%
3) Other State Revenue		8300-8599	2,778,325.00	2,895,852.00	4.2%
4) Other Local Revenue		8600-8799	1,131,337.00	472,454.00	-58.2%
5) TOTAL REVENUES			6,111,959.00	4,796,908.00	-21.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		3,534,876.00	2,529,684.00	-28.4%
2) Instruction - Related Services	2000-2999		1,296,837.00	1,316,156.00	1.5%
3) Pupil Services	3000-3999		1,110,283.00	627,828.00	-43.5%
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		206,752.00	157,768.00	-23.7%
8) Plant Services	8000-8999		92,900.00	97,590.00	5.0%
9) Other Outgo	9000-9999	Except 7600-7699	89,803.00	89,803.00	0.0%
10) TOTAL EXPENDITURES			6,331,451.00	4,818,829.00	-23.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			(219,492.00)	(21,921.00)	-90.0%
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)			(219,492.00)	(21,921.00)	-90.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,606,143.87	2,386,651.87	-8.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,606,143.87	2,386,651.87	-8.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,606,143.87	2,386,651.87	-8.4%
2) Ending Balance, June 30 (E + F1e)			2,386,651.87	2,364,730.87	-0.9%
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			1,051,354.34	995,887.34	-5.3%
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	1,335,297.53	1,368,843.53	2.5%
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
6015	Adults in Correctional Facilities	375,461.27	319,994.27
6391	Adult Education Program	0.42	0.42
9010	Other Restricted Local	675,892.65	675,892.65
Total, Restricted Balance		1,051,354.34	995,887.34

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	3,990,754.00	3,774,231.00	-5.4%
3) Other State Revenue		8300-8599	2,750,699.00	2,622,097.00	-4.7%
4) Other Local Revenue		8600-8799	456,935.00	415,819.00	-9.0%
5) TOTAL REVENUES			7,198,388.00	6,812,147.00	-5.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	2,104,283.00	2,210,029.00	5.0%
2) Classified Salaries		2000-2999	1,323,454.00	1,338,110.00	1.1%
3) Employee Benefits		3000-3999	1,696,677.00	1,878,412.00	10.7%
4) Books and Supplies		4000-4999	552,136.00	118,827.00	-78.5%
5) Services and Other Operating Expenditures		5000-5999	1,317,548.00	1,204,310.00	-8.6%
6) Capital Outlay		6000-6999	62,032.00	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	348,938.00	286,491.00	-17.9%
9) TOTAL EXPENDITURES			7,405,068.00	7,036,179.00	-5.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(206,680.00)	(224,032.00)	8.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	206,680.00	224,032.00	8.4%
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			206,680.00	224,032.00	8.4%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	267,032.80	267,032.80	0.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			267,032.80	267,032.80	0.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			267,032.80	267,032.80	0.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	2,619.82	0.00	-100.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	261,668.03	261,668.03	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	2,744.95	5,364.77	95.4%
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	(222,963.18)		
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	157,199.98		
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	2,619.82		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			(63,143.38)		
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	1,812.21		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	60.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,872.21		
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)			(65,015.59)		

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	3,990,754.00	3,774,231.00	-5.4%
TOTAL, FEDERAL REVENUE			3,990,754.00	3,774,231.00	-5.4%
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	2,408,552.00	2,408,552.00	0.0%
All Other State Revenue	All Other	8590	342,147.00	213,545.00	-37.6%
TOTAL, OTHER STATE REVENUE			2,750,699.00	2,622,097.00	-4.7%
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	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
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	456,935.00	415,819.00	-9.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			456,935.00	415,819.00	-9.0%
TOTAL, REVENUES			7,198,388.00	6,812,147.00	-5.4%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,686,848.00	1,687,028.00	0.0%
Certificated Pupil Support Salaries		1200	98,974.00	96,521.00	-2.5%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	318,461.00	426,480.00	33.9%
TOTAL, CERTIFICATED SALARIES			2,104,283.00	2,210,029.00	5.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	801,992.00	823,862.00	2.7%
Classified Support Salaries		2200	311,977.00	313,462.00	0.5%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	209,485.00	200,786.00	-4.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,323,454.00	1,338,110.00	1.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	514,739.00	573,959.00	11.5%
PERS		3201-3202	233,226.00	264,780.00	13.5%
OASDI/Medicare/Alternative		3301-3302	128,396.00	134,413.00	4.7%
Health and Welfare Benefits		3401-3402	599,613.00	685,766.00	14.4%
Unemployment Insurance		3501-3502	1,678.00	1,777.00	5.9%
Workers' Compensation		3601-3602	87,768.00	76,245.00	-13.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	127,340.00	137,291.00	7.8%
Other Employee Benefits		3901-3902	3,917.00	4,181.00	6.7%
TOTAL, EMPLOYEE BENEFITS			1,696,677.00	1,878,412.00	10.7%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	4,815.00	2,400.00	-50.2%
Materials and Supplies		4300	503,910.00	114,927.00	-77.2%
Noncapitalized Equipment		4400	43,411.00	1,500.00	-96.5%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			552,136.00	118,827.00	-78.5%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	1,154,016.00	1,131,116.00	-2.0%
Travel and Conferences		5200	64,610.00	22,640.00	-65.0%
Dues and Memberships		5300	2,500.00	250.00	-90.0%
Insurance		5400-5450	1,765.00	0.00	-100.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	16,707.00	13,360.00	-20.0%
Transfers of Direct Costs		5710	0.00	0.00	-0.0%
Transfers of Direct Costs - Interfund		5750	33,393.00	15,850.00	-52.5%
Professional/Consulting Services and Operating Expenditures		5800	35,530.00	13,067.00	-63.2%
Communications		5900	9,027.00	8,027.00	-11.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,317,548.00	1,204,310.00	-8.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	36,542.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	25,490.00	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			62,032.00	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	348,938.00	286,491.00	-17.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			348,938.00	286,491.00	-17.9%
TOTAL EXPENDITURES			7,405,068.00	7,036,179.00	-5.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	206,680.00	224,032.00	8.4%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			206,680.00	224,032.00	8.4%
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)			206,680.00	224,032.00	8.4%

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	3,990,754.00	3,774,231.00	-5.4%
3) Other State Revenue		8300-8599	2,750,699.00	2,622,097.00	-4.7%
4) Other Local Revenue		8600-8799	456,935.00	415,819.00	-9.0%
5) TOTAL, REVENUES			7,198,388.00	6,812,147.00	-5.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		5,556,003.00	5,165,052.00	-7.0%
2) Instruction - Related Services	2000-2999		921,089.00	1,083,476.00	17.6%
3) Pupil Services	3000-3999		517,006.00	501,160.00	-3.1%
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		348,938.00	286,491.00	-17.9%
8) Plant Services	8000-8999		62,032.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			7,405,068.00	7,036,179.00	-5.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(206,680.00)	(224,032.00)	8.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	206,680.00	224,032.00	8.4%
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			206,680.00	224,032.00	8.4%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	267,032.80	267,032.80	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			267,032.80	267,032.80	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			267,032.80	267,032.80	0.0%
2) Ending Balance, June 30 (E + F1e)			267,032.80	267,032.80	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	2,619.82	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			261,668.03	261,668.03	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	2,744.95	5,364.77	95.4%
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
6130	Child Development: Center-Based Reserve Account	261,668.03	261,668.03
Total, Restricted Balance		261,668.03	261,668.03

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	15,990,504.00	16,223,317.00	1.5%
3) Other State Revenue		8300-8599	1,200,000.00	1,200,000.00	0.0%
4) Other Local Revenue		8600-8799	8,263,488.00	8,174,791.00	-1.1%
5) TOTAL, REVENUES			25,453,992.00	25,598,108.00	0.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	8,836,178.00	8,880,787.00	0.5%
3) Employee Benefits		3000-3999	4,567,571.00	4,515,759.00	-1.1%
4) Books and Supplies		4000-4999	11,311,793.00	10,974,560.00	-3.0%
5) Services and Other Operating Expenditures		5000-5999	787,129.00	858,166.00	9.0%
6) Capital Outlay		6000-6999	40,000.00	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	1,378,326.00	1,290,752.00	-6.4%
9) TOTAL, EXPENDITURES			26,920,997.00	26,520,024.00	-1.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,467,005.00)	(921,916.00)	-37.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	400,000.00	400,000.00	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			400,000.00	400,000.00	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)			(1,067,005.00)	(521,916.00)	-51.1%	
F. FUND BALANCE, RESERVES						
1) Beginning Fund Balance						
a) As of July 1 - Unaudited			9791	6,359,636.58	5,292,631.58	-16.8%
b) Audit Adjustments			9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)				6,359,636.58	5,292,631.58	-16.8%
d) Other Restatements			9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)				6,359,636.58	5,292,631.58	-16.8%
2) Ending Balance, June 30 (E + F1e)				5,292,631.58	4,770,715.58	-9.9%
Components of Ending Fund Balance						
a) Nonspendable						
Revolving Cash			9711	22,462.70	22,462.70	0.0%
Stores			9712	991,392.82	991,392.82	0.0%
Prepaid Items			9713	0.00	0.00	0.0%
All Others			9719	0.00	0.00	0.0%
b) Restricted			9740	4,188,809.67	3,630,615.67	-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	89,966.39	126,244.39	40.3%
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	500,980.19		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	(699,811.57)		
c) in Revolving Cash Account		9130	22,462.70		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	54,536.30		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	766,268.23		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	991,392.82		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,635,828.67		
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	13,041.22		
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			13,041.22		
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)			1,622,787.45		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	15,990,504.00	16,223,317.00	1.5%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			15,990,504.00	16,223,317.00	1.5%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	1,200,000.00	1,200,000.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,200,000.00	1,200,000.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	8,172,791.00	8,172,791.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	90,697.00	2,000.00	-97.8%
TOTAL, OTHER LOCAL REVENUE			8,263,488.00	8,174,791.00	-1.1%
TOTAL, REVENUES			25,453,992.00	25,598,108.00	0.6%

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	7,710,672.00	7,763,167.00	0.7%
Classified Supervisors' and Administrators' Salaries		2300	876,802.00	874,869.00	-0.2%
Clerical, Technical and Office Salaries		2400	248,704.00	242,751.00	-2.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			8,836,178.00	8,880,787.00	0.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	1,193,186.00	1,226,009.00	2.8%
OASDI/Medicare/Alternative		3301-3302	605,324.00	679,382.00	12.2%
Health and Welfare Benefits		3401-3402	2,105,887.00	2,028,229.00	-3.7%
Unemployment Insurance		3501-3502	4,420.00	4,440.00	0.5%
Workers' Compensation		3601-3602	222,324.00	177,621.00	-20.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	393,239.00	382,417.00	-2.8%
Other Employee Benefits		3901-3902	43,191.00	17,661.00	-59.1%
TOTAL, EMPLOYEE BENEFITS			4,567,571.00	4,515,759.00	-1.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,720,510.00	1,720,510.00	0.0%
Noncapitalized Equipment		4400	153,613.00	153,613.00	0.0%
Food		4700	9,437,670.00	9,100,437.00	-3.6%
TOTAL, BOOKS AND SUPPLIES			11,311,793.00	10,974,560.00	-3.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	20,000.00	20,000.00	0.0%
Travel and Conferences		5200	25,000.00	25,000.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	271,965.00	271,965.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	315,200.00	315,200.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(71,700.00)	(663.00)	-99.1%
Professional/Consulting Services and Operating Expenditures		5800	179,014.00	179,014.00	0.0%
Communications		5900	47,650.00	47,650.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			787,129.00	858,166.00	9.0%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	40,000.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			40,000.00	0.00	-100.0%
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	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	1,378,326.00	1,290,752.00	-6.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,378,326.00	1,290,752.00	-6.4%
TOTAL, EXPENDITURES			26,920,997.00	26,520,024.00	-1.5%

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	400,000.00	400,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			400,000.00	400,000.00	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)			400,000.00	400,000.00	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	15,990,504.00	16,223,317.00	1.5%
3) Other State Revenue		8300-8599	1,200,000.00	1,200,000.00	0.0%
4) Other Local Revenue		8600-8799	8,263,488.00	8,174,791.00	-1.1%
5) TOTAL REVENUES			25,453,992.00	25,598,108.00	0.6%
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		25,205,706.00	24,932,307.00	-1.1%
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		1,378,326.00	1,290,752.00	-6.4%
8) Plant Services	8000-8999		336,965.00	296,965.00	-11.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			26,920,997.00	26,520,024.00	-1.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,467,005.00)	(921,916.00)	-37.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	400,000.00	400,000.00	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			400,000.00	400,000.00	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)			(1,067,005.00)	(521,916.00)	-51.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,359,636.58	5,292,631.58	-16.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,359,636.58	5,292,631.58	-16.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,359,636.58	5,292,631.58	-16.8%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	22,462.70	22,462.70	0.0%
Stores		9712	991,392.82	991,392.82	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	4,188,809.67	3,630,615.67	-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	89,966.39	126,244.39	40.3%
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
5310	Child Nutrition: School Programs (e.g., School Lunch, School	3,479,358.82	2,921,164.82
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	709,450.85	709,450.85
Total, Restricted Balance		4,188,809.67	3,630,615.67

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	4,645.00	0.00	-100.0%
5) TOTAL REVENUES			4,645.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,000.00	3,000.00	0.0%
3) Employee Benefits		3000-3999	345.00	322.00	-6.7%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	37,750.00	31,504.00	-16.5%
6) Capital Outlay		6000-6999	52,819.00	221,839.00	320.0%
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			93,914.00	256,665.00	173.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(89,269.00)	(256,665.00)	187.5%
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)			(89,269.00)	(256,665.00)	187.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	345,934.82	256,665.82	-25.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			345,934.82	256,665.82	-25.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			345,934.82	256,665.82	-25.8%
2) Ending Balance, June 30 (E + F1e)			256,665.82	0.82	-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			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	256,665.82	0.82	-100.0%
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	274,171.24		
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	3,089.00		
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			277,260.24		
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)			277,260.24		

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%
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	4,645.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,645.00	0.00	-100.0%
TOTAL, REVENUES			4,645.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	3,000.00	3,000.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,000.00	3,000.00	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	230.00	230.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	2.00	2.00	0.0%
Workers' Compensation		3601-3602	83.00	60.00	-27.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	30.00	30.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			345.00	322.00	-6.7%
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%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	37,750.00	31,504.00	-16.5%
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	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			37,750.00	31,504.00	-16.5%
CAPITAL OUTLAY					
Land Improvements		6170	7,250.00	7,250.00	0.0%
Buildings and Improvements of Buildings		6200	45,569.00	214,589.00	370.9%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			52,819.00	221,839.00	320.0%
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	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL EXPENDITURES			93,914.00	256,665.00	173.3%

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					
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	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,645.00	0.00	-100.0%
5) TOTAL REVENUES			4,645.00	0.00	-100.0%
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		93,914.00	256,665.00	173.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			93,914.00	256,665.00	173.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(89,269.00)	(256,665.00)	187.5%
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)			(89,269.00)	(256,665.00)	187.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	345,934.82	256,665.82	-25.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			345,934.82	256,665.82	-25.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			345,934.82	256,665.82	-25.8%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	256,665.82	0.82	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2018-19 Estimated Actuals</u>	<u>2019-20 Budget</u>
	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	599,875.00	0.00	-100.0%
5) TOTAL REVENUES			599,875.00	0.00	-100.0%
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	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	836,909.00	85,681.00	-89.8%
6) Capital Outlay		6000-6999	24,679,157.00	108,175,887.00	338.3%
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			25,516,066.00	108,261,568.00	324.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(24,916,191.00)	(108,261,568.00)	334.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	9,000,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	121,565,126.00	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			112,565,126.00	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)			87,648,935.00	(108,261,568.00)	-223.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	33,178,853.48	120,827,788.48	264.2%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			33,178,853.48	120,827,788.48	264.2%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			33,178,853.48	120,827,788.48	264.2%
2) Ending Balance, June 30 (E + F1e)					
			120,827,788.48	12,566,220.48	-89.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	120,827,788.48	12,566,220.48	-89.6%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	11,412.77		
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	120,863,349.28		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	461,809.00		
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			121,336,571.05		
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	1,762.00		
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			1,762.00		
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)			121,334,809.05		

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	0.00	0.00	0.0%
Interest		8660	595,393.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	4,482.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			599,875.00	0.00	-100.0%
TOTAL, REVENUES			599,875.00	0.00	-100.0%

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%
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%
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	565,126.00	0.00	-100.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	10,193.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	4,990.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	256,600.00	85,681.00	-66.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			836,909.00	85,681.00	-89.8%
CAPITAL OUTLAY					
Land		6100	1,851,407.00	1,818,468.00	-1.8%
Land Improvements		6170	2,326,591.00	6,484,739.00	178.7%
Buildings and Improvements of Buildings		6200	19,520,674.00	98,257,398.00	403.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	980,485.00	1,615,282.00	64.7%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			24,679,157.00	108,175,887.00	338.3%
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	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			25,516,066.00	108,261,568.00	324.3%

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	9,000,000.00	0.00	-100.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			9,000,000.00	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 Sale of Bonds		8951	121,565,126.00	0.00	-100.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			121,565,126.00	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)			112,565,126.00	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	599,875.00	0.00	-100.0%
5) TOTAL, REVENUES			599,875.00	0.00	-100.0%
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		25,516,066.00	108,261,568.00	324.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			25,516,066.00	108,261,568.00	324.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(24,916,191.00)	(108,261,568.00)	334.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	9,000,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	121,565,126.00	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			112,565,126.00	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)			87,648,935.00	(108,261,568.00)	-223.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	33,178,853.48	120,827,788.48	264.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			33,178,853.48	120,827,788.48	264.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			33,178,853.48	120,827,788.48	264.2%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	120,827,788.48	12,566,220.48	-89.6%
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 Estimated Actuals	2019-20 Budget
7710	State School Facilities Projects	53,087,283.74	1,082,794.74
9010	Other Restricted Local	67,740,504.74	11,483,425.74
Total, Restricted Balance		120,827,788.48	12,566,220.48

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	15,348,297.00	9,000,000.00	-41.4%
5) TOTAL REVENUES			15,348,297.00	9,000,000.00	-41.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	230,949.00	316,252.00	36.9%
3) Employee Benefits		3000-3999	121,065.00	187,397.00	54.8%
4) Books and Supplies		4000-4999	6,700.00	45,000.00	571.6%
5) Services and Other Operating Expenditures		5000-5999	92,106.00	163,841.00	77.9%
6) Capital Outlay		6000-6999	20,303.00	25,000.00	23.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			471,123.00	737,490.00	56.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			14,877,174.00	8,262,510.00	-44.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,547.00	0.00	-100.0%
b) Transfers Out		7600-7629	11,625,000.00	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			(11,622,453.00)	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)			3,254,721.00	8,262,510.00	153.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	31,836,158.97	35,090,879.97	10.2%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			31,836,158.97	35,090,879.97	10.2%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			31,836,158.97	35,090,879.97	10.2%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	35,090,863.68	43,353,373.68	23.5%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	16.29	16.29	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	37,215,362.59		
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	188,741.00		
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			37,404,103.59		
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)			37,404,103.59		

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	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	545,283.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	14,803,014.00	9,000,000.00	-39.2%
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			15,348,297.00	9,000,000.00	-41.4%
TOTAL REVENUES			15,348,297.00	9,000,000.00	-41.4%

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	136,444.00	162,779.00	19.3%
Clerical, Technical and Office Salaries		2400	94,505.00	153,473.00	62.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			230,949.00	316,252.00	36.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	42,700.00	65,569.00	53.6%
OASDI/Medicare/Alternative		3301-3302	18,167.00	24,192.00	33.2%
Health and Welfare Benefits		3401-3402	44,282.00	80,883.00	82.7%
Unemployment Insurance		3501-3502	151.00	158.00	4.6%
Workers' Compensation		3601-3602	5,629.00	6,325.00	12.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	9,562.00	9,696.00	1.4%
Other Employee Benefits		3901-3902	574.00	574.00	0.0%
TOTAL, EMPLOYEE BENEFITS			121,065.00	187,397.00	54.8%
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	7,000.00	New
Noncapitalized Equipment		4400	6,700.00	38,000.00	467.2%
TOTAL, BOOKS AND SUPPLIES			6,700.00	45,000.00	571.6%

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	1,000.00	40,000.00	3900.0%
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	83,106.00	82,841.00	-0.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	5,000.00	5,000.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,000.00	36,000.00	1100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			92,106.00	163,841.00	77.9%
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%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	20,303.00	25,000.00	23.1%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			20,303.00	25,000.00	23.1%
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			471,123.00	737,490.00	56.5%

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	2,547.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,547.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	11,625,000.00	0.00	-100.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			11,625,000.00	0.00	-100.0%
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%
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)			(11,622,453.00)	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	15,348,297.00	9,000,000.00	-41.4%
5) TOTAL, REVENUES			15,348,297.00	9,000,000.00	-41.4%
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		471,123.00	737,490.00	56.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			471,123.00	737,490.00	56.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			14,877,174.00	8,262,510.00	-44.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,547.00	0.00	-100.0%
b) Transfers Out		7600-7629	11,625,000.00	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			(11,622,453.00)	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)			3,254,721.00	8,262,510.00	153.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	31,836,158.97	35,090,879.97	10.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			31,836,158.97	35,090,879.97	10.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			31,836,158.97	35,090,879.97	10.2%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	35,090,863.68	43,353,373.68	23.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	16.29	16.29	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 Estimated Actuals	2019-20 Budget
9010	Other Restricted Local	35,090,863.68	43,353,373.68
Total, Restricted Balance		<u>35,090,863.68</u>	<u>43,353,373.68</u>

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	114,385.00	0.00	-100.0%
5) TOTAL REVENUES			114,385.00	0.00	-100.0%
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	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	10,000.00	New
6) Capital Outlay		6000-6999	149,132.00	34,735,107.00	23191.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			149,132.00	34,745,107.00	23198.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(34,747.00)	(34,745,107.00)	99894.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	34,125,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	2,547.00	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			34,122,453.00	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)			34,087,706.00	(34,745,107.00)	-201.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,436,318.99	36,524,024.99	1399.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,436,318.99	36,524,024.99	1399.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,436,318.99	36,524,024.99	1399.1%
2) Ending Balance, June 30 (E + F1e)			36,524,024.99	1,778,917.99	-95.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	36,524,024.99	1,778,917.99	-95.1%
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	36,543,817.92		
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	1,308.56		
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			36,545,126.48		
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	659.23		
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			659.23		
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)			36,544,467.25		

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	78,141.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	36,244.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			114,385.00	0.00	-100.0%
TOTAL, REVENUES			114,385.00	0.00	-100.0%

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%
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	0.00	10,000.00	New
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	10,000.00	New
CAPITAL OUTLAY					
Land		6100	6,241.00	301,689.00	4734.0%
Land Improvements		6170	0.00	75,000.00	New
Buildings and Improvements of Buildings		6200	142,891.00	33,764,843.00	23529.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	593,575.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			149,132.00	34,735,107.00	23191.5%
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	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			149,132.00	34,745,107.00	23198.2%

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	34,125,000.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			34,125,000.00	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	2,547.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,547.00	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	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)			34,122,453.00	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	114,385.00	0.00	-100.0%
5) TOTAL REVENUES			114,385.00	0.00	-100.0%
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		149,132.00	34,745,107.00	23198.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			149,132.00	34,745,107.00	23198.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(34,747.00)	(34,745,107.00)	99894.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	34,125,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	2,547.00	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			34,122,453.00	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)			34,087,706.00	(34,745,107.00)	-201.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,436,318.99	36,524,024.99	1399.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,436,318.99	36,524,024.99	1399.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,436,318.99	36,524,024.99	1399.1%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	36,524,024.99	1,778,917.99	-95.1%
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 Estimated Actuals	2019-20 Budget
7710	State School Facilities Projects	36,524,024.99	1,778,917.99
Total, Restricted Balance		<u>36,524,024.99</u>	<u>1,778,917.99</u>

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	200,102.00	0.00	-100.0%
5) TOTAL REVENUES			200,102.00	0.00	-100.0%
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	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	1,635,922.00	6,355,974.00	288.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			1,635,922.00	6,355,974.00	288.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,435,820.00)	(6,355,974.00)	342.7%
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)			(1,435,820.00)	(6,355,974.00)	342.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,974,939.71	8,539,119.71	-14.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,974,939.71	8,539,119.71	-14.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,974,939.71	8,539,119.71	-14.4%
2) Ending Balance, June 30 (E + F1e)			8,539,119.71	2,183,145.71	-74.4%
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			8,539,119.71	2,183,145.71	-74.4%
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	8,759,904.55		
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	71,951.00		
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			8,831,855.55		
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)			8,831,855.55		

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	0.00	0.00	0.0%
All Other State Revenue	All Other	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%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	200,102.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			200,102.00	0.00	-100.0%
TOTAL REVENUES			200,102.00	0.00	-100.0%

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%
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	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
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	1,635,922.00	6,355,974.00	288.5%
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			1,635,922.00	6,355,974.00	288.5%
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	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL EXPENDITURES			1,635,922.00	6,355,974.00	288.5%

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%

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%
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	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	200,102.00	0.00	-100.0%
5) TOTAL REVENUES			200,102.00	0.00	-100.0%
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		1,635,922.00	6,355,974.00	288.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			1,635,922.00	6,355,974.00	288.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,435,820.00)	(6,355,974.00)	342.7%
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%

July 1 Budget
Special Reserve Fund for Capital Outlay Projects
Expenditures by Function

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,435,820.00)	(6,355,974.00)	342.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,974,939.71	8,539,119.71	-14.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,974,939.71	8,539,119.71	-14.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,974,939.71	8,539,119.71	-14.4%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	8,539,119.71	2,183,145.71	-74.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2018-19 Estimated Actuals	2019-20 Budget
6230	California Clean Energy Jobs Act	7,795,076.79	1,439,102.79
9010	Other Restricted Local	744,042.92	744,042.92
Total, Restricted Balance		8,539,119.71	2,183,145.71

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	5,580.00	3,000.00	-46.2%
5) TOTAL REVENUES			5,580.00	3,000.00	-46.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,293,943.00	1,624,812.00	25.6%
3) Employee Benefits		3000-3999	553,074.00	821,336.00	48.5%
4) Books and Supplies		4000-4999	52,229.00	52,898.00	1.3%
5) Services and Other Operating Expenditures		5000-5999	678,744.00	378,227.00	-44.3%
6) Capital Outlay		6000-6999	1,845,011.00	1,759,304.00	-4.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			4,423,001.00	4,636,577.00	4.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,417,421.00)	(4,633,577.00)	4.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,943,093.00	1,345,538.00	-30.8%
b) Transfers Out		7600-7629	17,916,355.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	12,612,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(3,361,262.00)	1,345,538.00	-140.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(7,778,683.00)	(3,288,039.00)	-57.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,094,052.60	7,315,369.60	-51.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,094,052.60	7,315,369.60	-51.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,094,052.60	7,315,369.60	-51.5%
2) Ending Balance, June 30 (E + F1e)			7,315,369.60	4,027,330.60	-44.9%
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	1,750.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			2,761,485.18	1,195,070.18	-56.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	4,552,134.42	2,832,260.42	-37.8%
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	7,348,706.65		
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	803,959.70		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	91,920.00		
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	1,750.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			8,246,336.35		
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	20,156.07		
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			20,156.07		
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)			8,226,180.28		

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					
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	0.00	0.00	0.0%
Interest		8660	2,095.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	3,485.00	3,000.00	-13.9%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,580.00	3,000.00	-46.2%
TOTAL, REVENUES			5,580.00	3,000.00	-46.2%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	32,291.00	30,000.00	-7.1%
Classified Supervisors' and Administrators' Salaries		2300	576,137.00	679,344.00	17.9%
Clerical, Technical and Office Salaries		2400	685,515.00	915,468.00	33.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,293,943.00	1,624,812.00	25.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	228,547.00	330,653.00	44.7%
OASDI/Medicare/Alternative		3301-3302	96,332.00	121,517.00	26.1%
Health and Welfare Benefits		3401-3402	147,984.00	286,937.00	93.9%
Unemployment Insurance		3501-3502	772.00	812.00	5.2%
Workers' Compensation		3601-3602	31,607.00	32,497.00	2.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	45,566.00	46,644.00	2.4%
Other Employee Benefits		3901-3902	2,266.00	2,276.00	0.4%
TOTAL, EMPLOYEE BENEFITS			553,074.00	821,336.00	48.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	12,998.00	26,200.00	101.6%
Noncapitalized Equipment		4400	39,231.00	26,698.00	-31.9%
TOTAL, BOOKS AND SUPPLIES			52,229.00	52,898.00	1.3%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	10,667.00	18,050.00	69.2%
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	121,138.00	10,100.00	-91.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	109,858.00	127,000.00	15.6%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	432,081.00	218,077.00	-49.5%
Communications		5900	5,000.00	5,000.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			678,744.00	378,227.00	-44.3%
CAPITAL OUTLAY					
Land		6100	54,420.00	30,000.00	-44.9%
Land Improvements		6170	91,791.00	50,000.00	-45.5%
Buildings and Improvements of Buildings		6200	1,633,599.00	1,609,304.00	-1.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	50,201.00	70,000.00	39.4%
Equipment Replacement		6500	15,000.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			1,845,011.00	1,759,304.00	-4.6%
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					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL EXPENDITURES			4,423,001.00	4,636,577.00	4.8%

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	1,943,093.00	1,345,538.00	-30.8%
(a) TOTAL, INTERFUND TRANSFERS IN			1,943,093.00	1,345,538.00	-30.8%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	13,500,000.00	0.00	-100.0%
Other Authorized Interfund Transfers Out		7619	4,416,355.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			17,916,355.00	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%
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	12,612,000.00	0.00	-100.0%
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			12,612,000.00	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)			(3,361,262.00)	1,345,538.00	-140.0%

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	5,580.00	3,000.00	-46.2%
5) TOTAL REVENUES			5,580.00	3,000.00	-46.2%
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		4,407,042.00	4,623,202.00	4.9%
9) Other Outgo	9000-9999	Except 7600-7699	15,959.00	13,375.00	-16.2%
10) TOTAL EXPENDITURES			4,423,001.00	4,636,577.00	4.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(4,417,421.00)	(4,633,577.00)	4.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,943,093.00	1,345,538.00	-30.8%
b) Transfers Out		7600-7629	17,916,355.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	12,612,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(3,361,262.00)	1,345,538.00	-140.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(7,778,683.00)	(3,288,039.00)	-57.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,094,052.60	7,315,369.60	-51.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,094,052.60	7,315,369.60	-51.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,094,052.60	7,315,369.60	-51.5%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	1,750.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	2,761,485.18	1,195,070.18	-56.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	4,552,134.42	2,832,260.42	-37.8%
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
9010	Other Restricted Local	2,761,485.18	1,195,070.18
Total, Restricted Balance		2,761,485.18	1,195,070.18

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	431.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	0.00	17,380,119.00	New
5) TOTAL REVENUES			431.00	17,380,119.00	4032410.2%
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	11,758,291.00	17,380,119.00	47.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			11,758,291.00	17,380,119.00	47.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(11,757,860.00)	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	700,041.00	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			700,041.00	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)			(11,057,819.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	12,107,342.55	1,049,523.55	-91.3%
b) Audit Adjustments			0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,107,342.55	1,049,523.55	-91.3%
d) Other Restatements			0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,107,342.55	1,049,523.55	-91.3%
2) Ending Balance, June 30 (E + F1e)			1,049,523.55	1,049,523.55	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores			0.00	0.00	0.0%
		9712	0.00	0.00	0.0%
Prepaid Items			0.00	0.00	0.0%
		9713	0.00	0.00	0.0%
All Others			0.00	0.00	0.0%
		9719	0.00	0.00	0.0%
b) Restricted			1,049,523.55	1,049,523.55	0.0%
c) Committed					
Stabilization Arrangements			0.00	0.00	0.0%
		9750	0.00	0.00	0.0%
Other Commitments			0.00	0.00	0.0%
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments			0.00	0.00	0.0%
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties			0.00	0.00	0.0%
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount			0.00	0.00	0.0%
		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	6,204,355.70		
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	700,041.17		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	47,079.00		
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			6,951,475.87		
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)			6,951,475.87		

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					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	431.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			431.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	0.00	17,380,119.00	New
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
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			0.00	17,380,119.00	New
TOTAL, REVENUES			431.00	17,380,119.00	4032410.2%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	1,658,291.00	6,930,119.00	317.9%
Other Debt Service - Principal		7439	10,100,000.00	10,450,000.00	3.5%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			11,758,291.00	17,380,119.00	47.8%
TOTAL EXPENDITURES			11,758,291.00	17,380,119.00	47.8%

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: General Fund		7614	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%
All Other Financing Sources		8979	700,041.00	0.00	-100.0%
(c) TOTAL, SOURCES			700,041.00	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)			700,041.00	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	431.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	0.00	17,380,119.00	New
5) TOTAL REVENUES			431.00	17,380,119.00	4032410.2%
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	11,758,291.00	17,380,119.00	47.8%
10) TOTAL EXPENDITURES			11,758,291.00	17,380,119.00	47.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(11,757,860.00)	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	700,041.00	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			700,041.00	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)			(11,057,819.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,107,342.55	1,049,523.55	-91.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,107,342.55	1,049,523.55	-91.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,107,342.55	1,049,523.55	-91.3%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2018-19 Estimated Actuals	2019-20 Budget
9010	Other Restricted Local	1,049,523.55	1,049,523.55
Total, Restricted Balance		<u>1,049,523.55</u>	<u>1,049,523.55</u>

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	12,500,828.00	16,633,213.00	33.1%
5) TOTAL REVENUES			12,500,828.00	16,633,213.00	33.1%
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	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	11,875,810.00	13,994,587.00	17.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			11,875,810.00	13,994,587.00	17.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			625,018.00	2,638,626.00	322.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,421,062.00	0.00	-100.0%
b) Transfers Out		7600-7629	1,947,800.00	1,345,538.00	-30.9%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			2,473,262.00	(1,345,538.00)	-154.4%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,098,280.00	1,293,088.00	-58.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,217,827.70	18,316,107.70	20.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,217,827.70	18,316,107.70	20.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,217,827.70	18,316,107.70	20.4%
2) Ending Balance, June 30 (E + F1e)			18,316,107.70	19,609,195.70	7.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			852,268.00	850,819.00	-0.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	17,463,839.70	18,758,376.70	7.4%
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	6,352,462.33		
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	9,733,167.51		
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			16,085,629.84		
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)			16,085,629.84		

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					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	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 Voted Indebtedness Levies					
Secured Roll		8611	12,402,443.00	16,624,624.00	34.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Other		8622	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Interest		8660	98,385.00	8,589.00	-91.3%
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			12,500,828.00	16,633,213.00	33.1%
TOTAL REVENUES			12,500,828.00	16,633,213.00	33.1%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	501,285.00	125,000.00	-75.1%
Debt Service - Interest		7438	7,526,399.00	5,631,803.00	-25.2%
Other Debt Service - Principal		7439	3,848,126.00	8,237,784.00	114.1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			11,875,810.00	13,994,587.00	17.8%
TOTAL EXPENDITURES			11,875,810.00	13,994,587.00	17.8%

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	4,421,062.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			4,421,062.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	1,947,800.00	1,345,538.00	-30.9%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,947,800.00	1,345,538.00	-30.9%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
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)			2,473,262.00	(1,345,538.00)	-154.4%

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	12,500,828.00	16,633,213.00	33.1%
5) TOTAL REVENUES			12,500,828.00	16,633,213.00	33.1%
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		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	11,875,810.00	13,994,587.00	17.8%
10) TOTAL EXPENDITURES			11,875,810.00	13,994,587.00	17.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			625,018.00	2,638,626.00	322.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,421,062.00	0.00	-100.0%
b) Transfers Out		7600-7629	1,947,800.00	1,345,538.00	-30.9%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			2,473,262.00	(1,345,538.00)	-154.4%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,098,280.00	1,293,088.00	-58.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,217,827.70	18,316,107.70	20.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,217,827.70	18,316,107.70	20.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,217,827.70	18,316,107.70	20.4%
2) Ending Balance, June 30 (E + F1e)			18,316,107.70	19,609,195.70	7.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	852,268.00	850,819.00	-0.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	17,463,839.70	18,758,376.70	7.4%
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
9010	Other Restricted Local	852,268.00	850,819.00
Total, Restricted Balance		<u>852,268.00</u>	<u>850,819.00</u>

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	10,885,012.00	10,885,012.00	0.0%
5) TOTAL, REVENUES			10,885,012.00	10,885,012.00	0.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	367,494.00	370,561.00	0.8%
3) Employee Benefits		3000-3999	150,553.00	165,397.00	9.9%
4) Books and Supplies		4000-4999	12,735.00	19,448.00	52.7%
5) Services and Other Operating Expenses		5000-5999	7,351,786.00	7,351,786.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			7,882,568.00	7,907,192.00	0.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,002,444.00	2,977,820.00	-0.8%
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 NET POSITION (C + D4)			3,002,444.00	2,977,820.00	-0.8%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	10,279,558.37	13,282,002.37	29.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,279,558.37	13,282,002.37	29.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			10,279,558.37	13,282,002.37	29.2%
2) Ending Net Position, June 30 (E + F1e)			13,282,002.37	16,259,822.37	22.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	13,282,002.37	16,259,822.37	22.4%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	17,906,879.05		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	95,415.97		
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	166,710.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	2,315,252.08		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			20,484,257.10		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	1,379,959.08		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	10,571,942.00		
7) TOTAL, LIABILITIES			11,951,901.08		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G10 + H2) - (I7 + J2)			8,532,356.02		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	10,885,012.00	10,885,012.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,885,012.00	10,885,012.00	0.0%
TOTAL, REVENUES			10,885,012.00	10,885,012.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	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	51,408.00	53,041.00	3.2%
Clerical, Technical and Office Salaries		2400	316,086.00	317,520.00	0.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			367,494.00	370,561.00	0.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	52,971.00	61,441.00	16.0%
OASDI/Medicare/Alternative		3301-3302	28,113.00	28,348.00	0.8%
Health and Welfare Benefits		3401-3402	47,857.00	56,660.00	18.4%
Unemployment Insurance		3501-3502	185.00	185.00	0.0%
Workers' Compensation		3601-3602	10,106.00	7,411.00	-26.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	10,734.00	10,765.00	0.3%
Other Employee Benefits		3901-3902	587.00	587.00	0.0%
TOTAL, EMPLOYEE BENEFITS			150,553.00	165,397.00	9.9%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	12,735.00	19,448.00	52.7%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			12,735.00	19,448.00	52.7%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,024.00	2,024.00	0.0%
Dues and Memberships		5300	100.00	100.00	0.0%
Insurance		5400-5450	402,373.00	402,373.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	6,947,289.00	6,947,289.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			7,351,786.00	7,351,786.00	0.0%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			7,882,568.00	7,907,192.00	0.3%

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					
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 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	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,885,012.00	10,885,012.00	0.0%
5) TOTAL, REVENUES			10,885,012.00	10,885,012.00	0.0%
B. EXPENSES (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		7,882,568.00	7,907,192.00	0.3%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			7,882,568.00	7,907,192.00	0.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			3,002,444.00	2,977,820.00	-0.8%
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 NET POSITION (C + D4)			3,002,444.00	2,977,820.00	-0.8%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	10,279,558.37	13,282,002.37	29.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,279,558.37	13,282,002.37	29.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			10,279,558.37	13,282,002.37	29.2%
2) Ending Net Position, June 30 (E + F1e)			13,282,002.37	16,259,822.37	22.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	13,282,002.37	16,259,822.37	22.4%

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

Description	2018-19 Estimated Actuals			2019-20 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
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)	60,183.52	60,272.21	60,272.21	60,351.21	60,351.21	60,351.21
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)	60,183.52	60,272.21	60,272.21	60,351.21	60,351.21	60,351.21
5. District 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. 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)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	60,183.52	60,272.21	60,272.21	60,351.21	60,351.21	60,351.21
7. Adults in Correctional Facilities	269.33	269.33	269.33	269.33	269.33	269.33
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
B. COUNTY OFFICE OF EDUCATION						
1. 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, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools	45.10	45.10	40.10	40.10	40.10	40.10
b. Special Education-Special Day Class	52.96	52.96	52.96	52.96	52.96	52.96
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	3.89	4.13	4.13	4.13	4.13	4.13
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 B2a through B2f)	101.95	102.19	97.19	97.19	97.19	97.19
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	101.95	102.19	97.19	97.19	97.19	97.19
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. 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. 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)	0.00	0.00	0.00	0.00	0.00	0.00
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	231.30	231.30	231.30	231.30	231.30	231.30
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)	231.30	231.30	231.30	231.30	231.30	231.30
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	231.30	231.30	231.30	231.30	231.30	231.30

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	587,465,744.00	2.95%	604,796,580.00	2.87%	622,175,310.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	12,008,534.00	-0.32%	11,970,284.00	0.00%	11,970,284.00
4. Other Local Revenues	8600-8799	3,514,272.00	0.00%	3,514,272.00	0.00%	3,514,272.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(114,640,559.00)	3.50%	(118,657,856.00)	3.41%	(122,703,964.00)
6. Total (Sum lines A1 thru A5c)		488,347,991.00	2.72%	501,623,280.00	2.66%	514,955,902.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				261,616,695.00		260,766,938.00
b. Step & Column Adjustment				3,970,177.00		3,168,628.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(4,819,934.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	261,616,695.00	-0.32%	260,766,938.00	1.22%	263,935,566.00
2. Classified Salaries						
a. Base Salaries				62,151,675.00		61,235,925.00
b. Step & Column Adjustment				122,717.00		115,896.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,038,467.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	62,151,675.00	-1.47%	61,235,925.00	0.19%	61,351,821.00
3. Employee Benefits	3000-3999	134,393,396.00	4.56%	140,526,641.00	5.39%	148,098,729.00
4. Books and Supplies	4000-4999	19,873,704.00	-9.20%	18,045,601.00	0.00%	18,045,601.00
5. Services and Other Operating Expenditures	5000-5999	28,490,965.00	-1.12%	28,170,819.00	1.20%	28,510,102.00
6. Capital Outlay	6000-6999	2,691,234.00	-100.00%	0.00	0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,369,778.00	0.00%	1,369,778.00	0.00%	1,369,778.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(10,240,074.00)	-3.94%	(9,836,995.00)	6.17%	(10,444,309.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	624,032.00	-53.73%	288,712.00	0.00%	288,712.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		500,971,405.00	-0.08%	500,567,419.00	2.12%	511,156,000.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(12,623,414.00)		1,055,861.00		3,799,902.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		71,379,554.22		58,756,140.22		59,812,001.22
2. Ending Fund Balance (Sum lines C and D1)		58,756,140.22		59,812,001.22		63,611,903.22
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	672,116.22		672,116.22		672,116.22
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		
2. Other Commitments	9760	0.00		0.00		
d. Assigned	9780	43,434,024.00		44,339,885.00		47,839,787.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	14,650,000.00		14,800,000.00		15,100,000.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance		58,756,140.22		59,812,001.22		63,611,903.22
(Line D3f must agree with line D2)						

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	14,650,000.00		14,800,000.00		15,100,000.00
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)		14,650,000.00		14,800,000.00		15,100,000.00
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.						
Reductions on lines B1d and B2d are one-time funding priorities in the amount of \$8.5M.						

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%	
2. Federal Revenues	8100-8299	37,920,703.00	0.00%	37,920,703.00	0.00%	37,920,703.00
3. Other State Revenues	8300-8599	76,608,665.00	2.74%	78,706,301.00	2.36%	80,560,564.00
4. Other Local Revenues	8600-8799	1,566,773.00	0.00%	1,566,773.00	0.00%	1,566,773.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	114,640,559.00	3.50%	118,657,856.00	3.41%	122,703,964.00
6. Total (Sum lines A1 thru A5c)		230,736,700.00	2.65%	236,851,633.00	2.49%	242,752,004.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				61,139,590.00		62,728,648.00
b. Step & Column Adjustment				1,589,058.00		1,666,374.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B 1a thru B1d)	1000-1999	61,139,590.00	2.60%	62,728,648.00	2.66%	64,395,022.00
2. Classified Salaries						
a. Base Salaries				41,882,974.00		42,262,110.00
b. Step & Column Adjustment				379,136.00		380,236.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	41,882,974.00	0.91%	42,262,110.00	0.90%	42,642,346.00
3. Employee Benefits	3000-3999	77,866,009.00	4.23%	81,157,928.00	2.95%	83,553,607.00
4. Books and Supplies	4000-4999	11,391,822.00	0.00%	11,391,822.00	0.00%	11,391,822.00
5. Services and Other Operating Expenditures	5000-5999	25,854,977.00	1.06%	26,130,026.00	1.09%	26,414,701.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,601,113.00	0.27%	2,608,214.00	0.00%	2,608,214.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	8,454,588.00	-0.04%	8,451,509.00	2.45%	8,658,823.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		229,191,073.00	2.42%	234,730,257.00	2.10%	239,664,535.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		1,545,627.00		2,121,376.00		3,087,469.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		29,432,141.04		30,977,768.04		33,099,144.04
2. Ending Fund Balance (Sum lines C and D1)		30,977,768.04		33,099,144.04		36,186,613.04
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	30,977,768.26		33,099,144.04		36,186,613.04
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	(0.22)		0.00		0.00
f. Total Components of Ending Fund Balance		30,977,768.04		33,099,144.04		36,186,613.04
(Line D3f must agree with line D2)						

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.						

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	587,465,744.00	2.95%	604,796,580.00	2.87%	622,175,310.00
2. Federal Revenues	8100-8299	37,920,703.00	0.00%	37,920,703.00	0.00%	37,920,703.00
3. Other State Revenues	8300-8599	88,617,199.00	2.32%	90,676,585.00	2.04%	92,530,848.00
4. Other Local Revenues	8600-8799	5,081,045.00	0.00%	5,081,045.00	0.00%	5,081,045.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		719,084,691.00	2.70%	738,474,913.00	2.60%	757,707,906.00
B. EXPENDITURES AND OTHER FINANCING USES						
I. Certificated Salaries						
a. Base Salaries				322,756,285.00		323,495,586.00
b. Step & Column Adjustment				5,559,235.00		4,835,002.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(4,819,934.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	322,756,285.00	0.23%	323,495,586.00	1.49%	328,330,588.00
2. Classified Salaries						
a. Base Salaries				104,034,649.00		103,498,035.00
b. Step & Column Adjustment				501,853.00		496,132.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,038,467.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	104,034,649.00	-0.52%	103,498,035.00	0.48%	103,994,167.00
3. Employee Benefits	3000-3999	212,259,405.00	4.44%	221,684,569.00	4.50%	231,652,336.00
4. Books and Supplies	4000-4999	31,265,526.00	-5.85%	29,437,423.00	0.00%	29,437,423.00
5. Services and Other Operating Expenditures	5000-5999	54,345,942.00	-0.08%	54,300,845.00	1.15%	54,924,803.00
6. Capital Outlay	6000-6999	2,691,234.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,970,891.00	0.18%	3,977,992.00	0.00%	3,977,992.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,785,486.00)	-22.40%	(1,385,486.00)	28.87%	(1,785,486.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	624,032.00	-53.73%	288,712.00	0.00%	288,712.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		730,162,478.00	0.70%	735,297,676.00	2.11%	750,820,535.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(11,077,787.00)		3,177,237.00		6,887,371.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		100,811,695.26		89,733,908.26		92,911,145.26
2. Ending Fund Balance (Sum lines C and D1)		89,733,908.26		92,911,145.26		99,798,516.26
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	672,116.22		672,116.22		672,116.22
b. Restricted	9740	30,977,768.26		33,099,144.04		36,186,613.04
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	43,434,024.00		44,339,885.00		47,839,787.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	14,650,000.00		14,800,000.00		15,100,000.00
2. Unassigned/Unappropriated	9790	(0.22)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		89,733,908.26		92,911,145.26		99,798,516.26

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	14,650,000.00		14,800,000.00		15,100,000.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(0.22)		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)		14,649,999.78		14,800,000.00		15,100,000.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		2.01%		2.01%		2.01%
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):						
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)						
		60,351.21		60,430.21		60,509.21
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		730,162,478.00		735,297,676.00		750,820,535.00
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)		730,162,478.00		735,297,676.00		750,820,535.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		2%		2%		2%
e. Reserve Standard - By Percent (Line F3c times F3d)		14,603,249.56		14,705,953.52		15,016,410.70
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)		14,603,249.56		14,705,953.52		15,016,410.70
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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	59,527	59,871		
Charter School				
Total ADA	59,527	59,871	N/A	Met
Second Prior Year (2017-18)				
District Regular	59,790	59,937		
Charter School				
Total ADA	59,790	59,937	N/A	Met
First Prior Year (2018-19)				
District Regular	60,272	60,272		
Charter School		0		
Total ADA	60,272	60,272	0.0%	Met
Budget Year (2019-20)				
District Regular	60,351			
Charter School	0			
Total ADA	60,351			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Budget	Enrollment		Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
			CBEDS Actual		
Third Prior Year (2016-17)					
District Regular	62,316		63,061		
Charter School					
Total Enrollment	62,316		63,061	N/A	Met
Second Prior Year (2017-18)					
District Regular	62,316		62,675		
Charter School					
Total Enrollment	62,316		62,675	N/A	Met
First Prior Year (2018-19)					
District Regular	62,675		62,868		
Charter School					
Total Enrollment	62,675		62,868	N/A	Met
Budget Year (2019-20)					
District Regular	63,021				
Charter School					
Total Enrollment	63,021				

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the budget year or two subsequent fiscal years has not increased from the historical average ratio from the three prior fiscal years by more than one half of one percent (0.5%).

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2016-17)			
District Regular	59,790	63,061	
Charter School		0	
Total ADA/Enrollment	59,790	63,061	94.8%
Second Prior Year (2017-18)			
District Regular	59,859	62,675	
Charter School			
Total ADA/Enrollment	59,859	62,675	95.5%
First Prior Year (2018-19)			
District Regular	60,184	62,868	
Charter School	0		
Total ADA/Enrollment	60,184	62,868	95.7%
Historical Average Ratio:			95.3%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			95.8%

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	60,351	63,021		
Charter School	0			
Total ADA/Enrollment	60,351	63,021	95.8%	Met
1st Subsequent Year (2020-21)				
District Regular	60,430	63,105		
Charter School				
Total ADA/Enrollment	60,430	63,105	95.8%	Met
2nd Subsequent Year (2021-22)				
District Regular	60,509	63,189		
Charter School				
Total ADA/Enrollment	60,509	63,189	95.8%	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)	60,272.21	60,351.21	60,430.21	60,509.21
b. Prior Year ADA (Funded)		60,272.21	60,351.21	60,430.21
c. Difference (Step 1a minus Step 1b)		79.00	79.00	79.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		0.13%	0.13%	0.13%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding	587,854,509.00	605,175,468.00	622,553,934.00	
b1. COLA percentage	3.26%	3.00%	2.80%	
b2. COLA amount (proxy for purposes of this criterion)	19,164,056.99	18,155,264.04	17,431,510.15	
c. Economic Recovery Target Funding (current year increment)		N/A	N/A	
d. Total (Lines 2b2 plus Line 2c)	19,164,056.99	18,155,264.04	17,431,510.15	
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)				
	3.39%	3.13%	2.93%	
LCFF Revenue Standard (Step 3, plus/minus 1%):	2.39% to 4.39%	2.13% to 4.13%	1.93% to 3.93%	

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)	118,598,357.00	118,598,357.00	118,598,357.00	118,598,357.00
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)	570,678,055.00	589,779,263.00	607,098,021.00	624,474,276.00
District's Projected Change in LCFF Revenue:		3.35%	2.94%	2.86%
LCFF Revenue Standard:		2.39% to 4.39%	2.13% to 4.13%	1.93% to 3.93%
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)	413,106,457.41	460,419,689.55	89.7%
Second Prior Year (2017-18)	430,772,635.80	465,144,377.35	92.6%
First Prior Year (2018-19)	463,781,996.00	509,400,720.00	91.0%
	Historical Average Ratio:		91.1%

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)
		2.0%	2.0%
	88.1% to 94.1%	88.1% to 94.1%	88.1% to 94.1%

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)	458,161,766.00	500,347,373.00	91.6%	Met
1st Subsequent Year (2020-21)	462,529,504.00	500,278,707.00	92.5%	Met
2nd Subsequent Year (2021-22)	473,386,116.00	510,867,288.00	92.7%	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):	3.39%	3.13%	2.93%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-6.61% to 13.39%	-6.87% to 13.13%	-7.07% to 12.93%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-1.61% to 8.39%	-1.87% to 8.13%	-2.07% to 7.93%

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)	41,544,524.00		
Budget Year (2019-20)	37,920,703.00	-8.72%	Yes
1st Subsequent Year (2020-21)	37,920,703.00	0.00%	No
2nd Subsequent Year (2021-22)	37,920,703.00	0.00%	No

Explanation:
(required if Yes)

Revenue amounts only include anticipated annual funding for 2019-20 through 2021-22 and do not include deferred reveue that is included in the 2018-19 budget.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2018-19)	105,518,937.00		
Budget Year (2019-20)	88,617,199.00	-16.02%	Yes
1st Subsequent Year (2020-21)	90,676,585.00	2.32%	No
2nd Subsequent Year (2021-22)	92,530,848.00	2.04%	No

Explanation:
(required if Yes)

Revenue amounts only include anticipated annual funding for 2019-20 through 2021-22 and do not include deferred reveue that is included in the 2018-19 budget.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2018-19)	10,854,377.00		
Budget Year (2019-20)	5,081,045.00	-53.19%	Yes
1st Subsequent Year (2020-21)	5,081,045.00	0.00%	No
2nd Subsequent Year (2021-22)	5,081,045.00	0.00%	No

Explanation:
(required if Yes)

Revenue amounts only include anticipated annual funding for 2019-20 through 2021-22 and do not include deferred reveue that is included in the 2018-19 budget.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2018-19)	40,447,561.00		
Budget Year (2019-20)	31,265,526.00	-22.70%	Yes
1st Subsequent Year (2020-21)	29,437,423.00	-5.85%	Yes
2nd Subsequent Year (2021-22)	29,437,423.00	0.00%	No

Explanation:
(required if Yes)

The budget for supplies for all restricted programs in the current year budget are based on anticipated annual grant award amounts and include carryover expenditures. In 2019-20 through 2021-22 the projected budget has been adjusted to reflect only anticipated annual grant award amounts without carryover form the prior year. Fiscal year 2019-20 also includes board approved one-time funding priorities.

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

First Prior Year (2018-19)	57,170,627.00		
Budget Year (2019-20)	54,345,942.00	-4.94%	Yes
1st Subsequent Year (2020-21)	54,300,845.00	-0.08%	No
2nd Subsequent Year (2021-22)	54,924,803.00	1.15%	No

Explanation:
(required if Yes)

The budget for supplies for all restricted programs in the current year budget are based on anticipated annual grant award amounts and include carryover expenditures. In 2019-20 through 2021-22 the projected budget has been adjusted to reflect only anticipated annual grant award amounts without carryover from the prior year. Fiscal year 2019-20 also includes board approved one-time funding priorities.

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)	157,917,838.00		
Budget Year (2019-20)	131,618,947.00	-16.65%	Not Met
1st Subsequent Year (2020-21)	133,678,333.00	1.56%	Met
2nd Subsequent Year (2021-22)	135,532,596.00	1.39%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2018-19)	97,618,188.00		
Budget Year (2019-20)	85,611,468.00	-12.30%	Not Met
1st Subsequent Year (2020-21)	83,738,268.00	-2.19%	Met
2nd Subsequent Year (2021-22)	84,362,226.00	0.75%	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)

Revenue amounts only include anticipated annual funding for 2019-20 through 2021-22 and do not include deferred revenue that is included in the 2018-19 budget.

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

Revenue amounts only include anticipated annual funding for 2019-20 through 2021-22 and do not include deferred revenue that is included in the 2018-19 budget.

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

Revenue amounts only include anticipated annual funding for 2019-20 through 2021-22 and do not include deferred revenue that is included in the 2018-19 budget.

- 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)

The budget for supplies for all restricted programs in the current year budget are based on anticipated annual grant award amounts and include carryover expenditures. In 2019-20 through 2021-22 the projected budget has been adjusted to reflect only anticipated annual grant award amounts without carryover from the prior year. Fiscal year 2019-20 also includes board approved one-time funding priorities.

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

The budget for supplies for all restricted programs in the current year budget are based on anticipated annual grant award amounts and include carryover expenditures. In 2019-20 through 2021-22 the projected budget has been adjusted to reflect only anticipated annual grant award amounts without carryover from the prior year. Fiscal year 2019-20 also includes board approved one-time funding priorities.

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)	730,162,478.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00	3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	730,162,478.00	21,904,874.34	21,904,875.00	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:

- 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)

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)	13,855,000.00	14,000,000.45	14,800,000.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
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	(0.22)
e. Available Reserves (Lines 1a through 1d)	13,855,000.00	14,000,000.45	14,799,999.78
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	656,363,509.26	676,709,123.62	740,567,513.00
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)	656,363,509.26	676,709,123.62	740,567,513.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	2.1%	2.1%	2.0%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	0.7%	0.7%	0.7%

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)	7,538,622.34	461,832,511.16	N/A	Met
Second Prior Year (2017-18)	(2,850,055.77)	465,982,390.88	0.6%	Met
First Prior Year (2018-19)	(18,828,409.00)	510,007,400.00	3.7%	Not Met
Budget Year (2019-20) (Information only)	(12,623,414.00)	500,971,405.00		

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)

We will be spending down reserves and will continue to negotiate agreements with our bargaining units to resolve future deficits.

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)	63,413,470.62	85,519,396.65	N/A	Met
Second Prior Year (2017-18)	74,704,945.65	93,058,018.99	N/A	Met
First Prior Year (2018-19)	84,286,528.99	90,207,963.22	N/A	Met
Budget Year (2019-20) (Information only)	71,379,554.22			

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.)	60,351	60,430	60,509
District's Reserve Standard Percentage Level:	2%	2%	2%

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):

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? Yes
2. If you are the SELPA AU and are excluding special education pass-through funds:
 - a. Enter the name(s) of the SELPA(s): _____

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

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)	730,162,478.00	735,297,676.00	750,820,535.00
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)	730,162,478.00	735,297,676.00	750,820,535.00
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line B3 times Line B4)	14,603,249.56	14,705,953.52	15,016,410.70
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)	14,603,249.56	14,705,953.52	15,016,410.70

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	0.00	
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	14,650,000.00	14,800,000.00	15,100,000.00
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)	(0.22)	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)	14,649,999.78	14,800,000.00	15,100,000.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	2.01%	2.01%	2.01%
District's Reserve Standard (Section 10B, Line 7):	14,603,249.56	14,705,953.52	15,016,410.70
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?

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?

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?

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)?

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)	(104,099,989.00)			
Budget Year (2019-20)	(114,640,559.00)	10,540,570.00	10.1%	Not Met
1st Subsequent Year (2020-21)	(118,657,856.00)	4,017,297.00	3.5%	Met
2nd Subsequent Year (2021-22)	(122,703,964.00)	4,046,108.00	3.4%	Met
1b. Transfers In, General Fund *				
First Prior Year (2018-19)	0.00			
Budget Year (2019-20)	0.00	0.00	0.0%	Met
1st Subsequent Year (2020-21)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2021-22)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2018-19)	606,680.00			
Budget Year (2019-20)	624,032.00	17,352.00	2.9%	Met
1st Subsequent Year (2020-21)	288,712.00	(335,320.00)	-53.7%	Not Met
2nd Subsequent Year (2021-22)	288,712.00	0.00	0.0%	Met

1d. Impact of Capital Projects

Do you have any capital projects that may impact the general fund operational budget?

No

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

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

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

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

Explanation:
(required if NOT met)

Special education growth in the area ASD preschool has continue to increase without state or federal funding to offset the costs.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

The 2019-20 budget includes a one-time transfer of \$400,000 to the Food & Nutrition Services for to support labor costs.

- 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	5	Fd 01, R-0000	Fd 01, 743x	2,204,662
Certificates of Participation	21	Fd 52/8611	Fd 52/743x	103,820,000
General Obligation Bonds	27	Fd 51/8611	Fd 51/743x	72,000,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		Fd 01, R-0000	Fund 01 object 1000-2999	12,327,890

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

1995 Mello Roos Bonds	6	52/8611	52/743x	13,055,000
2008 Mello Roos Bonds	18	52/8611	52/743x	651,133
2012 Refunding Series	15	52/8611	52/743x	80,240,000
2019 General Obligation Bonds	27	51/8611	51/743x	121,000,000
2019 Lease Financing	21	52/8611	52/8611	12,612,000
TOTAL:				417,910,685

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	499,111	499,111	499,111	499,111
Certificates of Participation	6,228,069	6,206,569	6,199,819	6,196,819
General Obligation Bonds	13,164,081	13,000,331	2,289,081	2,289,081
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	400,000	400,000	400,000	400,000
Other Long-term Commitments (continued):				
1995 Mello Roos Bonds	3,568,575	3,494,688	3,495,900	2,106,400
2008 Mello Roos Bonds	0	0	0	0
2012 Refunding Series	3,332,688	3,316,063	3,310,888	4,718,738
2019 General Obligation Bonds	0	4,379,766	10,181,300	12,236,300
2019 Lease Financing	0	852,269	850,606	850,773
Total Annual Payments:	27,192,524	32,148,797	27,226,705	29,297,222
Has total annual payment increased over prior year (2018-19)?		Yes	Yes	Yes

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 increase in annual payments will be funded by bond proceeds.

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?

No

2.

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

Estimate the unfunded liability for postemployment benefits other than pensions (OPEB) based on an actuarial valuation, if required, or other method; identify or estimate the actuarially determined contribution (if available); and indicate how the obligation is funded (pay-as-you-go, amortized over a specific period, etc.).

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

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

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

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

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

b. Do benefits continue past age 65?

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:

The benefit consists of life-time medical, dental and vision coverage for the retiree and one dependent. Each year an employee works in a benefit eligible position (i.e.; 50% but varies by bargaining unit) counts toward eligibility. For employees hired/rehired prior to 7/1/2006 the employee must earn 10 benefit eligible years, for employees hired/rehired on or after 7/1/2006 the employee must earn 15 benefit eligible years, for employees hired/rehired on or after 7/1/2015 the employee must earn 20 benefit eligible years.

The district retiree health benefits program consists of 2 groups; one group for employees who retired prior to 7/1/2000 (EGUSD) and another for retirees on or after 7/1/2000 (EGBERT). For the EGUSD retirees the district funds pay-as-you-go, the funding for EGBERT retirees is in a trust and the annual district contribution is \$480. Eligible employees will be contributing \$960 annually. Additionally the district makes a contribution of 2% which varies by bargaining unit based on annual district salaries.

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

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

	Self-Insurance Fund	Governmental Fund
	0	0

4. OPEB Liabilities

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

13,836,054.00
0.00
13,836,054.00
Actuarial
Jun 30, 2017

5. OPEB Contributions

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

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
a.	1,197,913.00	1,197,913.00	1,197,913.00
b.	18,708,545.00	19,456,887.00	21,013,438.00
c.	1,174,756.00	1,221,746.00	1,319,486.00
d.	281	281	281

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)

Yes

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:

The district is self-insured for workers' compensation, dental, vision and prescription drug coverage. All employees are covered by workers' compensation and benefit eligible employees (i.e.: 50% but varies by bargaining unit) and some retirees ree dental, vision and prescription drug coverage.

The dental, vision and prescription drug coverage's are funded on a pay-as-you-go basis. The workers' compensation coverage is funded on an actuarial basis and is fully funded.

3. Self-Insurance Liabilities

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

10,571,942.00
0.00

4. Self-Insurance Contributions

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

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
a. Required contribution (funding) for self-insurance programs	9,163,201.00	9,163,201.00	9,163,201.00
b. Amount contributed (funded) for self-insurance programs	9,163,201.00	9,163,201.00	9,163,201.00

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	3,368.6	3,527.2	3,527.2	3,527.2

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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.

Current contract expires 6/30/19. Negotiations have begun and both parties of sunshined proposals.

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

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

3,537,089

7. Amount included for any tentative salary schedule increases

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

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
41,789,485	43,461,064	46,937,950
80.0%	80.0%	80.0%
0.0%	4.0%	8.0%

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?

If Yes, amount of new costs included in the budget and MYPs
If Yes, explain the nature of the new costs:

No		
----	--	--

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Certificated (Non-management) Step and Column Adjustments

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
4,264,515	4,328,483	4,393,410
1.5%	1.5%	1.5%

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	Yes	Yes
No	No	No

Certificated (Non-management) - Other

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

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	2,165.5	2,357.0	2,357.0	2,357.0

Classified (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?
If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

No

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.

Current contract expires 6/30/19. Negotiations have begun and both parties of sunshined proposals.

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

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

1,109,050

7. Amount included for any tentative salary schedule increases

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

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
24,685,703	25,673,131	27,726,981
80.0%	80.0%	80.0%
0.0%	4.0%	8.0%

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		
----	--	--

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
168,426	168,763	169,100
0.2%	0.2%	0.2%

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

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

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

Classified (Non-management) - Other

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

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	603.3	602.5	602.5	602.5

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

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

n/a

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)
Total cost of salary settlement			
% change in salary schedule from prior year			

Negotiations Not Settled

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

726,846

4. Amount included for any tentative salary schedule increases

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

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

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

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
Total cost of H&W benefits	7,486,871	7,786,346	8,409,254
Percent of H&W cost paid by employer	80.0%	80.0%	80.0%
Percent projected change in H&W cost over prior year	0.0%	4.0%	8.0%

**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)
Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
Cost of step and column adjustments	36,161	36,342	36,524
Percent change in step & column over prior year	0.0%	4.0%	8.0%

**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)
Are costs of other benefits included in the budget and MYPs?	No	No	No
Total cost of other benefits	0	0	0
Percent change in cost of other benefits over prior year	0.0%	0.0%	0.0%

S9. Local Control and Accountability Plan (LCAP)

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

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

1. Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?
2. Approval date for adoption of the LCAP or approval of an update to the LCAP.

Yes

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?

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

- 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)

- A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?

- 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?

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

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

- 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)

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

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

ELK GROVE UNIFIED SCHOOL DISTRICT
Finance & School Support

2019-20
BUDGET ASSUMPTIONS

GENERAL FUND - 01

I. REVENUES

A. State Revenue

1. The Facilities Department generates enrollment projections based on the classroom space available in the attendance areas surrounding each school. They also track new housing developments and building permits within our school district boundaries and utilize this information to project enrollments. For the 2019-20 through 2021-22 school years we are projecting an annual increase of 77 enrollment for an additional 80 ADA year over year.
2. The State Revenue calculations are based upon the **State's** May Revise budget. We are budgeting an increase of 3.36% (\$304 per ADA) as proposed in the **Governor's Local Control Funding Formula (LCFF)**. For fiscal year 2020-21 we are projecting an increase of 2.95% (\$273 per ADA) and for 2021-22 we are projecting an increase of 2.87% (\$274 per ADA).

B. Federal Revenues

1. Budgeted amounts for Federal revenues are based on award notifications for 2018-19.

C. Other State (Categorical) Revenues

1. Budgeted amounts for State revenues are based on award notifications for 2018-19 and had a 3.26% COLA applied where applicable.

II. EXPENDITURES

A. Ongoing Expenditures and Growth

1. The District is projecting the on-going costs to for additional Special Education classes.
2. Class size will continue with the following staffing ratios: 24:1 in grades TK-3, 28:1 in grades 4-6, 25.72:1 for grades 7-8 and 26.22:1 in grades 9-12

B. Categorical Programs

1. The budgeted expenditure amounts for Federal, State and Local programs are adjusted to match available funding.

GENERAL FUND - 01 (Cont.)

C. Certificated and Classified Salaries

1. Salaries for both Certificated and Classified Board approved agreements.
2. This budget continues to have limited staffing growth. This policy began in 2002-03. Only staff necessary to open new schools, growth for custodians, grounds workers, maintenance workers, special education staff, and bus drivers has been budgeted on a case by case basis.

D. Health Benefits

1. The district continues to experience increases in the cost of health benefits. Effective July 1, 2012 employees will now share the cost of the health care premiums. The 2019-20 budget includes an increase of 4% in health care premiums, an 8% increase in 2019-20 and 8% in 2021-21 projected budgets.
2. The unemployment insurance rate for the district is .05%.
3. The self-insurance **reserve for Workers' Compensation will be fully funded at the end of 2019-20. The worker's compensation rate is 2.75%.**
4. The PERS employer rate for classified employees is at budgeted at 18.062% and STRS employer rate for certificated employees is budgeted at 16.28%.

E. Education Protection Act (EPA)

1. In accordance with the implementation of Proposition 30 Districts are required to expend EPA funds on instructional and instruction related expenditures. We have allocated a portion of 2019-20 classroom teacher salaries and benefits for grades TK through 3 to satisfy this requirement as approved by the Board.

F. Board Approved Priorities

1. The board of education takes action annually on budget items that have been prioritized and reviewed for determination to continue the activity on an ongoing basis. This process was completed and approved by the board of education at their meeting on April 23, 2019. The 2019-20 budget includes expenditures both one-time (\$8.5M) and ongoing (\$1.M).

III. DISTRICT RESERVES

A. Unrestricted

1. We have reserved \$43,434,025 of one-time funds in **the district's unrestricted General Fund** which will be used for funding priorities.

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2019-20
BUDGET ASSUMPTIONS

CHARTER FUND - 09

I. REVENUES

A. State Revenue

1. The Facilities Department generates enrollment projections based on the classroom space available for the Charter School. They also track new housing developments and building permits within our school district boundaries and utilize this information to project enrollment growth. For the 2019-20 adopted budgets we have assumed zero growth for the Charter School.
2. **Average Daily Attendance projections are based upon the prior year's P2** average percentage of ADA to CBEDS enrollment.

B. Other State (Categorical) Revenues

1. The changes in budgeted amounts for State revenues are based on award notifications projected for 2018-19.

II. EXPENDITURES

A. Certificated and Classified Salaries

1. Salaries for both Certificated and Classified include Board approved agreements.

B. Health Benefits

1. The district continues to experience increases in the cost of health benefits. Effective July 1, 2012 employees will now share the cost of the health care premiums. The 2019-20 budget includes an increase of 0% in health care premiums, an 4% increase in 2020-21 and 8% in 2021-22 projected budgets.
2. The unemployment insurance rate for the district is .05%.
3. The self-insurance **reserve for Workers' Compensation will be fully funded at the end of 2019-20. The worker's compensation rate is 2.00%.**
4. The PERS employer rate for classified employees is at budgeted at 20.7333% and STRS employer rate for certificated employees is budgeted at 17.10%.

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2019-20
BUDGET ASSUMPTIONS

ADULT EDUCATION FUND - 11

I. REVENUES

A. Federal Revenues

1. The budgeted amounts for Federal revenues are based on award notifications 2018-19.

B. Other State (Categorical) Revenues

1. The changes in budgeted amounts for State revenues are based on award notifications 2018-19.

II. EXPENDITURES

A. Categorical Programs

1. The budgeted expenditure amounts for Federal, State and Local programs are adjusted to match available funding.

B. Certificated and Classified Salaries

1. Salaries for both Certificated and Classified include Board approved agreements.

C. Health Benefits

1. The district continues to experience increases in the cost of health benefits. Effective July 1, 2012 employees will now share the cost of the health care premiums. The 2019-20 budget includes an increase of 0% in health care premiums, an 4% increase in 2020-21 and 8% in 2021-22 projected budgets.
2. The unemployment insurance rate for the district is .05%.
3. The self-insurance **reserve for Workers' Compensation will be fully funded at the end of 2019-20. The worker's compensation rate is 2.00%.**
4. The PERS employer rate for classified employees is at budgeted at 20.7333% and STRS employer rate for certificated employees is budgeted at 17.10%.

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2019-20
BUDGET ASSUMPTIONS

CHILD DEVELOPMENT FUND - 12

I. REVENUES

A. Federal Revenues

1. The budgeted amounts for Federal revenues are based on award notifications for 2018-19.

B. Other Local (Categorical) Revenues

1. The changes in budgeted amounts for Local revenues are based on award notifications projected for 2018-19.

II. EXPENDITURES

A. Categorical Programs

1. The budgeted expenditure amounts for Federal, State and Local programs are adjusted to match available funding.

B. Certificated and Classified Salaries

1. Salaries for both Certificated and Classified include Board approved agreements.

C. Health Benefits

1. The district continues to experience increases in the cost of health benefits. Effective July 1, 2012 employees will now share the cost of the health care premiums. The 2019-20 budget includes an increase of 0% in health care premiums, an 4% increase in 2020-21 and 8% in 2021-22 projected budgets.
2. The unemployment insurance rate for the district is .05%.
3. The self-insurance **reserve for Workers' Compensation will be fully funded at the end of 2019-20. The worker's compensation rate is 2.00%.**
4. The PERS employer rate for classified employees is at budgeted at 20.7333% and STRS employer rate for certificated employees is budgeted at 17.10%.

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2019-20
BUDGET ASSUMPTIONS

CAFETERIA FUND - 13

I. REVENUES

A. Federal Revenues

1. The budgeted amounts for Federal revenues are based on projected meals for 2018-19.
2. The budget includes a one-time transfer for \$400,000 to offset the costs of operations.

II. EXPENDITURES

A. Categorical Programs

1. The budgeted expenditure amounts for Federal, State and Local programs are adjusted to match available funding.

B. Classified Salaries

1. Salaries for Classified include Board approved agreements.

C. Health Benefits

1. The district continues to experience increases in the cost of health benefits. Effective July 1, 2012 employees will now share the cost of the health care premiums. The 2019-20 budget includes an increase of 0% in health care premiums, an 4% increase in 2020-21 and 8% in 2021-22 projected budgets.
2. The unemployment insurance rate for the district is .05%.
3. The self-insurance **reserve for Workers' Compensation will be fully funded at the end of 2019-20. The worker's compensation rate is 2.00%.**
4. The PERS employer rate for classified employees is at budgeted at 20.7333%.

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2019-20 BUDGET ASSUMPTIONS

DEFERRED MAINTENANCE FUND - 14

I. REVENUES

A. Revenue

1. Revenue is not budgeted for Deferred Maintenance. All State funding is part of the General Fund (01).

II. EXPENDITURES

A. Payroll

1. Salaries for Classified include hourly custodial costs to be used on as needed basis.

B. Outlay and Transfers

1. Expenditures in the Deferred Maintenance Fund vary significantly from year to year.

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2019-20
BUDGET ASSUMPTIONS

BUILDING FUND - 21

I. REVENUES

A. Revenue

1. The budget for the Building **Fund is based on the District's** Facilities Master Plan, modernization eligibility and availability of other sources of project funding.
2. The projected budget anticipates that the carryover balance will be almost fully expended by the end of the fiscal year.
3. Building Fund revenue varies from year to year depending on bond series.

II. EXPENDITURES

A. Payroll

1. No contracted positions or time sheet expenses are assigned to Fund 21.

B. Outlay and transfers

1. Expenditures and transfers both into and out of the Building Fund vary significantly from year to year, based on the type of scope of projects begun and in process. As the construction plan evolves, transfers to shift funding amount projects are updated accordingly.

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2019-20
BUDGET ASSUMPTIONS

CAPITAL FACILITIES FUND - 25

I. REVENUES

A. Revenue

1. The budget for the Capital Facilities Fund is based on developer fee revenue from new housing starts, and anticipates that the carryover balance and state funding will be almost fully expended by the end of the fiscal year.
2. Developer fee revenue varies from year to year, as does the associated interest.
3. The revenue items in the projected budget are conservative estimates based on the most current information available.

II. EXPENDITURES

A. Payroll

1. Contracted positions related to enrollment growth are assigned to Fund 25.
2. Salaries for both Certificated and Classified include Board approved agreements.

B. Health Benefits

1. The district continues to experience increases in the cost of health benefits. Effective July 1, 2012 employees will now share the cost of the health care premiums. The 2019-20 budget includes an increase of 0% in health care premiums, an 4% increase in 2020-21 and 8% in 2021-22 projected budgets.
2. The unemployment insurance rate for the district is .05%.
3. The self-insurance **reserve for Workers' Compensation will be fully funded at the end of 2019-20. The worker's compensation rate is 2.00%.**
4. The PERS employer rate for classified employees is at budgeted at 20.7333%.

C. Outlay and transfers

1. Expenditures and transfers out of the Capital Facilities Fund vary significantly **from year to year, based on the District's need for new schools.**
2. Transfers between Fund 25 and Fund 35 may change as the new school construction plan shifts priorities.

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2019-20
BUDGET ASSUMPTIONS

COUNTY SCHOOL FACILITIES FUND - 35

I. REVENUES

B. Revenue

4. **The budget for the County School Facilities Fund is based on the District's need** for new schools due to new housing starts, and modernization projects for existing schools.
5. The projected budget anticipates that the carryover balance and state funding will be almost fully expended by the end of the fiscal year.
6. County School Facilities revenue varies from year to year, as the school construction and modernization plans change.

II. EXPENDITURES

A. Payroll

2. No contracted positions or time sheet expenses are assigned to Fund 35.

B. Outlay and transfers

2. Expenditures and transfers both into and out of, the County School Facilities **Fund vary significantly from year to year, based on the District's need for site** acquisition, planning and construction of new schools, and eligibility for modernization projects. As the construction plan changes, transfers to shift funding among projects are updated accordingly.

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2019-20
BUDGET ASSUMPTIONS

SPECIAL RESERVE FUND-CAPITAL - 40

I. REVENUES

A. Revenue

1. Redevelopment revenue is recognized as it is received from the Sacramento Housing and Redevelopment Agency (SHRA). The projected budget anticipates that the carryover balance and remaining new revenues will be fully expended by the end of the fiscal year.
2. Interest is estimated conservatively and adjusted as actual amounts become known.

II. EXPENDITURES

A. Payroll

- a. No payroll expenditures are charged to Fund 40.

B. Outlay and transfers

1. Expenditures are planned and processed to utilize the grant amounts specified for each site.

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2019-20
BUDGET ASSUMPTIONS

CAPITAL PROJECT FUND - 49

I. REVENUES

A. Revenue

1. The budget for the Capital Project Fund is based on proceeds from bond sales and excess Mello-Roos tax collections from housing growth.
2. The projected budget anticipates that the majority of the carryover balance and state funding will be expended by the end of the fiscal year.
3. Excess tax revenue varies from year to year, and the adopted budget is a conservative estimate which is reviewed and adjusted in light of actual receipts.

II. EXPENDITURES

A. Payroll

1. Contracted positions related to capital projects are assigned to Fund 49.
2. Step and column are included in this budget.

B. Health Benefits

1. The district continues to experience increases in the cost of health benefits. Effective July 1, 2012 employees will now share the cost of the health care premiums. The 2019-20 budget includes an increase of 0% in health care premiums, an 4% increase in 2020-21 and 8% in 2021-22 projected budgets.
2. The unemployment insurance rate for the district is .05%.
3. The self-insurance **reserve for Workers' Compensation will be fully funded at the end of 2019-20. The worker's compensation rate is 2.00%.**
4. The PERS employer rate for classified employees is at budgeted at 20.7333%.

C. Outlay

1. Expenditures and transfers both into and out of, the Capital Project Fund vary **significantly from year to year based on the District's need for new schools and modernization projects.**
2. The "transfers in" budget also is used to transfer excess Mello-Roos funds to Fund 49 from Fund 52 based on the Sacramento County Assessor's Office calculation and is adjusted when the actual amount becomes known in December of each fiscal year.

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2014-2015
BUDGET ASSUMPTIONS

BOND INTEREST AND REDEMPTION FUND - 51

I. REVENUES

A. Revenue

1. Revenues are based on the debt service schedule established in the Official Statements of the Measure M General Obligation Bond sales.
2. Interest is estimated conservatively and adjusted as actual amounts become known.

II. EXPENDITURES

A. Payroll

1. No payroll expenditures are charged to Fund 51.

B. Outlay and transfers

1. Expenditures in the Bond Interest and Redemption Fund vary from year to year according to the debt service schedule.

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2014-2015
BUDGET ASSUMPTIONS

DEBT SERVICE FUND - 52

I. REVENUES

B. Revenue

3. The Secured Roll amount is based on information provided by the Sacramento **County Assessor's Office**.
4. Interest is estimated conservatively and adjusted as actual amounts become known.

II. EXPENDITURES

C. Payroll

2. No payroll expenditures are charged to Fund 52.

D. Outlay and transfers

2. Expenditures in the Debt Service Fund vary from year to year, and are **controlled by the District's Fiscal Agent, the Sacramento County Treasurer's Office**.
3. The budget is based on the principal and interest payments due on the various active District bond issues.
4. Mello-Roos tax collections in excess of debt service requirements will be transferred out to Fund 49 based on the Sacramento County Assessor's Office calculation. The "transfers out" budget will be adjusted when the actual amount becomes known in December of each fiscal year.

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2019-20
BUDGET ASSUMPTIONS

SELF INSURANCE FUND - 67

I. REVENUES

A. Revenue

1. The district contribution was increased to 2.75% beginning in 2016-17.

II. EXPENDITURES

A. Classified Salaries

1. Salaries for Classified include Board approved agreements.

B. Health Benefits

1. The district continues to experience increases in the cost of health benefits. Effective July 1, 2012 employees will now share the cost of the health care premiums. The 2019-20 budget includes an increase of 0% in health care premiums, an 4% increase in 2020-21 and 8% in 2021-22 projected budgets.
2. The unemployment insurance rate for the district is .05%.
3. The self-insurance **reserve for Workers' Compensation will be fully funded at the end of 2019-20. The worker's compensation rate is 2.00%.**
4. The PERS employer rate for classified employees is at budgeted at 20.7333%.

C. Expenditures

1. The professional services budget is based on the actuarial report for the liability from the workers' compensation claims.

III. DISTRICT RESERVES

A. Unrestricted

1. We have reduced the contribution rate from 2.50% to 2.00% for 2019-20 to reflect a reduction in costs.

Budget Guidelines are implemented in order to direct the construction of the Adopted Budget. These budget guideline items may vary on an annual basis. Variations may include the number of schools, number of students, funding allocations from other government agencies or cost of living adjustments. These guidelines do not include previously established positions and allocations which do not vary annually, which are only changed by approval of the Board of Education.

A. GENERAL FUND GUIDELINES

1. Income

- a. Beginning Balance The 2019/20 Beginning Balance for July 1, 2019, will be based on the Estimated 2018/19 Ending Balance.
- b. Federal Income Budgets for programs anticipated to be ongoing, will be based on prior year funding levels.
- c. State Income Revenues have been proposed in accordance **with the Governor’s** 2019/20 State budget for the following programs:

After School Enrichment & Safety	Lottery
Child Development	Special Education
Child Nutrition	
- d. County Income Local property tax collections will be budgeted based on amounts reported from the Sacramento County Office of Education and will be deducted from the State Revenue Limit Apportionments.

2. Expenditures

- a. Staffing Formulas Staffing formulas and/or formulas subject to contract language for administration, certificated, classified, confidential, and supervisory personnel, described in Sections C through J of these Budget Guidelines, are subject to review and approval by the administration.

Compensation for certificated and classified substitutes shall be established on a competitive basis with other comparable districts.

The administration will submit final 2019/20 staffing formulas for Board approval.

A. GENERAL FUND GUIDELINES (Continued)

2. Expenditures (Continued)

b. Salaries and Fringe Benefits Existing salaries, step and column increments, training classes, and doctoral/longevity bonuses shall be factored into the 2019/20 budget. All mandated fringe benefits shall be included at projected 2019/20 rates, and shall reflect changes to collective bargaining agreements.

c. Average Beginning Average beginning salaries for new certificated personnel will be budgeted as follows:

TK-12 Teacher	\$ 60,009
Nurses	\$ 65,267
Psychologists	\$ 91,481
Social Workers	\$ 68,756
Special Education Teacher	\$ 53,719
Speech Language Pathologists	\$ 85,349

d. Inflationary Increases and Enrollment Growth 2019/20 inflationary growth and required costs will be increased for utilities, fuel, insurance, maintenance agreements, operating/testing supplies and collective bargaining (as applicable) and based on a pro-rata increase of student enrollments.

e. Student Textbooks, Books, Supplies and Equipment The 2019/20 Budget will be reviewed by administration for (1) enrollment changes based on the 2018/19 allocation levels for textbooks, reference books, supplies and equipment, and (2) the need for carryover of 2018/19 over/under expenditures.

f. Carryover Funds Upon approval by administration the 2019/20 Budget shall allow carryover of unexpended appropriations for site regular instructional program supplies, services, and equipment allocations. Requests may be submitted to the appropriate Cabinet level administrator for carryovers. Non-site based funds cannot be carried over unless approved by the Superintendent.

Specially funded site based programs and one-time allocations will be carried over for one year only, unless approved by the Superintendent.

A. GENERAL FUND GUIDELINES (Continued)

3. Reserves

- a. Restricted Reserve
A reserve may be established for categorical specially funded program carryover funds.
- b. Non-Spendable Assets Reserve
A reserve may be established for revolving cash on hand, stores inventory, prepaid expenditures, and other commitments.
- c. Reserve for Economic Uncertainties
The State Standards and Criteria recommends a reserve for Economic Uncertainties of 2% for Districts greater than 30,000 ADA. The District will reserve enough funds to satisfy **the State's** current law.
- d. Reserve for School Start-up
A reserve may be established to provide for elementary and secondary school start-up as needed.
- e. Reserve for Funding Priorities
A reserve may be established to provide for future priorities of the Board. This reserve will be **adjusted as needed at the Board's discretion.**

B. OTHER FUNDS GUIDELINES

1. All Other Funds
Programs in all other funds shall pay for all personnel costs (including fringe benefits) and non-personnel costs and shall operate within their available income and authorized staffing.

All other funds shall pay fully their legal pro-rata share of indirect, direct support, and centralized services costs.

Exceptions to the above will require approval of the Superintendent.
2. Adult Education
Budgets will be established in accordance with the State approved budget.
3. Cafeteria Account
Revenue for Breakfast and School Lunch programs may be reviewed and adjusted annually (when appropriate) to accommodate; (1) Growth, (2) uncontrollable inflationary costs of food products and services, and (3) cost of living adjustments to food services personnel.
4. Child Development
Programs within the Child Development fund will be adjusted in accordance with established awarded contracts.
5. Self-Insurance
The Self Insurance fund records revenue, expenditures, and actuarial liability for all activities related to the self-**insured worker's compensation program for the District.**

C. TK-6 PROGRAM (Traditional/Modified Traditional)

	<u>ALLOCATION</u>	<u>FTE</u>	<u>CRITERIA</u>	<u>CALENDAR</u>	<u>NOTE/EXCEPTION</u>
1. Principal		1.00	Per school	8 hrs/207 days	
2. Vice Principal		.50	<49.9% FRLC School 751 - 900 Students	8 hrs/200 days	
		1.00	>55.0% FRLC School 0 – 750 Students	8 hrs/200 days	
		1.00	or 901+ Students	8 hrs/200 days	
3. Budgeted Administrative Support Time			10 days with 0.00 FTE VP per school 5 days with 0.50 FTE VP per school 5 days with 1.00 FTE VP per school		
4. Teachers					
a. Regular Education Grades TK-3		1.00	Per 24 students	Full Time/184 days	
b. Regular Education Grades 4-6		1.00	Per 28 students	Full Time/184 days	
c. Computer Resource Teacher		1.00	Per school	Full Time/184 days	
d. Budgeted Substitute Time			8.5 days per FTE		
5. Clerical					
a. Elementary School Secretary ¹		1.00	Per school	8 hrs/10.50 months	
b. School Office Assistant II		1.00	Per school	8 hrs/10 months	
c. School Office Assistant II		20.00	Large Schools	8 hrs/10 months	
d. Library Technician		.375	Per School	3 hrs/10 months	

¹ For new school openings, there will be no break in service during the summer for the first year only.

C. TK-6 PROGRAM (Traditional/Modified Traditional) (Continued)

	<u>ALLOCATION</u>	<u>FORMULA</u>	<u>NOTE/EXCEPTION</u>
6.	Yard Supervision		
	a. Student Allocation - 1 hour	Per 111.5 students 180 days	Kennedy Elementary: 1 hour added to Breakfast Allocation (total 4 hours)
	b. Site Allocation - 3 hours	Per school 180 days	
	c. Breakfast Allocation:		
	1. 0-149 students = 0 hours	Per school 180 days	
	2. 150-199 students = 1 hour	Per school 180 days	
	3. 200-299 students = 2 hours	Per school 180 days	
	4. 300+ students = 3 hours	Per school 180 days	
7.	Custodial ¹		Funded at 94.09%
	a. General Custodial Time – formula	$((\text{Student Enrollment} \div 294) + (\text{Square Footage} \div 17000)) \div 2) \times 8 = \text{Hrs/day}$	
	b. Plus Cafeteria/Multipurpose – 1 hour		
		<u>ALLOCATION</u>	Franklin: 1.00 FTE Swing Shift
		1.00 FTE Day Shift + 2.00 FTE Swing Shift	
		6.00 FTE at Title I/Large Schools	
8.	Students		
	a. Other Books	None	
	b. Supplies ²	\$26.7491 per student	
	c. Health Supplies	\$200 per school	
	d. Equipment Repair ²	\$1.7662 per student	
	e. Equipment Replacement ²	\$2.0438 per student	

¹ Lead Custodian will start one month prior to school opening regardless of opening date

² Based on CBEDS Enrollment

D. TK-6 PROGRAM (4-Track Year Round)

	<u>ALLOCATION</u>	<u>FTE</u>	<u>CRITERIA</u>	<u>CALENDAR</u>	<u>NOTE/EXCEPTION</u>
1.	Principal	1.00	Per school	8 hrs/246 days	
2.	Vice Principal	1.00	Per school	8 hrs/219 days	
3.	Budgeted Administrative Support Time		5 days with 1.00 FTE VP per school		
4.	Teachers				
	a. Regular Education Grades TK-3	1.00	Per 24 students	Full Time/175 days	
	b. Regular Education Grades 4-6	1.00	Per 28 students	Full Time/175 days	
	c. Computer Resource Teacher	1.00	Per school	Full Time/175 days	
	d. Budgeted Substitute Time		8.5 days per FTE		
5.	Clerical				
	a. Elementary School Secretary ¹	1.00	Per school	8 hrs/12 months	
	b. School Office Assistant II	2.00	Per school	8 hrs/12 months	
	c. Library Technician	.375	Per School	3 hrs/12 months	
6.	Yard Supervision				
	a. Student Allocation - 1 hour		Per 111.5 students	228 days	
	b. Site Allocation - 3 hours		Per school	228 days	
	c. Breakfast Allocation:				
	1. 0-149 students = 0 hours		Per school	228 days	
	2. 150-199 students = 1 hour		Per school	228 days	
	3. 200-299 students = 2 hour		Per school	228 days	
	4. 300+ students = 3 hours		Per school	228 days	

¹ For new school openings, there will be no break in service during the summer for the first year only.

D. TK-6 PROGRAM (4-Track Year Round) (Continued)

	<u>ALLOCATION</u>	<u>FORMULA</u>	<u>NOTE/EXCEPTION</u>
7. Custodial ¹			Funded at 94.09%
a. General Custodial Time – formula		$((\text{Student Enrollment} \div 294) + (\text{Square Footage} \div 17000)) \div 2) \times 8 = \text{Hrs/day}$	
b. Plus Cafeteria/Multipurpose – 1 hour			
		<u>ALLOCATION</u>	
		1.00 FTE Day Shift + 2.00 FTE Swing Shift	
		6.00 FTE at Title I/Large Schools	
8. Students			
a. Other Books		None	
b. Supplies ²		\$26.7491 per student	
c. Health Supplies		\$200 per school	
d. Equipment Repair ²		\$1.7662 per student	
e. Equipment Replacement ²		\$2.0438 per student	

¹ Lead Custodian will start one month prior to school opening regardless of opening date

² Based on CBEDS Enrollment

E. 7-8 PROGRAM (Traditional)

	<u>ALLOCATION</u>	<u>FTE</u>	<u>CRITERIA</u>	<u>CALENDAR</u>	<u>NOTE/EXCEPTION</u>
1. Principal		1.00	Per school	8 hrs/235 days	
2. Vice Principal		1.00	1-1000 students	Full Time/206 days	
		1.50	1001-1550 students		
		2.00	1551+		
3. Teachers		1.00	Per 25.72 students	Full Time/184 days	
a. Budgeted Substitute Time			8.5 days per FTE		
4. Academic Improvement (Results)		1.00	Per school	Full Time/184 days	
5. Library Resource Teacher		1.00	Per school	Full Time/184 days + 10 days	
6. Counseling ¹					
a. Counselors – Student Allocation		1.00	Per 464 students	Full Time/184 days + 15 days and 2%	
b. Counselors – Site Allocation		.69	Per school		.69 FTE can be realigned to provide Counseling & Guidance Technician (1.50 FTE; 2 @ 6 hrs/10 mos)

¹ 24.40 FTE are currently allocated across all middle schools.

E. 7-8 PROGRAM (Traditional) (Continued)

	<u>ALLOCATION</u>	<u>FTE</u>	<u>CRITERIA</u>	<u>CALENDAR</u>		<u>NOTE/EXCEPTION</u>
7.	Clerical					
	a. Middle School Secretary	1.00	Per school	8 hrs/12 months		
	b. Data Processing Assistant	1.00	Per school	8 hrs/12 months		
	c. School Office Technician	2.50	Per school	8 hrs/10 months + 4 days	HEMS EPMS EHMS SJMS TJMS TRSMS FTE	<.50> FTE <.50> FTE <.50> FTE <.50> FTE <.50> FTE <.5124>
	d. School Site Controller I	.50	Per school	4 hrs/10 months		
	e. School Office Assistant II	.25	1301-1450 students	2 hrs/10 months	KAMS	<.25> FTE
		.50	1451-1600 students	4 hrs/10 months	HEMS	<.09> FTE
		.75	1601-1750 students	6 hrs/10 months	SJMS TJMS JKMS	<.07> FTE <.4555> FTE <.0442> FTE
	f. Library Technician	.50	Per School	4 hrs/10 months		
8.	Campus Supervision					
	a. Lead Campus Supervisor	1.00	Per school	194 days		
	b. Student Allocation – 1 hour		Per 133 students	194 days	HEMS JKMS EPMS	<.12> FTE <.0645> FTE <.29> FTE

E. 7-8 PROGRAM (Traditional) (Continued)

<u>ALLOCATION</u>	<u>FORMULA</u>	<u>NOTE/EXCEPTION</u>
9. Custodial	$\left(\left(\frac{\text{Student Enrollment}}{294} + \frac{\text{Square Footage}}{17000} \right) \div 2 \right) \times 8 = \text{Hrs/day}$	Funded at 94.09%
a. General Custodial Time – formula		
b. Plus Cafeteria/Multipurpose – 1 hour		
c. Plus Shower/Locker Rooms – 1 hour		
	<u>ALLOCATION</u>	
	1.00 FTE Day Shift + 3.00 FTE Swing Shift	Kerr Middle: 3.6250 FTE Swing Shift (Brick Tech and Trigg Annex)
10. Students		
a. Textbooks ¹	\$2.64 per student	
b. Instructional Supplies ¹	\$31.2867 per student	
c. Library Services ¹	\$4.80 per student	
d. Equipment Repair ¹	\$1.293 per student	
e. Equipment Replacement ¹	\$2.08 per student	
f. Office Supplies	\$2,206 per school	
g. Field Trips-Orientation Day	\$986 per school	

¹ Based on CBEDS Enrollment

F. 9-12 PROGRAM (Traditional)

	<u>ALLOCATION</u>	<u>FTE</u>	<u>CRITERIA</u>	<u>CALENDAR</u>	<u>NOTE/EXCEPTION</u>
1. Principal		1.00	Per school	8 hrs/246 days	
2. Vice Principal		2.00 3.00 4.00	1-2000 students 2001-2400 students 2401+ students	8 hrs/210 days	
3. Teachers		1.00	Per 26.22 students	Full Time/184 days	
a. Budgeted Substitute Time			8.5 days per FTE		
4. Academic Improvement (Results)		2.00	Per school	Full Time/184 days	
5. Library Resource Teacher		1.00	Per school	Full Time/184 days + 10 days	
6. Counseling					
a. Counselors ¹		1.00	Per 444 students	Full Time/184 days + 15 days and 2%	
b. Counseling & Guidance Technician		1.50	Per school	2 @ 6 hrs/10 months	EGHS LCHS <.0938> FTE <.25> FTE
c. Career Center Technician		.50	Per school	4 hrs/10 months	EGHS FIHS VHS <.1562> FTE <.50> FTE <.875> FTE

¹ 45.353 FTE are currently allocated across all high schools

F. 9-12 PROGRAM (Traditional) (Continued)

	<u>ALLOCATION</u>	<u>FTE</u>	<u>CRITERIA</u>	<u>CALENDAR</u>	<u>NOTE/EXCEPTION</u>
7.	Clerical				
	a. High School Secretary	1.00	Per school	8 hrs/12 months	
	b. Data Processing Assistant	1.00	Per school	8 hrs/12 months	
	c. Registrar	1.00	Per school	8 hrs/12 months	
	d. Attendance Technician	1.00	Per school	8 hrs/10 months + 4 days	
	e. School Office Assistant II	2.00	Per school	8 hrs/10 months + 4 days	
			AND		
		1.25	0-2200 students		COHS <.25> FTE
		1.75	2201-2400 students		EGHS <.125> FTE
		2.25	2401-2600 students		FIHS <.375> FTE
		2.75	2601-2800 students		FrHS <.5> FTE
		3.25	2801-3000 students		LCHS <.25> FTE
		3.75	3001-3200 students		MTHS <.75> FTE
		4.25	3201-3400 students		PGHS <.75> FTE
		4.50	3401-3600 students		SHS <.5> FTE VHS <.28> FTE
	f. School Site Controller II	1.00	Per school	8 hrs/12 months	
	g. Library Technician	1.00	Per School	8 hrs/10 months	
	h. Program Assistant – Prevention & Intervention	1.00	Per School	8 hrs/10 months + 4 days	VHS <.1875> FTE
8.	Campus Supervision				
	a. Lead Campus Supervisor	1.00	Per school	194 days	
	b. Site Allocation	3.00	Per school	194 days	
	c. Student Allocation – 1 hour		Per 133 students	194 days	COHS <.125> FTE

F. 9-12 PROGRAM (Traditional) (Continued)

	<u>ALLOCATION</u>	<u>FORMULA</u>	<u>NOTE/EXCEPTION</u>
9. Custodial			
d. General Custodial Time – formula		$((\text{Student Enrollment} \div 294) + (\text{Square Footage} \div 17000)) \div 2) \times 8 = \text{Hrs/day}$	Funded at 94.04%
e. Plus Cafeteria/Multipurpose – 1 hour			
f. Plus Shower/Locker Rooms – 1 hour			
		<u>ALLOCATION</u>	
		1.0 FTE Site Supervisor + 7.00 FTE Swing Shift	
10. Students			
a. Textbooks ¹		\$4.571 per student	
b. Other Books ¹		\$5.711 per student	
c. Instructional Supplies ¹		\$43.1472 per student	
d. Equipment ¹		\$1.698 per student	
e. Equipment Repair ¹		\$3.646 per student	
f. Equipment Replacement ¹		\$0.986 per student	
g. Attendance Cards		\$986 per school	
h. Diplomas		\$1,379 per school	
i. Office Supplies		\$943 per school	
j. Health Supplies		\$435 per school	
k. Graduation Facility Rental		\$3,470 per school	

¹ Based on CBEDS Enrollment

G. CONTINUATION PROGRAM

The Continuation High Schools Program shall be treated the same as categorical programs in that it shall operate within its income plus approved reductions. The Continuation Program generates income from two sources: ADA and the supplement to Revenue Limit for Necessary Small Continuation High Schools approved for the first time in 1979-80. Program Manager has authority to allocate funds as needed, except as specified in collective bargaining agreements.

	<u>ALLOCATION</u>	<u>FTE</u>	<u>CRITERIA</u>	<u>CALENDAR</u>	<u>NOTE/EXCEPTION</u>
1.	Principal	1.00	Per school	8 hrs/216 days	
2.	Vice Principal	1.00	Per school	8 hrs/200 days	
3.	Teachers	1.00	Per 26.66 students plus planning period	Full Time/184 days	
	b. Budgeted Substitute Time		8.5 days per FTE		
4.	Counselor	1.00	Per school	Full Time/184 days + 15 days and 2%	
5.	Clerical				
	a. Continuation School Secretary	1.00	Per school	8 hrs/12 months	
	b. Data Processing Assistant	1.00	Per school	8 hrs/10 months	CHS <.25> FTE
	c. Registrar	1.00	Per school	8 hrs/12 months	
6.	Campus Supervisor	.75	Per school	194 days	CHS +.25 FTE DHS +.25 FTE

G. CONTINUATION PROGRAM (Continued)

	<u>ALLOCATION</u>	<u>FORMULA</u>	<u>NOTE/EXCEPTION</u>
6. Custodial			Funded at 94.04%
a. General Custodial Time – formula		$((\text{Student Enrollment} \div 294) + (\text{Square Footage} \div 17000)) \div 2) \times 8 = \text{Hrs/day}$	
b. Plus Cafeteria/Multipurpose – 1 hour			
c. Plus Shower/Locker Rooms – 1 hour			
		<u>ALLOCATION</u>	
		1.00 FTE Swing Shift	
7. Students			
a. Textbooks ¹		\$4.571 per student	
b. Other Books ¹		\$5.711 per student	
c. Instructional Supplies ¹		\$43.2727 per student	
d. Equipment ¹		\$1.57 per student	
e. Equipment Repair ¹		\$3.528 per student	
f. Equipment Replacement ¹		\$0.91 per student	

¹ Based on CBEDS Enrollment

H. SPECIAL EDUCATION

The development of special education staffing guidelines over the course of the 2012/13 school year was a collaborative effort **between Special Education and the Budget Department. The use of the term "guidelines" was purposeful and meant to describe** estimated programmatic staffing levels in our special education programs. The guidelines allow for necessary flexibility of classroom support based upon assessed student needs.

	<u>ALLOCATION</u>	<u>FTE</u>	<u>CRITERIA</u>	<u>NOTE/EXCEPTION</u>
1.	Living Skills Self Contained Classes (SCC)			
	a. Mild/Moderate SCC			
	i. Teacher	1.00	Per 15 Students	
	ii. Paraeducator	1.50	Per 1.00 Teacher FTE	Paraeducator FTE allocated in six (6) hour increments
	b. Developmental Diagnosis (DD)			
	i. Teacher	1.00	Per 10 Students	
	ii. Paraeducator	1.50	Per 1.00 Teacher FTE	Paraeducator FTE allocated in six (6) hour increments
	c. Independent Living Skills (ILS)			
	i. Teacher	1.00	Per 15 Students	
	ii. Paraeducator	1.625	Per 1.00 Teacher FTE	Paraeducator FTE allocated in six and ½ (6.5) hour increments
	d. Functional Living Skills (FLS)			
	i. Teacher	1.00	Per 12 Students	
	ii. Paraeducator	1.625	Per 1.00 Teacher FTE	Paraeducator FTE allocated in six and ½ (6.5) hour increments
	e. Supported Living Skills (SLS)			
	i. Teacher	1.00	Per 10 Students	
	ii. Paraeducator	2.437	Per 1.00 Teacher FTE	Paraeducator FTE allocated in six and ½ (6.5) hour increments
		5		
2.	Academic, Behavior and social Supports Self-Contained Classes (ABSS-SCC)			
	a. Tier I			
	i. Teacher	1.00	Per 15 Students	
	ii. Paraeducator	1.125	Per 1.00 Teacher FTE	Paraeducator FTE allocated in six (6) hour and three (3) hour increments
	b. Tier II	.20	Per Class	(.40 FTE at Multiple Program Sites)
	i. Teacher-in-Charge	1.00	Per 15 Students	.20/.333 Overload FTE at 7-12 sites
	ii. Teacher	1.75	Per 1.00 Teacher FTE	Paraeducator FTE allocated in seven (7) hour increments
	iii. Paraeducator			
3.	Autism Spectrum Disorder (ASD)			
	a. Teacher	1.00	Per 10 Students	
	b. Paraeducator	2.25	Per 1.00 Teacher FTE	Paraeducator FTE allocated in six (6) hour increments

H. SPECIAL EDUCATION (Continued)

	<u>ALLOCATION</u>	<u>FTE</u>	<u>CRITERIA</u>	<u>NOTE/EXCEPTION</u>
4.	Pre-K Self-Contained Class			
	a. Teacher	1.00	Per 10 Students	
	b. Paraeducator	1.50	Per 1.00 Teacher FTE	Paraeducator FTE allocated in six (6) hour increments
5.	Speech/Language Pathologist (SLP)			
	a. Specialist, Pre-K	1.00	Per 40 Students	
	b. Specialist, K-12	1.00	Per 55 Students	
6.	Resource Specialist Program			
	a. Teacher	1.00	Per 25 Students	
	b. Paraeducator	.375	Per 1.00 Teacher FTE	Paraeducator FTE allocated in three (3) hour increments
7.	Inclusive Education			
	a. Inclusive Ed Specialist, Elementary	1.00	Per 15 Students	
	b. Inclusive Ed Specialist, Secondary	1.00	Per Consult Region	
	c. Paraeducator	10.00	Per Annum	
8.	Deaf & Hard of Hearing			
	a. Teacher	1.00	Per 15 Students	
	b. Paraeducator	1.125	Per 1.00 Teacher FTE	Paraeducator FTE allocated in three (3) hour increments
	c. Interpreter	3.25	Per Class	
9.	Baker Elementary School			
	a. Teacher	1.00	Per Class	
	b. Paraeducator	1.50	Per Class	Paraeducator FTE allocated in six (6) hour increments
10.	Apartment Program			
	a. Paraeducator	.75		
11.	In Lieu of Non-Public Agencies/Non-Public Services (NPA/NPS)			
	a. Certified Occupational Therapy Assistants	5.00		
	b. Assistive Technology Specialist	1.00		
	c. Physical Therapist	1.00		

H. SPECIAL EDUCATION (Continued)

	<u>ALLOCATION</u>	<u>FTE</u>	<u>CRITERIA</u>	<u>NOTE/EXCEPTION</u>
12. Regional Teams				
a. Adapted PE		1.00		
b. Vocational/Transition Specialist		3.00		
13. Administration				
a. Director, Special Education/SELPA		1.00		
b. Lead Program Specialist		1.10		
c. Program Specialists				
1) MS Programs/DIS Services		1.00		
2) Nonpublic Schools		1.00		
3) Pre-K Programs/Autism SCC		1.00		
4) Mental Health/ED Programs		1.00		
5) Inclusive Education Program		1.00		
6) Elk Grove/Cosumnes Oaks Region and VI Program		1.00		
7) Florin Region and Alternative Education		1.00		
8) Franklin Region and BICM		1.00		
9) Laguna Region and M/M SCC		1.00		
10) Monterey Trail Region and SEIS Support		1.00		
11) Pleasant Grove Region and CEIS & Psychologists Liaison		1.00		
12) Sheldon Region and LSH/DHOH		1.00		
13) Valley Region and SEIS Administration		1.00		
d. Administrative Assistant II		2.00		
e. Clerical Support		.125	Per 924 Students	Office Assistant III <1.50> FTE

I. PSYCHOLOGISTS/SOCIAL WORKERS

It is the District's intent to deliver a balanced program of support services for the instruction of regular and special education students. Subject to constraint of district-wide priorities, budget availability, and a periodic review and adjustment of service levels, it is the District's current intent to provide psychologists and social workers levels of service in accordance with the following formulae:

	<u>ALLOCATION</u>	<u>FTE</u>	<u>CRITERIA</u>	<u>NOTE/EXCEPTION</u>
1.	Lead Psychologist	1.10		
2.	Family Counseling Psychologist	.50		
3.	Psychologist	.20	Per Traditional/Modified Traditional Elementary – 0-700 students	
		.40	Per Traditional/Modified Traditional Elementary – 701-1400 students	
		.262	Per Year Round Elementary – 0-700 students	
		.462	Per Year Round Elementary – 701-1400 students	
		.60	Per Middle School – 0-1350 students	
		.40	Per High School – 0-1600 students	
		.60	Per High School – 1601+ students	
		.10	Per Continuation School	

FORMULAS ARE CURRENTLY SUSPENDED

J. DISTRICT SUPPORT FUNCTIONS

	<u>ALLOCATION</u> <u>INSTRUCTIONAL DIVISION</u>	<u>FORMULA</u>	<u>NOTE/EXCEPTION</u>
1.	Elementary ¹		Admin Asst I <1.00> FTE
	<ul style="list-style-type: none"> • Associate Superintendent 1.00 FTE • Director 3.00 FTE • Administrative Assistant 2.50 FTE • Program Educator 1.00 FTE 	1 hour clerical per 1,540 students	Admin Asst I <1.00> FTE
	Secondary Administration ¹		
	<ul style="list-style-type: none"> • Associate Superintendent 1.00 FTE • Principal on Special Assign. 2.00 FTE • Administrative Assistant 2.50 FTE 	1 hour clerical per 1,540 students	
2.	Special Education ¹		Office Asst III <1.50> FTE
	<ul style="list-style-type: none"> • Associate Superintendent 1.00 FTE • Director 1.00 FTE • Administrative Assistant 3.00 FTE • Accounting Assistant .50 FTE • Data Processing Assistant 2.00 FTE • Office Assistant 3.50 FTE • Program Assistant .75 FTE 	1 hour clerical per 924 students 1 hour clerical per 4,650 students	
3.	Curriculum/Professional Learning ¹		Budget Tech <1.00> FTE Prof Learning Tech <1.00> FTE Textbook Asst <1.00> FTE
	<ul style="list-style-type: none"> • Director 1.50 FTE • Administrative Assistant 2.00 FTE • Instructional Coach 1.00 FTE • Curriculum Specialist 1.00 FTE • Program Specialist 3.0 FTE • Technology Integration .50 FTE • Professional Learning Tech 1.50 FTE • Textbook Assistant 1.00 FTE • Office Assistant .60 FTE • Fiscal Technician .50 FTE 	1 hour clerical per 498 students (12 mos) 1 hour clerical per 6,300 students (10 mos)	

¹ Formula is based on non-supervisory staffing only.

J. DISTRICT SUPPORT FUNCTIONS (Continued)

	<u>ALLOCATION</u> <u>INSTRUCTIONAL DIVISION</u>	<u>FORMULA</u>	<u>NOTE/EXCEPTION</u>
4.	Student Support & Health Services ¹		Office Asst III <1.00> FTE
	<ul style="list-style-type: none"> • Director 1.00 FTE • Administrative Assistant 1.00 FTE • Prevention/Interven Coord. 2.00 FTE • Program Specialist .50 FTE • Program Administrator 1.00 FTE • Program Assistant 4.75 FTE • Registrar 1.00 FTE • Attendance Tech 2.00 FTE • Attendance Specialist 1.00 FTE 	1 hour clerical per 2,640 students	
	a. Health Services ¹		
	<ul style="list-style-type: none"> • Nurse 14.6736 FTE • Health Assistant 14.4534 FTE • Health Records Assistant 9.00 FTE 	1 hour clerical per 5,350 students 1 hour health records clerk per 900 students	
5.	English Learner Services		
	<ul style="list-style-type: none"> • Director 1.00 FTE • Administrative Assistant 1.00 FTE • Program Specialist 1.00 FTE • Program Educator 1.95 FTE • Bilingual Teaching Associates 		

FORMULAS ARE CURRENTLY SUSPENDED

¹Formula is based on non-supervisory staffing only.

J. DISTRICT SUPPORT FUNCTIONS (Continued)

<u>ALLOCATION</u> <u>OPERATIONS DIVISION</u>	<u>FORMULA</u>	<u>NOTE/EXCEPTION</u>
1. Finance & School Support, Fiscal Services, Accounting, Payroll, Risk Management ¹ <ul style="list-style-type: none"> • Associate Superintendent 1.00 FTE • Director .90 FTE • Manager Payroll 1.00 FTE • Manager Accounting 1.00 FTE • Manager Risk Mgmt 1.00 FTE • Supervisor Payroll 2.00 FTE • Administrative Assistant 2.00 FTE • Payroll Technician 12.00 FTE • Office Assistant 1.00 FTE • Accounting Technician 6.8616 FTE • Accounting Analyst 1.00 FTE • Fiscal Compliance Spec. 1.00 FTE • Facilities Analyst .05 FTE • Risk Management Analyst 1.00 FTE • Personnel Analyst .75 FTE • Risk Management Tech 3.00 FTE • Loss Control Spec. 2.00 FTE 	1 hour per 216 students 1 hour clerical per 2,100 students	Acct Payable Tech <1.00> FTE Staff Secretary <1.00> FTE

FORMULAS ARE CURRENTLY SUSPENDED

¹Formula is based on non-supervisory staffing only.

J. DISTRICT SUPPORT FUNCTIONS (Continued)

	<u>ALLOCATION</u>	<u>FORMULA</u>	<u>NOTE/EXCEPTION</u>
	<u>OPERATIONS DIVISION</u>		
2.	Budget Department ¹ <ul style="list-style-type: none"> • Director 1.00 FTE • Budget Analyst 2.2496 FTE • Budget Technician 4.00 FTE • Position Control Spec. 1.00 FTE 	1 hour per 614 students	Budget Tech <1.00> FTE
3.	Technology Services ¹ <ul style="list-style-type: none"> • Director 1.00 FTE • Manager, Programming 1.00 FTE • Manager, Technology 1.00 FTE • Manager, Desktop 1.00 FTE • Computer Security Manager 1.00 FTE • Administrative Assistant 1.00 FTE • Computer Tech. 3.00 FTE • Data Entry Operator 1.00 FTE • Systems Administrator 9.00 FTE • Network Administrator 4.00 FTE • Network Tech. 1.00 FTE • Web Specialist 1.00 FTE • Programmer 10.50 FTE • Comp Support Help Desk 2.00 FTE • Data Archive Tech. 1.00 FTE • CTSS 24.00 FTE • Site Technology Tech. 2.00 FTE • Tech. Integration Spec. 1.00 	1 hour programming/data entry per 357 students 1.00 FTE per 91 PC users	Programmer III <1.00> FTE Central Tech Svcs Mgr <1.00> FTE Sr. Tech Plan Specialist <1.00> FTE Comp Train & Supp Spc II <2.00> FTE Site Technicians <2.00> FTE Comp Supp HD Spec III <1.00> FTE
4.	Human Resources ¹ <ul style="list-style-type: none"> • Associate Superintendent 1.00 FTE • Director 2.00 FTE • Administrative Assistant 3.00 FTE • Legal Compliance Spec. 1.00 FTE • Personnel Analyst 6.00 FTE • Personnel Technician 8.00 FTE • Personnel Assistant 6.2796 	1 hour per 266 students	Personnel Asst <1.6352> FTE

¹ Formula is based on non-supervisory staffing only.

J. DISTRICT SUPPORT FUNCTIONS (Continued)

	<u>ALLOCATION</u> <u>OPERATIONS DIVISION</u>	<u>FORMULA</u>	<u>NOTE/EXCEPTION</u>
5.	Transportation ¹		Scheduling Tech <1.00> FTE Supervisor <1.00> FTE
	a. Director 1.00 FTE		
	b. Manager 2.00 FTE		
5.	c. Supervisor 5.00 FTE		
	d. Administrative Assistant 1.00 FTE		
	e. Instructor 2.00 FTE		
	f. Dispatcher 1.00 FTE		
	g. Inventory Control 1.00 FTE		
	h. Buses	27.84% of enrollment transported, 1 bus per 96 students transported	
	i. Drivers	1.00 FTE (6.5 hrs/183 days) per bus	
	j. Driver Substitutes	7 days per driver	
	k. Bus Attendants 9.2191 FTE		
	l. Mechanics 10.00 FTE	1.1310 hour per bus	
	m. Scheduling Technician 7.00 FTE	1.065 hour per bus	
6.	Facilities ¹		Admin Assistant <1.00> FTE
	• Associate Superintendent .50 FTE	1 hour clerical per 4,750 students	
	• Administrative Assistant .50 FTE	1.00 FTE clerk (district priority)	
7.	Purchasing/Warehouse/Textbooks ¹		Admin Assistant <1.00> FTE
	• Director 1.00 FTE		
	• Supervisor 2.00 FTE		
	• Administrative Assistant 1.00 FTE		
	• Buyer 3.00 FTE	1 hour per 326 students	
	• Purchasing Assistant 3.2717 FTE	1 hour clerical per 4,750 students	
	• Textbooks Warehouse 2.00 FTE		
	• Warehouse Worker 5.00 FTE		

¹ Formula is based on non-supervisory staffing only.

J. DISTRICT SUPPORT FUNCTIONS (Continued)

	<u>ALLOCATION</u> <u>OPERATIONS DIVISION</u>	<u>FORMULA</u>	<u>NOTE/EXCEPTION</u>
8.	School Security & Safety ¹ <ul style="list-style-type: none"> • Director 1.00 FTE • Chief of Police 1.00 FTE • Administrative Assistant 1.00 FTE • Sergeant 5.00 FTE 	<ul style="list-style-type: none"> 1.00 FTE per Senior High School 1.00 FTE for Continuation Schools and Roving 	School Security Spec <8.00> FTE
	<ul style="list-style-type: none"> • School Security Specialist 4.00 FTE • Dispatcher 2.00 FTE 	1 hour per 96,224 square feet	

FORMULAS ARE CURRENTLY SUSPENDED

¹ Formula is based on non-supervisory staffing only.

J. DISTRICT SUPPORT FUNCTIONS (Continued)

	<u>ALLOCATION</u>	<u>FORMULA</u>	<u>NOTE/EXCEPTION</u>
	<u>OPERATIONS DIVISION</u>		
9.	Long Term Leave Account	8 weeks for long-term sick leave coverage to be adjusted as needed	
10.	Custodial ¹		Lead Custodian DO <1.00> FTE
	a. District Level Staff	1 hour per 21,050 square feet	Program Asst <1.00> FTE
	b. Substitute Staff	7 days per FTE	Scheduling Tech <.75> FTE
	c. Site Level Staff	See Section C – G	
	d. Building Level Supplies	\$0.085 per square foot	
	e. District Level Supplies	\$0.507 per student/employee	
11.	Grounds ¹	Days per week:	
11.	a. Vacant Site	0.1	Area Supervisor <1.00> FTE
	b. Under 5 Acres	1.4	Grounds Workers <7.00> FTE
	c. 5 to 15 Acres	2.0	
	d. 15 to 25 Acres	2.7	
	e. 25 to 40 Acres	3.5	
	f. 40+ Acres	4.1	
	g. Regional Stadium	1.0	
	h. Substitutes	7 days per FTE	
	i. Supplies Districtwide	\$115 per Acre	
12.	Maintenance ¹		Manager <1.00> FTE
	a. Staffing	1 hour per 11,427 square feet	Area Supervisor <1.00> FTE
		1 clerical hour per 1,350 students	Office Assistant <1.00> FTE
	b. Substitutes	7 days per FTE	Inventory Specialist <.50> FTE
			Maintenance Worker <3.00> FTE
			RRMCT <1.00> FTE
			Operating Supplies <\$300,000>

¹ Formula is based on non-supervisory staffing only.