



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 9.1

Meeting Date: October 3, 2019

Subject: Public Hearing and Approval of 2019-20 Adopted Budget Revision

- Information Item Only
- Approval on Consent Agenda
- Conference (for discussion only)
- Conference/First Reading (Action Anticipated: __)
- Conference/Action
- Action
- Public Hearing

Division: Business Services

Recommendation: Conduct a public hearing and adopt the proposed 2019-20 Adopted Budget Revision for All Funds by the October 8th deadline.

Background/Rationale: As indicated at the prior Board meeting, the District must meet the October 8th education code deadline for submitting a revised budget to the Sacramento County Office of Education. In accordance with Ed Code 42127d, the District has been appointed a Fiscal Advisor. The Fiscal Advisor has been working with the District in order to address the deficiency in the subsequent fiscal year budgets.

Staff has also met with labor partners and has kept them updated on where we are with the process. Administration is now requesting action to adopt the 2019-2020 Revised Adopted Budget.

Financial Considerations: The proposed budget establishes expenditure authority for all funds.

LCAP Goal(s): Family and Community Empowerment; Operational Excellence

Documents Attached:

1. Public Hearing Notice
2. Executive Summary
3. Adopted Budget Summary All Funds

| |
|--|
| <p>Estimated Time of Presentation: 30 minutes Submitted by: Rose Ramos, Chief Business Officer Jacquie Canfield, Consultant Approved by: Jorge A. Aguilar, Superintendent</p> |
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Sacramento City Unified School District

Business Services Office

NOTICE OF PUBLIC HEARING

Public Hearing and Approval of 2019-20 Adopted Budget Revision

Copies of the plan may be inspected at:

**Serna Education Center
5735 47th Avenue
Sacramento, CA 95824**

The Sacramento City Unified School District Governing Board will adopt the Proposed Fiscal Year 2019-2020 Budget Revision for All Funds at the October 3, 2019 Governing Board Meeting

HEARING DATE:

Thursday, October 3, 2019

TIME:

6:00 P.M.

LOCATION:

Serna Center
5735 47th Avenue
Sacramento, CA 95824

FOR ADDITIONAL INFORMATION CONTACT:

Business Services (916) 643-9055

Board of Education Executive Summary

Business Services

Adopt Proposed Fiscal Year 2019-2020 Revised Budget for All Funds
October 3, 2019

I. OVERVIEW/HISTORY:

This document provides an overview of the budget process and a timeline used in preparing the 2019-2020 Proposed Revised Adopted Budget. The Governor's Budget Proposal for 2019-2020 was first released on January 10, 2019. The 2019-2020 Proposed Budget is based on the Governor's May Budget Revision that was released on May 9, 2019 and updated per the State Budget for 2019-20 that was signed by the Governor on June 27, 2019.

The 2019-2020 Proposed Budget was presented at the June 6, 2019 Board Meeting and adopted by the board on June 20, 2019. As mentioned at both board meetings, due to the multi-year projections showing a negative ending balance in 2021-22, the 2019-20 Budget would be disapproved by Sacramento County Office of Education.

Budget Updates:

- On December 6th - Staff presented a budget timeline and process for preparing the 2019-2020 Adopted Budget that aligns with the LCAP. The process of developing a school district budget is an ongoing function that must be addressed by the Board and administration throughout the school year.
- One Stop Staffing - During the months of January and February, the Academic, Budget and Human Resources teams met with each school and central departments to develop the budget for 2019-2020. During these One Stop Staffing meetings, the budget for the current year was reviewed as well as the proposed staffing levels for the upcoming school year.
- February/March - Reduction in Force resolutions were approved by the board that included adjustments for certificated and classified positions based on One Stop staffing and other management positions.
- April/May – Presentations were made to the Board on the proposed staffing levels at schools, school allocations and possible program reductions.
- On June 6th – Staff presented the Proposed Fiscal Year 2019-2020 Budget.
- On June 20th – The Board approved the 2019-20 Budget.
- On September 11th – Sacramento County Office of Education (SCOE) notified and directed the District to submit a Revised Budget for the 2019-20 fiscal year by October 8, 2019.

Board of Education Executive Summary

Business Services

Adopt Proposed Fiscal Year 2019-2020 Revised Budget for All Funds
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- Ongoing Weekly Meeting between the District, SCOE, and the SCOE Fiscal Advisor to collaborate and discuss the expectations of the budget for 2019-2020 and beyond.

II. Driving Governance:

- On or before October 8, 2019 the governing board of the district shall revise the adopted budget to include any response to the recommendations of the County Superintendent, adopt the revised budget, and file the revised budget with the County Superintendent. Before revising the budget, the governing board of the district shall hold a public hearing regarding the proposed revisions. If the County Superintendent is unable to approve the revised budget, the County Superintendent shall invoke his duties under Education Code sections 42127.1 through 42127.3.
- Per Education Code section 42127(d) the County Superintendent may assign a fiscal advisor to assist the district in developing a budget that can be approved.

III. Budget:

Following the Executive Summary is a chart that summarizes the 2019-2020 Proposed Revised Budget for All Funds.

IV. Goals, Objectives and Measures:

Discuss and adopt the 2019-2020 Proposed Revised Budget at tonight's October 3, 2019 Board Meeting.

V. Major Initiatives:

- Continued analysis of information from the State and its impact on District finances.
- Incorporate all changes from the final State Budget.
- Adjust the 2019-20 beginning balances to the 2018-19 Unaudited Actuals ending balances and include all designations, carryover and entitlement balances.

VI. Results:

Budget development and adoption for 2019-2020 has followed the timeline approved by the Board. With the adoption of the 2019-20 Proposed Revised Budget, the board will have met the October 8, 2019 deadline. However, due to the 2021-22 fiscal year not having the required reserve level, Sacramento County Office of Education will be required to disapprove the revised budget. The District continues to work with all labor partners on a negotiated solution to reduce benefit costs.

VII. Lessons Learned/Next Steps:

- Continue to monitor the State budget and its impact on District finances.

Board of Education Executive Summary

Business Services

Adopt Proposed Fiscal Year 2019-2020 Revised Budget for All Funds
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- Continue to obtain stakeholders' input, follow the LCAP process and meet with bargaining units to seek cost reductions and long-term budget savings.
- The district will adopt the 2019-2020 Proposed Revised Budget at the October 3, 2019 Board meeting.

Sacramento County Letter Concerning Budget Disapproval

The Sacramento County Office of Education notified the district that the 2019-20 Adopted Budget was disapproved due to the negative ending balance in 2021-22. This requires the district to prepare a Revised Adopted Budget by October 8, 2019. The goal is to have a viable plan to reverse the deficit spending trend.

SCOE recognized the progress the district made in 2018-19 to stabilize the budget, however, the reductions did not remove the structural deficit. Thus, the risk for insolvency has not been eliminated. SCOE also commended the district on improvements made this past year with enrollment projections, hiring of key staff (Chief Business Official and Chief Academic Officer), and the hiring and purchasing processes.

Further, SCOE recommended that the district accelerate negotiations; hire and train budget and payroll staff to stay current on all required reporting; document "One-Stop Staffing" process and streamline hiring to ensure budget projections are accurate; evaluate staffing ratios, class sizes, and caseloads in regular and specialty programs for costs and limited opportunities for students; adhere to a budget calendar; and continue to improve documentation of budget assumptions.

Reason and Assumptions for Proposed Revised Budget for 2019-20

Due to the disapproval of the 2019-20 Budget, the Proposed 2019-20 Revised Budget is being presented at the October 3, 2019 Board meeting. A public hearing will be conducted and staff will recommend the Board approve the Proposed 2019-20 Revised Adopted Budget. All items presented for inclusion with the original budget hearing in June 2019 are still included with this budget. This document will focus on changes since the June 2019 budget adoption process. The financial information was made available to the public on September 30, 2019 both at the Serna Center and on the district's website per the public notice timeframe.

The assumptions utilized for the Proposed 2019-20 Revised Adopted Budget are noted in the assumption section. Additional assumptions include projected enrollment, changes in benefit rates, indirect rates, and changes in the District's health contribution.

Following is a summary version of the multi-year report included in the SACS report. This report includes all the reductions made in 2018-2019 and any Board approved reductions for future years. It also assumes no other reductions are made. The report shows the District will have a



Board of Education Executive Summary

Business Services

Adopt Proposed Fiscal Year 2019-2020 Revised Budget for All Funds

October 3, 2019

negative ending balance in 2021-2022 if no other reductions are made. The District must both eliminate the deficit spending and have at least the state-mandated reserves of 2%. A recommended plan that eliminates deficit spending and maintains a reserve level of at least 4% is also included.

Board of Education Executive Summary

Business Services

Adopt Proposed Fiscal Year 2019-2020 Revised Budget for All Funds

October 3, 2019



| SACS Summary Unrestricted General Fund 2018/19-2021/2022 | | | | |
|---|----------------------------|-----------------------------|------------------------------|------------------------------|
| | Unaudited | | | |
| | Actuals 2018/19 | Proposed 2019/20 | Projected 2020/21 | Projected 2021/22 |
| Ongoing Funds | | | | |
| Revenues | \$418.86 | \$429.08 | \$437.21 | \$445.96 |
| -Contributions | \$83.28 | \$100.01 | \$107.69 | \$115.00 |
| - Expenses, Sources/Uses | \$341.83 | \$340.54 | \$349.59 | \$356.34 |
| - Supplemental/Concentration Expanded Progr: | \$0.00 | | \$2.06 | \$1.59 |
| Ongoing Net Change in Fund Balance | (\$6.25) | (\$11.47) | (\$22.13) | (\$26.97) |
| One-Time Funds | | | | |
| Revenues | \$7.10 | \$4.20 | \$0.00 | \$0.00 |
| - One-Time Expenses | \$0.00 | \$2.23 | \$6.00 | \$4.00 |
| One Time Net Change in Fund Balance | \$7.10 | \$1.97 | (\$6.00) | (\$4.00) |
| Total Unrestricted General Fund: | | | | |
| Beginning Balance | \$60.28 | \$61.13 | \$51.62 | \$23.50 |
| Ending Balance | \$61.13 | \$51.62 | \$23.50 | (\$7.47) |
| Component of the Ending Balance | | | | |
| Cash, Inventory, Prepaid Assets | \$0.35 | \$0.35 | \$0.35 | \$0.35 |
| Designated Funds | \$6.00 | \$6.00 | \$0.00 | \$0.00 |
| Reserve for One-Time Expenses and Carryover | \$1.92 | \$0.00 | \$0.00 | \$0.00 |
| Net Unrestricted General Fund Balance | \$52.86 | \$45.27 | \$23.15 | -\$7.82 |
| Change in the Unrestricted General Fund Balance | (\$7.07) | (\$7.58) | (\$22.13) | (\$30.97) |
| Reserve level | 9.49% | 7.80% | 3.99% | -1.35% |

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Summary Recommendation

Below is a multi-year plan that maintains more than a 4% reserve level for all years and eliminates deficit spending. The Board should consider adopting a reserve policy that outlines required reserve levels for both stable and unstable economic times.

| Recommended Plan For Unrestricted General Fund 2018/19-2021/2022 | | | | |
|--|--------------------|---------------------|----------------------|----------------------|
| | Unaudited | | | |
| | Actuals 2018/19 | Proposed 2019/20 | Projected 2020/21 | Projected 2021/22 |
| Ongoing Funds | | | | |
| Revenues | \$425.96 | \$429.08 | \$437.21 | \$445.96 |
| -Contributions | \$83.28 | \$100.01 | \$107.69 | \$115.00 |
| - Expenses, Sources/Uses | \$341.83 | \$340.54 | \$333.59 | \$329.35 |
| - Supplemental/Concentration Expanded Programs | | | \$2.06 | \$1.59 |
| Ongoing Net Change in Fund Balance | \$0.85 | (\$11.47) | (\$6.13) | \$0.02 |
| One-Time Funds | | | | |
| Revenues | \$0.00 | \$4.20 | \$0.00 | \$0.00 |
| - One-Time Expenses | \$0.00 | \$2.23 | \$6.00 | \$4.00 |
| One Time Net Change in Fund Balance | \$0.00 | \$1.97 | (\$6.00) | (\$4.00) |
| Total Unrestricted General Fund: | | | | |
| Beginning Balance | \$60.28 | \$61.13 | \$51.62 | \$39.50 |
| Ending Balance | \$61.13 | \$51.62 | \$39.50 | \$35.52 |
| Component of the Ending Balance | | | | |
| Cash, Inventory, Prepaid Assets | \$0.35 | \$0.35 | \$0.35 | \$0.35 |
| Designated Funds | \$6.00 | \$6.00 | \$0.00 | \$0.00 |
| Reserve for One-Time Expenses and Carryover | \$1.92 | \$0.00 | \$0.00 | \$0.00 |
| Net Unrestricted General Fund Balance | \$52.86 | \$45.27 | \$39.15 | \$35.17 |
| Required Ongoing Reductions | | | \$16.00 | \$11.00 |
| Change in the Unrestricted General Fund Balance | (\$7.07) | (\$7.58) | (\$6.13) | (\$3.98) |
| Reserve level | 9.49% | 7.80% | 6.93% | 6.19% |

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After consideration of these factors, the Multi-Year Report indicates that the District must make ongoing adjustments of \$16 million no later than July 1, 2020 and an additional \$11 million in ongoing adjustments no later than July 1, 2021 to eliminate the ongoing deficit spending. By implementing these adjustments, the reserve level will be more than 4%, and maintain a positive cash balance. This reduction timeline provides the District time to work with their labor partners on a negotiated solution to address the deficit spending and address the high cost of health care. Any reductions made earlier than this timeframe significantly reduce the amount of adjustments that would be needed.

Changes Incorporated in the 2019-20 Proposed Revised Adopted Budget

To assist the Board and public, the Executive Summary will focus on the changes since the 2019-20 Budget was adopted in June and included in the Proposed 2019-20 Revised Budget.

- 1) **Budget Assumptions** - The major assumptions included for the Proposed 2019-20 Revised Budget were provided at the beginning of the report.
- 2) **Estimated Actuals Column in SACS Report** - The 2018-19 Unaudited Actuals have been included in the SACS 2018-19 Estimated Actuals columns.
- 3) **Beginning Balances, Designations, Entitlements and Grant Carryover from 2018-19**
 - a. The Proposed 2019-20 Revised Budget includes the adjusted beginning balance for all funds from the 2018-19 Unaudited Actuals Report.
 - b. As mentioned with the presentation of the 2018-19 Unaudited Actuals, the 2018-19 Unrestricted General Fund ending balance was approximately \$7 million higher than estimated with the original 2019-20 adopted budget. These funds do increase the reserve level but do not lower the district's deficit spending.
 - c. The Proposed 2019-20 Revised Budget includes allocating the 2018-19 designations totaling \$1.7 million.
 - d. In addition, all entitlements totaling \$9.1 million and grant carryover funds totaling \$16.8 million are included in the supply object line. Funds will be transferred to the appropriate objects within each budget area.
- 4) **State Revenues** –
 - a. One Time Revenues
 - i. As mentioned in Budget Revision No. 1, the final State budget included \$2.2 million for Special Education Equalization and \$4.2 million for Special Education Preschool. Since Budget Revision No. 1, the District has learned the Special Education Preschool funds are unrestricted funds. These funds are supporting some one-time expenses, a one-time reduction in the Special Education contribution, and the remainder for additional expenses for the teacher salary restructure.
 - b. Ongoing Revenues

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- i. LCFF income was revised based on the final ADA and property taxes per the 2018-19 Unaudited Actuals.
 - ii. Lottery income was revised based on latest estimates as mentioned in Budget Revision No. 1, totaling an increase of \$120,000.
- 5) **Local Revenue** – Interest Income and some other local income (i.e. fingerprinting fees) are included totaling approximately \$800,000 over the original 2019-20 budget based on 2018-19 actuals.
- 6) **Unrestricted One Time Expenses** – The following items are included for the board’s consideration from the Unrestricted General Fund:
 - a. Waldorf training - The second year to support teacher training for the Waldorf schools totaling \$20,000
 - b. Teacher Release Time for Science Book Selection – Funds to support teachers involved in the selection of the Science books totaling \$200,000
 - c. AED Equipment – To replace AED equipment at school sites totaling \$72,000
 - d. Creation of student interim assessments totaling \$25,000 as mentioned in Budget Revision No. 1.
- 7) **Special Education One-Time Expenses** - The following items were approved by the Board in Budget Revision No.1:
 - a. Professional Learning totaling \$1.2 million
 - b. Release time for preschool teacher for the Desired Results Development Profile totaling- \$13,000
 - c. Additional IEP team for one year to assist with backlog totaling \$551,000
- 8) **Ongoing Expenses**- The following items are included for the Board’s consideration:
 - a. Teacher Salary Restructure– Since the 2019-20 Adopted Budget was approved, it was learned that the costs for substitutes, stipends and per session rates increased 9.2% with the teacher salary restructure. The additional cost for the Unrestricted General Fund and Special Education totals \$1.3 million.
 - b. Staffing of Schools – The District has completed the teacher leveling process for all schools per the collective bargaining agreement.
 - i. Teaching positions- The district added net increase of 22.2 teacher positions due to enrollment and/or specific needs at schools. The district is funding approximately 127 teaching positions above baseline through supplemental and categorical funding. In addition to the 21 positions funded through Title I in the original adopted budget, an additional 30 positions will also be funded through one-time, Title I carryover funds totaling approximately \$3.5 million.
 - ii. Classified positions – Due to changes in enrollment and per the staffing parameters a total 2 FTE positions are added at different sites. Positions include campus monitor, and clerical positions and total \$167,000.

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Adopt Proposed Fiscal Year 2019-2020 Revised Budget for All Funds

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- iii. Stipends – Some of the small secondary schools were not included in the original adopted budget for head teacher and athletic stipends totaling approximately \$50,000.
- c. Graduation Costs – The Memorial Auditorium is utilized for district graduations. The auditorium was recently remodeled and facility rental costs have increased totaling \$46,500.
- d. In-Class Attendance Project – The attendance grant supporting letters home to parents or guardians is ending. The budget includes \$100,000 to support continuing this program for 2019-20.
- e. SCOE Community Day and SCOE Special Education Excess Cost – After the 2019-20 Budget was adopted, the District learned that the costs for services SCOE provides for Sacramento City Unified students through their the Community Day Program and Special Education program increased (\$152,000 and \$79,000 respectively). The District had not budgeted for the Community Day program in the past. The total amount added is \$370,000.
- f. Contract Savings – Based on 2018-19 actual expenditures, contract reduced approximately \$485,000 for services not needed.
- g. Legal Services – The 2019-20 budget includes a paralegal position costing \$96,000. The department will lower legal contracts by the same amount.
- h. Utilities – A review was completed after the fiscal close of 2018-19. The overall increases are rebenchmarked for a savings of approximately \$215,000.
- i. STRS and PERS rates for the 2019-20 were adjusted per the final State budget as mentioned in budget revision number 1.
- j. Restricted Routine Maintenance is increased by \$1 million since the Adopted Budget due to the inclusion of entitlement and grant carryover dollars, increasing the amount needed to maintain 3% of the General Fund expenditures as required by the State. This higher level is maintained for future years.

Multi-Year Items

To assist the board and public, each of the multi-year assumptions are included in this section. Any changes are highlighted in yellow.

Local Control Funding Formula for 2020-2021 and 2021-2022 – LCFF funding remains at the same level as the 2019-20 Original Adopted Budget. The multi-year projections include LCFF funding increase at the levels \$8.4 million in 2020-2021 and \$8.7 million in 2021-2022.

Supplemental/Concentration Funds – The LCFF is providing approximately \$76 million in supplemental/concentration funding for 2019-2020. This is an increase over the current year of \$3.38 million. The District has budgeted all supplemental and concentration funds for 2019-2020

Board of Education Executive Summary

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and with the additional teaching positions will exceed the minimum increase. As mentioned with the original 2019-20 Adopted Budget, these funds will increase by \$2.06 million in 2020-2021 and \$1.59 million in 2021-2022. The multi-year projection includes reserving \$624,000 in additional support for the ELSP program in 2020-2021 and prioritizes the remaining funds for teacher positions above baseline staffing.

Restructure of the Teacher Salary Schedule – Recently, an arbitrator ruled on the restructuring of the teachers’ salary schedule. This change adds different columns and steps and allows for teachers to increase their salary faster with advanced degrees and class units. At this time, it is not known how this will impact the cost of teachers from one year to the next (called cost of step/column). No new adjustment was made for this change in the multi-year projections.

Teaching Positions in 2020-2021 and 2021-2022 - Due to declining enrollment, staffing parameters require 8 less positions in 2020-2021 and 13 less positions in 2021-2022, a decrease of \$516,000 and \$958,000 respectively.

PERS and STRS for 2019-2020 and 2020-2021 - The multi-year projections include funding employer costs for PERS and STRS at the levels mentioned earlier in the report, an increase for the Unrestricted General Fund of \$3.2 million in 2020-2021 and an additional \$200,000 in 2021-2022.

Health Contribution - In accordance with the current employee bargaining agreements, the multi-year projections include the District's contributions for health costs. Future years include an estimated 4% increase in health costs. The District's contribution from the Unrestricted General Fund is estimated to increase by \$1.8 million in 2020-2021 and \$1.8 million for 2021-2022.

Utilities – The multi-year projections include increases of \$513,000 in 2020-2021 and \$549,000 in 2021-2022 based on historical usage and notification of percentage increases.

Indirect Rate for 2020-2021 and 2021-2022 - The 2018-19 Unaudited Actual Financial Report projected the 2020-21 indirect rate at 3.79%. The multi-year projection assumes this rate through 2021-22.

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Contributions/Transfers Out for 2020-2021 and 2021-2022 - The multi-year projection for contributions increased for Special Education and Routine Restricted Maintenance by **\$7.6 million** for 2020-2021 and \$7.3 million for 2021-2022. In addition, the multi-year projection includes Transfers Out to the Adult Education Fund, Child Development Fund and Charter School Fund.

- **Adult Education Fund** - A similar level of support as the proposed 2019-2020 year to the Adult Education Fund totaling \$360,000 to support the parent participation program
- **Child Development Fund** – For 2019-2020 and future years, the support to the Child Development program is estimated to be \$847,000 each year.
- **Charter School Fund** – All of the dependent charter schools are currently deficit spending for the proposed 2019-2020 year and future years. Some of the schools have a reserve and as such are not impacting the Unrestricted General Fund. However, four of the district-sponsored charter schools (Bowling Green Chacon, George Washington Carver, New Joseph Bonnheim and New Tech) are projected to need financial support in future years. In addition, Bowling Green McCoy is projecting an ending balance of zero for 2021-2022 and may likely also need support, if changes are not made. The multi-year projection includes an increased contribution of \$366,000 for 2020-2021 and an additional increase of \$327,000 for 2021-2022, bringing the total support to over \$1.3 million if no adjustments are made.

| Charter School | 2019-2020 | 2020-2021 | 2021-2022 |
|----------------------------|------------|------------|--------------|
| New Tech | \$ 54,715 | \$ 123,867 | \$ 175,574 |
| New Joseph Bonnheim | \$ 203,420 | \$ 162,534 | \$ 98,037 |
| Bowling Green Chacon | \$ 0 | \$ 187,460 | \$ 377,122 |
| George Washington Carver | \$ 368,611 | \$ 518,432 | \$ 668,908 |
| Total Charter Contribution | \$ 626,746 | \$ 992,293 | \$ 1,319,641 |
| Increase Over Prior Year | \$ 626,746 | \$ 365,547 | \$ 327,348 |

Textbooks - The multi-year projection includes \$6 million for grades 6-12 science books in 2020-2021 and \$4 million for grades K-5 in 2021-2022 from the Unrestricted General Fund. In addition, Restricted Lottery will support the ELA second year payment in 2019-2020 of \$1.5 million. Starting in 2020-2021 the Restricted Lottery will support math materials for grades K-6 totaling \$1 million on an annual basis.

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Minimum Wage - Senate Bill 3 (SB 3) incrementally increases California's minimum wage to \$15 per hour. The increases began in January 2017 and will continue through 2023. The District is compliant with the current year wage requirements. While there currently are positions that will need to be increased in future years, the multi-year projection does not include additional funds for this purpose.

Cashflow Reports

The District prepared cash flows based on the SACS multi-year report. Based upon the analysis completed for the Proposed Budget, the District projects having a positive cash balance through October 2020. The cash balances go negative for a couple months and the District should be able to handle that through temporary interfund transfers. However, as shown in the cashflow reports, the District will have major cash challenges in October 2021. Cash is always closely monitored in order to ensure the District is liquid to satisfy its obligations.

Conclusion:

With the current year and future projected deficit spending, the projected budget and multi-year projections show that the District will be able to meet its financial obligations for the 2019-2020 and 2020-2021 years. However, without a negotiated solution, the District will have a negative ending balance in 2021-2022.

It is imperative that the District move forward with all labor partners for a negotiated solution.

2019-2020 Revised Adopted Budget



Guiding Principle

All students graduate with the greatest number of post-secondary choices from the widest array of options.

Board of Education
October 3, 2019

Sacramento City Unified School District

Board of Education

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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: SCUSD - Serna Center/Website
Date: September 30, 2019

Place: Board Meeting Room-Serna Center
Date: October 03, 2019
Time: 06:00 PM

Adoption Date: October 03, 2019

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

Contact person for additional information on the budget reports:

Name: Rose Ramos

Telephone: (916) 643-9055

Title: Chief Business Officer

E-mail: Rose-F-Ramos@scusd.edu

Criteria and Standards Review Summary

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

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

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

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

| SUPPLEMENTAL INFORMATION (continued) | | | No | Yes |
|---|--|---|-----------|---------------------|
| S6 | Long-term Commitments | Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2018-19) annual payment? | | X |
| | | | X | |
| S7a | Postemployment Benefits Other than Pensions | Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go? | | X |
| | | | | X |
| | | | | X |
| | | | X | |
| S7b | Other Self-insurance Benefits | Does the district provide other self-insurance benefits (e.g., workers' compensation)? | | X |
| S8 | Status of Labor Agreements | Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1) | | X |
| | | | | X |
| | | | | X |
| S9 | Local Control and Accountability Plan (LCAP) | • Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year? • Approval date for adoption of the LCAP or approval of an update to the LCAP: | | X |
| | | | | Jun 20, 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: | \$ | <u>4,953,413.00</u> |
| Less: Amount of total liabilities reserved in budget: | \$ | <u>4,953,413.00</u> |
| Estimated accrued but unfunded liabilities: | \$ | <u>0.00</u> |

() This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:

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

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

Date of Meeting: Oct 03, 2019

For additional information on this certification, please contact:

Name: Rose F Ramos

Title: Chief Business Officer

Telephone: (916) 643-9055

E-mail: Rose-F-Ramos@scusd.edu

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT - BUDGET SERVICES

ESTIMATED FINANCIAL PROJECTION FACTORS

| | 2019-20 | 2020-21 | 2021-22 |
|--|----------------|----------------|----------------|
| State Statutory COLA | 3.26% | 3.00% | 2.80% |
| GAP Funding Rate for Local Control Funding Formula (LCFF) | 100% | - | - |
| California Consumer Price Index (CPI) | 3.33% | 3.14% | 3.02% |

LCFF ENTITLEMENT FACTORS

| Entitlement Factors per ADA | K-3 | 4-6 | 7-8 | 9-12 |
|------------------------------------|------------|------------|------------|-------------|
| 2019-20 Initial Grants | \$7,459 | \$7,571 | \$7,796 | \$9,034 |
| COLA at 3.26% | \$243 | \$247 | \$254 | \$295 |
| 2019-20 Base Grants | \$7,702 | \$7,818 | \$8,050 | \$9,329 |

| Entitlement Factors per ADA | K-3 | 4-6 | 7-8 | 9-12 |
|------------------------------------|------------|------------|------------|-------------|
| 2019-20 Base Grants | \$7,702 | \$7,818 | \$8,050 | \$9,329 |
| Adjustment Factors | 10.4% CSR | - | - | 2.6% CTE |
| CSR and CTE amounts | \$801 | - | - | \$243 |
| 2018-19 Adjusted Base Grants | \$8,503 | \$7,818 | \$8,050 | \$9,572 |

| | | | | |
|--|-----|-----|-----|-----|
| Supplemental Grants (% Adj. Base) | 20% | 20% | 20% | 20% |
| Concentration Grants (Above 55% Threshold) | 50% | 50% | 50% | 50% |

MULTI-YEAR BUDGET ASSUMPTIONS: 2018-19 THROUGH 2020-21

REVENUES:

Local Control Funding Formula (LCFF)

- Fiscal Year 2019-20 is funded on 38,494.64 Average Daily Attendance (ADA).
- 2019-20 Local Control Funding Formula (LCFF) ADA is based on greater of prior year or current year ADA. Since SCUSD is in declining enrollment, 2018-19 (prior year) ADA is used for 2019-20.
- Local Control Funding Formula (LCFF) includes, formally Tier III programs, Transportation and TIIG.
- 2020-21 assumes funded on 38,096.31 ADA (prior year ADA).
- 2021-22 assumes funded on 37,839.50 ADA (prior year ADA).

MULTI-YEAR BUDGET ASSUMPTIONS: 2019-20 THROUGH 2021-22 (Continued)

Federal Revenues

- Federal Revenues assumes flat funding for 2019-20.
- 2020-21 and 2020-22 are maintained at the 2019-20 funding level.
- One-Time grants are removed in 20-21 including CGI and Low Performing Block Grant. SIG funds are removed in 2021-22.
- Title I carryover is reduced in 2020-21 \$3.5 million and an additional \$1.5 million in 2021-22.

OTHER STATE REVENUES:

Special Education & Transportation

- Special Education is funded at State COLAs for all years and ADA is adjusted due to the decline in ADA.
- Special Education and Transportation contribution is fully supported by the unrestricted monies from the General Fund.
- Special Education Transportation Apportionments are maintained.

State Categorical Programs

- Includes resource funds outside the Local Control Funding Formula (LCFF).

Class Size Reduction

- Continues K-3 CSR at 24:1.

Lottery

- The expected annual funding is projected at \$207 per ADA for 2019-20 (unrestricted \$153 and \$54 restricted) and outlying years.

LOCAL REVENUES:

Other Local Revenue

- Assumes revenue at a similar level of funding in outlying years as 2018-19 with adjustments made for less interest income due to deficit spending. As revenues are approved by the Board, they will be incorporated.

EXPENDITURES:

Certificated Salaries

- Certificated staffing for 2019-20 assume full implementation of K-3 Class Size Reduction. Class sizes are as follows:
 - Kindergarten -3 at 24:1
 - Grades 4-6 at 33:1 (Contract maximum)
 - Grades 7-8 at 31:1 (Contract maximum)
 - Grades 9-12 at 32:1 (Contract maximum)
- Salaries commensurate with approved salary schedules and contractual agreements. This includes increases for salary schedule step/column movement less attrition credit.

MULTI-YEAR BUDGET ASSUMPTIONS: 2018-19 THROUGH 2020-21 (Continued)

- Classified Salaries**
- Classified staffing for 2020-21 and 2021-22 are based on 2019-20 staffing levels.
 - Salaries are commensurate with approved salary schedules and contractual agreements. This includes salary step movement, less attrition credit.
- Employee Benefits**
- For 2019-20 estimated statutory benefits for Certificated staff is 20.28%.
 - For 2019-20 estimated statutory benefits for Classified staff is 29.101%.
 - Health benefits are projected to increase approximately 4% for 2020-22 and 2021-22, and will be funded dependent upon negotiated agreements with employee groups.
 - Post-Retirement Health Benefits are funded at the same level as 2018-19.
- Supplies, Services, Utilities, Capital Outlay**
- 2019-20 and outlying years are projected with a 5% increase in utilities.
- Indirect Support**
- The indirect rate is consistently applied to each program as allowed by law.
 - The approved rate is 4.50% for 2019-20.
- Other Outgo/Transfers/Contributions**
- Contributions to Restricted Programs – The 2019-20 budget and outlying years includes contributions to cover program encroachments from the General Unrestricted Budget for the Special Education, Routine Restricted Maintenance, and Special Education Transportation programs.
 - 2019-20 Routine Restricted Maintenance is based on 3% of GF budget.
 - In Lieu Property Taxes are transferred to charter schools.
- One-Time Revenues/Expenditures**
- 2019-20 includes \$6.4 Million one-time revenue for Special Education Equalization and Special Education Preschool funding.
 - 2019-20 includes approximately \$4 million in one-time expenses (\$2.2 million Unrestricted and \$1.7 million Restricted).

MULTI-YEAR BUDGET ASSUMPTIONS: 2018-19 THROUGH 2020-21 (Continued)

BEGINNING BALANCE/RESERVES:

Beginning Balance

- Based on 2018-19 Unaudited Actuals ending fund balances.

Reserves

- The 2019-20, 2020-21 projections fund the 2% General Fund Reserve for economic uncertainty. The Board and Superintendent are working with stakeholder (labor partners, community and staff) on a negotiated solution to address the deficit spending.

**Sacramento City Unified School District • 2019-2020 Proposed
Adopted Budget Summary--All Funds**

| | GENERAL FUND | | | | | | | | | | Grand Total All Funds | |
|-------------------------------------|----------------------|----------------------|----------------------|---------------------|----------------------|---------------------|------------------------|-------------------------------|---------------------|--|-----------------------|---------------------|
| | UNRESTRICTED | RESTRICTED | TOTAL | Charter School Fund | Adult Education Fund | Catereria Fund | Child Development Fund | General Obligation Bonds Fund | Building Fund | Capital Facilities Funds & Redemption Fund | | Bond Interest Fund |
| REVENUES | | | | | | | | | | | | |
| LCFF SOURCES | \$411,797,231 | \$0 | \$411,797,231 | \$18,318,162 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| FEDERAL REVENUE | \$155,908 | \$66,427,641 | \$66,583,549 | \$311,273 | \$632,206 | \$24,167,981 | \$6,107,660 | \$330,000 | \$0 | \$0 | \$0 | \$0 |
| OTHER STATE REVENUES | \$12,005,190 | \$60,314,586 | \$72,319,776 | \$2,531,697 | \$2,030,887 | \$1,500,000 | \$5,221,236 | \$330,000 | \$0 | \$0 | \$0 | \$0 |
| OTHER LOCAL REVENUES | \$7,148,720 | \$1,942,035 | \$9,090,755 | \$27,907 | \$3,939,481 | \$1,280,000 | \$2,496,852 | \$44,417,325 | \$3,813,798 | \$44,417,325 | \$15,081,576 | \$15,081,576 |
| TOTAL REVENUES | \$431,107,049 | \$128,684,272 | \$559,791,321 | \$21,189,039 | \$6,602,574 | \$26,947,991 | \$13,825,748 | \$44,747,325 | \$0 | \$3,813,798 | \$44,747,325 | \$15,081,576 |
| EXPENDITURES | | | | | | | | | | | | |
| CERTIFICATED SALARIES | \$163,738,193 | \$59,042,429 | \$222,800,622 | \$7,687,575 | \$2,067,806 | \$7,318,337 | \$2,259,372 | \$2,696,625 | \$769,378 | \$0 | \$0 | \$337,923 |
| CLASSIFIED SALARIES | \$40,147,694 | \$22,631,247 | \$62,778,941 | \$1,206,571 | \$1,401,911 | \$7,318,337 | \$2,696,625 | \$0 | \$387,597 | \$0 | \$0 | \$216,790 |
| EMPLOYEE BENEFITS | \$110,416,588 | \$67,190,218 | \$177,606,806 | \$5,659,507 | \$2,500,556 | \$4,884,485 | \$5,339,048 | \$0 | \$0 | \$0 | \$0 | \$71,500 |
| BOOKS AND SUPPLIES | \$9,124,890 | \$32,071,801 | \$41,196,691 | \$2,085,993 | \$275,050 | \$13,136,326 | \$817,550 | \$0 | \$0 | \$0 | \$0 | \$14,455,363 |
| SERVICES/OTHER OP. EXP. | \$25,965,980 | \$49,228,822 | \$75,194,802 | \$2,047,508 | \$645,176 | \$296,000 | \$208,056 | \$0 | \$44,314,776 | \$4,153,291 | \$0 | \$0 |
| CAPITAL OUTLAY | \$345,769 | \$282,023 | \$627,792 | \$0 | \$160,000 | \$0 | \$0 | \$0 | \$0 | \$5,467,014 | \$49,933,401 | \$0 |
| OTHER OUTGO | \$481,300 | \$0 | \$481,300 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| INDIRECT/DIRECT SUPPORT | \$9,293,844 | \$7,445,931 | \$16,739,775 | \$54,316 | \$72,275 | \$1,153,550 | \$667,772 | \$49,933,401 | \$0 | \$0 | \$0 | \$0 |
| TOTAL EXPENDITURES | \$340,946,570 | \$237,692,471 | \$578,639,041 | \$18,941,470 | \$6,962,574 | \$26,940,698 | \$14,688,423 | \$49,933,401 | \$45,471,751 | \$9,620,305 | \$49,933,401 | \$15,081,576 |
| OTHER FINANCING SOURCES/USES | | | | | | | | | | | | |
| INTERFUND TRANSFERS IN | \$2,174,627 | \$0 | \$2,174,627 | \$626,746 | \$360,000 | \$0 | \$847,039 | \$0 | \$0 | \$0 | \$0 | \$0 |
| INTERFUND TRANSFERS OUT | \$-1,833,785 | \$0 | \$-1,833,785 | \$-2,174,627 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| OTHER SOURCES | \$-100,012,688 | \$100,012,688 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| TOTAL OTHER SOURCES/USES | -\$99,671,846 | \$100,012,688 | \$340,842 | -\$1,547,881 | \$360,000 | \$0 | \$847,039 | \$0 | \$0 | \$0 | \$0 | \$0 |
| NET CHANGE IN FUND BALANCE | | | | | | | | | | | | |
| BEGINNING BALANCE, JULY 1 | -\$9,511,367 | -\$9,195,511 | -\$18,706,878 | \$699,688 | \$0 | -\$707 | -\$15,636 | -\$5,186,076 | -\$45,471,751 | -\$5,806,507 | -\$5,186,076 | \$0 |
| ENDING BALANCE | \$61,133,835 | \$9,195,511 | \$70,329,346 | \$3,854,437 | \$77,992 | \$12,582,506 | \$15,636 | \$31,953,446 | \$95,280,449 | \$18,095,744 | \$31,953,446 | \$12,448,490 |
| NONSPENDABLE | \$51,622,468 | \$0 | \$51,622,468 | \$4,554,125 | \$77,992 | \$12,581,799 | \$0 | \$26,767,370 | \$49,808,698 | \$12,289,237 | \$26,767,370 | \$12,448,490 |
| RESTRICTED | \$349,152 | \$0 | \$349,152 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| ASSIGNED | \$6,007,653 | \$0 | \$6,007,653 | \$1,533,919 | \$77,992 | \$12,356,126 | \$0 | \$26,767,370 | \$49,808,698 | \$12,289,237 | \$26,767,370 | \$12,448,490 |
| ECONOMIC UNCERTAINTIES | \$45,265,663 | \$0 | \$45,265,663 | \$3,020,206 | \$0 | \$223,673 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| UNAPPROPRIATED FUND BALANCE | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |

GENERAL FUND

General Fund Definition

The General Fund is the general operating fund of the District and accounts for all revenues and expenditures of the District not encompassed within other funds. All general tax revenues and other receipts that are not allocated by law or contractual agreement to some other fund are accounted for in this fund. General operating expenditures and the capital improvement costs that are not paid through other funds are paid from the General Fund. The General Fund also contains categorical programs such as Educator Effectiveness, Every Student Succeeds Act (ESSA), Title I, After School Education and Safety (ASES) and others.

| 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 | 411,797,231.10 | 2.05% | 420,230,359.00 | 2.06% | 428,889,136.00 |
| 2. Federal Revenues | 8100-8299 | 155,908.30 | 0.00% | 155,908.30 | 0.00% | 155,908.30 |
| 3. Other State Revenues | 8300-8599 | 12,005,189.78 | -34.69% | 7,840,201.42 | 0.34% | 7,866,804.18 |
| 4. Other Local Revenues | 8600-8799 | 7,148,720.00 | -5.60% | 6,748,720.00 | 0.00% | 6,748,720.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 2,174,627.00 | 2.86% | 2,236,821.00 | 2.92% | 2,302,137.00 |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | | 0.00% | 0.00 |
| c. Contributions | 8980-8999 | (100,012,688.00) | 7.67% | (107,686,425.00) | 6.79% | (115,001,425.00) |
| 6. Total (Sum lines A1 thru A5c) | | 333,268,988.18 | -1.12% | 329,525,584.72 | 0.44% | 330,961,280.48 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 163,758,192.76 | | 165,705,840.83 |
| b. Step & Column Adjustment | | | | 1,889,354.07 | | 1,921,473.09 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | 58,294.00 | | (585,000.00) |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 163,758,192.76 | 1.19% | 165,705,840.83 | 0.81% | 167,042,313.92 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 40,147,693.75 | | 40,756,501.53 |
| b. Step & Column Adjustment | | | | 498,902.78 | | 497,229.32 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | 109,905.00 | | |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 40,147,693.75 | 1.52% | 40,756,501.53 | 1.22% | 41,253,730.85 |
| 3. Employee Benefits | 3000-3999 | 110,416,588.45 | 4.42% | 115,295,424.69 | 1.44% | 116,953,196.44 |
| 4. Books and Supplies | 4000-4999 | 9,124,889.91 | 42.86% | 13,035,717.00 | -15.34% | 11,035,717.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 25,965,980.00 | 1.98% | 26,478,868.00 | 4.36% | 27,632,141.00 |
| 6. Capital Outlay | 6000-6999 | 345,769.00 | 0.00% | 345,769.00 | 0.00% | 345,769.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 481,300.00 | 0.00% | 481,300.00 | 0.00% | 481,300.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (9,293,843.50) | -13.03% | (8,082,581.66) | 3.41% | (8,358,334.79) |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 1,833,785.00 | 19.93% | 2,199,332.00 | 14.88% | 2,526,680.00 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | 0.00 | 0.00% | |
| 10. Other Adjustments (Explain in Section F below) | | | | 1,432,949.00 | | 3,025,906.00 |
| 11. Total (Sum lines B1 thru B10) | | 342,780,355.37 | 4.34% | 357,649,120.39 | 1.20% | 361,938,419.42 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | | | | | |
| | | (9,511,367.19) | | (28,123,535.67) | | (30,977,138.94) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01, line F1e) | | 61,133,834.79 | | 51,622,467.60 | | 23,498,931.93 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 51,622,467.60 | | 23,498,931.93 | | (7,478,207.01) |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 349,151.11 | | 349,151.11 | | 349,151.11 |
| b. Restricted | 9740 | | | | | |
| 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 | 6,007,653.00 | | | | |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 45,265,663.49 | | 23,149,780.82 | | |
| 2. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | (7,827,358.12) |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 51,622,467.60 | | 23,498,931.93 | | (7,478,207.01) |

| 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 | 45,265,663.49 | | 23,149,780.82 | | 0.00 |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | (7,827,358.12) |
| (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) | | | | | | |
| | | 45,265,663.49 | | 23,149,780.82 | | (7,827,358.12) |
| 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. | | | | | | |
| 2020-21 & 2021-22 assume COLA increase of 3.00% and 2.80% respectively in LCFF revenue. 2019-20 includes one time revenue of \$4.2 million for Special Education Preschool. 2019-20 health benefits are projected to remain flat for certificated and increase 2.45% for classified. 2020-21 and 2021-22 is projected at 4% for both certificated and classified. 2020-21 and 2021-22 assumes STRS at 18.4% and 18.1%, respectively, and PERS at 22.70% and 24.60%, respectively. 2019-20 does not include one-time discretionary funds that are included in 2018-19. 2020-21 line B1d and B2d, loss of staffing due to projected declining enrollment and implementation of expanded summer learning program for summer 2020. 2021-22 line B1d, loss of staffing due to projected declining enrollment. 2020-21 and 2021-22, line B10, projected increase in Supplemental/Concentration funds programmed for expanded summer learning and additional teaching positions above baseline staffing parameters. | | | | | | |

| 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% | |
| 2. Federal Revenues | 8100-8299 | 66,427,641.23 | -12.54% | 58,099,333.23 | -28.40% | 41,599,333.23 |
| 3. Other State Revenues | 8300-8599 | 60,314,596.47 | -5.56% | 56,962,434.47 | 5.41% | 60,046,321.47 |
| 4. Other Local Revenues | 8600-8799 | 1,942,034.62 | -87.42% | 244,320.62 | 0.00% | 244,320.62 |
| 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 | 100,012,688.00 | 7.67% | 107,686,425.00 | 6.79% | 115,001,425.00 |
| 6. Total (Sum lines A1 thru A5c) | | 228,696,960.32 | -2.49% | 222,992,513.32 | -2.74% | 216,891,400.32 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 59,042,428.73 | | 58,034,668.71 |
| b. Step & Column Adjustment | | | | 649,467.00 | | 649,467.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | (1,657,227.02) | | (5,183,203.00) |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 59,042,428.73 | -1.71% | 58,034,668.71 | -7.81% | 53,500,932.71 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 22,631,246.83 | | 23,554,451.83 |
| b. Step & Column Adjustment | | | | 158,419.00 | | 164,881.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | 764,786.00 | | (597,565.00) |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 22,631,246.83 | 4.08% | 23,554,451.83 | -1.84% | 23,121,767.83 |
| 3. Employee Benefits | 3000-3999 | 67,190,217.99 | 13.02% | 75,937,030.00 | 3.24% | 78,400,632.69 |
| 4. Books and Supplies | 4000-4999 | 32,071,801.32 | -65.55% | 11,050,253.47 | -20.24% | 8,813,260.79 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 49,228,821.94 | -4.22% | 47,152,597.94 | -1.70% | 46,352,979.93 |
| 6. Capital Outlay | 6000-6999 | 282,023.00 | 0.00% | 282,023.00 | -61.90% | 107,455.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | 7,445,931.04 | -6.24% | 6,981,488.37 | -5.54% | 6,594,371.37 |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 0.00 | 0.00% | 0.00 | 0.00% | |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | 0.00 | 0.00% | |
| 10. Other Adjustments (Explain in Section F below) | | | | | | |
| 11. Total (Sum lines B1 thru B10) | | 237,892,470.85 | -6.26% | 222,992,513.32 | -2.74% | 216,891,400.32 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| (Line A6 minus line B11) | | | | | | |
| | | (9,195,510.53) | | 0.00 | | 0.00 |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01, line F1e) | | 9,195,510.53 | | 0.00 | | 0.00 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 0.00 | | 0.00 | | 0.00 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 0.00 | | | | |
| b. Restricted | 9740 | 0.00 | | | | |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | | | | | |
| 2. Other Commitments | 9760 | | | | | |
| d. Assigned | 9780 | | | | | |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | | | | | |
| 2. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| f. Total Components of Ending Fund Balance | | 0.00 | | 0.00 | | 0.00 |
| (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. | | | | | | |
| 2020-21 and 2021-22 Special Education revenue declining, increasing STRS on Behalf. 2019-20 health benefits are projected to remain flat for certificated and increase 2.45% for classified. 2020-21 is projected at 4% for both certificated and classified. 2020-21 and 2021-22 assumes STRS at 18.4% and 18.1%, respectively, and PERS at 22.7% and 24.6%, respectively. 2019-20 Contribution increase funds Routine Repair and Maintenance to meet the required 3% and Special Education. 2020-21 line B1d and B2d, increasing support for our students with disabilities and the implementation of the Expanded Learning Summer Program in summer 2020. 2021-22, line B1d and B2d, increasing support for our students with disabilities. Revenue and expense adjustments for less grant carryover and grants ending in both 2020-21 and 2021-22 including Title I, Title III, Title IV, SIG, Low Performing Block Grant, CTE Incentive, ASES KCCP, etc. Also assumes all 2018/29 entitlement carryover funds are spent in 2019-20. | | | | | | |

| 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 | 411,797,231.10 | 2.05% | 420,230,359.00 | 2.06% | 428,889,136.00 |
| 2. Federal Revenues | 8100-8299 | 66,583,549.53 | -12.51% | 58,255,241.53 | -28.32% | 41,755,241.53 |
| 3. Other State Revenues | 8300-8599 | 72,319,786.25 | -10.39% | 64,802,635.89 | 4.80% | 67,913,125.65 |
| 4. Other Local Revenues | 8600-8799 | 9,090,754.62 | -23.08% | 6,993,040.62 | 0.00% | 6,993,040.62 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 2,174,627.00 | 2.86% | 2,236,821.00 | 2.92% | 2,302,137.00 |
| 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) | | 561,965,948.50 | -1.68% | 552,518,098.04 | -0.84% | 547,852,680.80 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 222,800,621.49 | | 223,740,509.54 |
| b. Step & Column Adjustment | | | | 2,538,821.07 | | 2,570,940.09 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | (1,598,933.02) | | (5,768,203.00) |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 222,800,621.49 | 0.42% | 223,740,509.54 | -1.43% | 220,543,246.63 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 62,778,940.58 | | 64,310,953.36 |
| b. Step & Column Adjustment | | | | 657,321.78 | | 662,110.32 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | 874,691.00 | | (597,565.00) |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 62,778,940.58 | 2.44% | 64,310,953.36 | 0.10% | 64,375,498.68 |
| 3. Employee Benefits | 3000-3999 | 177,606,806.44 | 7.67% | 191,232,454.69 | 2.16% | 195,353,829.13 |
| 4. Books and Supplies | 4000-4999 | 41,196,691.23 | -41.53% | 24,085,970.47 | -17.59% | 19,848,977.79 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 75,194,801.94 | -2.08% | 73,631,465.94 | 0.48% | 73,985,120.93 |
| 6. Capital Outlay | 6000-6999 | 627,792.00 | 0.00% | 627,792.00 | -27.81% | 453,224.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 481,300.00 | 0.00% | 481,300.00 | 0.00% | 481,300.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (1,847,912.46) | -40.41% | (1,101,093.29) | 60.20% | (1,763,963.42) |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 1,833,785.00 | 19.93% | 2,199,332.00 | 14.88% | 2,526,680.00 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 10. Other Adjustments | | | | 1,432,949.00 | | 3,025,906.00 |
| 11. Total (Sum lines B1 thru B10) | | 580,672,826.22 | -0.01% | 580,641,633.71 | -0.31% | 578,829,819.74 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | | | | | |
| | | (18,706,877.72) | | (28,123,535.67) | | (30,977,138.94) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01, line F1e) | | 70,329,345.32 | | 51,622,467.60 | | 23,498,931.93 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 51,622,467.60 | | 23,498,931.93 | | (7,478,207.01) |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 349,151.11 | | 349,151.11 | | 349,151.11 |
| b. Restricted | 9740 | 0.00 | | 0.00 | | 0.00 |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| 2. Other Commitments | 9760 | 0.00 | | 0.00 | | 0.00 |
| d. Assigned | 9780 | 6,007,653.00 | | 0.00 | | 0.00 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 45,265,663.49 | | 23,149,780.82 | | 0.00 |
| 2. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | (7,827,358.12) |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 51,622,467.60 | | 23,498,931.93 | | (7,478,207.01) |

| 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 | 45,265,663.49 | | 23,149,780.82 | | 0.00 |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | (7,827,358.12) |
| d. Negative Restricted Ending Balances (Negative resources 2000-9999) | 979Z | | | 0.00 | | 0.00 |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 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) | | 45,265,663.49 | | 23,149,780.82 | | (7,827,358.12) |
| 4. Total Available Reserves - by Percent (Line E3 divided by Line F3c) | | 7.80% | | 3.99% | | -1.35% |
| 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? | No | | | | | |
| b. If you are the SELPA AU and are excluding special education pass-through funds: | | | | | | |
| 1. Enter the name(s) of the SELPA(s): | | | | | | |
| 2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) | | | | | | |
| | | 0.00 | | 0.00 | | 0.00 |
| 2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections) | | | | | | |
| | | 38,018.96 | | 37,762.15 | | 37,354.45 |
| 3. Calculating the Reserves | | | | | | |
| a. Expenditures and Other Financing Uses (Line B11) | | 580,672,826.22 | | 580,641,633.71 | | 578,829,819.74 |
| 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) | | 580,672,826.22 | | 580,641,633.71 | | 578,829,819.74 |
| 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) | | 11,613,456.52 | | 11,612,832.67 | | 11,576,596.39 |
| 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) | | 11,613,456.52 | | 11,612,832.67 | | 11,576,596.39 |
| h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g) | | YES | | YES | | NO |

| 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 | 398,672,582.61 | 0.00 | 398,672,582.61 | 411,797,231.10 | 0.00 | 411,797,231.10 | 3.3% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 47,773,811.54 | 47,773,811.54 | 155,908.30 | 66,427,641.23 | 66,583,549.53 | 39.4% |
| 3) Other State Revenue | | 8300-8599 | 15,409,751.31 | 76,234,696.86 | 91,644,448.17 | 12,005,189.78 | 60,314,596.47 | 72,319,786.25 | -21.1% |
| 4) Other Local Revenue | | 8600-8799 | 9,787,168.61 | 1,950,416.65 | 11,737,585.26 | 7,148,720.00 | 1,942,034.62 | 9,090,754.62 | -22.6% |
| 5) TOTAL, REVENUES | | | 423,869,502.53 | 125,958,925.05 | 549,828,427.58 | 431,107,049.18 | 128,684,272.32 | 559,791,321.50 | 1.8% |
| B. EXPENDITURES | | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 160,931,898.77 | 50,817,339.92 | 211,749,238.69 | 163,758,192.76 | 59,042,428.73 | 222,800,621.49 | 5.2% |
| 2) Classified Salaries | | 2000-2999 | 41,586,701.17 | 21,509,956.21 | 63,096,657.38 | 40,147,693.75 | 22,631,246.83 | 62,778,940.58 | -0.5% |
| 3) Employee Benefits | | 3000-3999 | 110,245,427.74 | 76,058,016.67 | 186,303,444.41 | 110,416,588.45 | 67,190,217.99 | 177,606,806.44 | -4.7% |
| 4) Books and Supplies | | 4000-4999 | 5,649,814.11 | 8,809,259.61 | 14,459,073.72 | 9,124,889.91 | 32,071,801.32 | 41,196,691.23 | 184.9% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 24,494,177.92 | 45,811,102.30 | 70,305,280.22 | 25,965,980.00 | 49,228,821.94 | 75,194,801.94 | 7.0% |
| 6) Capital Outlay | | 6000-6999 | 254,095.33 | 6,601,645.84 | 6,855,741.17 | 345,769.00 | 282,023.00 | 627,792.00 | -90.8% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 721,683.62 | 0.00 | 721,683.62 | 481,300.00 | 0.00 | 481,300.00 | -33.3% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (3,787,851.11) | 2,024,562.42 | (1,763,288.69) | (9,293,843.50) | 7,445,931.04 | (1,847,912.46) | 4.8% |
| 9) TOTAL, EXPENDITURES | | | 340,095,947.55 | 211,631,882.97 | 551,727,830.52 | 340,946,570.37 | 237,892,470.85 | 578,839,041.22 | 4.9% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | | | | | | | |
| | | | 83,773,554.98 | (85,672,957.92) | (1,899,402.94) | 90,160,478.81 | (109,208,198.53) | (19,047,719.72) | 902.8% |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | | |
| a) Transfers In | | 8900-8929 | 2,087,284.00 | 0.00 | 2,087,284.00 | 2,174,627.00 | 0.00 | 2,174,627.00 | 4.2% |
| b) Transfers Out | | 7600-7629 | 1,719,449.21 | 0.00 | 1,719,449.21 | 1,833,785.00 | 0.00 | 1,833,785.00 | 6.6% |
| 2) Other Sources/Uses | | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 1,360,162.19 | 1,360,162.19 | 0.00 | 0.00 | 0.00 | -100.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | (83,284,189.52) | 83,284,189.52 | 0.00 | (100,012,688.00) | 100,012,688.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (82,916,354.73) | 84,644,351.71 | 1,727,996.98 | (99,671,846.00) | 100,012,688.00 | 340,842.00 | -80.3% |

| 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) | | | 857,200.25 | (1,028,606.21) | (171,405.96) | (9,511,367.19) | (9,195,510.53) | (18,706,877.72) | 10813.8% |
| F. FUND BALANCE, RESERVES | | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 60,276,634.54 | 10,224,116.74 | 70,500,751.28 | 61,133,834.79 | 9,195,510.53 | 70,329,345.32 | -0.2% |
| 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) | | | 60,276,634.54 | 10,224,116.74 | 70,500,751.28 | 61,133,834.79 | 9,195,510.53 | 70,329,345.32 | -0.2% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 60,276,634.54 | 10,224,116.74 | 70,500,751.28 | 61,133,834.79 | 9,195,510.53 | 70,329,345.32 | -0.2% |
| 2) Ending Balance, June 30 (E + F1e) | | | 61,133,834.79 | 9,195,510.53 | 70,329,345.32 | 51,622,467.60 | 0.00 | 51,622,467.60 | -26.6% |
| Components of Ending Fund Balance | | | | | | | | | |
| a) Nonspendable | | | | | | | | | |
| Revolving Cash | | 9711 | 225,000.00 | 0.00 | 225,000.00 | 225,000.00 | 0.00 | 225,000.00 | 0.0% |
| Stores | | 9712 | 104,845.11 | 0.00 | 104,845.11 | 104,845.11 | 0.00 | 104,845.11 | 0.0% |
| Prepaid Items | | 9713 | 19,306.00 | 0.00 | 19,306.00 | 19,306.00 | 0.00 | 19,306.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 9,195,510.53 | 9,195,510.53 | 0.00 | 0.00 | 0.00 | -100.0% |
| c) Committed | | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | | | | | |
| Other Assignments | | 9780 | 8,033,201.78 | 0.00 | 8,033,201.78 | 6,007,653.00 | 0.00 | 6,007,653.00 | -25.2% |
| Science Textbooks | 0000 | 9780 | | | | 6,000,000.00 | | 6,000,000.00 | |
| Science Textbooks | 0000 | 9780 | 6,000,000.00 | | 6,000,000.00 | | | | |
| Computer Blade Server | 0000 | 9780 | 250,000.00 | | 250,000.00 | | | | |
| Computer Replacement Program | 0000 | 9780 | 475,000.00 | | 475,000.00 | | | | |
| Donations | 0000 | 9780 | 802,910.00 | | 802,910.00 | | | | |
| Lost Books | 0000 | 9780 | 57,733.00 | | 57,733.00 | | | | |
| Sites Saturday Attendance Incentive | 0000 | 9780 | 332,056.00 | | 332,056.00 | | | | |
| e) Unassigned/Unappropriated | | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 52,751,481.90 | 0.00 | 52,751,481.90 | 45,265,663.49 | 0.00 | 45,265,663.49 | -14.2% |
| Unassigned/Unappropriated Amount | | 9790 | 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) | |
| G. ASSETS | | | | | | | | | |
| 1) Cash | | | | | | | | | |
| a) in County Treasury | | 9110 | 69,704,230.07 | 5,017,890.76 | 74,722,120.83 | | | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | 0.00 | 0.00 | | | | |
| b) in Banks | | 9120 | 0.00 | 0.00 | 0.00 | | | | |
| c) in Revolving Cash Account | | 9130 | 225,000.00 | 0.00 | 225,000.00 | | | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | 0.00 | 0.00 | | | | |
| e) Collections Awaiting Deposit | | 9140 | 32,935.98 | 34,583.50 | 67,519.48 | | | | |
| 2) Investments | | 9150 | 0.00 | 0.00 | 0.00 | | | | |
| 3) Accounts Receivable | | 9200 | 6,372,018.02 | 2,335,199.76 | 8,707,217.78 | | | | |
| 4) Due from Grantor Government | | 9290 | 976,435.00 | 22,414,159.34 | 23,390,594.34 | | | | |
| 5) Due from Other Funds | | 9310 | 5,949,009.29 | 21,774.65 | 5,970,783.94 | | | | |
| 6) Stores | | 9320 | 104,845.11 | 0.00 | 104,845.11 | | | | |
| 7) Prepaid Expenditures | | 9330 | 19,306.00 | 0.00 | 19,306.00 | | | | |
| 8) Other Current Assets | | 9340 | 0.00 | 0.00 | 0.00 | | | | |
| 9) TOTAL, ASSETS | | | 83,383,779.47 | 29,823,608.01 | 113,207,387.48 | | | | |
| 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 | 20,806,125.67 | 10,141,057.94 | 30,947,183.61 | | | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | 0.00 | 0.00 | | | | |
| 3) Due to Other Funds | | 9610 | 1,443,819.01 | 48,310.72 | 1,492,129.73 | | | | |
| 4) Current Loans | | 9640 | 0.00 | 0.00 | 0.00 | | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | 10,438,728.82 | 10,438,728.82 | | | | |
| 6) TOTAL, LIABILITIES | | | 22,249,944.68 | 20,628,097.48 | 42,878,042.16 | | | | |
| 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) | | | 61,133,834.79 | 9,195,510.53 | 70,329,345.32 | | | | |

| 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 | 244,725,604.00 | 0.00 | 244,725,604.00 | 262,075,453.00 | 0.00 | 262,075,453.00 | 7.1% |
| Education Protection Account State Aid - Current Year | | 8012 | 62,665,620.00 | 0.00 | 62,665,620.00 | 58,445,520.00 | 0.00 | 58,445,520.00 | -6.7% |
| State Aid - Prior Years | | 8019 | (212,277.00) | 0.00 | (212,277.00) | 0.00 | 0.00 | 0.00 | -100.0% |
| Tax Relief Subventions Homeowners' Exemptions | | 8021 | 710,538.46 | 0.00 | 710,538.46 | 710,538.46 | 0.00 | 710,538.46 | 0.0% |
| Timber Yield Tax | | 8022 | 22.51 | 0.00 | 22.51 | 0.00 | 0.00 | 0.00 | -100.0% |
| 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 | 70,646,176.73 | 0.00 | 70,646,176.73 | 70,646,176.73 | 0.00 | 70,646,176.73 | 0.0% |
| Unsecured Roll Taxes | | 8042 | 2,708,758.63 | 0.00 | 2,708,758.63 | 2,708,758.63 | 0.00 | 2,708,758.63 | 0.0% |
| Prior Years' Taxes | | 8043 | 743,096.74 | 0.00 | 743,096.74 | 743,096.74 | 0.00 | 743,096.74 | 0.0% |
| Supplemental Taxes | | 8044 | 1,894,300.35 | 0.00 | 1,894,300.35 | 1,894,300.35 | 0.00 | 1,894,300.35 | 0.0% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | 18,685,329.78 | 0.00 | 18,685,329.78 | 18,685,329.78 | 0.00 | 18,685,329.78 | 0.0% |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 8,653,105.61 | 0.00 | 8,653,105.61 | 8,653,105.61 | 0.00 | 8,653,105.61 | 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 | 27,839.60 | 0.00 | 27,839.60 | 27,839.60 | 0.00 | 27,839.60 | 0.0% |
| Less: Non-LCFF (50%) Adjustment | | 8089 | (13,919.80) | 0.00 | (13,919.80) | (13,919.80) | 0.00 | (13,919.80) | 0.0% |
| Subtotal, LCFF Sources | | | 411,234,195.61 | 0.00 | 411,234,195.61 | 424,576,199.10 | 0.00 | 424,576,199.10 | 3.2% |
| LCFF Transfers | | | | | | | | | |
| Unrestricted LCFF Transfers - Current Year | 0000 | 8091 | 0.00 | | 0.00 | 0.00 | | 0.00 | 0.0% |
| All Other LCFF Transfers - Current Year | All Other | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers to Charter Schools in Lieu of Property Taxes | | 8096 | (12,561,613.00) | 0.00 | (12,561,613.00) | (12,778,968.00) | 0.00 | (12,778,968.00) | 1.7% |
| 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 | | | 398,672,582.61 | 0.00 | 398,672,582.61 | 411,797,231.10 | 0.00 | 411,797,231.10 | 3.3% |
| FEDERAL REVENUE | | | | | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 0.00 | 9,112,591.02 | 9,112,591.02 | 0.00 | 9,951,406.69 | 9,951,406.69 | 9.2% |
| Special Education Discretionary Grants | | 8182 | 0.00 | 905,625.00 | 905,625.00 | 0.00 | 913,588.00 | 913,588.00 | 0.9% |
| 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 | 1,192.28 | 1,192.28 | 0.00 | 0.00 | 0.00 | -100.0% |
| 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 | | 16,742,230.17 | 16,742,230.17 | | 25,982,757.97 | 25,982,757.97 | 55.2% |
| 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 | | 2,098,451.32 | 2,098,451.32 | | 2,216,443.91 | 2,216,443.91 | 5.6% |
| Title III, Part A, Immigrant Student Program | 4201 | 8290 | | 89,700.25 | 89,700.25 | | 254,182.94 | 254,182.94 | 183.4% |

| 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) | |
| Title III, Part A, English Learner Program | 4203 | 8290 | | 672,909.03 | 672,909.03 | | 1,261,978.37 | 1,261,978.37 | 87.5% |
| 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, 3185, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630 | 8290 | | 15,052,773.35 | 15,052,773.35 | | 23,225,133.49 | 23,225,133.49 | 54.3% |
| Career and Technical Education | 3500-3599 | 8290 | | 481,086.43 | 481,086.43 | | 0.00 | 0.00 | -100.0% |
| All Other Federal Revenue | All Other | 8290 | 0.00 | 2,617,252.69 | 2,617,252.69 | 155,908.30 | 2,622,149.86 | 2,778,058.16 | 6.1% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 47,773,811.54 | 47,773,811.54 | 155,908.30 | 66,427,641.23 | 66,583,549.53 | 39.4% |
| 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 | | 22,566,317.00 | 22,566,317.00 | | 24,601,218.00 | 24,601,218.00 | 9.0% |
| Prior Years | 6500 | 8319 | | 494,897.00 | 494,897.00 | | 77,531.00 | 77,531.00 | -84.3% |
| 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 | 8,604,696.00 | 0.00 | 8,604,696.00 | 1,548,748.00 | 0.00 | 1,548,748.00 | -82.0% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 6,658,666.27 | 3,022,925.55 | 9,681,591.82 | 6,255,985.78 | 2,167,229.00 | 8,423,214.78 | -13.0% |
| 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 | | 7,038,376.60 | 7,038,376.60 | | 7,038,377.00 | 7,038,377.00 | 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) | |
| Charter School Facility Grant | 6030 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Drug/Alcohol/Tobacco Funds | 6650, 6690, 6695 | 8590 | | 353,289.64 | 353,289.64 | | 367,842.00 | 367,842.00 | 4.1% |
| California Clean Energy Jobs Act | 6230 | 8590 | | (24,102.60) | (24,102.60) | | 0.00 | 0.00 | -100.0% |
| Career Technical Education Incentive Grant Program | 6387 | 8590 | | 3,461,560.98 | 3,461,560.98 | | 2,341,471.76 | 2,341,471.76 | -32.4% |
| American Indian Early Childhood Education | 7210 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Specialized Secondary | 7370 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Quality Education Investment Act | 7400 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 146,389.04 | 39,321,432.69 | 39,467,821.73 | 4,200,456.00 | 23,720,927.71 | 27,921,383.71 | -29.3% |
| TOTAL, OTHER STATE REVENUE | | | 15,409,751.31 | 76,234,696.86 | 91,644,448.17 | 12,005,189.78 | 60,314,596.47 | 72,319,786.25 | -21.1% |

| 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 | 40,363.65 | 0.00 | 40,363.65 | 69,057.00 | 0.00 | 69,057.00 | 71.1% |
| 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 | 2,617,354.47 | 0.00 | 2,617,354.47 | 2,533,034.00 | 0.00 | 2,533,034.00 | -3.2% |
| Interest | | 8660 | 2,750,593.23 | 0.00 | 2,750,593.23 | 1,855,400.00 | 0.00 | 1,855,400.00 | -32.5% |
| Net Increase (Decrease) in the Fair Value | | | | | | | | | |
| of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | | |
| Adult Education Fees | | 8671 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Resident Students | | 8672 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transportation Fees From Individuals | | 8675 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 2,052,511.93 | 0.00 | 2,052,511.93 | 1,825,532.00 | 0.00 | 1,825,532.00 | -11.1% |
| Mitigation/Developer Fees | | 8681 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 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 | 13,919.80 | 0.00 | 13,919.80 | 5,128.00 | 0.00 | 5,128.00 | -63.2% |
| 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 | 1,939,958.53 | 2,011,098.15 | 3,951,056.68 | 860,569.00 | 1,749,222.62 | 2,609,791.62 | -33.9% |
| Tuition | | 8710 | 0.00 | (60,681.50) | (60,681.50) | 0.00 | 192,812.00 | 192,812.00 | -417.7% |
| All Other Transfers In | | 8781-8783 | 372,467.00 | 0.00 | 372,467.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| 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 | | | 9,787,168.61 | 1,950,416.65 | 11,737,585.26 | 7,148,720.00 | 1,942,034.62 | 9,090,754.62 | -22.6% |
| TOTAL, REVENUES | | | 423,869,502.53 | 125,958,925.05 | 549,828,427.58 | 431,107,049.18 | 128,684,272.32 | 559,791,321.50 | 1.8% |

| 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 | 135,748,685.83 | 31,817,347.03 | 167,566,032.86 | 138,264,614.76 | 39,685,223.31 | 177,949,838.07 | 6.2% |
| Certificated Pupil Support Salaries | | 1200 | 6,475,191.87 | 6,299,285.35 | 12,774,477.22 | 6,783,671.00 | 6,694,949.97 | 13,478,620.97 | 5.5% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 17,872,589.32 | 2,736,938.04 | 20,609,527.36 | 17,535,703.00 | 3,492,851.00 | 21,028,554.00 | 2.0% |
| Other Certificated Salaries | | 1900 | 835,431.75 | 9,963,769.50 | 10,799,201.25 | 1,174,204.00 | 9,169,404.45 | 10,343,608.45 | -4.2% |
| TOTAL, CERTIFICATED SALARIES | | | 160,931,898.77 | 50,817,339.92 | 211,749,238.69 | 163,758,192.76 | 59,042,428.73 | 222,800,621.49 | 5.2% |
| CLASSIFIED SALARIES | | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 1,617,246.49 | 8,931,307.04 | 10,548,553.53 | 1,339,424.00 | 10,075,594.00 | 11,415,018.00 | 8.2% |
| Classified Support Salaries | | 2200 | 17,056,047.92 | 7,318,483.79 | 24,374,531.71 | 17,223,187.00 | 7,510,189.20 | 24,733,376.20 | 1.5% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 5,556,753.81 | 2,671,475.38 | 8,228,229.19 | 4,647,850.75 | 2,536,274.08 | 7,184,124.83 | -12.7% |
| Clerical, Technical and Office Salaries | | 2400 | 15,453,805.58 | 1,597,964.18 | 17,051,769.76 | 15,084,402.00 | 1,740,883.74 | 16,825,285.74 | -1.3% |
| Other Classified Salaries | | 2900 | 1,902,847.37 | 990,725.82 | 2,893,573.19 | 1,852,830.00 | 768,305.81 | 2,621,135.81 | -9.4% |
| TOTAL, CLASSIFIED SALARIES | | | 41,586,701.17 | 21,509,956.21 | 63,096,657.38 | 40,147,693.75 | 22,631,246.83 | 62,778,940.58 | -0.5% |
| EMPLOYEE BENEFITS | | | | | | | | | |
| STRS | | 3101-3102 | 25,432,777.11 | 37,437,432.73 | 62,870,209.84 | 27,638,238.60 | 28,288,033.98 | 55,926,272.58 | -11.0% |
| PERS | | 3201-3202 | 6,955,767.88 | 7,877,536.36 | 14,833,304.24 | 7,177,915.86 | 4,169,859.00 | 11,347,774.86 | -23.5% |
| OASDI/Medicare/Alternative | | 3301-3302 | 5,450,235.08 | 2,424,370.24 | 7,874,605.32 | 5,921,054.04 | 2,671,518.51 | 8,592,572.55 | 9.1% |
| Health and Welfare Benefits | | 3401-3402 | 53,362,295.66 | 20,779,934.83 | 74,142,230.49 | 51,345,104.74 | 23,786,314.51 | 75,131,419.25 | 1.3% |
| Unemployment Insurance | | 3501-3502 | 100,479.02 | 35,857.59 | 136,336.61 | 112,223.61 | 40,732.11 | 152,955.72 | 12.2% |
| Workers' Compensation | | 3601-3602 | 3,402,535.93 | 1,214,151.80 | 4,616,687.73 | 3,536,336.14 | 1,369,675.14 | 4,906,011.28 | 6.3% |
| OPEB, Allocated | | 3701-3702 | 15,478,374.88 | 6,266,943.74 | 21,745,318.62 | 14,621,371.28 | 6,842,471.72 | 21,463,843.00 | -1.3% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 62,962.18 | 21,789.38 | 84,751.56 | 64,344.18 | 21,613.02 | 85,957.20 | 1.4% |
| TOTAL, EMPLOYEE BENEFITS | | | 110,245,427.74 | 76,058,016.67 | 186,303,444.41 | 110,416,588.45 | 67,190,217.99 | 177,606,806.44 | -4.7% |
| BOOKS AND SUPPLIES | | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 1,185,886.52 | 2,992,889.73 | 4,178,776.25 | 116,510.00 | 3,112,833.08 | 3,229,343.08 | -22.7% |
| Books and Other Reference Materials | | 4200 | 44,068.72 | 37,488.50 | 81,557.22 | 88,477.00 | 45,534.00 | 134,011.00 | 64.3% |
| Materials and Supplies | | 4300 | 4,151,808.32 | 4,380,384.12 | 8,532,192.44 | 8,415,494.91 | 28,400,423.24 | 36,815,918.15 | 331.5% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | | | 2019-20 Budget | | | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| Noncapitalized Equipment | | 4400 | 268,050.55 | 1,398,497.26 | 1,666,547.81 | 504,408.00 | 513,011.00 | 1,017,419.00 | -39.0% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 5,649,814.11 | 8,809,259.61 | 14,459,073.72 | 9,124,889.91 | 32,071,801.32 | 41,196,691.23 | 184.9% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | | |
| Subagreements for Services | | 5100 | 707,561.65 | 40,404,391.82 | 41,111,953.47 | 246,600.00 | 41,397,710.87 | 41,644,310.87 | 1.3% |
| Travel and Conferences | | 5200 | 194,962.07 | 440,084.76 | 635,046.83 | 456,270.00 | 352,526.42 | 808,796.42 | 27.4% |
| Dues and Memberships | | 5300 | 141,692.83 | 20,844.00 | 162,536.83 | 135,801.00 | 3,000.00 | 138,801.00 | -14.6% |
| Insurance | | 5400 - 5450 | 1,660,401.48 | 175.00 | 1,660,576.48 | 1,693,386.00 | 0.00 | 1,693,386.00 | 2.0% |
| Operations and Housekeeping Services | | 5500 | 10,049,397.05 | 3,218.00 | 10,052,615.05 | 10,513,756.00 | 7,200.00 | 10,520,956.00 | 4.7% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 1,216,410.49 | 458,475.48 | 1,674,885.97 | 1,313,669.00 | 647,325.00 | 1,960,994.00 | 17.1% |
| Transfers of Direct Costs | | 5710 | (171,620.16) | 171,620.16 | 0.00 | (237,594.00) | 237,594.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | (1,619,316.44) | (90,504.19) | (1,709,820.63) | (1,609,436.00) | (23,500.00) | (1,632,936.00) | -4.5% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 11,329,744.13 | 4,389,014.97 | 15,718,759.10 | 12,135,140.00 | 6,569,395.65 | 18,704,535.65 | 19.0% |
| Communications | | 5900 | 984,944.82 | 13,782.30 | 998,727.12 | 1,318,388.00 | 37,570.00 | 1,355,958.00 | 35.8% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 24,494,177.92 | 45,811,102.30 | 70,305,280.22 | 25,965,980.00 | 49,228,821.94 | 75,194,801.94 | 7.0% |

| 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) | |
| CAPITAL OUTLAY | | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 16,409.35 | 205,765.07 | 222,174.42 | 0.00 | 0.00 | 0.00 | -100.0% |
| Buildings and Improvements of Buildings | | 6200 | 73,376.32 | 5,059,500.13 | 5,132,876.45 | 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 | 111,291.95 | 1,324,324.06 | 1,435,616.01 | 286,700.00 | 282,023.00 | 568,723.00 | -60.4% |
| Equipment Replacement | | 6500 | 53,017.71 | 12,056.58 | 65,074.29 | 59,069.00 | 0.00 | 59,069.00 | -9.2% |
| TOTAL, CAPITAL OUTLAY | | | 254,095.33 | 6,601,645.84 | 6,855,741.17 | 345,769.00 | 282,023.00 | 627,792.00 | -90.8% |
| 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 | 68,241.00 | 0.00 | 68,241.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| 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 | 620,992.00 | 0.00 | 620,992.00 | 471,000.00 | 0.00 | 471,000.00 | -24.2% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Pass-Through Revenues | | | | | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education SELPA Transfers of Apportionments | | | | | | | | | |
| To Districts or Charter Schools | 6500 | 7221 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To County Offices | 6500 | 7222 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To JPAs | 6500 | 7223 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers of Apportionments | | | | | | | | | |
| To Districts or Charter Schools | 6360 | 7221 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To County Offices | 6360 | 7222 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To JPAs | 6360 | 7223 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | All Other | 7221-7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers | | 7281-7283 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | | |
| Debt Service - Interest | | 7438 | 807.94 | 0.00 | 807.94 | 0.00 | 0.00 | 0.00 | -100.0% |
| Other Debt Service - Principal | | 7439 | 31,642.68 | 0.00 | 31,642.68 | 10,300.00 | 0.00 | 10,300.00 | -67.4% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 721,683.62 | 0.00 | 721,683.62 | 481,300.00 | 0.00 | 481,300.00 | -33.3% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | (2,024,562.42) | 2,024,562.42 | 0.00 | (7,445,931.04) | 7,445,931.04 | 0.00 | 0.0% |
| Transfers of Indirect Costs - Interfund | | 7350 | (1,763,288.69) | 0.00 | (1,763,288.69) | (1,847,912.46) | 0.00 | (1,847,912.46) | 4.8% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | (3,787,851.11) | 2,024,562.42 | (1,763,288.69) | (9,293,843.50) | 7,445,931.04 | (1,847,912.46) | 4.8% |
| TOTAL, EXPENDITURES | | | 340,095,947.55 | 211,631,882.97 | 551,727,830.52 | 340,946,570.37 | 237,892,470.85 | 578,839,041.22 | 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) | |
| 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 | 2,087,284.00 | 0.00 | 2,087,284.00 | 2,174,627.00 | 0.00 | 2,174,627.00 | 4.2% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 2,087,284.00 | 0.00 | 2,087,284.00 | 2,174,627.00 | 0.00 | 2,174,627.00 | 4.2% |
| INTERFUND TRANSFERS OUT | | | | | | | | | |
| To: Child Development Fund | | 7611 | 388,500.12 | 0.00 | 388,500.12 | 847,039.00 | 0.00 | 847,039.00 | 118.0% |
| To: Special Reserve Fund | | 7612 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Cafeteria Fund | | 7616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 1,330,949.09 | 0.00 | 1,330,949.09 | 986,746.00 | 0.00 | 986,746.00 | -25.9% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 1,719,449.21 | 0.00 | 1,719,449.21 | 1,833,785.00 | 0.00 | 1,833,785.00 | 6.6% |
| 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 | 1,360,162.19 | 1,360,162.19 | 0.00 | 0.00 | 0.00 | -100.0% |
| 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 | 1,360,162.19 | 1,360,162.19 | 0.00 | 0.00 | 0.00 | -100.0% |
| 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 | (83,284,189.52) | 83,284,189.52 | 0.00 | (100,012,688.00) | 100,012,688.00 | 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 | | | (83,284,189.52) | 83,284,189.52 | 0.00 | (100,012,688.00) | 100,012,688.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | (82,916,354.73) | 84,644,351.71 | 1,727,996.98 | (99,671,846.00) | 100,012,688.00 | 340,842.00 | -80.3% |

| 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 | 398,672,582.61 | 0.00 | 398,672,582.61 | 411,797,231.10 | 0.00 | 411,797,231.10 | 3.3% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 47,773,811.54 | 47,773,811.54 | 155,908.30 | 66,427,641.23 | 66,583,549.53 | 39.4% |
| 3) Other State Revenue | | 8300-8599 | 15,409,751.31 | 76,234,696.86 | 91,644,448.17 | 12,005,189.78 | 60,314,596.47 | 72,319,786.25 | -21.1% |
| 4) Other Local Revenue | | 8600-8799 | 9,787,168.61 | 1,950,416.65 | 11,737,585.26 | 7,148,720.00 | 1,942,034.62 | 9,090,754.62 | -22.6% |
| 5) TOTAL, REVENUES | | | 423,869,502.53 | 125,958,925.05 | 549,828,427.58 | 431,107,049.18 | 128,684,272.32 | 559,791,321.50 | 1.8% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | | | | | |
| 1) Instruction | 1000-1999 | | 213,562,515.78 | 140,694,209.02 | 354,256,724.80 | 217,496,012.09 | 165,814,828.05 | 383,310,840.14 | 8.2% |
| 2) Instruction - Related Services | 2000-2999 | | 44,873,554.89 | 24,360,798.83 | 69,234,353.72 | 44,895,579.55 | 23,695,591.24 | 68,591,170.79 | -0.9% |
| 3) Pupil Services | 3000-3999 | | 23,785,664.48 | 23,841,491.61 | 47,627,156.09 | 24,698,834.51 | 23,318,491.72 | 48,017,326.23 | 0.8% |
| 4) Ancillary Services | 4000-4999 | | 3,281,918.10 | 164,054.39 | 3,445,972.49 | 3,351,131.44 | 156,131.00 | 3,507,262.44 | 1.8% |
| 5) Community Services | 5000-5999 | | 231,355.71 | 49.00 | 231,404.71 | 0.00 | 0.00 | 0.00 | -100.0% |
| 6) Enterprise | 6000-6999 | | 14,585.67 | 0.00 | 14,585.67 | 0.00 | 0.00 | 0.00 | -100.0% |
| 7) General Administration | 7000-7999 | | 20,431,521.06 | 2,926,288.43 | 23,357,809.49 | 17,067,652.16 | 7,656,946.95 | 24,724,599.11 | 5.9% |
| 8) Plant Services | 8000-8999 | | 33,193,148.24 | 19,644,991.69 | 52,838,139.93 | 32,956,060.62 | 17,250,481.89 | 50,206,542.51 | -5.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 721,683.62 | 0.00 | 721,683.62 | 481,300.00 | 0.00 | 481,300.00 | -33.3% |
| 10) TOTAL, EXPENDITURES | | | 340,095,947.55 | 211,631,882.97 | 551,727,830.52 | 340,946,570.37 | 237,892,470.85 | 578,839,041.22 | 4.9% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 83,773,554.98 | (85,672,957.92) | (1,899,402.94) | 90,160,478.81 | (109,208,198.53) | (19,047,719.72) | 902.8% |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | | |
| a) Transfers In | | 8900-8929 | 2,087,284.00 | 0.00 | 2,087,284.00 | 2,174,627.00 | 0.00 | 2,174,627.00 | 4.2% |
| b) Transfers Out | | 7600-7629 | 1,719,449.21 | 0.00 | 1,719,449.21 | 1,833,785.00 | 0.00 | 1,833,785.00 | 6.6% |
| 2) Other Sources/Uses | | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 1,360,162.19 | 1,360,162.19 | 0.00 | 0.00 | 0.00 | -100.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | (83,284,189.52) | 83,284,189.52 | 0.00 | (100,012,688.00) | 100,012,688.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (82,916,354.73) | 84,644,351.71 | 1,727,996.98 | (99,671,846.00) | 100,012,688.00 | 340,842.00 | -80.3% |

| 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) | | | 857,200.25 | (1,028,606.21) | (171,405.96) | (9,511,367.19) | (9,195,510.53) | (18,706,877.72) | 10813.8% |
| F. FUND BALANCE, RESERVES | | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 60,276,634.54 | 10,224,116.74 | 70,500,751.28 | 61,133,834.79 | 9,195,510.53 | 70,329,345.32 | -0.2% |
| 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) | | | 60,276,634.54 | 10,224,116.74 | 70,500,751.28 | 61,133,834.79 | 9,195,510.53 | 70,329,345.32 | -0.2% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 60,276,634.54 | 10,224,116.74 | 70,500,751.28 | 61,133,834.79 | 9,195,510.53 | 70,329,345.32 | -0.2% |
| 2) Ending Balance, June 30 (E + F1e) | | | 61,133,834.79 | 9,195,510.53 | 70,329,345.32 | 51,622,467.60 | 0.00 | 51,622,467.60 | -26.6% |
| Components of Ending Fund Balance | | | | | | | | | |
| a) Nonspendable | | | | | | | | | |
| Revolving Cash | | 9711 | 225,000.00 | 0.00 | 225,000.00 | 225,000.00 | 0.00 | 225,000.00 | 0.0% |
| Stores | | 9712 | 104,845.11 | 0.00 | 104,845.11 | 104,845.11 | 0.00 | 104,845.11 | 0.0% |
| Prepaid Items | | 9713 | 19,306.00 | 0.00 | 19,306.00 | 19,306.00 | 0.00 | 19,306.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 9,195,510.53 | 9,195,510.53 | 0.00 | 0.00 | 0.00 | -100.0% |
| c) Committed | | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 8,033,201.78 | 0.00 | 8,033,201.78 | 6,007,653.00 | 0.00 | 6,007,653.00 | -25.2% |
| Science Textbooks | 0000 | 9780 | | | | 6,000,000.00 | | 6,000,000.00 | |
| Science Textbooks | 0000 | 9780 | 6,000,000.00 | | 6,000,000.00 | | | | |
| Computer Blade Server | 0000 | 9780 | 250,000.00 | | 250,000.00 | | | | |
| Computer Replacement Program | 0000 | 9780 | 475,000.00 | | 475,000.00 | | | | |
| Donations | 0000 | 9780 | 802,910.00 | | 802,910.00 | | | | |
| Lost Books | 0000 | 9780 | 57,733.00 | | 57,733.00 | | | | |
| Sites Saturday Attendance Incentive | 0000 | 9780 | 332,056.00 | | 332,056.00 | | | | |
| e) Unassigned/Unappropriated | | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 52,751,481.90 | 0.00 | 52,751,481.90 | 45,265,663.49 | 0.00 | 45,265,663.49 | -14.2% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2018-19 Estimated Actuals | 2019-20 Budget |
|----------------------------------|---|--------------------------------------|---------------------------|
| 5640 | Medi-Cal Billing Option | 1,409,392.51 | 0.00 |
| 6230 | California Clean Energy Jobs Act | 5,408,402.86 | 0.00 |
| 6300 | Lottery: Instructional Materials | 945,604.08 | 0.00 |
| 6371 | CalWORKs for ROCP or Adult Education | 11,331.00 | 0.00 |
| 7085 | Learning Communities for School Success Program | 107,255.88 | 0.00 |
| 7311 | Classified School Employee Professional Development Block Grant | 261,532.00 | 0.00 |
| 7510 | Low-Performing Students Block Grant | 896,127.00 | 0.00 |
| 9010 | Other Restricted Local | 155,865.20 | 0.00 |
| Total, Restricted Balance | | 9,195,510.53 | 0.00 |

SPECIAL REVENUE FUNDS

Special Revenue Funds Definition

The Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. This classification includes the Charter Schools, Adult Education, Child Development, and Cafeteria.

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 17,653,615.00 | 18,318,162.00 | 3.8% |
| 2) Federal Revenue | | 8100-8299 | 351,875.14 | 311,273.05 | -11.5% |
| 3) Other State Revenue | | 8300-8599 | 2,865,066.86 | 2,531,697.09 | -11.6% |
| 4) Other Local Revenue | | 8600-8799 | 100,899.32 | 27,906.73 | -72.3% |
| 5) TOTAL, REVENUES | | | 20,971,456.32 | 21,189,038.87 | 1.0% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 8,284,426.91 | 7,687,575.00 | -7.2% |
| 2) Classified Salaries | | 2000-2999 | 1,226,100.87 | 1,206,571.00 | -1.6% |
| 3) Employee Benefits | | 3000-3999 | 6,389,998.50 | 5,859,507.00 | -8.3% |
| 4) Books and Supplies | | 4000-4999 | 321,935.09 | 2,085,993.32 | 548.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 2,201,541.18 | 2,047,508.00 | -7.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 5,922.93 | 54,315.84 | 817.0% |
| 9) TOTAL, EXPENDITURES | | | 18,429,925.48 | 18,941,470.16 | 2.8% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 2,541,530.84 | 2,247,568.71 | -11.6% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 35,203.00 | 626,746.00 | 1680.4% |
| b) Transfers Out | | 7600-7629 | 2,087,284.00 | 2,174,627.00 | 4.2% |
| 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 | | | (2,052,081.00) | (1,547,881.00) | -24.6% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 489,449.84 | 699,687.71 | 43.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 3,364,987.56 | 3,854,437.40 | 14.5% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 3,364,987.56 | 3,854,437.40 | 14.5% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 3,364,987.56 | 3,854,437.40 | 14.5% |
| 2) Ending Balance, June 30 (E + F1e) | | | 3,854,437.40 | 4,554,125.11 | 18.2% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | 1,533,655.70 | 1,533,918.90 | 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 | 2,320,781.70 | 3,020,206.21 | 30.1% |
| Charter Fund | 0000 | 9780 | | 3,010,447.03 | |
| Charter Fund | 0000 | 9780 | 2,311,022.52 | | |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 5,571,369.39 | | |
| 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 | 2,230.08 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 45,801.08 | | |
| 4) Due from Grantor Government | | 9290 | 112,885.82 | | |
| 5) Due from Other Funds | | 9310 | 47,866.08 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 5,780,152.45 | | |
| 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 | 590,985.25 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 1,251,929.49 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 82,800.31 | | |
| 6) TOTAL, LIABILITIES | | | 1,925,715.05 | | |
| 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) | | | 3,854,437.40 | | |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|--|--|--------------|------------------------------|----------------------|-----------------------|
| LCFF SOURCES | | | | | |
| Principal Apportionment | | | | | |
| State Aid - Current Year | | 8011 | 11,659,897.00 | 16,179,793.00 | 38.8% |
| Education Protection Account State Aid - Current Year | | 8012 | 2,550,946.00 | 2,138,369.00 | -16.2% |
| State Aid - Prior Years | | 8019 | (124,191.00) | 0.00 | -100.0% |
| 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 | 3,566,963.00 | 0.00 | -100.0% |
| 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 | | | 17,653,615.00 | 18,318,162.00 | 3.8% |
| 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 | 351,875.14 | 311,273.05 | -11.5% |
| 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 | | | 351,875.14 | 311,273.05 | -11.5% |

| 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 | 360,415.00 | 48,649.00 | -86.5% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 400,605.86 | 503,895.64 | 25.8% |
| 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 | 828,301.00 | 1,215,807.45 | 46.8% |
| 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 | 1,275,745.00 | 763,345.00 | -40.2% |
| TOTAL, OTHER STATE REVENUE | | | 2,865,066.86 | 2,531,697.09 | -11.6% |

| 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 | 70,564.88 | 0.00 | -100.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| Child Development Parent Fees | | 8673 | 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 | 30,334.44 | 27,906.73 | -8.0% |
| 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 | | | 100,899.32 | 27,906.73 | -72.3% |
| TOTAL, REVENUES | | | 20,971,456.32 | 21,189,038.87 | 1.0% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|---------------------|-----------------------|
| CERTIFICATED SALARIES | | | | | |
| Certificated Teachers' Salaries | | 1100 | 7,188,223.44 | 6,760,348.00 | -6.0% |
| Certificated Pupil Support Salaries | | 1200 | 130,991.31 | 141,780.00 | 8.2% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 774,729.81 | 753,141.00 | -2.8% |
| Other Certificated Salaries | | 1900 | 190,482.35 | 32,306.00 | -83.0% |
| TOTAL, CERTIFICATED SALARIES | | | 8,284,426.91 | 7,687,575.00 | -7.2% |
| CLASSIFIED SALARIES | | | | | |
| Classified Instructional Salaries | | 2100 | 114,098.94 | 112,168.00 | -1.7% |
| Classified Support Salaries | | 2200 | 401,026.33 | 338,238.00 | -15.7% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 87,260.99 | 87,918.00 | 0.8% |
| Clerical, Technical and Office Salaries | | 2400 | 478,639.08 | 472,245.00 | -1.3% |
| Other Classified Salaries | | 2900 | 145,075.53 | 196,002.00 | 35.1% |
| TOTAL, CLASSIFIED SALARIES | | | 1,226,100.87 | 1,206,571.00 | -1.6% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 2,492,196.97 | 2,111,177.00 | -15.3% |
| PERS | | 3201-3202 | 262,567.94 | 181,899.00 | -30.7% |
| OASDI/Medicare/Alternative | | 3301-3302 | 211,847.70 | 204,709.00 | -3.4% |
| Health and Welfare Benefits | | 3401-3402 | 2,521,098.58 | 2,517,936.00 | -0.1% |
| Unemployment Insurance | | 3501-3502 | 4,734.90 | 4,450.00 | -6.0% |
| Workers' Compensation | | 3601-3602 | 159,766.24 | 149,418.00 | -6.5% |
| OPEB, Allocated | | 3701-3702 | 735,127.77 | 687,600.00 | -6.5% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 2,658.40 | 2,318.00 | -12.8% |
| TOTAL, EMPLOYEE BENEFITS | | | 6,389,998.50 | 5,859,507.00 | -8.3% |
| BOOKS AND SUPPLIES | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 39,322.01 | 140,639.00 | 257.7% |
| Books and Other Reference Materials | | 4200 | 6,230.45 | 5,887.00 | -5.5% |
| Materials and Supplies | | 4300 | 247,081.97 | 1,909,967.32 | 673.0% |
| Noncapitalized Equipment | | 4400 | 29,300.66 | 29,500.00 | 0.7% |
| Food | | 4700 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 321,935.09 | 2,085,993.32 | 548.0% |

| 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 | 13,641.63 | 5,000.00 | -63.3% |
| Dues and Memberships | | 5300 | 11,658.00 | 0.00 | -100.0% |
| Insurance | | 5400-5450 | 175.00 | 0.00 | -100.0% |
| Operations and Housekeeping Services | | 5500 | 368,057.08 | 393,131.00 | 6.8% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 29,483.94 | 29,522.00 | 0.1% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 1,570,883.91 | 1,538,136.00 | -2.1% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 204,982.71 | 71,988.00 | -64.9% |
| Communications | | 5900 | 2,658.91 | 9,731.00 | 266.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 2,201,541.18 | 2,047,508.00 | -7.0% |
| 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 | 0.00 | 0.00 | 0.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.0% |

| 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 | 5,922.93 | 54,315.84 | 817.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 5,922.93 | 54,315.84 | 817.0% |
| TOTAL, EXPENDITURES | | | 18,429,925.48 | 18,941,470.16 | 2.8% |

| 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 | 35,203.00 | 626,746.00 | 1680.4% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 35,203.00 | 626,746.00 | 1680.4% |
| INTERFUND TRANSFERS OUT | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 2,087,284.00 | 2,174,627.00 | 4.2% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 2,087,284.00 | 2,174,627.00 | 4.2% |
| 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) | | | (2,052,081.00) | (1,547,881.00) | -24.6% |

| Description | Function Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 17,653,615.00 | 18,318,162.00 | 3.8% |
| 2) Federal Revenue | | 8100-8299 | 351,875.14 | 311,273.05 | -11.5% |
| 3) Other State Revenue | | 8300-8599 | 2,865,066.86 | 2,531,697.09 | -11.6% |
| 4) Other Local Revenue | | 8600-8799 | 100,899.32 | 27,906.73 | -72.3% |
| 5) TOTAL, REVENUES | | | 20,971,456.32 | 21,189,038.87 | 1.0% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 12,866,867.65 | 13,713,375.32 | 6.6% |
| 2) Instruction - Related Services | 2000-2999 | | 3,373,314.14 | 3,090,373.00 | -8.4% |
| 3) Pupil Services | 3000-3999 | | 390,028.11 | 428,180.00 | 9.8% |
| 4) Ancillary Services | 4000-4999 | | 18,625.65 | 1,617.00 | -91.3% |
| 5) Community Services | 5000-5999 | | 1,644.41 | 0.00 | -100.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 5,922.93 | 54,315.84 | 817.0% |
| 8) Plant Services | 8000-8999 | | 1,773,522.59 | 1,653,609.00 | -6.8% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 18,429,925.48 | 18,941,470.16 | 2.8% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 2,541,530.84 | 2,247,568.71 | -11.6% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 35,203.00 | 626,746.00 | 1680.4% |
| b) Transfers Out | | 7600-7629 | 2,087,284.00 | 2,174,627.00 | 4.2% |
| 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 | | | (2,052,081.00) | (1,547,881.00) | -24.6% |

| Description | Function Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 489,449.84 | 699,687.71 | 43.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | | | | |
| | | 9791 | 3,364,987.56 | 3,854,437.40 | 14.5% |
| b) Audit Adjustments | | | 0.00 | 0.00 | 0.0% |
| | | 9793 | | | |
| c) As of July 1 - Audited (F1a + F1b) | | | 3,364,987.56 | 3,854,437.40 | 14.5% |
| d) Other Restatements | | | 0.00 | 0.00 | 0.0% |
| | | 9795 | | | |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 3,364,987.56 | 3,854,437.40 | 14.5% |
| 2) Ending Balance, June 30 (E + F1e) | | | 3,854,437.40 | 4,554,125.11 | 18.2% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | | 0.00 | 0.00 | 0.0% |
| | | 9711 | | | |
| Stores | | | 0.00 | 0.00 | 0.0% |
| | | 9712 | | | |
| Prepaid Items | | | 0.00 | 0.00 | 0.0% |
| | | 9713 | | | |
| All Others | | | 0.00 | 0.00 | 0.0% |
| | | 9719 | | | |
| b) Restricted | | | 1,533,655.70 | 1,533,918.90 | 0.0% |
| | | 9740 | | | |
| c) Committed | | | | | |
| Stabilization Arrangements | | | 0.00 | 0.00 | 0.0% |
| | | 9750 | | | |
| Other Commitments (by Resource/Object) | | | 0.00 | 0.00 | 0.0% |
| | | 9760 | | | |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | | 2,320,781.70 | 3,020,206.21 | 30.1% |
| | | 9780 | | | |
| Charter Fund | | | | 3,010,447.03 | |
| | 0000 | 9780 | | | |
| Charter Fund | | | 2,311,022.52 | | |
| | 0000 | 9780 | | | |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | | 0.00 | 0.00 | 0.0% |
| | | 9789 | | | |
| Unassigned/Unappropriated Amount | | | 0.00 | 0.00 | 0.0% |
| | | 9790 | | | |

| Resource | Description | 2018-19 Estimated Actuals | 2019-20 Budget |
|----------------------------------|---|--------------------------------------|---------------------------|
| 6230 | California Clean Energy Jobs Act | 1,215,807.45 | 1,215,807.45 |
| 6300 | Lottery: Instructional Materials | 159,373.34 | 159,373.34 |
| 7311 | Classified School Employee Professional Development Block | 5,567.00 | 5,567.00 |
| 7510 | Low-Performing Students Block Grant | 19,760.00 | 20,120.00 |
| 9010 | Other Restricted Local | 133,147.91 | 133,051.11 |
| Total, Restricted Balance | | 1,533,655.70 | 1,533,918.90 |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 1,509,181.92 | 632,205.85 | -58.1% |
| 3) Other State Revenue | | 8300-8599 | 2,205,220.70 | 2,030,886.70 | -7.9% |
| 4) Other Local Revenue | | 8600-8799 | 3,595,358.21 | 3,939,481.00 | 9.6% |
| 5) TOTAL, REVENUES | | | 7,309,760.83 | 6,602,573.55 | -9.7% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 2,321,648.04 | 2,067,806.00 | -10.9% |
| 2) Classified Salaries | | 2000-2999 | 1,520,573.38 | 1,401,911.00 | -7.8% |
| 3) Employee Benefits | | 3000-3999 | 2,704,504.07 | 2,500,355.59 | -7.5% |
| 4) Books and Supplies | | 4000-4999 | 204,695.07 | 275,049.93 | 34.4% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 1,698,836.90 | 645,176.41 | -62.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 77,257.76 | 72,274.62 | -6.5% |
| 9) TOTAL, EXPENDITURES | | | 8,527,515.22 | 6,962,573.55 | -18.4% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (1,217,754.39) | (360,000.00) | -70.4% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 1,295,746.09 | 360,000.00 | -72.2% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 1,295,746.09 | 360,000.00 | -72.2% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 77,991.70 | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 0.00 | 77,991.70 | New |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 0.00 | 77,991.70 | New |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 0.00 | 77,991.70 | New |
| 2) Ending Balance, June 30 (E + F1e) | | | 77,991.70 | 77,991.70 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | 77,991.70 | 77,991.70 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 69,999.89 | | |
| 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 | 407,720.06 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 300,870.72 | | |
| 4) Due from Grantor Government | | 9290 | 262,720.38 | | |
| 5) Due from Other Funds | | 9310 | 948,995.81 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 1,990,306.86 | | |
| 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 | 496,098.41 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 1,416,216.75 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 1,912,315.16 | | |
| 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) | | | 77,991.70 | | |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| LCFF SOURCES | | | | | |
| LCFF Transfers | | | | | |
| LCFF Transfers - Current Year | | 8091 | 0.00 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 0.00 | 0.00 | 0.0% |
| FEDERAL REVENUE | | | | | |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.0% |
| Career and Technical Education | 3500-3599 | 8290 | 282,150.00 | 285,500.00 | 1.2% |
| All Other Federal Revenue | All Other | 8290 | 1,227,031.92 | 346,705.85 | -71.7% |
| TOTAL, FEDERAL REVENUE | | | 1,509,181.92 | 632,205.85 | -58.1% |
| OTHER STATE REVENUE | | | | | |
| Other State Apportionments | | | | | |
| All Other State Apportionments - Current Year | | 8311 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | | 8319 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.0% |
| Adult Education Program | 6391 | 8590 | 1,194,284.00 | 1,235,606.00 | 3.5% |
| All Other State Revenue | All Other | 8590 | 1,010,936.70 | 795,280.70 | -21.3% |
| TOTAL, OTHER STATE REVENUE | | | 2,205,220.70 | 2,030,886.70 | -7.9% |

| 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 | (43,855.90) | 0.00 | -100.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| Adult Education Fees | | 8671 | 2,360,152.70 | 2,581,377.00 | 9.4% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 1,279,061.41 | 1,358,104.00 | 6.2% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 3,595,358.21 | 3,939,481.00 | 9.6% |
| TOTAL, REVENUES | | | 7,309,760.83 | 6,602,573.55 | -9.7% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|---------------------|-----------------------|
| CERTIFICATED SALARIES | | | | | |
| Certificated Teachers' Salaries | | 1100 | 1,936,885.65 | 1,679,740.00 | -13.3% |
| Certificated Pupil Support Salaries | | 1200 | 114,103.31 | 118,428.00 | 3.8% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 269,638.20 | 269,638.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 1,020.88 | 0.00 | -100.0% |
| TOTAL, CERTIFICATED SALARIES | | | 2,321,648.04 | 2,067,806.00 | -10.9% |
| CLASSIFIED SALARIES | | | | | |
| Classified Instructional Salaries | | 2100 | 154,168.79 | 146,796.00 | -4.8% |
| Classified Support Salaries | | 2200 | 494,515.31 | 468,646.00 | -5.2% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 283,760.67 | 284,707.00 | 0.3% |
| Clerical, Technical and Office Salaries | | 2400 | 469,676.23 | 435,156.00 | -7.3% |
| Other Classified Salaries | | 2900 | 118,452.38 | 66,606.00 | -43.8% |
| TOTAL, CLASSIFIED SALARIES | | | 1,520,573.38 | 1,401,911.00 | -7.8% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 667,259.43 | 576,843.00 | -13.6% |
| PERS | | 3201-3202 | 356,532.61 | 269,575.00 | -24.4% |
| OASDI/Medicare/Alternative | | 3301-3302 | 146,274.40 | 138,538.59 | -5.3% |
| Health and Welfare Benefits | | 3401-3402 | 1,123,832.48 | 1,115,557.00 | -0.7% |
| Unemployment Insurance | | 3501-3502 | 1,871.66 | 1,732.00 | -7.5% |
| Workers' Compensation | | 3601-3602 | 64,550.11 | 58,293.00 | -9.7% |
| OPEB, Allocated | | 3701-3702 | 343,084.80 | 338,743.00 | -1.3% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 1,098.58 | 1,074.00 | -2.2% |
| TOTAL, EMPLOYEE BENEFITS | | | 2,704,504.07 | 2,500,355.59 | -7.5% |
| 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 | 203,445.81 | 275,049.93 | 35.2% |
| Noncapitalized Equipment | | 4400 | 1,249.26 | 0.00 | -100.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 204,695.07 | 275,049.93 | 34.4% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 440,609.54 | 187,024.71 | -57.6% |
| Travel and Conferences | | 5200 | 13,363.45 | 0.00 | -100.0% |
| Dues and Memberships | | 5300 | 6,130.00 | 6,000.00 | -2.1% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 239,575.26 | 221,200.00 | -7.7% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 37,183.42 | 46,898.00 | 26.1% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 336.69 | 0.00 | -100.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 960,598.28 | 184,053.70 | -80.8% |
| Communications | | 5900 | 1,040.26 | 0.00 | -100.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 1,698,836.90 | 645,176.41 | -62.0% |
| 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 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Tuition | | | | | |
| Tuition, Excess Costs, and/or Deficit Payments | | | | | |
| Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 0.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.0% |
| Other Transfers Out | | | | | |
| Transfers of Pass-Through Revenues | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 77,257.76 | 72,274.62 | -6.5% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 77,257.76 | 72,274.62 | -6.5% |
| TOTAL, EXPENDITURES | | | 8,527,515.22 | 6,962,573.55 | -18.4% |

| 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 | 1,295,746.09 | 360,000.00 | -72.2% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 1,295,746.09 | 360,000.00 | -72.2% |
| 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) | | | 1,295,746.09 | 360,000.00 | -72.2% |

| 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 | 1,509,181.92 | 632,205.85 | -58.1% |
| 3) Other State Revenue | | 8300-8599 | 2,205,220.70 | 2,030,886.70 | -7.9% |
| 4) Other Local Revenue | | 8600-8799 | 3,595,358.21 | 3,939,481.00 | 9.6% |
| 5) TOTAL, REVENUES | | | 7,309,760.83 | 6,602,573.55 | -9.7% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 5,259,065.70 | 3,888,235.82 | -26.1% |
| 2) Instruction - Related Services | 2000-2999 | | 1,874,985.74 | 1,732,530.03 | -7.6% |
| 3) Pupil Services | 3000-3999 | | 600,107.99 | 561,978.02 | -6.4% |
| 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 | | 77,257.76 | 72,274.62 | -6.5% |
| 8) Plant Services | 8000-8999 | | 716,098.03 | 707,555.06 | -1.2% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 8,527,515.22 | 6,962,573.55 | -18.4% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (1,217,754.39) | (360,000.00) | -70.4% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 1,295,746.09 | 360,000.00 | -72.2% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 1,295,746.09 | 360,000.00 | -72.2% |

| Description | Function Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 77,991.70 | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 0.00 | 77,991.70 | New |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 0.00 | 77,991.70 | New |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 0.00 | 77,991.70 | New |
| 2) Ending Balance, June 30 (E + F1e) | | | 77,991.70 | 77,991.70 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | 77,991.70 | 77,991.70 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2018-19 Estimated Actuals | 2019-20 Budget |
|----------------------------------|--------------------------------------|--------------------------------------|---------------------------|
| 6371 | CalWORKs for ROCP or Adult Education | 77,428.00 | 77,428.00 |
| 7810 | Other Restricted State | 563.70 | 563.70 |
| Total, Restricted Balance | | 77,991.70 | 77,991.70 |

| 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 | 12,086,703.93 | 6,107,660.00 | -49.5% |
| 3) Other State Revenue | | 8300-8599 | 10,356,154.09 | 5,221,235.98 | -49.6% |
| 4) Other Local Revenue | | 8600-8799 | 1,939,613.83 | 2,496,852.00 | 28.7% |
| 5) TOTAL, REVENUES | | | 24,382,471.85 | 13,825,747.98 | -43.3% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 7,762,100.81 | 5,259,372.00 | -32.2% |
| 2) Classified Salaries | | 2000-2999 | 5,183,960.30 | 2,696,625.00 | -48.0% |
| 3) Employee Benefits | | 3000-3999 | 10,279,883.38 | 5,339,048.00 | -48.1% |
| 4) Books and Supplies | | 4000-4999 | 173,850.96 | 617,550.47 | 255.2% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 337,635.40 | 208,056.00 | -38.4% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 1,034,200.28 | 567,772.00 | -45.1% |
| 9) TOTAL, EXPENDITURES | | | 24,771,631.13 | 14,688,423.47 | -40.7% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (389,159.28) | (862,675.49) | 121.7% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 388,500.12 | 847,039.00 | 118.0% |
| 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 | | | 388,500.12 | 847,039.00 | 118.0% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (659.16) | (15,636.49) | 2272.2% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 16,295.65 | 15,636.49 | -4.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 16,295.65 | 15,636.49 | -4.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 16,295.65 | 15,636.49 | -4.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 15,636.49 | 0.00 | -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 | 15,636.49 | 0.00 | -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 | 15,837.85 | | |
| 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 | 18,091.97 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 1,299,718.37 | | |
| 4) Due from Grantor Government | | 9290 | 3,108,171.13 | | |
| 5) Due from Other Funds | | 9310 | 6,529.62 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 4,448,348.94 | | |
| 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 | 573,333.85 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 3,148,290.55 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 711,088.05 | | |
| 6) TOTAL, LIABILITIES | | | 4,432,712.45 | | |
| 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) | | | 15,636.49 | | |

| 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 | 12,086,703.93 | 6,107,660.00 | -49.5% |
| TOTAL, FEDERAL REVENUE | | | 12,086,703.93 | 6,107,660.00 | -49.5% |
| 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 | 8,333,967.94 | 4,565,429.00 | -45.2% |
| All Other State Revenue | All Other | 8590 | 2,022,186.15 | 655,806.98 | -67.6% |
| TOTAL, OTHER STATE REVENUE | | | 10,356,154.09 | 5,221,235.98 | -49.6% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | (82,336.00) | 0.00 | -100.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| Child Development Parent Fees | | 8673 | 1,241,829.18 | 1,509,760.00 | 21.6% |
| 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 | 780,120.65 | 987,092.00 | 26.5% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 1,939,613.83 | 2,496,852.00 | 28.7% |
| TOTAL, REVENUES | | | 24,382,471.85 | 13,825,747.98 | -43.3% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|---------------------|-----------------------|
| CERTIFICATED SALARIES | | | | | |
| Certificated Teachers' Salaries | | 1100 | 6,553,980.91 | 4,649,571.00 | -29.1% |
| Certificated Pupil Support Salaries | | 1200 | 598,690.93 | 123,066.00 | -79.4% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 588,102.91 | 481,228.00 | -18.2% |
| Other Certificated Salaries | | 1900 | 21,326.06 | 5,507.00 | -74.2% |
| TOTAL, CERTIFICATED SALARIES | | | 7,762,100.81 | 5,259,372.00 | -32.2% |
| CLASSIFIED SALARIES | | | | | |
| Classified Instructional Salaries | | 2100 | 2,021,154.49 | 1,387,499.00 | -31.4% |
| Classified Support Salaries | | 2200 | 1,524,756.86 | 639,362.00 | -58.1% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 93,584.30 | 89,620.00 | -4.2% |
| Clerical, Technical and Office Salaries | | 2400 | 876,358.18 | 549,557.00 | -37.3% |
| Other Classified Salaries | | 2900 | 668,106.47 | 30,587.00 | -95.4% |
| TOTAL, CLASSIFIED SALARIES | | | 5,183,960.30 | 2,696,625.00 | -48.0% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 2,127,207.72 | 1,331,827.00 | -37.4% |
| PERS | | 3201-3202 | 1,242,801.66 | 448,798.00 | -63.9% |
| OASDI/Medicare/Alternative | | 3301-3302 | 530,940.61 | 290,756.19 | -45.2% |
| Health and Welfare Benefits | | 3401-3402 | 4,895,593.78 | 2,475,920.00 | -49.4% |
| Unemployment Insurance | | 3501-3502 | 6,437.64 | 3,970.00 | -38.3% |
| Workers' Compensation | | 3601-3602 | 217,475.17 | 132,821.81 | -38.9% |
| OPEB, Allocated | | 3701-3702 | 1,255,679.25 | 652,804.00 | -48.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 3,747.55 | 2,151.00 | -42.6% |
| TOTAL, EMPLOYEE BENEFITS | | | 10,279,883.38 | 5,339,048.00 | -48.1% |
| 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 | 170,093.26 | 606,550.47 | 256.6% |
| Noncapitalized Equipment | | 4400 | 3,757.70 | 11,000.00 | 192.7% |
| Food | | 4700 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 173,850.96 | 617,550.47 | 255.2% |

| 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 | 36,921.24 | 14,400.00 | -61.0% |
| Dues and Memberships | | 5300 | 465.00 | 600.00 | 29.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 12,264.80 | 11,000.00 | -10.3% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 25,706.47 | 22,900.00 | -10.9% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 162,597.43 | 96,800.00 | -40.5% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 96,908.95 | 60,556.00 | -37.5% |
| Communications | | 5900 | 2,771.51 | 1,800.00 | -35.1% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 337,635.40 | 208,056.00 | -38.4% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| 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 | 1,034,200.28 | 567,772.00 | -45.1% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 1,034,200.28 | 567,772.00 | -45.1% |
| TOTAL, EXPENDITURES | | | 24,771,631.13 | 14,688,423.47 | -40.7% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| From: General Fund | | 8911 | 388,500.12 | 847,039.00 | 118.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 388,500.12 | 847,039.00 | 118.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.0% |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 388,500.12 | 847,039.00 | 118.0% |

| 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 | 12,086,703.93 | 6,107,660.00 | -49.5% |
| 3) Other State Revenue | | 8300-8599 | 10,356,154.09 | 5,221,235.98 | -49.6% |
| 4) Other Local Revenue | | 8600-8799 | 1,939,613.83 | 2,496,852.00 | 28.7% |
| 5) TOTAL, REVENUES | | | 24,382,471.85 | 13,825,747.98 | -43.3% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 15,238,737.07 | 10,844,126.88 | -28.8% |
| 2) Instruction - Related Services | 2000-2999 | | 5,341,276.53 | 2,523,898.50 | -52.7% |
| 3) Pupil Services | 3000-3999 | | 2,292,709.73 | 312,562.07 | -86.4% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 11,220.36 | 0.00 | -100.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 1,034,200.28 | 567,772.00 | -45.1% |
| 8) Plant Services | 8000-8999 | | 853,487.16 | 440,064.02 | -48.4% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 24,771,631.13 | 14,688,423.47 | -40.7% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (389,159.28) | (862,675.49) | 121.7% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 388,500.12 | 847,039.00 | 118.0% |
| 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 | | | 388,500.12 | 847,039.00 | 118.0% |

| Description | Function Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (659.16) | (15,636.49) | 2272.2% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 16,295.65 | 15,636.49 | -4.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 16,295.65 | 15,636.49 | -4.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 16,295.65 | 15,636.49 | -4.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 15,636.49 | 0.00 | -100.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 15,636.49 | 0.00 | -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% |

| Resource | Description | 2018-19 Estimated Actuals | 2019-20 Budget |
|---------------------------|--------------------|--------------------------------------|---------------------------|
| <hr/> | | | |
| 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 | 25,597,002.65 | 24,167,991.00 | -5.6% |
| 3) Other State Revenue | | 8300-8599 | 1,827,807.59 | 1,500,000.00 | -17.9% |
| 4) Other Local Revenue | | 8600-8799 | 1,236,735.22 | 1,280,000.00 | 3.5% |
| 5) TOTAL, REVENUES | | | 28,661,545.46 | 26,947,991.00 | -6.0% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 7,463,367.33 | 7,318,337.00 | -1.9% |
| 3) Employee Benefits | | 3000-3999 | 5,093,159.97 | 4,884,485.00 | -4.1% |
| 4) Books and Supplies | | 4000-4999 | 12,160,508.37 | 13,136,326.00 | 8.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 265,469.36 | 296,000.00 | 11.5% |
| 6) Capital Outlay | | 6000-6999 | 1,657,414.54 | 160,000.00 | -90.3% |
| 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 | 645,907.72 | 1,153,550.00 | 78.6% |
| 9) TOTAL, EXPENDITURES | | | 27,285,827.29 | 26,948,698.00 | -1.2% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 1,375,718.17 | (707.00) | -100.1% |
| 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) | | | 1,375,718.17 | (707.00) | -100.1% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 11,206,788.34 | 12,582,506.51 | 12.3% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 11,206,788.34 | 12,582,506.51 | 12.3% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 11,206,788.34 | 12,582,506.51 | 12.3% |
| 2) Ending Balance, June 30 (E + F1e) | | | 12,582,506.51 | 12,581,799.51 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 2,000.00 | 0.00 | -100.0% |
| Stores | | 9712 | 615,908.23 | 0.00 | -100.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | 11,740,218.18 | 12,358,126.41 | 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 | 224,380.10 | 223,673.10 | -0.3% |
| Cafeteria Fund | 0000 | 9780 | | 223,673.10 | |
| Cafeteria Fund | 0000 | 9780 | 224,380.10 | | |
| 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 | 6,324,343.39 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 334,364.71 | | |
| c) in Revolving Cash Account | | 9130 | 2,000.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 14,649.97 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 6,451,125.77 | | |
| 4) Due from Grantor Government | | 9290 | 20,495.75 | | |
| 5) Due from Other Funds | | 9310 | 473,790.05 | | |
| 6) Stores | | 9320 | 615,908.23 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 14,236,677.87 | | |
| 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 | 531,129.15 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 1,123,042.21 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 1,654,171.36 | | |
| 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) | | | 12,582,506.51 | | |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|----------------------|-----------------------|
| FEDERAL REVENUE | | | | | |
| Child Nutrition Programs | | 8220 | 23,893,088.82 | 24,167,991.00 | 1.2% |
| Donated Food Commodities | | 8221 | 1,703,913.83 | 0.00 | -100.0% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 25,597,002.65 | 24,167,991.00 | -5.6% |
| OTHER STATE REVENUE | | | | | |
| Child Nutrition Programs | | 8520 | 1,492,727.59 | 1,500,000.00 | 0.5% |
| All Other State Revenue | | 8590 | 335,080.00 | 0.00 | -100.0% |
| TOTAL, OTHER STATE REVENUE | | | 1,827,807.59 | 1,500,000.00 | -17.9% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 924,924.79 | 1,000,000.00 | 8.1% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 107,565.00 | 65,000.00 | -39.6% |
| 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 | 204,245.43 | 215,000.00 | 5.3% |
| TOTAL, OTHER LOCAL REVENUE | | | 1,236,735.22 | 1,280,000.00 | 3.5% |
| TOTAL, REVENUES | | | 28,661,545.46 | 26,947,991.00 | -6.0% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|----------------------|-----------------------|
| CERTIFICATED SALARIES | | | | | |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 0.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 6,764,885.94 | 6,629,763.00 | -2.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 373,456.98 | 352,740.00 | -5.5% |
| Clerical, Technical and Office Salaries | | 2400 | 325,024.41 | 335,834.00 | 3.3% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 7,463,367.33 | 7,318,337.00 | -1.9% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 30,121.52 | 0.00 | -100.0% |
| PERS | | 3201-3202 | 1,190,623.27 | 965,719.00 | -18.9% |
| OASDI/Medicare/Alternative | | 3301-3302 | 492,856.99 | 510,454.00 | 3.6% |
| Health and Welfare Benefits | | 3401-3402 | 2,572,502.73 | 2,618,085.00 | 1.8% |
| Unemployment Insurance | | 3501-3502 | 3,609.48 | 3,638.00 | 0.8% |
| Workers' Compensation | | 3601-3602 | 125,383.41 | 122,964.00 | -1.9% |
| OPEB, Allocated | | 3701-3702 | 675,958.79 | 661,615.00 | -2.1% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 2,103.78 | 2,010.00 | -4.5% |
| TOTAL, EMPLOYEE BENEFITS | | | 5,093,159.97 | 4,884,485.00 | -4.1% |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 1,007,389.62 | 1,081,964.00 | 7.4% |
| Noncapitalized Equipment | | 4400 | 117,455.86 | 170,000.00 | 44.7% |
| Food | | 4700 | 11,035,662.89 | 11,884,362.00 | 7.7% |
| TOTAL, BOOKS AND SUPPLIES | | | 12,160,508.37 | 13,136,326.00 | 8.0% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|----------------------|-----------------------|
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 14,694.00 | 10,000.00 | -31.9% |
| Travel and Conferences | | 5200 | 7,448.68 | 11,500.00 | 54.4% |
| Dues and Memberships | | 5300 | 574.00 | 0.00 | -100.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 560.93 | 0.00 | -100.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 66,288.61 | 99,000.00 | 49.3% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | (23,997.40) | (6,000.00) | -75.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 199,092.87 | 180,000.00 | -9.6% |
| Communications | | 5900 | 807.67 | 1,500.00 | 85.7% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 265,469.36 | 296,000.00 | 11.5% |
| CAPITAL OUTLAY | | | | | |
| Buildings and Improvements of Buildings | | 6200 | 1,278,207.90 | 10,000.00 | -99.2% |
| Equipment | | 6400 | 379,206.64 | 150,000.00 | -60.4% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 1,657,414.54 | 160,000.00 | -90.3% |
| 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 | 645,907.72 | 1,153,550.00 | 78.6% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 645,907.72 | 1,153,550.00 | 78.6% |
| TOTAL, EXPENDITURES | | | 27,285,827.29 | 26,948,698.00 | -1.2% |

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

| Description | Function Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 25,597,002.65 | 24,167,991.00 | -5.6% |
| 3) Other State Revenue | | 8300-8599 | 1,827,807.59 | 1,500,000.00 | -17.9% |
| 4) Other Local Revenue | | 8600-8799 | 1,236,735.22 | 1,280,000.00 | 3.5% |
| 5) TOTAL, REVENUES | | | 28,661,545.46 | 26,947,991.00 | -6.0% |
| 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 | | 25,318,483.12 | 25,785,148.00 | 1.8% |
| 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 | | 645,907.72 | 1,153,550.00 | 78.6% |
| 8) Plant Services | 8000-8999 | | 1,321,436.45 | 10,000.00 | -99.2% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 27,285,827.29 | 26,948,698.00 | -1.2% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 1,375,718.17 | (707.00) | -100.1% |
| 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) | | | 1,375,718.17 | (707.00) | -100.1% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 11,206,788.34 | 12,582,506.51 | 12.3% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 11,206,788.34 | 12,582,506.51 | 12.3% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 11,206,788.34 | 12,582,506.51 | 12.3% |
| 2) Ending Balance, June 30 (E + F1e) | | | 12,582,506.51 | 12,581,799.51 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 2,000.00 | 0.00 | -100.0% |
| Stores | | 9712 | 615,908.23 | 0.00 | -100.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | 11,740,218.18 | 12,358,126.41 | 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 | 224,380.10 | 223,673.10 | -0.3% |
| Cafeteria Fund | 0000 | 9780 | | 223,673.10 | |
| Cafeteria Fund | 0000 | 9780 | 224,380.10 | | |
| 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 I | 8,991,920.06 | 9,609,828.29 |
| 5320 | Child Nutrition: Child Care Food Program (CCFP) Claims-Cen | 2,421,473.65 | 2,421,473.65 |
| 5330 | Child Nutrition: Summer Food Service Program Operations | 326,824.47 | 326,824.47 |
| Total, Restricted Balance | | 11,740,218.18 | 12,358,126.41 |

CAPITAL PROJECTS FUNDS

Capital Projects Funds Definition

The Capital Projects Funds are used to account for resources used for the acquisition or construction of capital facilities by the District. This classification includes the Building Fund, Capital Facilities Funds and Capital Project Fund for Blended Components Units.

| 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 | 49,316.00 | 0.00 | -100.0% |
| 4) Other Local Revenue | | 8600-8799 | 4,528,091.29 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 4,577,407.29 | 0.00 | -100.0% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 759,029.61 | 769,378.00 | 1.4% |
| 3) Employee Benefits | | 3000-3999 | 355,995.73 | 387,597.06 | 8.9% |
| 4) Books and Supplies | | 4000-4999 | 86,171.58 | 0.00 | -100.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 495,184.66 | 0.00 | -100.0% |
| 6) Capital Outlay | | 6000-6999 | 64,783,773.29 | 44,314,775.94 | -31.6% |
| 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 | | | 66,480,154.87 | 45,471,751.00 | -31.6% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (61,902,747.58) | (45,471,751.00) | -26.5% |
| 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 | 10,000,000.00 | 0.00 | -100.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 10,000,000.00 | 0.00 | -100.0% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (51,902,747.58) | (45,471,751.00) | -12.4% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 147,183,196.77 | 95,280,449.19 | -35.3% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 147,183,196.77 | 95,280,449.19 | -35.3% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 147,183,196.77 | 95,280,449.19 | -35.3% |
| 2) Ending Balance, June 30 (E + F1e) | | | 95,280,449.19 | 49,808,698.19 | -47.7% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 95,280,449.19 | 49,808,698.19 | -47.7% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| Building Fund | 0000 | 9780 | 0.00 | | |
| 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 | 40,423,635.62 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 671.41 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 60,368,868.57 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 520,672.31 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 37,061.04 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 101,350,908.95 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 6,009,720.76 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 60,739.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 6,070,459.76 | | |
| 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) | | | 95,280,449.19 | | |

| 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 | 49,316.00 | 0.00 | -100.0% |
| TOTAL, OTHER STATE REVENUE | | | 49,316.00 | 0.00 | -100.0% |
| 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 | 2,702,217.20 | 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 | 1,825,874.09 | 0.00 | -100.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 4,528,091.29 | 0.00 | -100.0% |
| TOTAL, REVENUES | | | 4,577,407.29 | 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 | 62,235.00 | New |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 523,421.94 | 414,543.00 | -20.8% |
| Clerical, Technical and Office Salaries | | 2400 | 227,429.17 | 292,600.00 | 28.7% |
| Other Classified Salaries | | 2900 | 8,178.50 | 0.00 | -100.0% |
| TOTAL, CLASSIFIED SALARIES | | | 759,029.61 | 769,378.00 | 1.4% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 183,020.29 | 159,038.00 | -13.1% |
| OASDI/Medicare/Alternative | | 3301-3302 | 46,694.91 | 55,664.06 | 19.2% |
| Health and Welfare Benefits | | 3401-3402 | 78,849.15 | 120,885.00 | 53.3% |
| Unemployment Insurance | | 3501-3502 | 373.43 | 381.00 | 2.0% |
| Workers' Compensation | | 3601-3602 | 12,751.69 | 12,928.00 | 1.4% |
| OPEB, Allocated | | 3701-3702 | 33,558.07 | 38,054.00 | 13.4% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 748.19 | 647.00 | -13.5% |
| TOTAL, EMPLOYEE BENEFITS | | | 355,995.73 | 387,597.06 | 8.9% |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 38,938.88 | 0.00 | -100.0% |
| Noncapitalized Equipment | | 4400 | 47,232.70 | 0.00 | -100.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 86,171.58 | 0.00 | -100.0% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 1,474.92 | 0.00 | -100.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| Professional/Consulting Services and Operating Expenditures | | 5800 | 493,709.74 | 0.00 | -100.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 495,184.66 | 0.00 | -100.0% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 8,752,118.76 | 0.00 | -100.0% |
| Buildings and Improvements of Buildings | | 6200 | 51,099,009.51 | 44,314,775.94 | -13.3% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 4,932,645.02 | 0.00 | -100.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 64,783,773.29 | 44,314,775.94 | -31.6% |
| 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 | | | 66,480,154.87 | 45,471,751.00 | -31.6% |

| 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% |

| 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 | 10,000,000.00 | 0.00 | -100.0% |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | |
| County School Bldg Aid | | 8961 | 0.00 | 0.00 | 0.0% |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.0% |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 10,000,000.00 | 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) | | | 10,000,000.00 | 0.00 | -100.0% |

| Description | Function Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 49,316.00 | 0.00 | -100.0% |
| 4) Other Local Revenue | | 8600-8799 | 4,528,091.29 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 4,577,407.29 | 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 | | 66,365,154.87 | 45,471,751.00 | -31.5% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 115,000.00 | 0.00 | -100.0% |
| 10) TOTAL, EXPENDITURES | | | 66,480,154.87 | 45,471,751.00 | -31.6% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (61,902,747.58) | (45,471,751.00) | -26.5% |
| 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 | 10,000,000.00 | 0.00 | -100.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 10,000,000.00 | 0.00 | -100.0% |

| Description | Function Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (51,902,747.58) | (45,471,751.00) | -12.4% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 147,183,196.77 | 95,280,449.19 | -35.3% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 147,183,196.77 | 95,280,449.19 | -35.3% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 147,183,196.77 | 95,280,449.19 | -35.3% |
| 2) Ending Balance, June 30 (E + F1e) | | | 95,280,449.19 | 49,808,698.19 | -47.7% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | 95,280,449.19 | 49,808,698.19 | -47.7% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| Building Fund | 0000 | 9780 | 0.00 | | |
| 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 | 95,280,449.19 | 49,808,698.19 |
| Total, Restricted Balance | | 95,280,449.19 | 49,808,698.19 |

| 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 | 6,026,856.04 | 2,000,000.00 | -66.8% |
| 5) TOTAL, REVENUES | | | 6,026,856.04 | 2,000,000.00 | -66.8% |
| 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 | 11,664.16 | 0.00 | -100.0% |
| 6) Capital Outlay | | 6000-6999 | 163,656.00 | 4,000,000.00 | 2344.2% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 4,411,120.00 | 3,668,507.00 | -16.8% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 4,586,440.16 | 7,668,507.00 | 67.2% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 1,440,415.88 | (5,668,507.00) | -493.5% |
| 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) | | | 1,440,415.88 | (5,668,507.00) | -493.5% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 14,663,941.31 | 16,104,357.19 | 9.8% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 14,663,941.31 | 16,104,357.19 | 9.8% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 14,663,941.31 | 16,104,357.19 | 9.8% |
| 2) Ending Balance, June 30 (E + F1e) | | | 16,104,357.19 | 10,435,850.19 | -35.2% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | 16,104,357.19 | 10,435,850.19 | -35.2% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| Capital Facilities Fund | 0000 | 9780 | | | |
| Capital Facilities Fund | 0000 | 9780 | | | |
| 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 | 14,923,991.22 | | |
| 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 | 42,310.50 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 180,134.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 1,007,441.47 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 16,153,877.19 | | |
| 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 | 49,520.00 | | |
| 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 | | | 49,520.00 | | |
| 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) | | | 16,104,357.19 | | |

| 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 | 2,982,557.93 | 0.00 | -100.0% |
| 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 | 313,343.00 | 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 | 2,730,954.39 | 2,000,000.00 | -26.8% |
| Other Local Revenue All Other Local Revenue | | | | | |
| | | 8699 | 0.72 | 0.00 | -100.0% |
| All Other Transfers In from All Others | | | | | |
| | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 6,026,856.04 | 2,000,000.00 | -66.8% |
| TOTAL, REVENUES | | | 6,026,856.04 | 2,000,000.00 | -66.8% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| CERTIFICATED SALARIES | | | | | |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 11,664.16 | 0.00 | -100.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 11,664.16 | 0.00 | -100.0% |
| 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 | 163,656.00 | 4,000,000.00 | 2344.2% |
| 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 | | | 163,656.00 | 4,000,000.00 | 2344.2% |
| 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 | 1,966,120.00 | 1,098,507.00 | -44.1% |
| Other Debt Service - Principal | | 7439 | 2,445,000.00 | 2,570,000.00 | 5.1% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 4,411,120.00 | 3,668,507.00 | -16.8% |
| TOTAL, EXPENDITURES | | | 4,586,440.16 | 7,668,507.00 | 67.2% |

| 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 | | | | | |
| 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 | 6,026,856.04 | 2,000,000.00 | -66.8% |
| 5) TOTAL, REVENUES | | | 6,026,856.04 | 2,000,000.00 | -66.8% |
| 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 | | 175,320.16 | 4,000,000.00 | 2181.5% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 4,411,120.00 | 3,668,507.00 | -16.8% |
| 10) TOTAL, EXPENDITURES | | | 4,586,440.16 | 7,668,507.00 | 67.2% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 1,440,415.88 | (5,668,507.00) | -493.5% |
| 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) | | | 1,440,415.88 | (5,668,507.00) | -493.5% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 14,663,941.31 | 16,104,357.19 | 9.8% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 14,663,941.31 | 16,104,357.19 | 9.8% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 14,663,941.31 | 16,104,357.19 | 9.8% |
| 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 | | 9740 | 16,104,357.19 | 10,435,850.19 | -35.2% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| Capital Facilities Fund | 0000 | 9780 | | | |
| Capital Facilities Fund | 0000 | 9780 | | | |
| 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 | 16,104,357.19 | 10,435,850.19 |
| Total, Restricted Balance | | <u>16,104,357.19</u> | <u>10,435,850.19</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 | 1,829,838.07 | 1,813,798.00 | -0.9% |
| 5) TOTAL, REVENUES | | | 1,829,838.07 | 1,813,798.00 | -0.9% |
| 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 | 13,839.89 | 0.00 | -100.0% |
| 6) Capital Outlay | | 6000-6999 | 2,278,202.00 | 153,291.00 | -93.3% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 1,051,324.00 | 1,798,507.00 | 71.1% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 3,343,365.89 | 1,951,798.00 | -41.6% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (1,513,527.82) | (138,000.00) | -90.9% |
| 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) | | | (1,513,527.82) | (138,000.00) | -90.9% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 3,504,915.23 | 1,991,387.41 | -43.2% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 3,504,915.23 | 1,991,387.41 | -43.2% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 3,504,915.23 | 1,991,387.41 | -43.2% |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,991,387.41 | 1,853,387.41 | -6.9% |
| 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 | | | 1,991,387.41 | 1,853,387.41 | -6.9% |
| 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% |
| Capital Project Fund for Blended Component | 0000 | 9780 | 0.00 | | |
| 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 | 2,343,787.16 | | |
| 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 | 35,042.00 | | |
| 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 | | | 2,378,829.16 | | |
| 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 | 387,441.75 | | |
| 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 | | | 387,441.75 | | |
| 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) | | | 1,991,387.41 | | |

| 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 | 1,756,090.99 | 1,813,798.00 | 3.3% |
| 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 | 73,747.08 | 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 | | | 1,829,838.07 | 1,813,798.00 | -0.9% |
| TOTAL, REVENUES | | | 1,829,838.07 | 1,813,798.00 | -0.9% |

| 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 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| Professional/Consulting Services and Operating Expenditures | | 5800 | 13,839.89 | 0.00 | -100.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 13,839.89 | 0.00 | -100.0% |
| 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 | 2,278,202.00 | 153,291.00 | -93.3% |
| 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 | | | 2,278,202.00 | 153,291.00 | -93.3% |
| 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 | 1,051,324.00 | 1,798,507.00 | 71.1% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 1,051,324.00 | 1,798,507.00 | 71.1% |
| TOTAL, EXPENDITURES | | | 3,343,365.89 | 1,951,798.00 | -41.6% |

| 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% |

| 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 | 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 | 1,829,838.07 | 1,813,798.00 | -0.9% |
| 5) TOTAL, REVENUES | | | 1,829,838.07 | 1,813,798.00 | -0.9% |
| 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 | | 2,292,041.89 | 153,291.00 | -93.3% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 1,051,324.00 | 1,798,507.00 | 71.1% |
| 10) TOTAL, EXPENDITURES | | | 3,343,365.89 | 1,951,798.00 | -41.6% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | | | |
| | | | (1,513,527.82) | (138,000.00) | -90.9% |
| 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) | | | (1,513,527.82) | (138,000.00) | -90.9% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 3,504,915.23 | 1,991,387.41 | -43.2% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 3,504,915.23 | 1,991,387.41 | -43.2% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 3,504,915.23 | 1,991,387.41 | -43.2% |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,991,387.41 | 1,853,387.41 | -6.9% |
| 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 | | | 1,991,387.41 | 1,853,387.41 | -6.9% |
| 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% |
| Capital Project Fund for Blended Component: | 0000 | 9780 | 0.00 | | |
| 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 | 1,991,387.41 | 1,853,387.41 |
| Total, Restricted Balance | | 1,991,387.41 | 1,853,387.41 |

DEBT SERVICE FUNDS

Debt Service Funds Definition

The Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs. This classification includes the Bond Interest and Redemption.

| 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 | 389,592.00 | 330,000.00 | -15.3% |
| 4) Other Local Revenue | | 8600-8799 | 46,781,982.00 | 44,417,325.00 | -5.1% |
| 5) TOTAL, REVENUES | | | 47,171,574.00 | 44,747,325.00 | -5.1% |
| 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 | 54,491,375.00 | 49,933,401.00 | -8.4% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 54,491,375.00 | 49,933,401.00 | -8.4% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (7,319,801.00) | (5,186,076.00) | -29.2% |
| 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) | | | (7,319,801.00) | (5,186,076.00) | -29.2% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 39,273,247.22 | 31,953,446.22 | -18.6% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 39,273,247.22 | 31,953,446.22 | -18.6% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 39,273,247.22 | 31,953,446.22 | -18.6% |
| 2) Ending Balance, June 30 (E + F1e) | | | 31,953,446.22 | 26,767,370.22 | -16.2% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 31,953,446.22 | 26,767,370.22 | -16.2% |
| Bond Interest and Redemption Fund | 0000 | 9780 | | 26,767,370.22 | |
| Bond Interest and Redemption Fund | 0000 | 9780 | 31,953,446.22 | | |
| 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 | 46,146,770.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 409,182.00 | | |
| 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 | | | 46,555,952.00 | | |
| 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 | 14,292,919.75 | | |
| 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 | 309,586.03 | | |
| 6) TOTAL, LIABILITIES | | | 14,602,505.78 | | |
| 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) | | | 31,953,446.22 | | |

| 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 | 388,704.00 | 329,115.00 | -15.3% |
| Other Subventions/In-Lieu Taxes | | 8572 | 888.00 | 885.00 | -0.3% |
| TOTAL, OTHER STATE REVENUE | | | 389,592.00 | 330,000.00 | -15.3% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue County and District Taxes Voted Indebtedness Levies | | | | | |
| Secured Roll | | 8611 | 41,228,862.00 | 34,074,893.00 | -17.4% |
| Unsecured Roll | | 8612 | 1,588,052.00 | 1,439,814.00 | -9.3% |
| Prior Years' Taxes | | 8613 | 454,331.00 | 2,677,807.00 | 489.4% |
| Supplemental Taxes | | 8614 | 1,702,845.00 | 1,281,072.00 | -24.8% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 7,465.00 | 5,569.00 | -25.4% |
| Interest | | 8660 | 1,800,427.00 | 1,247,083.00 | -30.7% |
| 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 | 3,691,087.00 | New |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 46,781,982.00 | 44,417,325.00 | -5.1% |
| TOTAL, REVENUES | | | 47,171,574.00 | 44,747,325.00 | -5.1% |

| 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 | 0.00 | 0.00 | 0.0% |
| Debt Service - Interest | | 7438 | 21,056,375.00 | 19,983,401.00 | -5.1% |
| Other Debt Service - Principal | | 7439 | 33,435,000.00 | 29,950,000.00 | -10.4% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 54,491,375.00 | 49,933,401.00 | -8.4% |
| TOTAL, EXPENDITURES | | | 54,491,375.00 | 49,933,401.00 | -8.4% |

| 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 | 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 | 389,592.00 | 330,000.00 | -15.3% |
| 4) Other Local Revenue | | 8600-8799 | 46,781,982.00 | 44,417,325.00 | -5.1% |
| 5) TOTAL, REVENUES | | | 47,171,574.00 | 44,747,325.00 | -5.1% |
| 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 | 54,491,375.00 | 49,933,401.00 | -8.4% |
| 10) TOTAL, EXPENDITURES | | | 54,491,375.00 | 49,933,401.00 | -8.4% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (7,319,801.00) | (5,186,076.00) | -29.2% |
| 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) | | | (7,319,801.00) | (5,186,076.00) | -29.2% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 39,273,247.22 | 31,953,446.22 | -18.6% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 39,273,247.22 | 31,953,446.22 | -18.6% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 39,273,247.22 | 31,953,446.22 | -18.6% |
| 2) Ending Balance, June 30 (E + F1e) | | | 31,953,446.22 | 26,767,370.22 | -16.2% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 31,953,446.22 | 26,767,370.22 | -16.2% |
| Bond Interest and Redemption Fund | 0000 | 9780 | | 26,767,370.22 | |
| Bond Interest and Redemption Fund | 0000 | 9780 | 31,953,446.22 | | |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | | 0.00 | 0.00 | 0.0% |

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

PROPRIETARY FUNDS

Proprietary Funds Definition

Proprietary Funds are used to account for activities that are more business-like than government-like in nature. Business-type activities include those for which a fee is charged to external users or to other organizational units of the LEA, normally on a full cost-recovery basis. Proprietary funds are generally intended to be self-supporting. This classification includes the Self-Insurance fund, which includes the Dental/Vision fund.

| 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 | 21,857.00 | 0.00 | -100.0% |
| 4) Other Local Revenue | | 8600-8799 | 15,695,707.97 | 15,081,576.00 | -3.9% |
| 5) TOTAL, REVENUES | | | 15,717,564.97 | 15,081,576.00 | -4.0% |
| B. EXPENSES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 342,989.48 | 337,923.00 | -1.5% |
| 3) Employee Benefits | | 3000-3999 | 210,584.46 | 216,790.10 | 2.9% |
| 4) Books and Supplies | | 4000-4999 | 9,722.88 | 71,500.00 | 635.4% |
| 5) Services and Other Operating Expenses | | 5000-5999 | 14,335,999.28 | 14,455,362.90 | 0.8% |
| 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 | | | 14,899,296.10 | 15,081,576.00 | 1.2% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 818,268.87 | 0.00 | -100.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN NET POSITION (C + D4) | | | 818,268.87 | 0.00 | -100.0% |
| F. NET POSITION | | | | | |
| 1) Beginning Net Position | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 11,630,221.25 | 12,448,490.12 | 7.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 11,630,221.25 | 12,448,490.12 | 7.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | 11,630,221.25 | 12,448,490.12 | 7.0% |
| 2) Ending Net Position, June 30 (E + F1e) | | | 12,448,490.12 | 12,448,490.12 | 0.0% |
| Components of Ending Net Position | | | | | |
| a) Net Investment in Capital Assets | | 9796 | 0.00 | 0.00 | 0.0% |
| b) Restricted Net Position | | 9797 | 0.00 | 0.00 | 0.0% |
| c) Unrestricted Net Position | | 9790 | 12,448,490.12 | 12,448,490.12 | 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 | 11,095,957.49 | | |
| 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 | 250,000.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 2,739.73 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 1,540,888.11 | | |
| 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 | 13,272.85 | | |
| 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 | | | 12,902,858.18 | | |
| 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 | 454,247.78 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 120.28 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) Long-Term Liabilities | | | | | |
| a) Net Pension Liability | | 9663 | 0.00 | | |
| b) Total/Net OPEB Liability | | 9664 | 0.00 | | |
| c) Compensated Absences | | 9665 | 0.00 | | |
| d) COPs Payable | | 9666 | 0.00 | | |
| e) Capital Leases Payable | | 9667 | 0.00 | | |
| f) Lease Revenue Bonds Payable | | 9668 | 0.00 | | |
| g) Other General Long-Term Liabilities | | 9669 | 0.00 | | |
| 7) TOTAL, LIABILITIES | | | 454,368.06 | | |
| 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) | | | 12,448,490.12 | | |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER STATE REVENUE | | | | | |
| STRS On-Behalf Pension Contributions | 7690 | 8590 | 21,857.00 | 0.00 | -100.0% |
| All Other State Revenue | All Other | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 21,857.00 | 0.00 | -100.0% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 162,209.00 | 0.00 | -100.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| In-District Premiums/ Contributions | | 8674 | 15,533,498.97 | 15,081,576.00 | -2.9% |
| 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 | | | 15,695,707.97 | 15,081,576.00 | -3.9% |
| TOTAL, REVENUES | | | 15,717,564.97 | 15,081,576.00 | -4.0% |

| 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 | 93,716.85 | 88,298.00 | -5.8% |
| Clerical, Technical and Office Salaries | | 2400 | 249,272.63 | 249,625.00 | 0.1% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 342,989.48 | 337,923.00 | -1.5% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 81,115.70 | 69,727.00 | -14.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 18,710.62 | 25,020.10 | 33.7% |
| Health and Welfare Benefits | | 3401-3402 | 81,659.06 | 88,396.00 | 8.3% |
| Unemployment Insurance | | 3501-3502 | 76.87 | 163.00 | 112.0% |
| Workers' Compensation | | 3601-3602 | 2,783.95 | 5,677.00 | 103.9% |
| OPEB, Allocated | | 3701-3702 | 25,943.64 | 27,468.00 | 5.9% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 294.62 | 339.00 | 15.1% |
| TOTAL, EMPLOYEE BENEFITS | | | 210,584.46 | 216,790.10 | 2.9% |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 9,722.88 | 56,000.00 | 476.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 15,500.00 | New |
| TOTAL, BOOKS AND SUPPLIES | | | 9,722.88 | 71,500.00 | 635.4% |

| 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 | 1,053.48 | 11,000.00 | 944.2% |
| Dues and Memberships | | 5300 | 0.00 | 2,000.00 | New |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 4,000.00 | New |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 14,334,945.80 | 14,438,362.90 | 0.7% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENSES | | | 14,335,999.28 | 14,455,362.90 | 0.8% |
| DEPRECIATION | | | | | |
| Depreciation Expense | | 6900 | 0.00 | 0.00 | 0.0% |
| TOTAL, DEPRECIATION | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENSES | | | 14,899,296.10 | 15,081,576.00 | 1.2% |

| 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 | 21,857.00 | 0.00 | -100.0% |
| 4) Other Local Revenue | | 8600-8799 | 15,695,707.97 | 15,081,576.00 | -3.9% |
| 5) TOTAL, REVENUES | | | 15,717,564.97 | 15,081,576.00 | -4.0% |
| 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 | | 14,899,296.10 | 15,081,576.00 | 1.2% |
| 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 | | | 14,899,296.10 | 15,081,576.00 | 1.2% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 818,268.87 | 0.00 | -100.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN NET POSITION (C + D4) | | | 818,268.87 | 0.00 | -100.0% |
| F. NET POSITION | | | | | |
| 1) Beginning Net Position | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 11,630,221.25 | 12,448,490.12 | 7.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 11,630,221.25 | 12,448,490.12 | 7.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | 11,630,221.25 | 12,448,490.12 | 7.0% |
| 2) Ending Net Position, June 30 (E + F1e) | | | 12,448,490.12 | 12,448,490.12 | 0.0% |
| Components of Ending Net Position | | | | | |
| a) Net Investment in Capital Assets | | 9796 | 0.00 | 0.00 | 0.0% |
| b) Restricted Net Position | | 9797 | 0.00 | 0.00 | 0.0% |
| c) Unrestricted Net Position | | 9790 | 12,448,490.12 | 12,448,490.12 | 0.0% |

| Description | 2018-19 Estimated Actuals | | | 2019-20 Budget | | |
|--|---------------------------|------------|------------|-------------------|----------------------|----------------------|
| | P-2 ADA | Annual ADA | Funded ADA | Estimated P-2 ADA | Estimated Annual ADA | Estimated Funded ADA |
| A. DISTRICT | | | | | | |
| 1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA) | 38,425.48 | 38,125.12 | 38,570.05 | 38,018.96 | 38,018.96 | 38,417.29 |
| 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) | 38,425.48 | 38,125.12 | 38,570.05 | 38,018.96 | 38,018.96 | 38,417.29 |
| 5. District Funded County Program ADA | | | | | | |
| a. County Community Schools | 45.12 | 49.48 | 45.12 | 45.12 | 45.12 | 45.12 |
| b. Special Education-Special Day Class | 24.79 | 24.40 | 24.79 | 24.79 | 24.79 | 24.79 |
| c. Special Education-NPS/LCI | | | | | | |
| d. Special Education Extended Year | 2.61 | 2.52 | 2.52 | 2.52 | 2.52 | 2.52 |
| 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) | 72.52 | 76.40 | 72.43 | 72.43 | 72.43 | 72.43 |
| 6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g) | 38,498.00 | 38,201.52 | 38,642.48 | 38,091.39 | 38,091.39 | 38,489.72 |
| 7. Adults in Correctional Facilities | | | | | | |
| 8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA) | | | | | | |

| Description | 2018-19 Estimated Actuals | | | 2019-20 Budget | | |
|---|---------------------------|------------|------------|-------------------|----------------------|----------------------|
| | P-2 ADA | Annual ADA | Funded ADA | Estimated P-2 ADA | Estimated Annual ADA | Estimated Funded ADA |
| 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 | | | | | | |
| 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 B2a through B2f) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 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 | 1,727.77 | 1,727.77 | 1,727.77 | 1,687.16 | 1,687.16 | 1,687.16 |
| 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) | 1,727.77 | 1,727.77 | 1,727.77 | 1,687.16 | 1,687.16 | 1,687.16 |
| 9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8) | 1,727.77 | 1,727.77 | 1,727.77 | 1,687.16 | 1,687.16 | 1,687.16 |

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 | 38,837 | 38,913 | | |
| Charter School | | | | |
| Total ADA | 38,837 | 38,913 | N/A | Met |
| Second Prior Year (2017-18) | | | | |
| District Regular | 38,686 | 38,673 | | |
| Charter School | | | | |
| Total ADA | 38,686 | 38,673 | 0.0% | Met |
| First Prior Year (2018-19) | | | | |
| District Regular | 38,558 | 38,570 | | |
| Charter School | | 0 | | |
| Total ADA | 38,558 | 38,570 | N/A | Met |
| Budget Year (2019-20) | | | | |
| District Regular | 38,417 | | | |
| Charter School | 0 | | | |
| Total ADA | 38,417 | | | |

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

| Fiscal Year | Budget | Enrollment CBEDS Actual | Enrollment Variance Level (If Budget is greater than Actual, else N/A) | Status |
|-----------------------------|---------------|----------------------------|--|------------|
| Third Prior Year (2016-17) | | | | |
| District Regular | 40,603 | 41,079 | | |
| Charter School | | | | |
| Total Enrollment | 40,603 | 41,079 | N/A | Met |
| Second Prior Year (2017-18) | | | | |
| District Regular | 40,940 | 40,852 | | |
| Charter School | | | | |
| Total Enrollment | 40,940 | 40,852 | 0.2% | Met |
| First Prior Year (2018-19) | | | | |
| District Regular | 40,610 | 40,660 | | |
| Charter School | | | | |
| Total Enrollment | 40,610 | 40,660 | N/A | Met |
| Budget Year (2019-20) | | | | |
| District Regular | 40,235 | | | |
| Charter School | | | | |
| Total Enrollment | 40,235 | | | |

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 | 38,737 | 41,079 | |
| Charter School | | 0 | |
| Total ADA/Enrollment | 38,737 | 41,079 | 94.3% |
| Second Prior Year (2017-18) | | | |
| District Regular | 38,578 | 40,852 | |
| Charter School | | | |
| Total ADA/Enrollment | 38,578 | 40,852 | 94.4% |
| First Prior Year (2018-19) | | | |
| District Regular | 38,425 | 40,660 | |
| Charter School | 0 | | |
| Total ADA/Enrollment | 38,425 | 40,660 | 94.5% |
| Historical Average Ratio: | | | 94.4% |
| District's ADA to Enrollment Standard (historical average ratio plus 0.5%): | | | 94.9% |

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 | 38,019 | 40,235 | | |
| Charter School | 0 | | | |
| Total ADA/Enrollment | 38,019 | 40,235 | 94.5% | Met |
| 1st Subsequent Year (2020-21) | | | | |
| District Regular | 37,762 | 39,961 | | |
| Charter School | | | | |
| Total ADA/Enrollment | 37,762 | 39,961 | 94.5% | Met |
| 2nd Subsequent Year (2021-22) | | | | |
| District Regular | 37,354 | 39,526 | | |
| Charter School | | | | |
| Total ADA/Enrollment | 37,354 | 39,526 | 94.5% | 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) | 38,642.48 | 38,489.72 | 38,091.27 | 37,834.46 |
| b. Prior Year ADA (Funded) | | 38,642.48 | 38,489.72 | 38,091.27 |
| c. Difference (Step 1a minus Step 1b) | | (152.76) | (398.45) | (256.81) |
| d. Percent Change Due to Population (Step 1c divided by Step 1b) | | -0.40% | -1.04% | -0.67% |
| Step 2 - Change in Funding Level | | | | |
| a. Prior Year LCFF Funding | | 398,720,041.00 | 411,797,231.00 | 420,230,359.00 |
| b1. COLA percentage | | 3.70% | 3.26% | 3.00% |
| b2. COLA amount (proxy for purposes of this criterion) | | 14,752,641.52 | 13,424,589.73 | 12,606,910.77 |
| c. Economic Recovery Target Funding (current year increment) | | | N/A | N/A |
| d. Total (Lines 2b2 plus Line 2c) | | 14,752,641.52 | 13,424,589.73 | 12,606,910.77 |
| e. Percent Change Due to Funding Level (Step 2d divided by Step 2a) | | 3.70% | 3.26% | 3.00% |
| Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2e) | | | | |
| | | 3.30% | 2.22% | 2.33% |
| LCFF Revenue Standard (Step 3, plus/minus 1%): | | 2.30% to 4.30% | 1.22% to 3.22% | 1.33% to 3.33% |

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) | 104,055,248.61 | 104,055,226.10 | 104,055,248.61 | 104,055,248.61 |
| 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) | 411,446,472.61 | 424,576,199.10 | 432,345,602.00 | 441,074,799.00 |
| District's Projected Change in LCFF Revenue: | | 3.19% | 1.83% | 2.02% |
| LCFF Revenue Standard: | | 2.30% to 4.30% | 1.22% to 3.22% | 1.33% to 3.33% |
| 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) | 285,047,901.25 | 314,545,462.26 | 90.6% |
| Second Prior Year (2017-18) | 294,168,749.06 | 331,295,974.24 | 88.8% |
| First Prior Year (2018-19) | 312,764,027.68 | 340,095,947.55 | 92.0% |
| Historical Average Ratio: | | | 90.5% |

| District's Reserve Standard Percentage (Criterion 10B, Line 4): | Budget Year (2019-20) | 1st Subsequent Year (2020-21) | 2nd Subsequent Year (2021-22) |
|---|--------------------------|----------------------------------|----------------------------------|
| District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage): | 2.0% | 2.0% | 2.0% |
| | 87.5% to 93.5% | 87.5% to 93.5% | 87.5% to 93.5% |

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) | 314,322,474.96 | 340,946,570.37 | 92.2% | Met |
| 1st Subsequent Year (2020-21) | 321,757,767.05 | 355,449,788.39 | 90.5% | Met |
| 2nd Subsequent Year (2021-22) | 325,249,241.21 | 359,411,739.42 | 90.5% | 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): | 3.30% | 2.22% | 2.33% |
| 2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%): | -6.70% to 13.30% | -7.78% to 12.22% | -7.67% to 12.33% |
| 3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%): | -1.70% to 8.30% | -2.78% to 7.22% | -2.67% to 7.33% |

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) | 47,773,811.54 | | |
| Budget Year (2019-20) | 66,583,549.53 | 39.37% | Yes |
| 1st Subsequent Year (2020-21) | 58,255,241.53 | -12.51% | Yes |
| 2nd Subsequent Year (2021-22) | 41,755,241.53 | -28.32% | Yes |

Explanation:
(required if Yes)

2019-20 includes grant carryover and entitlement balances being spent in that year. 2020-21 and 2021-22 is lower due to grants ending and less carryover projected.

| | | | |
|---|---------------|---------|-----|
| Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3) | | | |
| First Prior Year (2018-19) | 91,644,448.17 | | |
| Budget Year (2019-20) | 72,319,786.25 | -21.09% | Yes |
| 1st Subsequent Year (2020-21) | 64,802,635.89 | -10.39% | Yes |
| 2nd Subsequent Year (2021-22) | 67,913,125.65 | 4.80% | No |

Explanation:
(required if Yes)

2018-19 included one time funds and higher level of STRS on Behalf. Governor Newsome's proposed 2019-20 budget does not include one time funds. Estimated amount for increase in STRS on Behalf. 2020-21 is lower due to grants ending and carryover funds projected to be spent including CTE Incentive, Low Performing School Block Grant, ASES and Classified Employee Professional Block Grant. 2021-22 is higher due to STRS on Behalf.

| | | | |
|---|---------------|---------|-----|
| Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4) | | | |
| First Prior Year (2018-19) | 11,737,585.26 | | |
| Budget Year (2019-20) | 9,090,754.62 | -22.55% | Yes |
| 1st Subsequent Year (2020-21) | 6,993,040.62 | -23.08% | Yes |
| 2nd Subsequent Year (2021-22) | 6,993,040.62 | 0.00% | No |

Explanation:
(required if Yes)

2018-19 includes interest and donation funds. Donations and local philanthropy are budgeted as received. 2019-20 includes carryover grants assumed to be spent. In addition, interest income is lower in each of the years and cash balances are lowered.

| | | | |
|--|---------------|---------|-----|
| Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4) | | | |
| First Prior Year (2018-19) | 14,459,073.72 | | |
| Budget Year (2019-20) | 41,196,691.23 | 184.92% | Yes |
| 1st Subsequent Year (2020-21) | 24,085,970.47 | -41.53% | Yes |
| 2nd Subsequent Year (2021-22) | 19,848,977.79 | -17.59% | Yes |

Explanation:
(required if Yes)

2018-19 includes ELA adoption books. 2019-20 recognizes all the carryover funds in the supply line. These funds will be moved to the appropriate budget line for actual activity. Most carryover funds are assumed spent in 2019-20. 2020-21 includes Science adoption books.

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

| | | | |
|-------------------------------|---------------|--------|----|
| First Prior Year (2018-19) | 70,305,280.22 | | |
| Budget Year (2019-20) | 75,194,801.94 | 6.95% | No |
| 1st Subsequent Year (2020-21) | 73,631,465.94 | -2.08% | No |
| 2nd Subsequent Year (2021-22) | 73,985,120.93 | 0.48% | No |

Explanation:
(required if Yes)

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) | 151,155,844.97 | | |
| Budget Year (2019-20) | 147,994,090.40 | -2.09% | Met |
| 1st Subsequent Year (2020-21) | 130,050,918.04 | -12.12% | Not Met |
| 2nd Subsequent Year (2021-22) | 116,661,407.80 | -10.30% | Not Met |
| Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B) | | | |
| First Prior Year (2018-19) | 84,764,353.94 | | |
| Budget Year (2019-20) | 116,391,493.17 | 37.31% | Not Met |
| 1st Subsequent Year (2020-21) | 97,717,436.41 | -16.04% | Not Met |
| 2nd Subsequent Year (2021-22) | 93,834,098.72 | -3.97% | 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)

2019-20 includes grant carryover and entitlement balances being spent in that year. 2020-21 and 2021-22 is lower due to grants ending and less carryover projected.

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

2018-19 included one time funds and higher level of STRS on Behalf. Governor Newsome's proposed 2019-20 budget does not include one time funds. Estimated amount for increase in STRS on Behalf. 2020-21 is lower due to grants ending and carryover funds projected to be spent including CTE Incentive, Low Performing School Block Grant, ASES and Classified Employee Professional Block Grant. 2021-22 is higher due to STRS on Behalf.

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

2018-19 includes interest and donation funds. Donations and local philanthropy are budgeted as received. 2019-20 includes carryover grants assumed to be spent. In addition, interest income is lower in each of the years and cash balances are lowered.

- 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)

2018-19 includes ELA adoption books. 2019-20 recognizes all the carryover funds in the supply line. These funds will be moved to the appropriate budget line for actual activity. Most carryover funds are assumed spent in 2019-20. 2020-21 includes Science adoption books.

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

7. CRITERION: Facilities Maintenance

STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

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

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

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

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

2. Ongoing and Major Maintenance/Restricted Maintenance Account

| | | | | |
|--|----------------|---|---|--------|
| a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999) | 580,672,826.22 | | | |
| 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 | 580,672,826.22 | 17,420,184.79 | 17,453,139.00 | 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) | 20,013,133.00 | 20,013,133.00 | 52,751,481.90 |
| 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 | 0.00 |
| e. Available Reserves (Lines 1a through 1d) | 20,013,133.00 | 20,013,133.00 | 52,751,481.90 |
| 2. Expenditures and Other Financing Uses | | | |
| a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) | 493,892,482.98 | 517,220,337.34 | 553,447,279.73 |
| 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) | 493,892,482.98 | 517,220,337.34 | 553,447,279.73 |
| 3. District's Available Reserve Percentage (Line 1e divided by Line 2c) | 4.1% | 3.9% | 9.5% |
| District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3): | 1.4% | 1.3% | 3.2% |

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) | 4,770,279.06 | 315,746,226.34 | N/A | Met |
| Second Prior Year (2017-18) | (12,862,883.41) | 332,544,000.40 | 3.9% | Not Met |
| First Prior Year (2018-19) | 857,200.25 | 341,815,396.76 | N/A | Met |
| Budget Year (2019-20) (Information only) | (9,511,367.19) | 342,780,355.37 | | |

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)

Our Board and Superintendent are working with the Sacramento County Office of Education, Fiscal Advisor, community partners and labor partners to eliminate the structural deficit while focusing greater attention on the use of metrics that result in increased student achievement.

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) | 56,035,061.48 | 68,369,238.89 | N/A | Met |
| Second Prior Year (2017-18) | 70,999,739.85 | 73,139,517.95 | N/A | Met |
| First Prior Year (2018-19) | 60,276,634.54 | 60,276,634.54 | 0.0% | Met |
| Budget Year (2019-20) (Information only) | 61,133,834.79 | | | |

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.) | 38,019 | 37,762 | 37,354 |
| 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):

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

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

10B. Calculating the District's Reserve Standard

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

| | Budget Year (2019-20) | 1st Subsequent Year (2020-21) | 2nd Subsequent Year (2021-22) |
|---|--------------------------|----------------------------------|----------------------------------|
| 1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11) | 580,672,826.22 | 580,641,633.71 | 578,829,819.74 |
| 2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No) | 0.00 | 0.00 | 0.00 |
| 3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2) | 580,672,826.22 | 580,641,633.71 | 578,829,819.74 |
| 4. Reserve Standard Percentage Level | 2% | 2% | 2% |
| 5. Reserve Standard - by Percent (Line B3 times Line B4) | 11,613,456.52 | 11,612,832.67 | 11,576,596.39 |
| 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) | 11,613,456.52 | 11,612,832.67 | 11,576,596.39 |

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 | 0.00 |
| 2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b) | 45,265,663.49 | 23,149,780.82 | |
| 3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c) | 0.00 | 0.00 | (7,827,358.12) |
| 4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d) | 0.00 | 0.00 | 0.00 |
| 5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a) | 0.00 | | |
| 6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b) | 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) | 45,265,663.49 | 23,149,780.82 | (7,827,358.12) |
| 9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3) | 7.80% | 3.99% | -1.35% |
| District's Reserve Standard (Section 10B, Line 7): | 11,613,456.52 | 11,612,832.67 | 11,576,596.39 |
| Status: | Met | Met | Not Met |

10D. Comparison of District Reserve Amount to the Standard

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

- 1a. STANDARD NOT MET - Projected available reserves are below the standard in one or more of the budget or two subsequent fiscal years. Provide reasons for reserves falling below the standard and what plans and actions are anticipated to be taken to increase reserves to, or above, the standard.

Explanation:
(required if NOT met)

Negotiated bargaining agreements exceed projected revenues. The District is in negotiations with all labor partners to reduce health benefit costs.

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources?

No

1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

S3. Use of Ongoing Revenues for One-time Expenditures

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

Yes

1b. If Yes, identify the expenditures:

ELA textbook adoption

S4. Contingent Revenues

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

No

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

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether contributions are ongoing or one-time in nature.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether transfers are ongoing or one-time in nature.

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

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

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

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

| Description / Fiscal Year | Projection | Amount of Change | Percent Change | Status |
|---|------------------|------------------|----------------|---------|
| 1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980) | | | | |
| First Prior Year (2018-19) | (83,284,189.52) | | | |
| Budget Year (2019-20) | (100,012,688.00) | 16,728,498.48 | 20.1% | Not Met |
| 1st Subsequent Year (2020-21) | (105,459,830.00) | 5,447,142.00 | 5.4% | Met |
| 2nd Subsequent Year (2021-22) | (112,774,830.00) | 7,315,000.00 | 6.9% | Met |
| 1b. Transfers In, General Fund * | | | | |
| First Prior Year (2018-19) | 1,566,800.00 | | | |
| Budget Year (2019-20) | 2,174,627.00 | 607,827.00 | 38.8% | Not Met |
| 1st Subsequent Year (2020-21) | 2,236,821.00 | 62,194.00 | 2.9% | Met |
| 2nd Subsequent Year (2021-22) | 2,302,137.00 | 65,316.00 | 2.9% | Met |
| 1c. Transfers Out, General Fund * | | | | |
| First Prior Year (2018-19) | 2,430,405.00 | | | |
| Budget Year (2019-20) | 1,833,785.00 | (596,620.00) | -24.5% | Not Met |
| 1st Subsequent Year (2020-21) | 2,199,332.00 | 365,547.00 | 19.9% | Not Met |
| 2nd Subsequent Year (2021-22) | 2,526,680.00 | 327,348.00 | 14.9% | Not 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) Increase Routine Repair and Maintenance Contribution to required 3%. Increasing support to our students with disabilities as well as to assist our other Funds with the salary restructure costs.

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

Explanation:
(required if NOT met) Increasing charter fee revenue.

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)

In 2019-20, decreasing support to Child Development. In 2020-21 and 2021-22, increasing support for our dependent charters.

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.

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

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

| Type of Commitment | # of Years Remaining | SACS Fund and Object Codes Used For: | | Principal Balance as of July 1, 2019 |
|-------------------------------|----------------------|--------------------------------------|---------------------------------|--------------------------------------|
| | | Funding Sources (Revenues) | Debt Service (Expenditures) | |
| Capital Leases | | GF/Various | Object 7439 | 2,866 |
| Certificates of Participation | | | | |
| General Obligation Bonds | | BIRF/ Fund 51 | Buildings, Object 7439 | 464,177,966 |
| Supp Early Retirement Program | | | | |
| State School Building Loans | | | | |
| Compensated Absences | | Funds 01,09,11,12,13,21,67,68 | Vacation Earned, Objs 1000-3999 | 5,435,438 |

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

| | | | | |
|-----------------------|--|--|--------------------|----------------------|
| Lease Revenue Bonds | | Fund 25 Developer Fees/Mello Roos | Building, Obj 7439 | 63,120,000 |
| Net Pension Liability | | State Funding Souce, Fds 01,09,11,12,13,21 | Objects 3101,3202 | 468,143,000 |
| | | | | |
| | | | | |
| TOTAL: | | | | 1,000,879,270 |

| 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 | 32,405 | 2,366 | 0 | 0 |
| Certificates of Participation | | | | |
| General Obligation Bonds | 54,491,376 | 49,933,401 | 44,747,326 | 42,377,016 |
| Supp Early Retirement Program | | | | |
| State School Building Loans | | | | |
| Compensated Absences | | | | |
| Other Long-term Commitments (continued): | | | | |
| Lease Revenue Bonds | 5,462,444 | 5,467,014 | 5,465,334 | 5,462,404 |
| Net Pension Liability | 47,516,288 | 48,031,595 | 48,871,960 | 48,918,948 |
| | | | | |
| | | | | |
| Total Annual Payments: | 107,502,513 | 103,434,376 | 99,084,620 | 96,758,368 |
| Has total annual payment increased over prior year (2018-19)? | | No | No | No |

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

DATA ENTRY: Enter an explanation if Yes.

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

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

The lease revenue bonds will be paid out of Developer Fees and Mello Roos. The Bond Interest and Redemption Fund will cover the other increases in annual payments due to the sale of Measure Q and R bonds.

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 district provides post-employment health care benefits for certain retiree groups depending on hire/retirement date. The majority of the certificated retiree's health plans are paid 100% by the District. Classified and Management employees have varying medical retirement benefits based on hire date. Classified and Management with hire dates after 1996 have limited district contributions.

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 | 780,518,410.00 |
| b. OPEB plan(s) fiduciary net position (if applicable) | 54,757,952.00 |
| c. Total/Net OPEB liability (Line 4a minus Line 4b) | 725,760,458.00 |
| d. Is total OPEB liability based on the district's estimate or an actuarial valuation? | Actuarial |
| e. If based on an actuarial valuation, indicate the date of the OPEB valuation | August 2018 |

5. OPEB Contributions

| | Budget Year (2019-20) | 1st Subsequent Year (2020-21) | 2nd Subsequent Year (2021-22) |
|--|--------------------------|----------------------------------|----------------------------------|
| a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method | 41,766,451.00 | 41,766,451.00 | 41,766,451.00 |
| b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752) | 23,870,127.00 | 23,649,073.00 | 23,649,073.00 |
| c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount) | 19,825,343.00 | 21,304,250.00 | 22,754,811.00 |
| d. Number of retirees receiving OPEB benefits | 3,114 | 3,114 | 3,114 |

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 has established a Self-insurance fund to account for employee vision, dental, and worker's compensation benefits. The plans are self-insured and contract with a third party administrator for benefits processing. The District belongs to a Joint Power Associate (JPA) that helps manage claims to maintain lower costs.

3. Self-Insurance Liabilities

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

| |
|---------------|
| 15,081,576.00 |
| 15,081,576.00 |

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 | 15,081,576.00 | 15,081,576.00 | 15,081,576.00 |
| b. Amount contributed (funded) for self-insurance programs | 15,081,576.00 | 15,081,576.00 | 15,081,576.00 |

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 | 2,283.5 | 2,211.2 | 2,204.2 | 2,196.2 |

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.

| |
|---|
| 2018-19 Collective bargaining agreement ends June 30, 2019. |
|---|

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

| |
|-----------|
| 2,352,216 |
|-----------|

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 |
| 61,441,073 | 63,161,423 | 64,993,104 |
| 100.0% | 100.0% | 100.0% |
| 1.0% | 2.8% | 2.9% |

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:

| Budget Year (2019-20) | 1st Subsequent Year (2020-21) | 2nd Subsequent Year (2021-22) |
|--------------------------|----------------------------------|----------------------------------|
| Yes | | |
| 11,001,073 | 11,001,073 | 11,001,073 |

| |
|--------------------------------|
| Arbitration salary restructure |
|--------------------------------|

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 |
| 2,685,656 | 2,731,312 | 2,777,744 |
| 1.7% | 1.7% | 1.7% |

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 |
| Yes | Yes | Yes |

Certificated (Non-management) - Other

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

Change in teacher salary schedule. This change can increase the cost of step/column.

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 | 1,279.8 | 1,238.9 | 1,238.9 | 1,238.9 |

Classified (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.

| |
|---|
| 2018-19 Collective Bargining Agreement reopened in 2018-19 due to District's fiscal distress. |
|---|

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

| |
|---------|
| 680,616 |
|---------|

Budget Year
(2019-20)

1st Subsequent Year
(2020-21)

2nd Subsequent Year
(2021-22)

7. Amount included for any tentative salary schedule increases

| | | |
|---|---|---|
| 0 | 0 | 0 |
|---|---|---|

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

| | Budget Year (2019-20) | 1st Subsequent Year (2020-21) | 2nd Subsequent Year (2021-22) |
|--|--------------------------|----------------------------------|----------------------------------|
| 1. Are costs of H&W benefit changes included in the budget and MYPs? | Yes | Yes | Yes |
| 2. Total cost of H&W benefits | 29,998,622 | 30,867,841 | 31,771,829 |
| 3. Percent of H&W cost paid by employer | 100.0% | 100.0% | 100.0% |
| 4. Percent projected change in H&W cost over prior year | 3.6% | 2.9% | 2.9% |

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

| | Budget Year (2019-20) | 1st Subsequent Year (2020-21) | 2nd Subsequent Year (2021-22) |
|---|--------------------------|----------------------------------|----------------------------------|
| 1. Are step & column adjustments included in the budget and MYPs? | Yes | Yes | Yes |
| 2. Cost of step & column adjustments | 372,998 | 376,430 | 379,893 |
| 3. Percent change in step & column over prior year | 0.9% | 0.9% | 0.9% |

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

| | Budget Year (2019-20) | 1st Subsequent Year (2020-21) | 2nd Subsequent Year (2021-22) |
|---|--------------------------|----------------------------------|----------------------------------|
| 1. Are savings from attrition included in the budget and MYPs? | Yes | Yes | Yes |
| 2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs? | Yes | Yes | Yes |

Classified (Non-management) - Other

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

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

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

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

| | Prior Year (2nd Interim) (2018-19) | Budget Year (2019-20) | 1st Subsequent Year (2020-21) | 2nd Subsequent Year (2021-22) |
|--|---------------------------------------|--------------------------|----------------------------------|----------------------------------|
| Number of management, supervisor, and confidential FTE positions | 282.0 | 263.9 | 263.9 | 263.9 |

Management/Supervisor/Confidential Salary and Benefit Negotiations

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

| |
|----|
| No |
|----|

If Yes, complete question 2.

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

| |
|--|
| 2018-19 United Professional Educator's (UPE) bargaining agreement expires June 30, 2019. |
|--|

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) |
|---|--------------------------|----------------------------------|----------------------------------|
| 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") | | | |

Negotiations Not Settled

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

| |
|---------|
| 394,647 |
|---------|

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 | 4,892,591 | 5,019,684 | 5,151,859 |
| Percent of H&W cost paid by employer | varies | varies | varies |
| Percent projected change in H&W cost over prior year | -0.4% | 2.6% | 2.6% |

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 | 256,475 | 258,835 | 261,216 |
| Percent change in step & column over prior year | 0.9% | 0.9% | 0.9% |

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? | Yes | Yes | Yes |
| Total cost of other benefits | 71,400 | 71,400 | 71,400 |
| 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?

| |
|-----|
| Yes |
|-----|

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

| |
|--------------|
| Jun 20, 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)

A8. Fiscal Crisis Management and Assistance Team Fiscal Health Analysis can be located on the website: https://www.scusd.edu/sites/main/files/file-attachments/sacramento_city_usd_fhra_final_12-12-2018_002.pdf. A9. Dr. Quinto will be resigning from the District in June 2019.

End of School District Budget Criteria and Standards Review

| ESTIMATES THROUGH THE MONTH OF | Object | Beginning Balances (Ref. Only) | July | August | September | October | November | December | January | February | |
|---|--------|--------------------------------|----------------|-----------------|----------------|-----------------|-----------------|----------------|----------------|-----------------|--------------|
| | | | JUNE | | | | | | | | |
| A. BEGINNING CASH | | | 74,722,120.83 | 66,901,348.62 | 81,203,653.32 | 80,124,373.77 | 59,663,014.05 | 38,734,027.94 | 35,600,038.26 | 83,002,188.03 | |
| B. RECEIPTS | | | | | | | | | | | |
| LCFF/Revenue Limit Sources | | | | | | | | | | | |
| Principal Apportionment | | | | 26,049,856.00 | 39,543,952.38 | 23,424,075.63 | 23,424,075.63 | 39,543,952.38 | 23,424,075.63 | 23,785,664.83 | |
| Property Taxes | | | | | | | | 1,300,516.33 | 59,303,544.59 | | |
| Miscellaneous Funds | | | | 3,101.21 | | (2,170,058.19) | (1,276,504.82) | | (2,042,407.71) | | |
| Federal Revenue | | | 6,222,682.76 | 30,994.64 | 2,046,724.88 | 2,188,904.43 | 2,008,156.85 | 7,573,597.09 | 1,999,270.68 | 238,096.44 | |
| Other State Revenue | | | 2,802,538.65 | 3,233,785.64 | 2,684,179.94 | 3,310,643.10 | 2,918,268.06 | 3,033,708.44 | 11,381,933.47 | 2,064,440.61 | |
| Other Local Revenue | | | 1,462,247.18 | 503,252.87 | 138,921.80 | 753,294.41 | 134,558.10 | 590,790.31 | 841,644.46 | 309,401.57 | |
| Interfund Transfers In | | | | | | | | | | | |
| All Other Financing Sources | | | | | | | | | | | |
| TOTAL RECEIPTS | | | 10,487,468.59 | 29,820,990.36 | 44,413,779.00 | 27,506,859.38 | 27,208,553.82 | 52,042,564.55 | 94,908,061.12 | 26,397,603.45 | |
| C. DISBURSEMENTS | | | | | | | | | | | |
| Certificated Salaries | | | 1,674,529.40 | 3,849,445.50 | 20,073,905.57 | 20,706,728.07 | 21,525,155.90 | 21,020,153.75 | 20,977,628.73 | 21,546,336.90 | |
| Classified Salaries | | | 2,837,970.47 | 4,008,872.33 | 5,230,645.67 | 5,425,082.55 | 5,646,612.15 | 5,494,557.28 | 5,391,542.46 | 5,286,834.25 | |
| Employee Benefits | | | 2,488,740.22 | 3,740,761.23 | 14,489,727.20 | 14,441,022.82 | 14,480,004.77 | 15,258,008.79 | 14,625,150.43 | 15,553,014.24 | |
| Books and Supplies | | | 48,324.87 | 1,920,577.98 | 2,684,907.83 | 2,150,132.03 | 2,199,114.18 | 1,745,623.50 | 1,780,788.06 | 2,117,617.61 | |
| Services | | | 294,030.37 | 2,680,823.80 | 4,110,093.40 | 7,066,263.69 | 5,427,081.16 | 6,661,515.20 | 5,169,697.74 | 6,537,700.49 | |
| Capital Outlay | | | 575,643.00 | 2,251,282.16 | 66,366.65 | 95,264.69 | 52,538.04 | 14,085.29 | 21,785.73 | 20,006.04 | |
| Other Outgo | | | 22,215.00 | 23,106.00 | 20,637.02 | (189,708.51) | (2,137.31) | (140,072.98) | 26,211.94 | 359,695.38 | |
| Interfund Transfers Out | | | | | | | | | | | |
| All Other Financing Uses | | | | | | | | | | | |
| TOTAL DISBURSEMENTS | | | 7,941,453.33 | 18,474,869.00 | 46,676,283.34 | 49,694,785.34 | 49,328,368.89 | 50,053,870.83 | 47,992,805.09 | 51,421,204.91 | |
| D. BALANCE SHEET ITEMS | | | | | | | | | | | |
| <u>Assets and Deferred Outflows</u> | | | | | | | | | | | |
| Cash Not In Treasury | | | 292,519.48 | (34,615.12) | (29,468.53) | 17,211.09 | 1,245.23 | 19,943.52 | 20,183.39 | 18,997.08 | 30,803.75 |
| Accounts Receivable | | | 32,097,812.12 | 10,058,175.63 | 4,322,177.00 | 1,413,038.91 | 1,723,939.21 | 1,160,167.07 | 330,174.69 | 479,197.98 | 15,399.91 |
| Due From Other Funds | | | 5,970,783.94 | 5,970,783.94 | | | | | | | |
| Stores | | | 104,845.11 | 42.53 | 159.57 | 6,288.35 | (474.29) | 1,925.92 | 643.59 | | |
| Prepaid Expenditures | | | 19,306.00 | 19,306.00 | | | | | | | |
| Other Current Assets | | | | | | | | | | | |
| Deferred Outflows of Resources | | | | | | | | | | | |
| SUBTOTAL | | | 38,485,266.65 | 16,013,692.98 | 4,292,868.04 | 1,436,538.35 | 1,724,710.15 | 1,182,036.51 | 350,358.08 | 498,838.65 | 46,203.66 |
| <u>Liabilities and Deferred Inflows</u> | | | | | | | | | | | |
| Accounts Payable | | | 30,947,183.61 | 14,449,621.90 | 1,336,684.70 | 253,313.56 | (1,856.09) | (8,792.45) | 5,473,041.48 | 11,944.91 | 1,999,148.03 |
| Due To Other Funds | | | 1,492,129.73 | 1,492,129.73 | | | | | | | |
| Current Loans | | | | | | | | | | | |
| Unearned Revenues | | | 10,438,728.82 | 10,438,728.82 | | | | | | | |
| Deferred Inflows of Resources | | | | | | | | | | | |
| SUBTOTAL | | | 42,878,042.16 | 26,380,480.45 | 1,336,684.70 | 253,313.56 | (1,856.09) | (8,792.45) | 5,473,041.48 | 11,944.91 | 1,999,148.03 |
| <u>Nonoperating</u> | | | | | | | | | | | |
| Suspense Clearing | | | | 0.00 | | | | | | | |
| TOTAL BALANCE SHEET ITEMS | | | (4,392,775.51) | (10,366,787.47) | 2,956,183.34 | 1,183,224.79 | 1,726,566.24 | (5,122,683.40) | 486,893.74 | (1,952,944.37) | |
| E. NET INCREASE/DECREASE (B - C + D) | | | (7,820,772.21) | 14,302,304.70 | (1,079,279.55) | (20,461,359.72) | (20,928,986.11) | (3,133,989.68) | 47,402,149.77 | (26,976,545.83) | |
| F. ENDING CASH (A + E) | | | 66,901,348.62 | 81,203,653.32 | 80,124,373.77 | 59,663,014.05 | 38,734,027.94 | 35,600,038.26 | 83,002,188.03 | 56,025,642.20 | |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS | | | | | | | | | | | |

| | Object | March | April | May | June | Accruals | Adjustments | TOTAL | BUDGET |
|---|-----------|----------------|-----------------|----------------|----------------|----------------|---------------|-----------------|-----------------|
| ESTIMATES THROUGH THE MONTH OF | JUNE | | | | | | | | |
| A. BEGINNING CASH | | 56,025,642.20 | 52,940,925.02 | 40,134,327.14 | 37,081,026.51 | | | | |
| B. RECEIPTS | | | | | | | | | |
| LCFF/Revenue Limit Sources | | | | | | | | | |
| Principal Apportionment | 8010-8019 | 35,314,018.15 | 23,785,664.83 | 23,785,664.83 | 38,463,078.01 | (23,105.30) | | 320,520,973.00 | 320,520,973.00 |
| Property Taxes | 8020-8079 | | 11,444,543.69 | 23,929,500.45 | 7,282,891.44 | 780,309.80 | | 104,041,306.30 | 104,041,306.30 |
| Miscellaneous Funds | 8080-8099 | (1,787,106.75) | 0.00 | (1,276,504.82) | (2,553,009.64) | (1,662,557.48) | | (12,765,048.20) | (12,765,048.20) |
| Federal Revenue | 8100-8299 | 7,171,329.17 | 1,668,807.06 | 140,373.80 | 14,065,285.17 | 21,229,326.56 | | 66,583,549.53 | 66,583,549.53 |
| Other State Revenue | 8300-8599 | 4,724,049.76 | 2,067,422.21 | 3,874,103.41 | 7,380,556.90 | 4,421,469.06 | 18,422,687.00 | 72,319,786.25 | 72,319,786.25 |
| Other Local Revenue | 8600-8799 | 681,342.90 | 729,765.71 | 867,269.98 | 1,110,655.56 | 967,609.77 | | 9,090,754.62 | 9,090,754.62 |
| Interfund Transfers In | 8910-8929 | 761,119.45 | | | 1,413,507.55 | | | 2,174,627.00 | 2,174,627.00 |
| All Other Financing Sources | 8930-8979 | | | | | | | 0.00 | 0.00 |
| TOTAL RECEIPTS | | 46,864,752.68 | 39,696,203.50 | 51,320,407.65 | 67,162,964.99 | 25,713,052.41 | 18,422,687.00 | 561,965,948.50 | 561,965,948.50 |
| C. DISBURSEMENTS | | | | | | | | | |
| Certificated Salaries | 1000-1999 | 22,121,109.14 | 21,173,255.54 | 21,294,454.44 | 22,285,696.82 | 4,552,221.73 | | 222,800,621.49 | 222,800,621.49 |
| Classified Salaries | 2000-2999 | 5,508,345.38 | 5,520,204.12 | 6,006,522.56 | 5,772,917.17 | 648,834.19 | | 62,778,940.58 | 62,778,940.58 |
| Employee Benefits | 3000-3999 | 15,871,268.27 | 15,907,266.83 | 14,932,075.78 | 15,292,123.25 | 2,104,955.61 | 18,422,687.00 | 177,606,806.44 | 177,606,806.44 |
| Books and Supplies | 4000-4999 | 1,689,059.57 | 1,895,063.94 | 3,434,077.24 | 5,157,476.31 | 14,373,928.51 | | 41,196,691.63 | 41,196,691.23 |
| Services | 5000-5999 | 5,807,661.89 | 6,826,874.62 | 7,318,894.39 | 7,702,652.43 | 9,591,512.76 | | 75,194,801.94 | 75,194,801.94 |
| Capital Outlay | 6000-6599 | 35,006.44 | 21,224.30 | 87,129.84 | 28,424.11 | (2,640,964.29) | | 627,792.00 | 627,792.00 |
| Other Outgo | 7000-7499 | (256,622.86) | (23,687.10) | (88,193.01) | (874,870.67) | (243,185.36) | | (1,366,612.46) | (1,366,612.46) |
| Interfund Transfers Out | 7600-7629 | | | | | 1,833,785.00 | | 1,833,785.00 | 1,833,785.00 |
| All Other Financing Uses | 7630-7699 | | | | | | | 0.00 | 0.00 |
| TOTAL DISBURSEMENTS | | 50,775,827.83 | 51,320,202.25 | 52,984,961.24 | 55,364,419.42 | 30,221,088.15 | 18,422,687.00 | 580,672,826.62 | 580,672,826.22 |
| D. BALANCE SHEET ITEMS | | | | | | | | | |
| <u>Assets and Deferred Outflows</u> | | | | | | | | | |
| Cash Not In Treasury | 9111-9199 | 14,133.88 | 15,788.29 | 63,212.78 | 25,451.79 | 129,632.33 | | 292,519.48 | |
| Accounts Receivable | 9200-9299 | 2,809,444.63 | 317,112.94 | 479,907.85 | 588,486.37 | 8,400,589.92 | | 32,097,812.11 | |
| Due From Other Funds | 9310 | | | | | | | 5,970,783.94 | |
| Stores | 9320 | | | | | 96,259.44 | | 104,845.11 | |
| Prepaid Expenditures | 9330 | | | | | | | 19,306.00 | |
| Other Current Assets | 9340 | | | | | | | 0.00 | |
| Deferred Outflows of Resources | 9490 | | | | | 0.00 | | 0.00 | |
| SUBTOTAL | | 2,823,578.51 | 332,901.23 | 543,120.63 | 613,938.16 | 8,626,481.69 | 0.00 | 38,485,266.64 | |
| <u>Liabilities and Deferred Inflows</u> | | | | | | | | | |
| Accounts Payable | 9500-9599 | 1,997,220.54 | 1,515,500.36 | 1,931,867.67 | 1,900,764.36 | 88,724.64 | | 30,947,183.61 | |
| Due To Other Funds | 9610 | | | | | | | 1,492,129.73 | |
| Current Loans | 9640 | | | | | | | 0.00 | |
| Unearned Revenues | 9650 | | | | | | | 10,438,728.82 | |
| Deferred Inflows of Resources | 9690 | | | | | (0.40) | 0.40 | 0.00 | |
| SUBTOTAL | | 1,997,220.54 | 1,515,500.36 | 1,931,867.67 | 1,900,763.96 | 88,724.64 | 0.40 | 42,878,042.16 | |
| <u>Nonoperating</u> | | | | | | | | | |
| Suspense Clearing | 9910 | | | | | | | 0.00 | |
| TOTAL BALANCE SHEET ITEMS | | 826,357.97 | (1,182,599.13) | (1,388,747.04) | (1,286,825.80) | 8,537,757.05 | (0.40) | (4,392,775.52) | |
| E. NET INCREASE/DECREASE (B - C + D) | | (3,084,717.18) | (12,806,597.88) | (3,053,300.63) | 10,511,719.77 | 4,029,721.31 | (0.40) | (23,099,653.64) | (18,706,877.72) |
| F. ENDING CASH (A + E) | | 52,940,925.02 | 40,134,327.14 | 37,081,026.51 | 47,592,746.28 | | | | |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS | | | | | | | | 51,622,467.19 | |

| | Object | Beginning Balances (Ref. Only) | July | August | September | October | November | December | January | February | |
|---|-----------|--------------------------------|-------------------------------------|-----------------|----------------|-----------------|-----------------|-----------------|----------------|-----------------|--------------|
| | | | ESTIMATES THROUGH THE MONTH OF JUNE | | | | | | | | |
| A. BEGINNING CASH | | | 47,592,746.28 | 37,037,927.60 | 27,150,216.24 | 28,591,329.45 | 5,758,715.26 | (11,113,364.12) | (8,539,377.49) | 37,254,465.23 | |
| B. RECEIPTS | | | | | | | | | | | |
| LCFF/Revenue Limit Sources | | | | | | | | | | | |
| Principal Apportionment | 8010-8019 | | 13,561,462.60 | 13,561,462.60 | 38,870,818.68 | 24,410,632.68 | 24,410,632.68 | 38,870,818.68 | 24,410,632.68 | 24,410,632.68 | |
| Property Taxes | 8020-8079 | | | | | | | 1,300,690.33 | 59,311,478.82 | | |
| Miscellaneous Funds | 8080-8099 | | | | | (2,192,126.71) | (1,289,486.30) | 0.00 | (2,063,178.08) | | |
| Federal Revenue | 8100-8299 | | 3,472.67 | 104,812.39 | 8,491.69 | 411,061.99 | 1,621,695.42 | 5,889,934.20 | 1,480,384.24 | 260,267.92 | |
| Other State Revenue | 8300-8599 | | 1,165,065.88 | 1,165,065.88 | 2,609,451.98 | 2,675,100.27 | 2,951,066.40 | 2,709,471.27 | 10,542,385.25 | 4,668,360.36 | |
| Other Local Revenue | 8600-8799 | | 1,146,098.66 | 121,571.86 | 28,921.80 | 585,798.82 | 126,558.10 | 552,611.80 | 785,644.46 | 289,401.57 | |
| Interfund Transfers In | 8910-8929 | | | | | | | | | | |
| All Other Financing Sources | 8930-8979 | | | | | | | | | | |
| TOTAL RECEIPTS | | | 15,876,099.81 | 14,952,912.73 | 41,517,684.15 | 25,890,467.05 | 27,820,466.30 | 49,323,526.28 | 94,467,347.37 | 29,628,662.53 | |
| C. DISBURSEMENTS | | | | | | | | | | | |
| Certificated Salaries | 1000-1999 | | 1,968,516.57 | 4,557,403.18 | 20,228,199.15 | 20,865,885.70 | 21,690,604.18 | 21,181,720.45 | 21,138,868.57 | 21,711,947.99 | |
| Classified Salaries | 2000-2999 | | 2,753,744.78 | 4,167,089.91 | 5,358,290.64 | 5,557,472.42 | 5,784,408.08 | 5,628,642.56 | 5,523,113.84 | 5,415,850.41 | |
| Employee Benefits | 3000-3999 | | 2,728,863.95 | 4,141,610.07 | 15,790,107.72 | 15,737,032.37 | 15,779,512.75 | 16,627,338.74 | 15,937,684.50 | 16,948,819.45 | |
| Books and Supplies | 4000-4999 | | 383,670.74 | 2,257,691.02 | 1,569,752.52 | 1,257,091.64 | 1,285,729.44 | 1,020,592.54 | 1,041,151.78 | 1,238,081.83 | |
| Services | 5000-5999 | | 755,718.77 | 2,479,227.72 | 4,024,642.58 | 6,919,352.68 | 5,314,249.53 | 6,523,019.10 | 5,062,217.24 | 6,401,778.56 | |
| Capital Outlay | 6000-6599 | | 2,333.05 | 123,279.80 | 66,366.65 | 95,264.69 | 52,538.04 | 14,085.29 | 21,785.73 | 20,006.04 | |
| Other Outgo | 7000-7499 | | 23,499.81 | (562,193.97) | (29,903.25) | 175,359.73 | (160.46) | 18,924.75 | (301,023.55) | (612,925.99) | |
| Interfund Transfers Out | 7600-7629 | | 54,427.11 | 51,117.11 | 3,075.80 | 63,713.49 | 2,692.06 | 149,220.06 | 247,017.23 | 138,383.36 | |
| All Other Financing Uses | 7630-7699 | | | | | | | | | | |
| TOTAL DISBURSEMENTS | | | 8,670,774.78 | 17,215,224.84 | 47,010,531.81 | 50,671,172.72 | 49,909,573.62 | 51,163,543.49 | 48,670,815.34 | 51,261,941.65 | |
| D. BALANCE SHEET ITEMS | | | | | | | | | | | |
| <u>Assets and Deferred Outflows</u> | | | | | | | | | | | |
| Cash Not In Treasury | 9111-9199 | 129,632.33 | 25,167.63 | 3,880.78 | 7,627.23 | 551.83 | 8,838.13 | 8,944.43 | 8,418.70 | 13,650.93 | |
| Accounts Receivable | 9200-9299 | 34,133,642.33 | 305,907.61 | | 7,168,656.70 | 1,946,157.24 | 5,197,810.24 | 4,422,622.13 | | 366,097.00 | |
| Due From Other Funds | 9310 | | | | | | | | | | |
| Stores | 9320 | 96,259.44 | 38,247.35 | 6,012.02 | 5,773.40 | (435.45) | 1,768.21 | | 590.89 | | |
| Prepaid Expenditures | 9330 | | | | | | | | | | |
| Other Current Assets | 9340 | | | | | | | | | | |
| Deferred Outflows of Resources | 9490 | | | | | | | | | | |
| SUBTOTAL | | | 34,359,534.10 | 369,322.59 | 9,892.80 | 7,182,057.33 | 1,946,273.62 | 5,208,416.58 | 4,431,566.56 | 9,009.59 | 379,747.93 |
| <u>Liabilities and Deferred Inflows</u> | | | | | | | | | | | |
| Accounts Payable | 9500-9599 | 30,309,812.79 | 18,129,466.30 | 7,635,292.05 | 248,096.46 | (1,817.86) | (8,611.36) | 17,562.72 | 11,698.90 | 974,500.71 | |
| Due To Other Funds | 9610 | | | | | | | | | | |
| Current Loans | 9640 | | | | | | | | | | |
| Unearned Revenues | 9650 | | | | | | | | | | |
| Deferred Inflows of Resources | 9690 | | | | | | | | | | |
| SUBTOTAL | | | 30,309,812.79 | 18,129,466.30 | 7,635,292.05 | 248,096.46 | (1,817.86) | (8,611.36) | 17,562.72 | 11,698.90 | 974,500.71 |
| <u>Nonoperating</u> | | | | | | | | | | | |
| Suspense Clearing | 9910 | | | | | | | | | | |
| TOTAL BALANCE SHEET ITEMS | | | 4,049,721.31 | (17,760,143.71) | (7,625,399.25) | 6,933,960.87 | 1,948,091.48 | 5,217,027.94 | 4,414,003.84 | (2,689.31) | (594,752.78) |
| E. NET INCREASE/DECREASE (B - C + D) | | | (10,554,818.68) | (9,887,711.36) | 1,441,113.21 | (22,832,614.19) | (16,872,079.38) | 2,573,986.63 | 45,793,842.72 | (22,228,031.90) | |
| F. ENDING CASH (A + E) | | | 37,037,927.60 | 27,150,216.24 | 28,591,329.45 | 5,758,715.26 | (11,113,364.12) | (8,539,377.49) | 37,254,465.23 | 15,026,433.33 | |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS | | | | | | | | | | | |

| | Object | March | April | May | June | Accruals | Adjustments | TOTAL | BUDGET |
|---|-----------|----------------|-----------------|----------------|----------------|----------------|---------------|-----------------|-----------------|
| ESTIMATES THROUGH THE MONTH OF | JUNE | | | | | | | | |
| A. BEGINNING CASH | | 15,026,433.33 | 16,265,469.29 | 6,011,488.92 | 5,993,091.46 | | | | |
| B. RECEIPTS | | | | | | | | | |
| LCFF/Revenue Limit Sources | | | | | | | | | |
| Principal Apportionment | 8010-8019 | 38,805,468.79 | 24,410,632.68 | 24,410,632.68 | 38,936,168.57 | 0.00 | | 329,069,996.00 | 329,069,996.00 |
| Property Taxes | 8020-8079 | | 11,446,074.86 | 23,932,701.98 | 7,283,865.82 | 780,414.19 | | 104,055,226.00 | 104,055,226.00 |
| Miscellaneous Funds | 8080-8099 | (1,805,280.82) | 0.00 | (1,289,486.30) | (2,578,972.60) | (1,676,332.19) | | (12,894,863.00) | (12,894,863.00) |
| Federal Revenue | 8100-8299 | 5,732,889.92 | 573,987.12 | 140,373.80 | 12,503,403.48 | 29,524,466.69 | | 58,255,241.53 | 58,255,241.53 |
| Other State Revenue | 8300-8599 | 7,307,335.65 | 4,838,263.51 | 5,760,125.99 | 9,529,594.26 | (9,541,337.81) | 18,422,687.00 | 64,802,635.89 | 64,802,635.89 |
| Other Local Revenue | 8600-8799 | 425,583.46 | 681,765.71 | 789,679.55 | 1,042,655.56 | 416,749.27 | | 6,993,040.62 | 6,993,040.62 |
| Interfund Transfers In | 8910-8929 | 782,887.35 | | | 1,453,933.65 | | | 2,236,821.00 | 2,236,821.00 |
| All Other Financing Sources | 8930-8979 | | | | | | | 0.00 | |
| TOTAL RECEIPTS | | 51,248,884.35 | 41,950,723.88 | 53,744,027.70 | 68,170,648.74 | 19,503,960.15 | 18,422,687.00 | 552,518,098.04 | 552,518,098.04 |
| C. DISBURSEMENTS | | | | | | | | | |
| Certificated Salaries | 1000-1999 | 22,291,138.09 | 21,335,999.02 | 21,458,129.50 | 22,456,990.83 | 3,627,725.31 | | 224,513,128.54 | 224,513,128.54 |
| Classified Salaries | 2000-2999 | 5,642,767.14 | 5,654,915.27 | 6,153,101.48 | 5,913,795.35 | 757,761.48 | | 64,310,953.36 | 64,310,953.36 |
| Employee Benefits | 3000-3999 | 17,295,635.18 | 17,334,864.44 | 16,272,154.87 | 16,664,514.80 | 2,211,958.85 | 18,422,687.00 | 191,892,784.69 | 191,892,784.69 |
| Books and Supplies | 4000-4999 | 987,521.99 | 1,107,964.07 | 2,007,760.32 | 3,015,359.18 | 6,913,603.40 | | 24,085,970.47 | 2,085,970.47 |
| Services | 5000-5999 | 5,686,917.81 | 6,684,940.63 | 7,166,731.06 | 7,542,510.59 | 9,070,159.67 | | 73,631,465.94 | 73,631,465.94 |
| Capital Outlay | 6000-6599 | 35,006.44 | 21,224.30 | 87,129.84 | 28,424.11 | 60,348.02 | | 627,792.00 | 627,792.00 |
| Other Outgo | 7000-7499 | (16,165.54) | (18,178.46) | (26,954.56) | 262,339.73 | 467,588.47 | | (619,793.29) | (619,793.29) |
| Interfund Transfers Out | 7600-7629 | 320,365.74 | 44,992.71 | 129,876.89 | 798,784.47 | 195,665.97 | | 2,199,332.00 | 2,199,332.00 |
| All Other Financing Uses | 7630-7699 | | | | | | | 0.00 | |
| TOTAL DISBURSEMENTS | | 52,243,186.85 | 52,166,721.98 | 53,247,929.40 | 56,682,719.06 | 23,304,811.17 | 18,422,687.00 | 580,641,633.71 | 558,641,633.71 |
| D. BALANCE SHEET ITEMS | | | | | | | | | |
| <u>Assets and Deferred Outflows</u> | | | | | | | | | |
| Cash Not In Treasury | 9111-9199 | 6,263.54 | 6,996.71 | 28,013.25 | 11,279.17 | | | 129,632.33 | |
| Accounts Receivable | 9200-9299 | 3,199,687.84 | 455,835.00 | 366,097.00 | 1,202,015.16 | 9,482,756.41 | | 34,113,642.33 | |
| Due From Other Funds | 9310 | | | | | | | 0.00 | |
| Stores | 9320 | | | | | 44,303.02 | | 96,259.44 | |
| Prepaid Expenditures | 9330 | | | | | | | 0.00 | |
| Other Current Assets | 9340 | | | | | | | 0.00 | |
| Deferred Outflows of Resources | 9490 | | | | | | | 0.00 | |
| SUBTOTAL | | 3,205,951.38 | 462,831.71 | 394,110.25 | 1,213,294.33 | 9,527,059.43 | 0.00 | 34,339,534.10 | |
| <u>Liabilities and Deferred Inflows</u> | | | | | | | | | |
| Accounts Payable | 9500-9599 | 972,612.92 | 500,813.98 | 908,606.01 | 921,591.94 | 0.02 | | 30,309,812.79 | |
| Due To Other Funds | 9610 | | | | | | | 0.00 | |
| Current Loans | 9640 | | | | | | | 0.00 | |
| Unearned Revenues | 9650 | | | | | | | 0.00 | |
| Deferred Inflows of Resources | 9690 | | | | | | | 0.00 | |
| SUBTOTAL | | 972,612.92 | 500,813.98 | 908,606.01 | 921,591.94 | 0.02 | 0.00 | 30,309,812.79 | |
| <u>Nonoperating</u> | | | | | | | | | |
| Suspense Clearing | 9910 | | | | | | | 0.00 | |
| TOTAL BALANCE SHEET ITEMS | | 2,233,338.46 | (37,982.27) | (514,495.76) | 291,702.39 | 9,527,059.41 | 0.00 | 4,029,721.31 | |
| E. NET INCREASE/DECREASE (B - C + D) | | 1,239,035.96 | (10,253,980.37) | (18,397.46) | 11,779,632.07 | 5,726,208.39 | 0.00 | (24,093,814.36) | (6,123,535.67) |
| F. ENDING CASH (A + E) | | 16,265,469.29 | 6,011,488.92 | 5,993,091.46 | 17,772,723.53 | | | | |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS | | | | | | | | 23,498,931.92 | |