



COLTON JOINT UNIFIED SCHOOL DISTRICT



UNAUDITED ACTUALS 2018-2019

Presented to the Governing Board September 5, 2019

Colton Joint Unified School District

2018-19 Unaudited Actuals

September 5, 2019

The 2018-19 Unaudited Actuals report reflects the District's financial activity that occurred during the year, as well as the District's preliminary financial position as of June 30, 2019. In addition, the Unaudited Actuals contain supplemental information concerning the District's activity in detail. Education Code requires districts to close their books and adopt the report of financial activities and position by September 15th of each year for the preceding fiscal year. This information is submitted to the County Office of Education and the California Department of Education for review.

2018-19 Financial Components

Illustrated below are the primary funding factors in effect throughout the District's 2018-19 reporting periods:

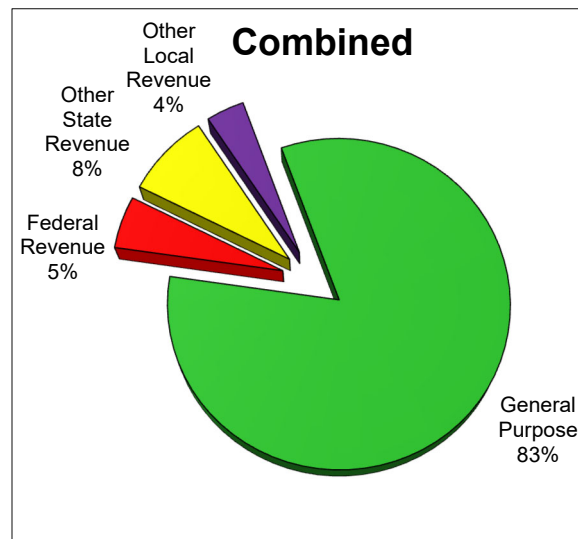
Planning Factor	Fiscal Year			
	Budget	1 st Interim	2 nd Interim	Unaudited
COLA (DOF)	3.00%	3.70%	3.70%	3.70%
LCFF Funded Average Daily Attendance	21,418.31	21,508.66	21,511.76	21,528.73
Average Amount per ADA	\$10,912	\$10,967	\$10,914	\$10,914
Lottery – Unrestricted per ADA	\$146	\$151	\$151	\$164
Lottery – Prop. 20 per ADA	\$48	\$53	\$53	\$66
Mandated Cost per ADA / One Time Allocation	\$344	\$184	\$184	\$184
Mandate Block Grant for Districts: K-8 per ADA	\$31.16	\$31.16	\$31.16	\$31.16
Mandate Block Grant for Districts: 9-12 per ADA	\$59.83	\$59.83	\$59.83	\$59.83

- ❖ Average Daily Attendance (ADA)
 - Actual P-2 ADA was 20,936.31 (excluding county office ADA), which was a decrease of 516 ADA from 2017-18. Districts are funded based on the greater of adjusted prior year P-2 ADA or current year P-2 ADA. Therefore, the funded ADA was 21,528.73 as illustrated above.
- ❖ Property taxes received during the fiscal year totaled \$22.9 million, which was a decrease of approximately \$575,043 from the prior year. Property tax revenue is not additional revenue; it is an offset against LCFF revenue.
- ❖ Except as illustrated under Contributions to Restricted Programs, all federal and state restricted categorical programs are self-funded.

General Fund Revenue Components

The District receives funding for its general operations from various sources. The types of major funding sources are illustrated below:

Description	Unrestricted	Combined
General Purpose Revenue (LCFF)	\$233,273,616	\$233,273,616
Federal Revenues	\$241,541	\$14,470,455
Other State Revenues	\$8,561,051	\$23,441,772
Other Local Revenues	\$2,076,980	\$10,470,726
TOTAL	\$244,153,188	\$281,656,569



Education Protection Account

As approved by the voters on November 6, 2012, The Schools and Local Public Safety Protection Act of 2012 (Proposition 30) temporarily increased the State's sales tax rate and the personal income tax rates for taxpayers in high tax brackets. While there continue to be increased personal income tax rates through December 2018, the sales tax rate expired December 31, 2016. Please note, however, that Proposition 55 extended the personal income tax increase for another 12 years through 2030.

Revenues generated from Proposition 30 are deposited into an account called the Education Protection Account (EPA). The District will receive funds from the EPA based on its proportionate share of statewide general purpose funds; a corresponding reduction is made to State Aid.

The creation of the Education Protection Account (EPA) by Proposition 30 provides that a portion of K-14 general purpose funds must be utilized for instructional purposes. K-14 local agencies have the sole authority to determine how the funds received from the EPA are spent, with the following provisions:

- The spending plan must be approved by the governing board during a public meeting
- EPA funds cannot be used for the salaries or benefits of administrators or any other administrative costs (as determined through the account code structure)

- Each year, the local agency must publish on its website an accounting of how much money was received from the EPA and how the funds were expended

Further, the annual financial audit includes verification that the EPA funds were used as specified by Proposition 30. If EPA funds are not expended in accordance with the requirements of Proposition 30, civil or criminal penalties could be incurred.

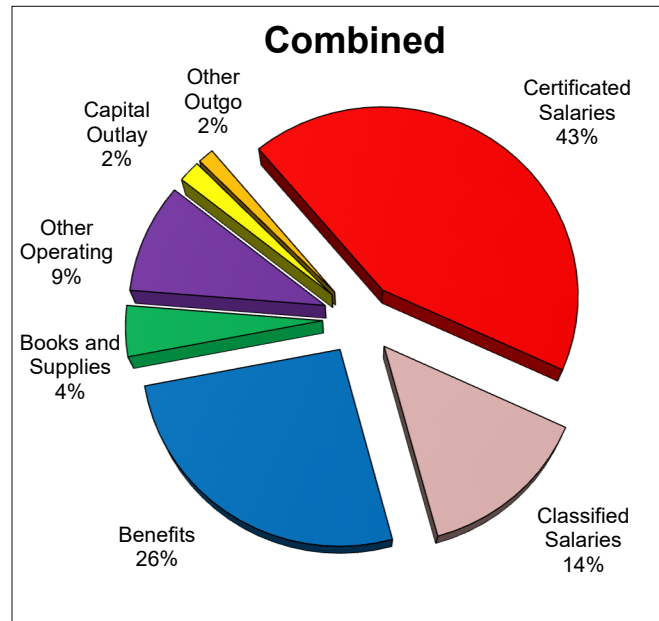
As illustrated below, the District received EPA funds in the amount of \$34,769,436 that was spent in the following manner:

Education Protection Account (EPA) Budget <i>2018-19 Fiscal Year</i>	
Description	Amount
BEGINNING BALANCE	\$0
EPA REVENUES	\$34,769,436
EPA EXPENDITURES:	
<i>Certificated Instructional Salaries</i>	\$22,600,000
<i>Certificated Instructional Benefits</i>	\$12,167,179
TOTAL	\$34,767,179
ENDING BALANCE	\$2,257

General Fund Expenditure Components

The General Fund is used for the majority of the functions within the District. As illustrated on the following page, salaries and benefits comprise approximately 87% of the District’s unrestricted budget, and approximately 83% of the total General Fund budget.

Description	Unrestricted	Combined
Certificated Salaries	\$98,736,238	\$115,038,077
Classified Salaries	\$28,450,725	\$37,262,073
Benefits (Payroll Taxes and Health & Welfare Contributions)	\$49,991,846	\$70,033,063
Books and Supplies	\$7,726,322	\$11,541,333
Other Operating Expenditures	\$15,491,757	\$25,139,857
Capital Outlay	\$1,596,259	\$4,996,020
Other Outgo (Including Indirect Cost Recaptures)	\$2,071,630	\$3,613,095
TOTAL	\$204,064,777	\$267,623,518



General Fund Contributions & Transfers to Restricted Programs

The following transfers of unrestricted resources to restricted programs are necessary to provide for restricted program expenditures:

Description	2018-19
Special Education - All Programs	\$17,023,542
Routine Restricted Maintenance Account	\$8,400,000
Other Post Employment Benefits	\$2,427,000
Capital Facilities Fund	\$2,000,000
Cafeteria Program	\$108,014
Child Development Fund	\$119,052
Adult Education Fund	\$2,141
TOTAL CONTRIBUTIONS & TRANSFERS	\$30,079,749

Changes Since Estimated Actuals

The results of 2018-19 were estimated in the Adopted Budget document as Estimated Actuals. The major components of the differences between the Estimated Actuals and the Unaudited Actuals are \$10.2 million revenue and expenditure increases related to the State’s STRS on-behalf contribution, increased revenue for lottery and mandated cost reimbursement, and the timing of expenditures at the end of the fiscal year.

General Fund Summary

The District’s 2018-19 General Fund ended the fiscal year with a total operating surplus of \$9,376,845; the unrestricted portion of the General Fund experienced a surplus of \$9,891,922. This surplus was primarily due to an infusion of one-time revenues and expenditures not completed within the fiscal year.

As a result of operations for 2018-19, the General Fund unrestricted ending fund balance is \$44,366,713, and restricted ending fund balance is \$8,400,673, for a total ending fund balance of \$52,767,386. The components of the District's fund balance are as follows: revolving cash & other non-spendable items - \$761,789; restricted programs - \$8,400,673; economic uncertainty (3%) - \$8,398,500; assignments - \$17,323,148; and unassigned / unappropriated - \$17,883,276.

Fund Summaries

As illustrated below, all Funds have a positive ending fund balance at June 30, 2019.

FUND	Balance June 30, 2018	Net Activity	Balance June 30, 2019
GENERAL (UNRESTRICTED & RESTRICTED)	\$43,390,542	\$9,376,844	\$52,767,386
ADULT EDUCATION FUND	\$351,724	(\$207,041)	\$144,683
CHILD DEVELOPMENT FUND	\$176,417	(\$142,045)	\$34,372
CAFETERIA FUND	\$1,170,675	\$126,872	\$1,297,547
DEFERRED MAINTENANCE	\$847,335	\$663,616	\$1,510,951
BUILDING FUND	\$13,551,916	(\$5,368,009)	\$8,183,907
CAPITAL FACILITIES FUND	\$13,205,608	\$824,356	\$14,029,964
COUNTY SCHOOL FACILITIES	\$992	\$2,845,202	\$2,846,194
SPECIAL RESERVE FUND FOR CAPITAL OUTLAY	\$2,181,421	\$18,135,122	\$20,316,543
BOND INTEREST & REDEMPTION FUND	\$20,855,078	\$251,687	\$21,106,765
BLENDED COMPONENT UNITS CAPITAL PROJECT FUND	\$101	\$0	\$101
BLENDED COMPONENT UNITS DEBT SERVICE FUND	\$4,540,984	\$209,227	\$4,750,211
SELF INSURANCE FUND	\$14,458,999	\$1,776,484	\$16,235,483
TOTAL	\$114,731,792	\$28,492,315	\$143,224,107

Conclusion

Included in this packet is a summary of the District's financial activity, which is followed by the required State reports in their entirety. This financial report is designed to provide a general overview of the District's finances, as well as illustrate in detail the money it received and expended during fiscal year 2018-19. During fall 2019, the District's external auditors will audit the records contained in this packet and will render an opinion on the presentation of the financial statements no later than December 15, 2019.

Unaudited Actuals
FINANCIAL REPORTS
2018-19 Unaudited Actuals
Summary of Unaudited Actual Data Submission

Following is a summary of the critical data elements contained in your unaudited actual data. Since these data may have fiscal implications for your agency, please verify their accuracy before filing your unaudited actual financial reports.

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	57.96%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2020-21 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your Appropriations Limit. The Department of Finance must be notified of increases within 45 days of budget adoption. Adjusted Appropriations Limit Appropriations Subject to Limit These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	\$0.00
		\$118,627,932.56
		\$118,627,932.56
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2020-21, subject to CDE approval.	6.25%

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2018-19 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

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

Date of Meeting: _____

To the Superintendent of Public Instruction:

2018-19 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

Signed: _____
County Superintendent/Designee
(Original signature required)

Date: _____

For additional information on the unaudited actual reports, please contact:

For County Office of Education:

For School District:

Susan Killian

Jessica A. Hurst

Name

Name

Business Advisor

Director Fiscal Services

Title

Title

909-386-9680

909-580-5000

Telephone

Telephone

Susan.Killian@sbcss.net

Jessica_Hurst@CJUSD.net

E-mail Address

E-mail Address

Description	2018-19 Unaudited 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)	20,936.31	20,829.13	21,461.42	20,651.00	20,482.00	20,936.31
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)	20,936.31	20,829.13	21,461.42	20,651.00	20,482.00	20,936.31
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	54.91	56.41	54.91	10.19	10.19	10.19
c. Special Education-NPS/LCI				43.84	43.84	43.84
d. Special Education Extended Year	3.20	3.20	3.20			
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	9.20	8.92	9.20			
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)	67.31	68.53	67.31	54.03	54.03	54.03
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	21,003.62	20,897.66	21,528.73	20,705.03	20,536.03	20,990.34
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

01 GENERAL FUND

The General Fund is the chief operating fund and is used to account for the ordinary operations of a Local Education Agency.



Description	Resource Codes	Object Codes	2018-19 Unaudited 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	233,273,615.77	0.00	233,273,615.77	234,676,584.00	0.00	234,676,584.00	0.6%
2) Federal Revenue		8100-8299	241,540.61	14,228,914.56	14,470,455.17	120,002.00	15,250,789.00	15,370,791.00	6.2%
3) Other State Revenue		8300-8599	8,561,050.86	14,880,721.08	23,441,771.94	4,383,539.00	4,997,416.00	9,380,955.00	-60.0%
4) Other Local Revenue		8600-8799	2,076,980.40	8,393,746.02	10,470,726.42	1,703,196.64	8,492,444.00	10,195,640.64	-2.6%
5) TOTAL, REVENUES			244,153,187.64	37,503,381.66	281,656,569.30	240,883,321.64	28,740,649.00	269,623,970.64	-4.3%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	98,736,238.21	16,301,838.71	115,038,076.92	99,783,211.00	16,446,112.00	116,229,323.00	1.0%
2) Classified Salaries		2000-2999	28,450,724.59	8,811,348.32	37,262,072.91	30,012,036.00	9,219,886.00	39,231,922.00	5.3%
3) Employee Benefits		3000-3999	49,991,846.23	20,041,216.98	70,033,063.21	53,324,675.00	11,218,397.00	64,543,072.00	-7.8%
4) Books and Supplies		4000-4999	7,726,321.66	3,815,011.35	11,541,333.01	13,588,082.56	5,351,125.00	18,939,207.56	64.1%
5) Services and Other Operating Expenditures		5000-5999	15,491,757.47	9,648,099.33	25,139,856.80	17,443,061.00	10,856,299.00	28,299,360.00	12.6%
6) Capital Outlay		6000-6999	1,596,258.64	3,399,760.91	4,996,019.55	3,514,273.00	1,484,756.11	4,999,029.11	0.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	3,669,076.99	0.00	3,669,076.99	4,588,348.00	0.00	4,588,348.00	25.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,597,446.76)	1,541,465.02	(55,981.74)	(1,807,724.00)	1,711,100.00	(96,624.00)	72.6%
9) TOTAL, EXPENDITURES			204,064,777.03	63,558,740.62	267,623,517.65	220,445,962.56	56,287,675.11	276,733,637.67	3.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			40,088,410.61	(26,055,358.96)	14,033,051.65	20,437,359.08	(27,547,026.11)	(7,109,667.03)	-150.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	4,656,206.94	0.00	4,656,206.94	2,083,875.00	0.00	2,083,875.00	-55.2%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(25,540,281.85)	25,540,281.85	0.00	(27,957,564.00)	27,957,564.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(30,196,488.79)	25,540,281.85	(4,656,206.94)	(30,041,439.00)	27,957,564.00	(2,083,875.00)	-55.2%

Description	Resource Codes	Object Codes	2018-19 Unaudited 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)			9,891,921.82	(515,077.11)	9,376,844.71	(9,604,079.92)	410,537.89	(9,193,542.03)	-198.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	36,035,679.73	8,915,750.59	44,951,430.32	44,366,713.36	8,400,673.48	52,767,386.84	17.4%
b) Audit Adjustments		9793	(1,560,888.19)	0.00	(1,560,888.19)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			34,474,791.54	8,915,750.59	43,390,542.13	44,366,713.36	8,400,673.48	52,767,386.84	21.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			34,474,791.54	8,915,750.59	43,390,542.13	44,366,713.36	8,400,673.48	52,767,386.84	21.6%
2) Ending Balance, June 30 (E + F1e)			44,366,713.36	8,400,673.48	52,767,386.84	34,762,633.44	8,811,211.37	43,573,844.81	-17.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	50,000.00	0.00	50,000.00	50,000.00	0.00	50,000.00	0.0%
Stores		9712	441,316.80	0.00	441,316.80	150,000.00	0.00	150,000.00	-66.0%
Prepaid Items		9713	270,471.85	0.00	270,471.85	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted									
		9740	0.00	8,400,673.48	8,400,673.48	0.00	8,811,211.37	8,811,211.37	4.9%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	17,323,149.00	0.00	17,323,149.00	5,462,586.00	0.00	5,462,586.00	-68.5%
Designation for LCAP Proportionality	0000	9780	4,577,552.00		4,577,552.00				
Designation for Saturday School	0000	9780	102,055.00		102,055.00				
Facility Relocation	0000	9780	1,500,000.00		1,500,000.00				
Student Tech/Fields/Athletics	0000	9780	1,950,000.00		1,950,000.00				
Designation for 2019-20 Deficit Spending	0000	9780	9,193,542.00		9,193,542.00				
LCAP MPP Est.	0000	9780				1,577,552.00		1,577,552.00	
Deficit Spending 20-21	0000	9780				1,885,034.00		1,885,034.00	
Facility Relocation Costs	0000	9780				1,000,000.00		1,000,000.00	
Vehicle/Athletics/Field Renovation/Stude	0000	9780				1,000,000.00		1,000,000.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	8,398,500.00	0.00	8,398,500.00	8,364,600.00	0.00	8,364,600.00	-0.4%
Unassigned/Unappropriated Amount		9790	17,883,275.71	0.00	17,883,275.71	20,735,447.44	0.00	20,735,447.44	15.9%

Description	Resource Codes	Object Codes	2018-19 Unaudited 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	62,761,925.23	5,890,859.51	68,652,784.74				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	2,500.00	0.00	2,500.00				
c) in Revolving Cash Account		9130	50,000.00	0.00	50,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	132,859.22	0.00	132,859.22				
3) Accounts Receivable		9200	5,215,682.23	7,418,650.22	12,634,332.45				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	2,574,870.50	0.00	2,574,870.50				
6) Stores		9320	441,316.80	0.00	441,316.80				
7) Prepaid Expenditures		9330	270,471.85	0.00	270,471.85				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			71,449,625.83	13,309,509.73	84,759,135.56				
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	22,978,117.37	4,908,836.25	27,886,953.62				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	3,258,594.29	0.00	3,258,594.29				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	846,200.81	0.00	846,200.81				
6) TOTAL, LIABILITIES			27,082,912.47	4,908,836.25	31,991,748.72				
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 (must agree with line F2) (G9 + H2) - (I6 + J2)			44,366,713.36	8,400,673.48	52,767,386.84				

Description	Resource Codes	Object Codes	2018-19 Unaudited 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	170,494,342.00	0.00	170,494,342.00	192,363,754.00	0.00	192,363,754.00	12.8%
Education Protection Account State Aid - Current Year		8012	34,698,203.00	0.00	34,698,203.00	31,688,669.00	0.00	31,688,669.00	-8.7%
State Aid - Prior Years		8019	3,628.00	0.00	3,628.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	137,038.75	0.00	137,038.75	126,307.00	0.00	126,307.00	-7.8%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	14,312,949.34	0.00	14,312,949.34	14,183,906.00	0.00	14,183,906.00	-0.9%
Unsecured Roll Taxes		8042	639,240.13	0.00	639,240.13	459,922.00	0.00	459,922.00	-28.1%
Prior Years' Taxes		8043	131,254.52	0.00	131,254.52	0.00	0.00	0.00	-100.0%
Supplemental Taxes		8044	762,868.84	0.00	762,868.84	658,699.00	0.00	658,699.00	-13.7%
Education Revenue Augmentation Fund (ERAF)		8045	(3,510,629.87)	0.00	(3,510,629.87)	(3,416,365.00)	0.00	(3,416,365.00)	-2.7%
Community Redevelopment Funds (SB 617/699/1992)		8047	17,289,552.46	0.00	17,289,552.46	311,691.00	0.00	311,691.00	-98.2%
Penalties and Interest from Delinquent Taxes		8048	17,407.60	0.00	17,407.60	0.00	0.00	0.00	-100.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			234,975,854.77	0.00	234,975,854.77	236,376,583.00	0.00	236,376,583.00	0.6%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(1,700,000.00)		(1,700,000.00)	(1,700,000.00)		(1,700,000.00)	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	(2,239.00)	0.00	(2,239.00)	1.00	0.00	1.00	-100.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			233,273,615.77	0.00	233,273,615.77	234,676,584.00	0.00	234,676,584.00	0.6%
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	4,062,729.00	4,062,729.00	0.00	4,062,729.00	4,062,729.00	0.0%
Special Education Discretionary Grants		8182	0.00	352,719.42	352,719.42	0.00	352,718.00	352,718.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		7,709,413.27	7,709,413.27		7,453,901.00	7,453,901.00	-3.3%
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		1,087,117.16	1,087,117.16		889,236.00	889,236.00	-18.2%
Title III, Part A, Immigrant Student Program	4201	8290		41,464.83	41,464.83		32,323.00	32,323.00	-22.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited 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		551,803.33	551,803.33		497,231.00	497,231.00	-9.9%
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		45,336.96	45,336.96		1,119,839.00	1,119,839.00	2370.0%
Career and Technical Education	3500-3599	8290		64,015.53	64,015.53		214,236.00	214,236.00	234.7%
All Other Federal Revenue	All Other	8290	241,540.61	314,315.06	555,855.67	120,002.00	628,576.00	748,578.00	34.7%
TOTAL, FEDERAL REVENUE			241,540.61	14,228,914.56	14,470,455.17	120,002.00	15,250,789.00	15,370,791.00	6.2%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	4,780,001.00	0.00	4,780,001.00	856,123.00	0.00	856,123.00	-82.1%
Lottery - Unrestricted and Instructional Materials		8560	3,700,825.86	1,573,175.73	5,274,001.59	3,439,416.00	1,155,824.00	4,595,240.00	-12.9%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		1,562,455.00	1,562,455.00		2,340,506.00	2,340,506.00	49.8%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		1,310.00	1,310.00		0.00	0.00	-100.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	80,224.00	11,743,780.35	11,824,004.35	88,000.00	1,501,086.00	1,589,086.00	-86.6%
TOTAL, OTHER STATE REVENUE			8,561,050.86	14,880,721.08	23,441,771.94	4,383,539.00	4,997,416.00	9,380,955.00	-60.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited 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	995,819.70	995,819.70	0.00	1,500,000.00	1,500,000.00	50.6%
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	11,159.50	0.00	11,159.50	5,000.00	0.00	5,000.00	-55.2%
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	628,589.17	0.00	628,589.17	1,059,002.00	0.00	1,059,002.00	68.5%
Interest		8660	840,916.68	0.00	840,916.68	450,000.00	0.00	450,000.00	-46.5%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	596,315.05	9,824.32	606,139.37	189,194.64	1.00	189,195.64	-68.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		7,388,102.00	7,388,102.00		6,992,443.00	6,992,443.00	-5.4%
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			2,076,980.40	8,393,746.02	10,470,726.42	1,703,196.64	8,492,444.00	10,195,640.64	-2.6%
TOTAL, REVENUES			244,153,187.64	37,503,381.66	281,656,569.30	240,883,321.64	28,740,649.00	269,623,970.64	-4.3%

Description	Resource Codes	Object Codes	2018-19 Unaudited 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	81,599,826.74	11,828,997.87	93,428,824.61	82,334,498.00	11,595,232.00	93,929,730.00	0.5%
Certificated Pupil Support Salaries		1200	6,010,959.47	2,892,620.89	8,903,580.36	6,264,238.00	3,307,543.00	9,571,781.00	7.5%
Certificated Supervisors' and Administrators' Salaries		1300	9,932,941.12	444,071.57	10,377,012.69	10,000,559.00	404,018.00	10,404,577.00	0.3%
Other Certificated Salaries		1900	1,192,510.88	1,136,148.38	2,328,659.26	1,183,916.00	1,139,319.00	2,323,235.00	-0.2%
TOTAL, CERTIFICATED SALARIES			98,736,238.21	16,301,838.71	115,038,076.92	99,783,211.00	16,446,112.00	116,229,323.00	1.0%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,382,503.91	4,480,582.39	5,863,086.30	1,436,496.00	4,748,964.00	6,185,460.00	5.5%
Classified Support Salaries		2200	15,051,212.16	2,589,889.59	17,641,101.75	15,188,601.00	2,615,841.00	17,804,442.00	0.9%
Classified Supervisors' and Administrators' Salaries		2300	3,730,744.80	662,558.56	4,393,303.36	3,951,809.00	682,284.00	4,634,093.00	5.5%
Clerical, Technical and Office Salaries		2400	7,534,208.22	1,001,084.77	8,535,292.99	8,598,855.00	1,113,612.00	9,712,467.00	13.8%
Other Classified Salaries		2900	752,055.50	77,233.01	829,288.51	836,275.00	59,185.00	895,460.00	8.0%
TOTAL, CLASSIFIED SALARIES			28,450,724.59	8,811,348.32	37,262,072.91	30,012,036.00	9,219,886.00	39,231,922.00	5.3%
EMPLOYEE BENEFITS									
STRS		3101-3102	15,936,163.94	12,690,566.29	28,626,730.23	16,012,990.00	2,848,994.00	18,861,984.00	-34.1%
PERS		3201-3202	4,858,993.24	1,612,051.90	6,471,045.14	5,994,968.00	1,959,707.00	7,954,675.00	22.9%
OASDI/Medicare/Alternative		3301-3302	3,541,737.81	909,552.61	4,451,290.42	3,728,581.00	969,461.00	4,698,042.00	5.5%
Health and Welfare Benefits		3401-3402	21,461,225.44	4,315,537.17	25,776,762.61	23,362,345.00	4,917,345.00	28,279,690.00	9.7%
Unemployment Insurance		3501-3502	67,904.15	12,319.43	80,223.58	65,238.00	13,148.00	78,386.00	-2.3%
Workers' Compensation		3601-3602	2,544,433.44	501,189.58	3,045,623.02	2,580,624.00	509,742.00	3,090,366.00	1.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,581,388.21	0.00	1,581,388.21	1,579,929.00	0.00	1,579,929.00	-0.1%
TOTAL, EMPLOYEE BENEFITS			49,991,846.23	20,041,216.98	70,033,063.21	53,324,675.00	11,218,397.00	64,543,072.00	-7.8%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	1,322,030.68	65,294.22	1,387,324.90	3,450,155.00	755,000.00	4,205,155.00	203.1%
Books and Other Reference Materials		4200	440,776.49	214,137.54	654,914.03	527,396.64	115,557.00	642,953.64	-1.8%
Materials and Supplies		4300	4,876,894.40	2,610,290.60	7,487,185.00	8,294,491.92	3,960,013.00	12,254,504.92	63.7%
Noncapitalized Equipment		4400	1,085,299.05	925,288.99	2,010,588.04	1,310,539.00	520,555.00	1,831,094.00	-8.9%
Food		4700	1,321.04	0.00	1,321.04	5,500.00	0.00	5,500.00	316.3%
TOTAL, BOOKS AND SUPPLIES			7,726,321.66	3,815,011.35	11,541,333.01	13,588,082.56	5,351,125.00	18,939,207.56	64.1%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	3,160,331.46	3,160,331.46	0.00	3,119,307.00	3,119,307.00	-1.3%
Travel and Conferences		5200	795,709.32	734,360.53	1,530,069.85	1,138,857.00	713,511.00	1,852,368.00	21.1%
Dues and Memberships		5300	62,341.20	14,122.00	76,463.20	76,845.00	4,000.00	80,845.00	5.7%
Insurance		5400 - 5450	1,168,280.00	0.00	1,168,280.00	1,348,896.00	0.00	1,348,896.00	15.5%
Operations and Housekeeping Services		5500	4,803,213.68	79,581.38	4,882,795.06	5,184,069.00	78,800.00	5,262,869.00	7.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,163,611.13	1,565,954.95	3,729,566.08	2,146,004.00	2,174,801.00	4,320,805.00	15.9%
Transfers of Direct Costs		5710	(411,011.68)	411,011.68	0.00	(399,669.00)	399,669.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(13,271.57)	420.00	(12,851.57)	3,300.00	2,400.00	5,700.00	-144.4%
Professional/Consulting Services and Operating Expenditures		5800	6,454,682.75	3,672,891.08	10,127,573.83	7,343,144.00	4,351,111.00	11,694,255.00	15.5%
Communications		5900	468,202.64	9,426.25	477,628.89	601,615.00	12,700.00	614,315.00	28.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			15,491,757.47	9,648,099.33	25,139,856.80	17,443,061.00	10,856,299.00	28,299,360.00	12.6%

Description	Resource Codes	Object Codes	2018-19 Unaudited 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	10,680.97	142,230.45	152,911.42	103,000.00	0.00	103,000.00	-32.6%
Buildings and Improvements of Buildings		6200	731,626.00	2,874,783.26	3,606,409.26	1,549,171.00	1,052,756.11	2,601,927.11	-27.9%
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	840,399.38	382,747.20	1,223,146.58	1,862,102.00	432,000.00	2,294,102.00	87.6%
Equipment Replacement		6500	13,552.29	0.00	13,552.29	0.00	0.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			1,596,258.64	3,399,760.91	4,996,019.55	3,514,273.00	1,484,756.11	4,999,029.11	0.1%
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	3,220.00	0.00	3,220.00	15,000.00	0.00	15,000.00	365.8%
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	100,453.28	0.00	100,453.28	80,000.00	0.00	80,000.00	-20.4%
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	2,672,150.89	0.00	2,672,150.89	3,320,000.00	0.00	3,320,000.00	24.2%
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	195,578.93	0.00	195,578.93	384,893.00	0.00	384,893.00	96.8%
Other Debt Service - Principal		7439	697,673.89	0.00	697,673.89	788,455.00	0.00	788,455.00	13.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,669,076.99	0.00	3,669,076.99	4,588,348.00	0.00	4,588,348.00	25.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,541,465.02)	1,541,465.02	0.00	(1,711,100.00)	1,711,100.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(55,981.74)	0.00	(55,981.74)	(96,624.00)	0.00	(96,624.00)	72.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,597,446.76)	1,541,465.02	(55,981.74)	(1,807,724.00)	1,711,100.00	(96,624.00)	72.6%
TOTAL, EXPENDITURES			204,064,777.03	63,558,740.62	267,623,517.65	220,445,962.56	56,287,675.11	276,733,637.67	3.4%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	108,013.97	0.00	108,013.97	150,000.00	0.00	150,000.00	38.9%
Other Authorized Interfund Transfers Out		7619	4,548,192.97	0.00	4,548,192.97	1,933,875.00	0.00	1,933,875.00	-57.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			4,656,206.94	0.00	4,656,206.94	2,083,875.00	0.00	2,083,875.00	-55.2%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(25,540,281.85)	25,540,281.85	0.00	(27,957,564.00)	27,957,564.00	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			(25,540,281.85)	25,540,281.85	0.00	(27,957,564.00)	27,957,564.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)									
			(30,196,488.79)	25,540,281.85	(4,656,206.94)	(30,041,439.00)	27,957,564.00	(2,083,875.00)	-55.2%

11 ADULT EDUCATION

The Adult Education Fund is used to account separately for federal, state, and local revenues that are restricted or committed for adult education programs.



Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	96,761.00	0.00	-100.0%
3) Other State Revenue		8300-8599	566,045.00	528,580.00	-6.6%
4) Other Local Revenue		8600-8799	4,568.91	3,024.00	-33.8%
5) TOTAL, REVENUES			667,374.91	531,604.00	-20.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	430,138.65	392,016.00	-8.9%
2) Classified Salaries		2000-2999	105,971.46	100,334.00	-5.3%
3) Employee Benefits		3000-3999	203,018.07	177,199.00	-12.7%
4) Books and Supplies		4000-4999	85,588.96	24,500.00	-71.4%
5) Services and Other Operating Expenditures		5000-5999	51,839.20	34,097.00	-34.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	25,170.00	New
9) TOTAL, EXPENDITURES			876,556.34	753,316.00	-14.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(209,181.43)	(221,712.00)	6.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,140.57	148,957.00	6858.8%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,140.57	148,957.00	6858.8%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(207,040.86)	(72,755.00)	-64.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	351,724.15	144,683.29	-58.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			351,724.15	144,683.29	-58.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			351,724.15	144,683.29	-58.9%
2) Ending Balance, June 30 (E + F1e)			144,683.29	71,928.29	-50.3%
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			144,683.29	71,928.29	-50.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	45,067.17		
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	177,139.64		
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			222,206.81		
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	56,680.23		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	20,843.29		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			77,523.52		
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 (must agree with line F2) (G9 + H2) - (I6 + J2)			144,683.29		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs					
		8285	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	96,761.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			96,761.00	0.00	-100.0%
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	528,580.00	528,580.00	0.0%
All Other State Revenue	All Other	8590	37,465.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			566,045.00	528,580.00	-6.6%

Description	Resource Codes	Object Codes	2018-19 Unaudited 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	4,541.73	3,024.00	-33.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	27.18	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,568.91	3,024.00	-33.8%
TOTAL, REVENUES			667,374.91	531,604.00	-20.3%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	175,689.37	127,000.00	-27.7%
Certificated Pupil Support Salaries		1200	112,825.61	120,641.00	6.9%
Certificated Supervisors' and Administrators' Salaries		1300	141,623.67	144,375.00	1.9%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			430,138.65	392,016.00	-8.9%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	30,193.84	32,354.00	7.2%
Classified Supervisors' and Administrators' Salaries		2300	12,154.66	19,480.00	60.3%
Clerical, Technical and Office Salaries		2400	46,514.69	48,500.00	4.3%
Other Classified Salaries		2900	17,108.27	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			105,971.46	100,334.00	-5.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	105,643.77	68,899.00	-34.8%
PERS		3201-3202	14,341.68	20,249.00	41.2%
OASDI/Medicare/Alternative		3301-3302	13,739.10	16,046.00	16.8%
Health and Welfare Benefits		3401-3402	58,435.16	62,154.00	6.4%
Unemployment Insurance		3501-3502	247.88	242.00	-2.4%
Workers' Compensation		3601-3602	10,610.48	9,609.00	-9.4%
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			203,018.07	177,199.00	-12.7%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	13,244.48	0.00	-100.0%
Books and Other Reference Materials		4200	193.30	0.00	-100.0%
Materials and Supplies		4300	52,604.78	12,000.00	-77.2%
Noncapitalized Equipment		4400	19,546.40	12,500.00	-36.0%
TOTAL, BOOKS AND SUPPLIES			85,588.96	24,500.00	-71.4%

Description	Resource Codes	Object Codes	2018-19 Unaudited 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	27,187.43	10,000.00	-63.2%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,756.98	3,024.00	9.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	726.79	1,025.00	41.0%
Professional/Consulting Services and Operating Expenditures		5800	21,168.00	20,048.00	-5.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			51,839.20	34,097.00	-34.2%
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 Unaudited Actuals	2019-20 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	25,170.00	New
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	25,170.00	New
TOTAL, EXPENDITURES			876,556.34	753,316.00	-14.1%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	2,140.57	148,957.00	6858.8%
(a) TOTAL, INTERFUND TRANSFERS IN			2,140.57	148,957.00	6858.8%
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)			2,140.57	148,957.00	6858.8%

12 CHILD DEVELOPMENT FUND

The Child Development Fund is used to account separately for federal, state, and local revenues to operate child development programs.



Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,012,414.85	1,055,314.00	4.2%
3) Other State Revenue		8300-8599	1,966,115.22	1,925,717.00	-2.1%
4) Other Local Revenue		8600-8799	48,385.83	36,739.00	-24.1%
5) TOTAL, REVENUES			3,026,915.90	3,017,770.00	-0.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	958,821.64	904,358.00	-5.7%
2) Classified Salaries		2000-2999	1,101,542.66	1,175,501.00	6.7%
3) Employee Benefits		3000-3999	967,525.82	1,017,522.00	5.2%
4) Books and Supplies		4000-4999	82,874.46	50,649.00	-38.9%
5) Services and Other Operating Expenditures		5000-5999	121,267.10	83,205.00	-31.4%
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	55,981.74	71,453.00	27.6%
9) TOTAL, EXPENDITURES			3,288,013.42	3,302,688.00	0.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(261,097.52)	(284,918.00)	9.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	119,052.40	284,918.00	139.3%
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			119,052.40	284,918.00	139.3%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(142,045.12)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	176,416.59	34,371.47	-80.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			176,416.59	34,371.47	-80.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			176,416.59	34,371.47	-80.5%
2) Ending Balance, June 30 (E + F1e)			34,371.47	34,371.47	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			34,371.47	34,371.47	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 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	97,462.17		
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	410,384.18		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	104,153.21		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			611,999.56		
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	121,029.06		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	456,599.03		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			577,628.09		
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 (must agree with line F2) (G9 + H2) - (I6 + J2)			34,371.47		

Description	Resource Codes	Object Codes	2018-19 Unaudited 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	1,012,414.85	1,055,314.00	4.2%
TOTAL, FEDERAL REVENUE			1,012,414.85	1,055,314.00	4.2%
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	1,889,670.22	1,925,717.00	1.9%
All Other State Revenue	All Other	8590	76,445.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			1,966,115.22	1,925,717.00	-2.1%
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	4,351.01	493.00	-88.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	44,034.82	36,246.00	-17.7%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			48,385.83	36,739.00	-24.1%
TOTAL, REVENUES			3,026,915.90	3,017,770.00	-0.3%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	926,021.64	904,358.00	-2.3%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	32,800.00	0.00	-100.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			958,821.64	904,358.00	-5.7%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	619,803.86	632,244.00	2.0%
Classified Support Salaries		2200	192,901.22	197,147.00	2.2%
Classified Supervisors' and Administrators' Salaries		2300	153,987.34	156,060.00	1.3%
Clerical, Technical and Office Salaries		2400	134,850.24	190,050.00	40.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,101,542.66	1,175,501.00	6.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	215,559.09	137,616.00	-36.2%
PERS		3201-3202	199,285.24	257,110.00	29.0%
OASDI/Medicare/Alternative		3301-3302	97,614.08	103,664.00	6.2%
Health and Welfare Benefits		3401-3402	412,829.55	477,076.00	15.6%
Unemployment Insurance		3501-3502	1,007.32	1,019.00	1.2%
Workers' Compensation		3601-3602	41,230.54	41,037.00	-0.5%
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			967,525.82	1,017,522.00	5.2%
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	69,530.76	48,649.00	-30.0%
Noncapitalized Equipment		4400	13,343.70	2,000.00	-85.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			82,874.46	50,649.00	-38.9%

Description	Resource Codes	Object Codes	2018-19 Unaudited 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	10,276.72	3,200.00	-68.9%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	27,546.43	31,900.00	15.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,683.61	2,900.00	-38.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	63,930.14	32,875.00	-48.6%
Professional/Consulting Services and Operating Expenditures		5800	10,823.30	7,700.00	-28.9%
Communications		5900	4,006.90	4,630.00	15.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			121,267.10	83,205.00	-31.4%
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	55,981.74	71,453.00	27.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			55,981.74	71,453.00	27.6%
TOTAL, EXPENDITURES			3,288,013.42	3,302,688.00	0.4%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	119,052.40	284,918.00	139.3%
(a) TOTAL, INTERFUND TRANSFERS IN			119,052.40	284,918.00	139.3%
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)			119,052.40	284,918.00	139.3%

13 NUTRITION SERVICES FUND

The Cafeteria Fund is used to account separately for federal, state, and local revenues to operate the food service program.



Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	11,570,347.62	11,368,685.00	-1.7%
3) Other State Revenue		8300-8599	752,658.80	796,450.00	5.8%
4) Other Local Revenue		8600-8799	500,275.41	418,110.00	-16.4%
5) TOTAL, REVENUES			12,823,281.83	12,583,245.00	-1.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,472,964.14	4,575,464.00	2.3%
3) Employee Benefits		3000-3999	2,327,014.53	2,448,724.00	5.2%
4) Books and Supplies		4000-4999	5,819,679.08	5,687,552.00	-2.3%
5) Services and Other Operating Expenditures		5000-5999	166,595.27	193,515.00	16.2%
6) Capital Outlay		6000-6999	18,171.01	25,000.00	37.6%
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	1.00	New
9) TOTAL, EXPENDITURES			12,804,424.03	12,930,256.00	1.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			18,857.80	(347,011.00)	-1940.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	108,013.97	150,000.00	38.9%
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			108,013.97	150,000.00	38.9%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			126,871.77	(197,011.00)	-255.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,170,675.45	1,297,547.22	10.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,170,675.45	1,297,547.22	10.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,170,675.45	1,297,547.22	10.8%
2) Ending Balance, June 30 (E + F1e)			1,297,547.22	1,100,536.22	-15.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	25,000.00	0.00	-100.0%
Stores		9712	23,115.05	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			1,248,086.67	1,099,190.72	-11.9%
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	1,345.50	1,345.50	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 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,462,682.05		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	2,500.00		
c) in Revolving Cash Account		9130	25,000.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,565,408.11		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	108,013.97		
6) Stores		9320	23,115.05		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			3,186,719.18		
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	155,035.86		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,734,136.10		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,889,171.96		
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 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,297,547.22		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	10,476,139.85	11,368,685.00	8.5%
Donated Food Commodities		8221	1,088,072.48	0.00	-100.0%
All Other Federal Revenue		8290	6,135.29	0.00	-100.0%
TOTAL, FEDERAL REVENUE			11,570,347.62	11,368,685.00	-1.7%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	752,658.80	796,450.00	5.8%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			752,658.80	796,450.00	5.8%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	469,954.16	393,550.00	-16.3%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	27,196.80	21,000.00	-22.8%
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	3,124.45	3,560.00	13.9%
TOTAL, OTHER LOCAL REVENUE			500,275.41	418,110.00	-16.4%
TOTAL, REVENUES			12,823,281.83	12,583,245.00	-1.9%

Description	Resource Codes	Object Codes	2018-19 Unaudited 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	3,837,626.35	3,771,027.00	-1.7%
Classified Supervisors' and Administrators' Salaries		2300	411,086.03	400,779.00	-2.5%
Clerical, Technical and Office Salaries		2400	224,251.76	403,658.00	80.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			4,472,964.14	4,575,464.00	2.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	742,666.33	842,561.00	13.5%
OASDI/Medicare/Alternative		3301-3302	318,869.39	335,752.00	5.3%
Health and Welfare Benefits		3401-3402	1,173,531.89	1,175,866.00	0.2%
Unemployment Insurance		3501-3502	2,139.53	2,306.00	7.8%
Workers' Compensation		3601-3602	89,807.39	92,239.00	2.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,327,014.53	2,448,724.00	5.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	312,161.43	477,450.00	52.9%
Noncapitalized Equipment		4400	149,373.96	192,780.00	29.1%
Food		4700	5,358,143.69	5,017,322.00	-6.4%
TOTAL, BOOKS AND SUPPLIES			5,819,679.08	5,687,552.00	-2.3%

Description	Resource Codes	Object Codes	2018-19 Unaudited 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	8,039.95	10,400.00	29.4%
Dues and Memberships		5300	3,136.60	4,500.00	43.5%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	10,020.00	10,440.00	4.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	119,679.34	136,000.00	13.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(51,805.36)	(39,700.00)	-23.4%
Professional/Consulting Services and Operating Expenditures		5800	73,314.99	68,175.00	-7.0%
Communications		5900	4,209.75	3,700.00	-12.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			166,595.27	193,515.00	16.2%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	5,900.43	25,000.00	323.7%
Equipment Replacement		6500	12,270.58	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			18,171.01	25,000.00	37.6%
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	0.00	1.00	New
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	1.00	New
TOTAL, EXPENDITURES			12,804,424.03	12,930,256.00	1.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	150,000.00	New
Other Authorized Interfund Transfers In		8919	108,013.97	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			108,013.97	150,000.00	38.9%
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)			108,013.97	150,000.00	38.9%

14 DEFERRED MAINTENANCE

The Deferred Maintenance Fund is used to account separately for revenues that are restricted or committed for deferred maintenance purposes.



Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	1,700,000.00	1,700,000.00	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	35,286.01	10,000.00	-71.7%
5) TOTAL, REVENUES			1,735,286.01	1,710,000.00	-1.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,030,619.59	1,700,000.00	64.9%
6) Capital Outlay		6000-6999	41,050.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,071,669.59	1,700,000.00	58.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			663,616.42	10,000.00	-98.5%
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 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			663,616.42	10,000.00	-98.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	847,335.22	1,510,951.64	78.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			847,335.22	1,510,951.64	78.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			847,335.22	1,510,951.64	78.3%
2) Ending Balance, June 30 (E + F1e)			1,510,951.64	1,520,951.64	0.7%
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			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,510,951.64	1,520,951.64	0.7%
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 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,505,709.63		
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	9,442.01		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,515,151.64		
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	4,200.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			4,200.00		
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 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,510,951.64		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	1,700,000.00	1,700,000.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,700,000.00	1,700,000.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue					
		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	35,286.01	10,000.00	-71.7%
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	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			35,286.01	10,000.00	-71.7%
TOTAL, REVENUES			1,735,286.01	1,710,000.00	-1.5%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	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 Unaudited Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,018,919.59	1,700,000.00	66.8%
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	11,700.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,030,619.59	1,700,000.00	64.9%
CAPITAL OUTLAY					
Land Improvements		6170	2,800.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	38,250.00	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			41,050.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,071,669.59	1,700,000.00	58.6%

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

21 BUILDING FUND

The Building Fund exists primarily to account separately for proceeds from the sale of bonds and may not be used for any purposes other than those for which the bonds were issued.



Description	Resource Codes	Object Codes	2018-19 Unaudited 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	230,152.46	128,710.00	-44.1%
5) TOTAL, REVENUES			230,152.46	128,710.00	-44.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	177,071.33	200,261.00	13.1%
3) Employee Benefits		3000-3999	68,793.37	85,597.00	24.4%
4) Books and Supplies		4000-4999	51,497.44	14,186.00	-72.5%
5) Services and Other Operating Expenditures		5000-5999	30,365.78	55,000.00	81.1%
6) Capital Outlay		6000-6999	5,270,433.77	7,359,530.00	39.6%
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			5,598,161.69	7,714,574.00	37.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,368,009.23)	(7,585,864.00)	41.3%
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 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,368,009.23)	(7,585,864.00)	41.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,551,916.34	8,183,907.11	-39.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,551,916.34	8,183,907.11	-39.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,551,916.34	8,183,907.11	-39.6%
2) Ending Balance, June 30 (E + F1e)			8,183,907.11	598,043.11	-92.7%
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			8,183,081.61	598,037.61	-92.7%
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	825.50	5.50	-99.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	8,346,135.28		
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	51,940.17		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			8,398,075.45		
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	209,542.95		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	4,625.39		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			214,168.34		
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 (must agree with line F2) (G9 + H2) - (I6 + J2)			8,183,907.11		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Leases and Rentals					
		8650	0.00	0.00	0.0%
Interest					
		8660	230,152.46	128,710.00	-44.1%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue					
		8699	0.00	0.00	0.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			230,152.46	128,710.00	-44.1%
TOTAL, REVENUES			230,152.46	128,710.00	-44.1%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	132,128.44	147,848.00	11.9%
Clerical, Technical and Office Salaries		2400	44,942.89	52,413.00	16.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			177,071.33	200,261.00	13.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	31,302.26	41,519.00	32.6%
OASDI/Medicare/Alternative		3301-3302	12,937.06	15,321.00	18.4%
Health and Welfare Benefits		3401-3402	20,913.66	24,651.00	17.9%
Unemployment Insurance		3501-3502	86.22	100.00	16.0%
Workers' Compensation		3601-3602	3,554.17	4,006.00	12.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			68,793.37	85,597.00	24.4%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	11,995.91	0.00	-100.0%
Noncapitalized Equipment		4400	39,501.53	14,186.00	-64.1%
TOTAL, BOOKS AND SUPPLIES			51,497.44	14,186.00	-72.5%
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	10,000.00	10,000.00	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 Unaudited Actuals	2019-20 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	20,365.78	45,000.00	121.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			30,365.78	55,000.00	81.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	57,220.73	25,000.00	-56.3%
Buildings and Improvements of Buildings		6200	5,213,213.04	7,334,530.00	40.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			5,270,433.77	7,359,530.00	39.6%
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			5,598,161.69	7,714,574.00	37.8%

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

25 CAPITAL FACILITIES FUND

The Capital Facilities Fund is used primarily to account separately for moneys received from fees levied on development projects as a condition of approval.



Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,267,621.06	2,927,900.00	-31.4%
5) TOTAL, REVENUES			4,267,621.06	2,927,900.00	-31.4%
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	4,824.85	310,000.00	6325.1%
5) Services and Other Operating Expenditures		5000-5999	381,739.48	807,846.00	111.6%
6) Capital Outlay		6000-6999	3,056,700.43	14,223,245.00	365.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,443,264.76	15,341,091.00	345.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			824,356.30	(12,413,191.00)	-1605.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			824,356.30	(12,413,191.00)	-1605.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,205,607.84	14,029,964.14	6.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,205,607.84	14,029,964.14	6.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,205,607.84	14,029,964.14	6.2%
2) Ending Balance, June 30 (E + F1e)			14,029,964.14	1,616,773.14	-88.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			14,029,964.14	1,616,773.14	-88.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	15,052,436.20		
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	82,002.55		
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			15,134,438.75		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	1,104,474.61		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,104,474.61		
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 (must agree with line F2) (G9 + H2) - (I6 + J2)			14,029,964.14		

Description	Resource Codes	Object Codes	2018-19 Unaudited 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	1,523,305.11	1,500,000.00	-1.5%
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	250,829.50	227,900.00	-9.1%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees					
		8681	2,493,486.45	1,200,000.00	-51.9%
Other Local Revenue All Other Local Revenue					
		8699	0.00	0.00	0.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,267,621.06	2,927,900.00	-31.4%
TOTAL, REVENUES			4,267,621.06	2,927,900.00	-31.4%

Description	Resource Codes	Object Codes	2018-19 Unaudited 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	2,263.25	100,000.00	4318.4%
Noncapitalized Equipment		4400	2,561.60	210,000.00	8098.0%
TOTAL, BOOKS AND SUPPLIES			4,824.85	310,000.00	6325.1%

Description	Resource Codes	Object Codes	2018-19 Unaudited 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	314,166.64	302,846.00	-3.6%
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	67,572.84	505,000.00	647.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			381,739.48	807,846.00	111.6%
CAPITAL OUTLAY					
Land		6100	0.00	10,000.00	New
Land Improvements		6170	25,673.32	1,350,000.00	5158.4%
Buildings and Improvements of Buildings		6200	3,031,027.11	12,863,245.00	324.4%
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			3,056,700.43	14,223,245.00	365.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
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			3,443,264.76	15,341,091.00	345.5%

Description	Resource Codes	Object Codes	2018-19 Unaudited 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%

35 SCHOOL FACILITY FUND

The School Facilities Fund was established to receive apportionments from various State School Facilities Funds and is used primarily to account for new school facility construction, modernization projects, and facility hardship grants.



Description	Resource Codes	Object Codes	2018-19 Unaudited 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	20,881,208.50	0.00	-100.0%
4) Other Local Revenue		8600-8799	119,883.52	13,128.00	-89.0%
5) TOTAL, REVENUES			21,001,092.02	13,128.00	-99.9%
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	57,504.00	New
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	2,670,000.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	2,727,504.00	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			21,001,092.02	(2,714,376.00)	-112.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	18,155,890.08	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(18,155,890.08)	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,845,201.94	(2,714,376.00)	-195.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	992.10	2,846,194.04	286785.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			992.10	2,846,194.04	286785.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			992.10	2,846,194.04	286785.8%
2) Ending Balance, June 30 (E + F1e)			2,846,194.04	131,818.04	-95.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			2,846,194.04	131,818.04	-95.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,757,465.89		
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	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	88,728.15		
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			2,846,194.04		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			2,846,194.04		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	20,881,208.50	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			20,881,208.50	0.00	-100.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	119,883.52	13,128.00	-89.0%
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			119,883.52	13,128.00	-89.0%
TOTAL, REVENUES			21,001,092.02	13,128.00	-99.9%

Description	Resource Codes	Object Codes	2018-19 Unaudited 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	57,504.00	New
TOTAL, BOOKS AND SUPPLIES			0.00	57,504.00	New

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	2,670,000.00	New
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	2,670,000.00	New
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	2,727,504.00	New

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	18,155,890.08	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			18,155,890.08	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(18,155,890.08)	0.00	-100.0%

40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS

The Capital Outlay Projects Fund exists primarily to provide for the accumulation of General Fund moneys for capital outlay purposes.



Description	Resource Codes	Object Codes	2018-19 Unaudited 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	121,928.61	40,000.00	-67.2%
5) TOTAL, REVENUES			121,928.61	40,000.00	-67.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	300,000.00	New
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	2,150,746.79	17,855,890.00	730.2%
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			2,150,746.79	18,155,890.00	744.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,028,818.18)	(18,115,890.00)	792.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	20,155,890.08	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	8,050.00	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			20,163,940.08	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			18,135,121.90	(18,115,890.00)	-199.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,181,420.71	20,316,542.61	831.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,181,420.71	20,316,542.61	831.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,181,420.71	20,316,542.61	831.3%
2) Ending Balance, June 30 (E + F1e)			20,316,542.61	2,200,652.61	-89.2%
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			20,316,542.61	2,200,652.61	-89.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	20,297,328.63		
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	36,883.98		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			20,334,212.61		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	17,670.00		
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			17,670.00		
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 (must agree with line F2) (G9 + H2) - (I6 + J2)			20,316,542.61		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	56,216.57	0.00	-100.0%
Interest		8660	65,712.04	40,000.00	-39.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			121,928.61	40,000.00	-67.2%
TOTAL, REVENUES			121,928.61	40,000.00	-67.2%

Description	Resource Codes	Object Codes	2018-19 Unaudited 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	300,000.00	New
TOTAL, BOOKS AND SUPPLIES			0.00	300,000.00	New

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	2,133,076.79	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	17,670.00	17,855,890.00	100952.0%
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			2,150,746.79	17,855,890.00	730.2%
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%
		7212	0.00	0.00	0.0%
		7213	0.00	0.00	0.0%
		7299	0.00	0.00	0.0%
All Other Transfers Out to All Others					
Debt Service					
		7438	0.00	0.00	0.0%
		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,150,746.79	18,155,890.00	744.2%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	20,155,890.08	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			20,155,890.08	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	8,050.00	0.00	-100.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			8,050.00	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)			20,163,940.08	0.00	-100.0%

51 BOND INTEREST AND REDEMPTION FUND

The Bond Interest and Redemption Fund is used for the repayment of bonds issued .



Description	Resource Codes	Object Codes	2018-19 Unaudited 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	92,396.45	65,000.00	-29.7%
4) Other Local Revenue		8600-8799	12,609,282.41	13,022,028.00	3.3%
5) TOTAL, REVENUES			12,701,678.86	13,087,028.00	3.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	13,012,481.00	13,087,027.00	0.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			13,012,481.00	13,087,027.00	0.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(310,802.14)	1.00	-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	562,489.20	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			562,489.20	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			251,687.06	1.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	20,855,077.51	21,106,764.57	1.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,855,077.51	21,106,764.57	1.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,855,077.51	21,106,764.57	1.2%
2) Ending Balance, June 30 (E + F1e)			21,106,764.57	21,106,765.57	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			21,106,764.57	21,106,765.57	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 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	21,106,764.57		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			21,106,764.57		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			21,106,764.57		

Description	Resource Codes	Object Codes	2018-19 Unaudited 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	92,396.45	65,000.00	-29.7%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			92,396.45	65,000.00	-29.7%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	11,054,522.92	10,967,028.00	-0.8%
Unsecured Roll		8612	624,889.01	975,000.00	56.0%
Prior Years' Taxes		8613	82,415.76	30,000.00	-63.6%
Supplemental Taxes		8614	454,630.94	150,000.00	-67.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	90,513.53	100,000.00	10.5%
Interest		8660	302,310.25	800,000.00	164.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			12,609,282.41	13,022,028.00	3.3%
TOTAL, REVENUES			12,701,678.86	13,087,028.00	3.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	5,693,633.60	5,693,634.00	0.0%
Bond Interest and Other Service Charges		7434	7,318,847.40	7,393,393.00	1.0%
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)			13,012,481.00	13,087,027.00	0.6%
TOTAL, EXPENDITURES			13,012,481.00	13,087,027.00	0.6%

Description	Resource Codes	Object Codes	2018-19 Unaudited 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	562,489.20	0.00	-100.0%
(c) TOTAL, SOURCES			562,489.20	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)			562,489.20	0.00	-100.0%

67 SELF INSURANCE FUND

The Self-Insurance Fund is used to separate moneys received for self-insurance activities from other operating funds.



Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,249,495.83	3,959,607.00	-6.8%
5) TOTAL, REVENUES			4,249,495.83	3,959,607.00	-6.8%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	258,353.93	251,845.00	-2.5%
3) Employee Benefits		3000-3999	2,200,117.83	2,764,570.00	25.7%
4) Books and Supplies		4000-4999	27,285.21	77,100.00	182.6%
5) Services and Other Operating Expenses		5000-5999	2,414,254.64	2,437,400.00	1.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			4,900,011.61	5,530,915.00	12.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(650,515.78)	(1,571,308.00)	141.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,427,000.00	1,500,000.00	-38.2%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,427,000.00	1,500,000.00	-38.2%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			1,776,484.22	(71,308.00)	-104.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	14,458,998.83	16,235,483.05	12.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,458,998.83	16,235,483.05	12.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			14,458,998.83	16,235,483.05	12.3%
2) Ending Net Position, June 30 (E + F1e)			16,235,483.05	16,164,175.05	-0.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	16,235,483.05	16,164,175.05	-0.4%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	22,787,668.72		
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	75,000.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	145,534.42		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	3,189,050.69		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			26,197,253.83		
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 Unaudited Actuals	2019-20 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	5,881,990.51		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	501,290.27		
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	3,578,490.00		
7) TOTAL, LIABILITIES			9,961,770.78		
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 (must agree with line F2) (G10 + H2) - (I7 + J2)			16,235,483.05		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	466,404.12	200,750.00	-57.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	3,296,757.76	3,258,750.00	-1.2%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	486,333.95	500,107.00	2.8%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,249,495.83	3,959,607.00	-6.8%
TOTAL, REVENUES			4,249,495.83	3,959,607.00	-6.8%

Description	Resource Codes	Object Codes	2018-19 Unaudited 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	102,267.63	99,287.00	-2.9%
Clerical, Technical and Office Salaries		2400	156,086.30	152,558.00	-2.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			258,353.93	251,845.00	-2.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	46,162.53	52,215.00	13.1%
OASDI/Medicare/Alternative		3301-3302	19,498.47	19,267.00	-1.2%
Health and Welfare Benefits		3401-3402	48,762.77	37,924.00	-22.2%
Unemployment Insurance		3501-3502	127.50	127.00	-0.4%
Workers' Compensation		3601-3602	5,166.94	5,037.00	-2.5%
OPEB, Allocated		3701-3702	2,080,399.62	2,650,000.00	27.4%
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			2,200,117.83	2,764,570.00	25.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	26,639.78	66,600.00	150.0%
Noncapitalized Equipment		4400	645.43	10,500.00	1526.8%
TOTAL, BOOKS AND SUPPLIES			27,285.21	77,100.00	182.6%

Description	Resource Codes	Object Codes	2018-19 Unaudited 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	4,119.40	9,000.00	118.5%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	174,478.26	45,000.00	-74.2%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	247.41	500.00	102.1%
Transfers of Direct Costs - Interfund		5750	0.00	100.00	New
Professional/Consulting Services and Operating Expenditures		5800	2,235,409.57	2,382,600.00	6.6%
Communications		5900	0.00	200.00	New
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			2,414,254.64	2,437,400.00	1.0%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			4,900,011.61	5,530,915.00	12.9%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	2,427,000.00	1,500,000.00	-38.2%
(a) TOTAL, INTERFUND TRANSFERS IN			2,427,000.00	1,500,000.00	-38.2%
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)			2,427,000.00	1,500,000.00	-38.2%

COMMUNITY FACILITIES DISTRICT

The Capital Project Fund (Fund 49) and Debt Service Fund (Fund 52) for Blended Component Units are contained within the Community Facilities District.

Fund 49 - Capital Project Fund for Blended Component Units

The Capital Project Fund for Blended Component Units is used to account for capital projects financed by Mello-Roos Community Facilities Districts and similar entities that are considered blended component units of the Local Education Agency.

Fund 52 - Debt Service Fund for Blended Component Units

Debt Service Fund for Blended Component Units is used to account for the accumulation of resources for the payment of principal and interest on bonds issued by Mello-Roos Community Facilities Districts and similar entities that are considered blended component units of the Local Education Agency.



Description	Resource Codes	Object Codes	2018-19 Unaudited 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	0.16	0.50	212.5%
5) TOTAL, REVENUES			0.16	0.50	212.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.16	0.50	212.5%
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 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.16	0.50	212.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	101.11	101.27	0.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			101.11	101.27	0.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			101.11	101.27	0.2%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	101.27	101.77	0.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	101.27		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			101.27		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			101.27		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds					
Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from					
Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.16	0.50	212.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.16	0.50	212.5%
TOTAL, REVENUES			0.16	0.50	212.5%

Description	Resource Codes	Object Codes	2018-19 Unaudited 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 Unaudited Actuals	2019-20 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	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%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited 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 Unaudited 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	Resource Codes	Object Codes	2018-19 Unaudited 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	782,109.02	790,800.00	1.1%
5) TOTAL, REVENUES			782,109.02	790,800.00	1.1%
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	559,032.90	561,000.00	0.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			559,032.90	561,000.00	0.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			223,076.12	229,800.00	3.0%
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	13,849.00	13,950.00	0.7%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(13,849.00)	(13,950.00)	0.7%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			209,227.12	215,850.00	3.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,540,983.57	4,750,210.69	4.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,540,983.57	4,750,210.69	4.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,540,983.57	4,750,210.69	4.6%
2) Ending Balance, June 30 (E + F1e)			4,750,210.69	4,966,060.69	4.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			4,750,210.69	4,966,060.69	4.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	4,750,210.69		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			4,750,210.69		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			4,750,210.69		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll					
		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Other		8622	714,888.83	721,000.00	0.9%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Interest		8660	67,220.19	69,800.00	3.8%
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			782,109.02	790,800.00	1.1%
TOTAL, REVENUES			782,109.02	790,800.00	1.1%

Description	Resource Codes	Object Codes	2018-19 Unaudited 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	371,249.35	373,000.00	0.5%
Other Debt Service - Principal		7439	187,783.55	188,000.00	0.1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			559,032.90	561,000.00	0.4%
TOTAL, EXPENDITURES			559,032.90	561,000.00	0.4%

Description	Resource Codes	Object Codes	2018-19 Unaudited 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%
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	13,849.00	13,950.00	0.7%
(d) TOTAL, USES			13,849.00	13,950.00	0.7%
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)			(13,849.00)	(13,950.00)	0.7%

GANN



	2018-19 Calculations			2019-20 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA (2017-18 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2017-18 Actual			2018-19 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	117,170,192.42		117,170,192.42			118,627,932.56
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	21,506.39		21,506.39			21,003.62
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2017-18			Adjustments to 2018-19		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)		0.00				0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2018-19 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	2018-19 P2 Report			2019-20 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	21,003.62		21,003.62	20,705.03		20,705.03
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			21,003.62			20,705.03
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2018-19 Actual			2019-20 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	137,038.75		137,038.75	126,307.00		126,307.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	14,312,949.34		14,312,949.34	14,183,906.00		14,183,906.00
5. Unsecured Roll Taxes (Object 8042)	639,240.13		639,240.13	459,922.00		459,922.00
6. Prior Years' Taxes (Object 8043)	131,254.52		131,254.52	0.00		0.00
7. Supplemental Taxes (Object 8044)	762,868.84		762,868.84	658,699.00		658,699.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(3,510,629.87)		(3,510,629.87)	(3,416,365.00)		(3,416,365.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	17,407.60		17,407.60	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	18,285,372.16		18,285,372.16	1,811,691.00		1,811,691.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	30,775,501.47	0.00	30,775,501.47	13,824,160.00	0.00	13,824,160.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	30,775,501.47	0.00	30,775,501.47	13,824,160.00	0.00	13,824,160.00

	2018-19 Calculations			2019-20 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			2,187,579.00			2,235,040.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			2,187,579.00			2,235,040.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	205,192,545.00		205,192,545.00	224,052,423.00		224,052,423.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	3,628.00		3,628.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	205,196,173.00	0.00	205,196,173.00	224,052,423.00	0.00	224,052,423.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	281,656,569.30		281,656,569.30	269,623,970.64		269,623,970.64
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	840,916.68		840,916.68	450,000.00		450,000.00
D. APPROPRIATIONS LIMIT CALCULATIONS						
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			117,170,192.42			118,627,932.56
2. Inflation Adjustment			1.0367			1.0385
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9766			0.9858
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			118,627,932.56			121,445,737.43
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			30,775,501.47			13,824,160.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			2,520,434.40			2,484,603.60
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			90,040,010.09			109,856,617.43
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			90,040,010.09			109,856,617.43
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			361,788.16			206,767.21
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			31,137,289.63			14,030,927.21
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			89,678,221.93			109,649,850.22
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			31,137,289.63			
b. State Subventions (Line D8)			89,678,221.93			
c. Less: Excluded Appropriations (Line C23)			2,187,579.00			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			118,627,932.56			

LOTTERY REPORT



Unaudited Actuals
2018-19 Unaudited Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	2,231,980.84		1,381,547.49	3,613,528.33
2. State Lottery Revenue	8560	3,700,825.86		1,573,175.73	5,274,001.59
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		5,932,806.70	0.00	2,954,723.22	8,887,529.92
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	267,154.12			267,154.12
2. Classified Salaries	2000-2999	1,175,890.24			1,175,890.24
3. Employee Benefits	3000-3999	132,596.69			132,596.69
4. Books and Supplies	4000-4999	371,206.12		65,294.22	436,500.34
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	1,014,897.71			1,014,897.71
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			293,944.53	293,944.53
6. Capital Outlay	6000-6999	24,155.94			24,155.94
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		2,985,900.82	0.00	359,238.75	3,345,139.57
C. ENDING BALANCE (Must equal Line A6 minus Line B12)					
	979Z	2,946,905.88	0.00	2,595,484.47	5,542,390.35
D. COMMENTS: Printed instructional materials for student use in classroom. Odysseyware online study materials.					

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

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

MINIMUM CLASSROOM COMPENSATION



PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	115,038,076.92	301	0.00	303	115,038,076.92	305	1,309,916.57		307	113,728,160.35	309
2000 - Classified Salaries	37,262,072.91	311	33,659.41	313	37,228,413.50	315	4,739,874.95		317	32,488,538.55	319
3000 - Employee Benefits	70,033,063.21	321	1,705.33	323	70,031,357.88	325	2,192,618.60		327	67,838,739.28	329
4000 - Books, Supplies Equip Replace. (6500)	11,554,885.30	331	19,835.65	333	11,535,049.65	335	1,055,259.95		337	10,479,789.70	339
5000 - Services... & 7300 - Indirect Costs	25,083,875.06	341	851,447.61	343	24,232,427.45	345	3,629,037.63		347	20,603,389.82	349
TOTAL					258,065,325.40	365			TOTAL	245,138,617.70	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	91,966,715.22 375
2. Salaries of Instructional Aides Per EC 41011.		2100	5,597,702.36 380
3. STRS.		3101 & 3102	22,951,226.59 382
4. PERS.		3201 & 3202	1,113,449.85 383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	1,798,566.21 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	15,453,087.84 385
7. Unemployment Insurance.		3501 & 3502	53,538.52 390
8. Workers' Compensation Insurance.		3601 & 3602	1,965,761.69 392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	0.00
10. Other Benefits (EC 22310).		3901 & 3902	1,186,383.67 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			142,086,431.95 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			0.00 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			142,086,431.95 397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			57.96%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	57.96%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	245,138,617.70
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

INDIRECT COST RATE



Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 9,662,725.60
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 212,670,487.44

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.54%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	9,421,062.77
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	5,656,002.08
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	45,691.84
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	1,257,093.87
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	16,379,850.56
9. Carry-Forward Adjustment (Part IV, Line F)	(412,032.57)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	15,967,817.99

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	154,214,391.41
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	26,534,305.30
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	27,494,511.44
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	2,216,052.48
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	164,931.26
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,548,554.12
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	181,355.55
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	26,432,198.42
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	540.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	876,556.34
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	3,232,031.68
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	12,786,253.02
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	255,681,681.02

**C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment
(For information only - not for use when claiming/recovering indirect costs)**

(Line A8 divided by Line B18) 6.41%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2020-21 see www.cde.ca.gov/fg/ac/ic)
(Line A10 divided by Line B18) 6.25%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>16,379,850.56</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>850,152.86</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.9%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.9%) times Part III, Line B18) or (the highest rate used to recover costs from any program (6.9%) times Part III, Line B18); zero if positive	<u>(412,032.57)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(412,032.57)</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>6.25%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-206,016.29) is applied to the current year calculation and the remainder (\$-206,016.28) is deferred to one or more future years:	<u>6.33%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-137,344.19) is applied to the current year calculation and the remainder (\$-274,688.38) is deferred to one or more future years:	<u>6.35%</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>(412,032.57)</u>

**EVERY STUDENT SUCCEEDS ACT MAINTENANCE
OF EFFORT EXPENDITURES**



Section I - Expenditures	Funds 01, 09, and 62			2018-19 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	272,279,724.59
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	16,031,288.21
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	164,931.26
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	4,976,931.79
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	893,252.82
4. Other Transfers Out	All	9200	7200-7299	2,672,150.89
5. Interfund Transfers Out	All	9300	7600-7629	4,656,206.94
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				13,363,473.70
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				242,884,962.68

Section II - Expenditures Per ADA		2018-19 Annual ADA/ Exps. Per ADA	
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		20,897.66	
B. Expenditures per ADA (Line I.E divided by Line II.A)		11,622.59	
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)		236,647,717.11	11,069.89
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)		0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)		236,647,717.11	11,069.89
B. Required effort (Line A.2 times 90%)		212,982,945.40	9,962.90
C. Current year expenditures (Line I.E and Line II.B)		242,884,962.68	11,622.59
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)		0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)		MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2020-21 may be reduced by the lower of the two percentages)		0.00%	0.00%

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

PROGRAM COST REPORT



Unaudited Actuals
2018-19
General Fund and Charter Schools Funds
Program Cost Report

Goal	Program/Activity	----- Direct Costs -----			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	5,047.59	370,990.86	376,038.45	24,530.43	400,568.88	
1110	Regular Education, K-12	175,001,655.08	21,095,839.78	196,097,494.86	12,792,189.61	208,889,684.47	
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	
3200	Continuation Schools	2,646,450.60	39,041.84	2,685,492.44	175,184.94	2,860,677.38	
3300	Independent Study Centers	1,095,661.66	27,014.59	1,122,676.25	73,236.47	1,195,912.72	
3400	Opportunity Schools	1,324,819.80	156,861.69	1,481,681.49	96,655.75	1,578,337.24	
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	
3800	Career Technical Education	64,015.53	0.00	64,015.53	4,175.98	68,191.51	
4110	Regular Education, Adult	2,360.72	0.00	2,360.72	154.00	2,514.72	
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	
4760	Bilingual	3,064,171.76	37,660.66	3,101,832.42	202,344.39	3,304,176.81	
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	
5000-5999	Special Education	33,312,935.15	2,050,845.48	35,363,780.63	2,306,914.67	37,670,695.30	
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	445,189.03	445,189.03	29,041.38	474,230.41	
Other Goals							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	
8100	Community Services	178,972.16	496,279.77	675,251.93	44,049.27	719,301.20	
8500	Child Care and Development Services	0.00	31,799.22	31,799.22	2,074.38	33,873.60	
Other Costs							
----	Food Services					26,742.70	
----	Enterprise					0.00	
----	Facilities Acquisition & Construction					5,683,400.40	
----	Other Outgo					8,325,283.93	
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	1,102,115.10	1,102,115.10	
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(55,981.74)	(55,981.74)	
----	Total General Fund and Charter Schools Funds Expenditures	216,696,090.05	24,751,522.92	241,447,612.97	16,796,684.63	272,279,724.63	

Unaudited Actuals
2018-19
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Direct Charged Costs (DCC)

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	1,748.73	0.00	0.00	1,833.74	1,465.12	0.00	0.00			0.00	0.00	5,047.59
1110	Regular Education, K-12	129,485,351.60	5,008,227.62	3,541,803.23	14,499,652.24	11,533,851.14	4,429,003.85	2,213,237.55			4,290,527.85	0.00	175,001,655.08
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	1,556,649.68	11,492.62	48,052.33	490,003.46	421,723.91	0.00	2,814.93			115,713.67	0.00	2,646,450.60
3300	Independent Study Centers	581,253.83	0.00	0.00	305,877.48	208,317.06	0.00	0.00			213.29	0.00	1,095,661.66
3400	Opportunity Schools	976,206.60	5,137.58	1,135.50	192,769.50	148,719.77	0.00	0.00			850.85	0.00	1,324,819.80
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	51,421.94	12,593.59	0.00	0.00	0.00	0.00	0.00			0.00	0.00	64,015.53
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	2,360.72	0.00	0.00			0.00	0.00	2,360.72
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	1,702,984.94	964,612.34	47,908.35	0.00	344,447.70	0.00	0.00			4,218.43	0.00	3,064,171.76
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	22,039,788.02	554,506.06	0.00	31,532.25	9,542,097.53	1,115,159.32	0.00			29,311.97	540.00	33,312,935.15
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		164,931.26	0.00	14,040.90	0.00	178,972.16
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		156,395,405.34	6,556,569.81	3,638,899.41	15,521,668.67	22,202,982.95	5,544,163.17	2,216,052.48	164,931.26	0.00	4,454,876.96	540.00	216,696,090.05

* Functions 7100-7199 for goals 8100 and 8500

Unaudited Actuals
2018-19
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Allocated Support Costs (AC)

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	370,990.86	0.00	370,990.86
1110	Regular Education, K-12	1,333,052.79	19,795,012.10	(32,225.11)	21,095,839.78
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	18,899.07	21,199.48	(1,056.71)	39,041.84
3300	Independent Study Centers	5,815.11	21,199.48	0.00	27,014.59
3400	Opportunity Schools	8,722.64	148,396.34	(257.29)	156,861.69
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	10,525.33	27,135.33	0.00	37,660.66
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	178,814.23	1,877,213.73	(5,182.48)	2,050,845.48
6000	ROC/P	0.00	445,189.03	0.00	445,189.03
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	496,279.77	0.00	496,279.77
8500	Child Care and Development Svcs.	0.00	31,799.22	0.00	31,799.22
Other Funds					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs		1,555,829.17	23,234,415.34	(38,721.59)	24,751,522.92

Unaudited Actuals
2018-19
Program Cost Report
Schedule of Central Administration Costs (CAC)

A. Central Administration Costs in General Fund and Charter Schools Funds		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	1,548,554.12
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	45,691.84
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	9,602,418.32
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	5,656,002.08
5	Total Central Administration Costs in General Fund and Charter Schools Funds	16,852,666.36
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	216,696,090.05
2	Total Allocated Costs (from Form PCR, Column 2, Total)	24,751,522.92
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	241,447,612.97
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	876,556.34
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	3,232,031.68
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	12,786,253.02
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	16,894,841.04
D. Total Direct Charged and Allocated Costs (B3 + C5)		258,342,454.01
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		6.52%

Unaudited Actuals
2018-19
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Other Costs (OC)

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	26,742.70				26,742.70
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			5,683,400.40		5,683,400.40
Other Outgo (Objects 1000-7999)				8,325,283.93	8,325,283.93
Total Other Costs	26,742.70	0.00	5,683,400.40	8,325,283.93	14,035,427.03

CATEGORICALS



2018-19 Unaudited Actuals
FEDERAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME	NCLB: TITLE I PART A	CSI: EVERY STUDENT SUCCEEDS	SP ED IDEA BASIC GRANT	SPED IDEA B, SEC611, PRVT	SP ED-IDEA PRESCHOOL ENTL NON RIS	SPED IDEA MNTL HLTH, PT B	SPED IDEA PRESCHOOL STAFF DEV
FEDERAL CATALOG NUMBER							
RESOURCE CODE	3010	3182	3310	3311	3315	3327	3345
REVENUE OBJECT	8290	8290	8181	8181	8182	8182	8182
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	1,686,522.00	0.00	0.00	0.00	0.00	0.00	0.00
2. a. Current Year Award	7,453,901.00	344,844.00	4,017,749.00	44,980.00	102,866.00	249,058.00	795.00
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	7,453,901.00	344,844.00	4,017,749.00	44,980.00	102,866.00	249,058.00	795.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	9,140,423.00	344,844.00	4,017,749.00	44,980.00	102,866.00	249,058.00	795.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	7,068,164.12	86,221.00	0.00	0.00	0.00	139,124.00	0.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	7,068,164.12	86,221.00	0.00	0.00	0.00	139,124.00	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	7,709,413.27	0.00	4,017,749.00	44,980.00	102,866.00	249,058.00	795.00
10. Non Donor-Authorized Expenditures			1,539,012.96	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	7,709,413.27	0.00	5,556,761.96	44,980.00	102,866.00	249,058.00	795.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(641,249.15)	86,221.00	(4,017,749.00)	(44,980.00)	(102,866.00)	(109,934.00)	(795.00)
a. Unearned Revenue							
b. Accounts Payable		86,221.00					
c. Accounts Receivable	641,249.15		4,017,749.00	44,980.00	102,866.00	109,934.00	795.00
14. Unused Grant Award Calculation (line 4 minus line 9)	1,431,009.73	344,844.00	0.00	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	1,431,009.73	344,844.00	0.00				
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	7,709,413.27	0.00	4,017,749.00	44,980.00	102,866.00	249,058.00	795.00

2018-19 Unaudited Actuals
FEDERAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	VOC PRGS- VOC&APPL SECNDRY & AD	NCLB: TITLE II PT. A, IMP TCHR QLTY	TITLE IV GRANT	NCLB:TITLE III, IMMIGRANT EDUCATION	NCLB:TITLE III, LEP STUDENT PROGRAM	TOTAL
AWARD						
1. Prior Year Carryover	0.00	606,234.00		41,227.00	283,526.00	2,617,509.00
2. a. Current Year Award	214,236.00	932,062.00	507,344.00	32,323.00	536,236.00	14,436,394.00
b. Transferability (ESSA)						0.00
c. Other Adjustments						0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	214,236.00	932,062.00	507,344.00	32,323.00	536,236.00	14,436,394.00
3. Required Matching Funds/Other						0.00
4. Total Available Award (sum lines 1, 2d, & 3)	214,236.00	1,538,296.00	507,344.00	73,550.00	819,762.00	17,053,903.00
REVENUES						
5. Unearned Revenue Deferred from Prior Year						0.00
6. Cash Received in Current Year	(1,847.13)	733,291.72	253,672.00	34,960.65	575,235.10	8,888,821.46
7. Contributed Matching Funds						0.00
8. Total Available (sum lines 5, 6, & 7)	(1,847.13)	733,291.72	253,672.00	34,960.65	575,235.10	8,888,821.46
EXPENDITURES						
9. Donor-Authorized Expenditures	64,015.53	1,087,117.16	45,336.96	41,464.83	551,803.33	13,914,599.08
10. Non Donor-Authorized Expenditures						1,539,012.96
11. Total Expenditures (lines 9 & 10)	64,015.53	1,087,117.16	45,336.96	41,464.83	551,803.33	15,453,612.04
12. Amounts Included in Line 6 above for Prior Year Adjustments						0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(65,862.66)	(353,825.44)	208,335.04	(6,504.18)	23,431.77	(5,025,777.62)
a. Unearned Revenue						0.00
b. Accounts Payable			208,335.04		23,431.77	317,987.81
c. Accounts Receivable	65,862.66	353,825.44		6,504.18		5,343,765.43
14. Unused Grant Award Calculation (line 4 minus line 9)	150,220.47	451,178.84	462,007.04	32,085.17	267,958.67	3,139,303.92
15. If Carryover is allowed, enter line 14 amount here		451,178.84	462,007.04	32,085.17	267,958.67	2,989,083.45
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	64,015.53	1,087,117.16	45,336.96	41,464.83	551,803.33	13,914,599.08

2018-19 Unaudited Actuals
STATE GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

STATE PROGRAM NAME	ASES	ASES KIDS CODE	WORKABILITY	COLLEGE READINESS	LOW-PERFORMING STUDENTS	TOTAL
RESOURCE CODE	6010	6011	6520	7338	7510	
REVENUE OBJECT	8590	8590	8590	8590	8590	
LOCAL DESCRIPTION (if any)						
AWARD						
1. Prior Year Carryover	0.00	0.00	0.00	579,021.00	0.00	579,021.00
2. a. Current Year Award	1,562,455.00	65,000.00	150,215.00	0.00	1,055,197.00	2,832,867.00
b. Other Adjustments						0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,562,455.00	65,000.00	150,215.00	0.00	1,055,197.00	2,832,867.00
3. Required Matching Funds/Other						0.00
4. Total Available Award (sum lines 1, 2c. & 3)	1,562,455.00	65,000.00	150,215.00	579,021.00	1,055,197.00	3,411,888.00
REVENUES						
5. Unearned Revenue Deferred from Prior Year				579,021.00		579,021.00
6. Cash Received in Current Year	1,406,210.40	26,000.00	57,868.51	0.00	527,599.00	2,017,677.91
7. Contributed Matching Funds						0.00
8. Total Available (sum lines 5, 6, & 7)	1,406,210.40	26,000.00	57,868.51	579,021.00	527,599.00	2,596,698.91
EXPENDITURES						
9. Donor-Authorized Expenditures	1,562,455.00	23,888.00	150,215.00	503,049.40	1,498.00	2,241,105.40
10. Non Donor-Authorized Expenditures						0.00
11. Total Expenditures (lines 9 & 10)	1,562,455.00	23,888.00	150,215.00	503,049.40	1,498.00	2,241,105.40
12. Amounts Included in Line 6 above for Prior Year Adjustments						0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(156,244.60)	2,112.00	(92,346.49)	75,971.60	526,101.00	355,593.51
a. Unearned Revenue				75,971.60		75,971.60
b. Accounts Payable		2,112.00			526,101.00	528,213.00
c. Accounts Receivable	156,244.60		92,346.49			248,591.09
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	41,112.00	0.00	75,971.60	1,053,699.00	1,170,782.60
15. If Carryover is allowed, enter line 14 amount here		41,112.00			1,053,699.00	1,094,811.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,562,455.00	23,888.00	150,215.00	503,049.40	1,498.00	2,241,105.40

2018-19 Unaudited Actuals
LOCAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

LOCAL PROGRAM NAME	STEM PROGRAM GRANT	TOTAL
RESOURCE CODE	9006	
REVENUE OBJECT	8699	
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Carryover	0.00	0.00
2. a. Current Year Award	10,000.00	10,000.00
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	10,000.00	10,000.00
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	10,000.00	10,000.00
REVENUES		
5. Unearned Revenue Deferred from Prior Year		0.00
6. Cash Received in Current Year	9,824.32	9,824.32
7. Contributed Matching Funds		0.00
8. Total Available (sum lines 5, 6, & 7)	9,824.32	9,824.32
EXPENDITURES		
9. Donor-Authorized Expenditures	9,824.32	9,824.32
10. Non Donor-Authorized Expenditures		0.00
11. Total Expenditures (lines 9 & 10)	9,824.32	9,824.32
12. Amounts Included in Line 6 above for Prior Year Adjustments		0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	0.00
a. Unearned Revenue		0.00
b. Accounts Payable		0.00
c. Accounts Receivable		0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	175.68	175.68
15. If Carryover is allowed, enter line 14 amount here		0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	9,824.32	9,824.32

2018-19 Unaudited Actuals
FEDERAL AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

FEDERAL PROGRAM NAME	MEDI-CAL	TOTAL
FEDERAL CATALOG NUMBER		
RESOURCE CODE	5640	
REVENUE OBJECT	8290	
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Restricted Ending Balance	146,621.33	146,621.33
2. a. Current Year Award	314,315.06	314,315.06
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	314,315.06	314,315.06
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	460,936.39	460,936.39
REVENUES		
5. Cash Received in Current Year	314,315.06	314,315.06
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00
8. Contributed Matching Funds		0.00
9. Total Available (sum lines 5, 7c, & 8)	314,315.06	314,315.06
EXPENDITURES		
10. Donor-Authorized Expenditures	460,936.39	460,936.39
11. Non Donor-Authorized Expenditures	116,739.36	116,739.36
12. Total Expenditures (line 10 plus line 11)	577,675.75	577,675.75
RESTRICTED ENDING BALANCE		
13. Current Year (line 4 minus line 10)	0.00	0.00

2018-19 Unaudited Actuals
STATE AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	LOTTERY NON PROP 20	CLEAN ENERGY JOBS ACT	LOTTERY PROP 20	SPECIAL ED	SPED MNTL HLTH SERVICES	TOTAL
RESOURCE CODE	1100	6230	6300	6500	6512	
REVENUE OBJECT	8560	8590	8560	8792	8590	
LOCAL DESCRIPTION (if any)						
AWARD						
1. Prior Year Restricted Ending Balance	2,231,980.84	4,624,029.15	1,381,547.49	0.00	739,729.54	8,977,287.02
2. a. Current Year Award	3,700,827.00	1,310.00	1,573,176.00	7,388,102.00	1,336,736.08	14,000,151.08
b. Other Adjustments						0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	3,700,827.00	1,310.00	1,573,176.00	7,388,102.00	1,336,736.08	14,000,151.08
3. Required Matching Funds/Other						0.00
4. Total Available Award (sum lines 1, 2c, & 3)	5,932,807.84	4,625,339.15	2,954,723.49	7,388,102.00	2,076,465.62	22,977,438.10
REVENUES						
5. Cash Received in Current Year	3,158,551.36	1,310.00	1,044,708.63	6,426,251.00	1,013,102.00	11,643,922.99
6. Amounts Included in Line 5 for Prior Year Adjustments						0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	542,275.64	0.00	528,467.37	961,851.00	323,634.08	2,356,228.09
b. Noncurrent Accounts Receivable						0.00
c. Current Accounts Receivable (line 7a minus line 7b)	542,275.64	0.00	528,467.37	961,851.00	323,634.08	2,356,228.09
8. Contributed Matching Funds						0.00
9. Total Available (sum lines 5, 7c, & 8)	3,700,827.00	1,310.00	1,573,176.00	7,388,102.00	1,336,736.08	14,000,151.08
EXPENDITURES						
10. Donor-Authorized Expenditures	2,985,900.82	2,901,517.76	359,238.75	7,388,078.28	1,501,163.64	15,135,899.25
11. Non Donor-Authorized Expenditures				15,484,529.53	0.00	15,484,529.53
12. Total Expenditures (line 10 plus line 11)	2,985,900.82	2,901,517.76	359,238.75	22,872,607.81	1,501,163.64	30,620,428.78
RESTRICTED ENDING BALANCE						
13. Current Year (line 4 minus line 10)	2,946,907.02	1,723,821.39	2,595,484.74	23.72	575,301.98	7,841,538.85

INTERFUND ACTIVITIES



Unaudited Actuals
2018-19 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(12,851.57)	0.00	(55,981.74)				
Other Sources/Uses Detail					0.00	4,656,206.94		
Fund Reconciliation							2,574,870.50	3,258,594.29
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	726.79	0.00	0.00	0.00				
Other Sources/Uses Detail					2,140.57	0.00		
Fund Reconciliation							0.00	20,843.29
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	63,930.14	0.00	55,981.74	0.00				
Other Sources/Uses Detail					119,052.40	0.00		
Fund Reconciliation							104,153.21	456,599.03
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(51,805.36)	0.00	0.00				
Other Sources/Uses Detail					108,013.97	0.00		
Fund Reconciliation							108,013.97	1,734,136.10
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	4,625.39
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	18,155,890.08		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					20,155,890.08	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Unaudited Actuals
2018-19 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					2,427,000.00	0.00	3,189,050.69	501,290.27
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	64,656.93	(64,656.93)	55,981.74	(55,981.74)	22,812,097.02	22,812,097.02	5,976,088.37	5,976,088.37

GENERAL FIXED ASSETS



	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	39,264,110.00		39,264,110.00			39,264,110.00
Work in Progress	61,184,809.00		61,184,809.00	11,909,165.00	41,881,735.00	31,212,239.00
Total capital assets not being depreciated	100,448,919.00	0.00	100,448,919.00	11,909,165.00	41,881,735.00	70,476,349.00
Capital assets being depreciated:						
Land Improvements	196,489,681.00	178,200.00	196,667,881.00	658,692.00		197,326,573.00
Buildings	221,179,766.00	0.00	221,179,766.00	2,095,417.00	0.00	223,275,183.00
Equipment	24,155,966.00	837,874.00	24,993,840.00	1,441,782.00	246,095.00	26,189,527.00
Total capital assets being depreciated	441,825,413.00	1,016,074.00	442,841,487.00	4,195,891.00	246,095.00	446,791,283.00
Accumulated Depreciation for:						
Land Improvements	(31,841,863.00)		(31,841,863.00)			(31,841,863.00)
Buildings	(98,928,912.00)		(98,928,912.00)			(98,928,912.00)
Equipment	(18,689,388.00)		(18,689,388.00)			(18,689,388.00)
Total accumulated depreciation	(149,460,163.00)	0.00	(149,460,163.00)	0.00	0.00	(149,460,163.00)
Total capital assets being depreciated, net	292,365,250.00	1,016,074.00	293,381,324.00	4,195,891.00	246,095.00	297,331,120.00
Governmental activity capital assets, net	392,814,169.00	1,016,074.00	393,830,243.00	16,105,056.00	42,127,830.00	367,807,469.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

LONG TERM DEBT



Unaudited Actuals
2018-19 Unaudited Actuals
Schedule of Long-Term Liabilities

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	237,382,329.00		237,382,329.00	4,397,106.00	7,626,347.00	234,153,088.00	7,616,343.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	1,758,651.00		1,758,651.00		570,280.00	1,188,371.00	586,071.00
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00	6,920,217.00		6,920,217.00	217,454.00
Net Pension Liability	271,450,060.00		271,450,060.00	3,640,312.00		275,090,372.00	
Total/Net OPEB Liability	75,631,652.00	1,601,519.00	77,233,171.00	2,713,459.00		79,946,630.00	
Compensated Absences Payable	1,421,754.00	130,091.00	1,551,845.00	166,148.00		1,717,993.00	
Governmental activities long-term liabilities	587,644,446.00	1,731,610.00	589,376,056.00	17,837,242.00	8,196,627.00	599,016,671.00	8,419,868.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00