



# COLTON JOINT UNIFIED SCHOOL DISTRICT



## ADOPTED BUDGET 2019-2020

Presented to Governing Board June 17, 2019



# 2019-20 ADOPTED BUDGET

## BOARD OF EDUCATION

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**Colton Joint Unified School District**  
**2019-20 Proposed Budget Report and Multiyear Fiscal Projection**

Public Hearing – June 6, 2019  
 Adoption – June 17, 2019

Local Educational Agencies (LEAs) are required to adopt a budget prior to July 1 of each year in order to authorize the expenditure of funds. The proposed budget is only an initial blueprint for revenues and expenditures since the preparation of the adopted budget occurs before the State has enacted its budget, and before actual revenues and expenditures are known for the current year. In the event that material revisions are necessary, a revised budget will be presented to the Board no less than 45 days after the enacted State budget.

Illustrated below is a summary of the proposed State budget and budget guidelines as provided by the County Office of Education and School Services of California. The Proposed Budget Report also contains financial summaries, multi-year projections and detailed financial state reports relating to the projected financial activity for 2019-20 through 2021-22 specific to the Colton Joint Unified School District.

**Governor’s Revised State Budget Proposal “May Revision”**

Governor Newsom released his proposed Revised State budget on May 9th for the upcoming 2019-20 fiscal year. Due to strong April tax revenues, the Governor was able to preserve the majority of his proposals and continue his “California for All” vision from January. The Governor’s budget, while not forecasting a recession, is based on conservative economic and revenue assumptions. However, as in prior years, the May Revision emphasizes that continued economic growth is dependent on consumer spending, which relies heavily on wage and salary increases, as well as investments. Even though a recession is not forecasted, the May Revision includes an additional \$1.2 billion deposit into the Rainy Day Fund, which results in the reserve balance being \$16.5 billion in 2019-20; projecting to reach its constitutional cap of 10% of General Fund revenues in 2020-21. Additionally, the May Revision also proposes a deposit of \$389 million into the Public School System Stabilization Account.

For 2019-20, this Proposition 98 guarantee continues to be funded based on approximately 38% (education’s portion) of the State’s General Fund revenues. Therefore, the May Revision proposes a Proposition 98 guarantee of \$81.1 billion, which is an increase of \$389.3 million from the Governor’s January Budget.

**LCFF Cost-of-Living-Adjustment (COLA):** Funding for the Local Control Funding Formula (LCFF) is in its second year of being funded at target levels (i.e. 100% of full implementation), and is expected to increase by \$1.96 billion based on a 2019-20 cost-of-living-adjustment (COLA) of 3.26%; slightly lower than January’s estimate of a 3.46% COLA (\$2 billion increase). Illustrated below is a comparison of the COLA percentages:

Description	2018-19	2019-20	2020-21	2021-22
Annual COLA – Enacted (June 2018)	3.70%*	2.57%	2.67%	3.42%
Annual COLA – Proposed (January 2019)	3.70%*	3.46%	2.86%	2.92%
Annual COLA – Revised (May 2019)	3.70%*	3.26%	3.00%	2.80%

\* COLA relating to programs other than LCFF is 2.71%

**One-Time Discretionary Funding.** Unlike in past years, the 2019-20 May Revision does not propose any one-time Proposition 98 discretionary funding, which remains unchanged from the Governor's January proposal.

**Additional 2019-20 Proposed Budget Components.** Additional components of the Governor's 2019-20 budget contains the following:

- In addition to the COLA impacting the LCFF, the COLA also impacts other education programs that are funded outside of the LCFF (i.e. mandate block grant, special education, preschool, child nutrition, etc.)
- \$696.2 million (\$119 million increase of on-going funds from January) to support expanded special education services and school readiness support for LEAs with high percentages of both students with disabilities and English Learner/ socioeconomic disadvantaged students
  - In order to qualify, LEAs would need to have a three year average with a UPP percent of at least 55% and have a special education enrollment above 10.93% of total enrollment
  - Qualifying LEAs would receive approximately \$14,000 for each student with disabilities above the state average
  - This proposal may change significantly before the final State budget is enacted.
- Proposes an additional year of funding for the Classified School Employee Summer Assistance Program with \$36 million of one-time funds
- \$500,000 in one-time, non-Proposition 98 funds to increase an LEA's ability to draw down federal funds for medically related Special Education services, and to transition three-year old students with disabilities from regional centers to local LEAs
- Increases and reductions to Early Childhood funding from Governor's January proposal
  - \$80.5 million from the Cannabis Fund for subsidized child care for school-age children from income-eligible families
    - The Governor's January proposal did not include any child care slots
  - Funds the first 10,000 full day non-LEA slots by April 2020
    - Postpones the funding of the remaining 20,000 full-day non-LEA slots to an unspecified date
  - Proposes to extend the paid family leave program by two weeks after the birth or adoption of a child, and exempts diapers and feminine hygiene products from sales taxes through December 31, 2021
    - Instead, the Disability Insurance Fund would be utilized to fund this extended benefit
- \$600 million in one-time non-Proposition 98 funding (a decrease of \$150 million from January) for expanding access to full-day kindergarten by:
  - Increasing the State's share of grant to 75% for school districts converting from part-day to full-day kindergarten
  - Making funding available over a three-year period, with eligibility in the first two years limited to school districts that will convert their programs from part day to full day
- Continues to propose \$10 million one-time, non-Proposition 98 funds to plan and develop a longitudinal data system that would connect data multiple educational and workforce segments

- Three proposals to address the challenge of hiring and retaining qualified teachers (Workforce Investments):
  - \$44.8 million one-time, non-Proposition 98 funds for training and resources to build capacity and skills relating to inclusive practices, social emotional learning, computer science, restorative practices, and subject matter competency
  - \$89.8 million one-time, non-Proposition 98 funds for loan assumptions, up to \$20,000 for newly credentialed teachers
    - An estimated 4,500 loan repayments will be available for S.T.E.M. and Special Education teachers that commit at least four years in high-need schools with the highest rates of non-credentialed or waiver teachers.
  - \$13.9 million in ongoing federal funds for professional learning opportunities for school administrators to successfully support California's diverse student population
- Proposal to increase student access to computer science education in the following manner:
  - \$15 million one-time, non-Proposition 98 funding to address persistent gaps in broadband infrastructure
  - \$1 million one-time, non-Proposition 98 funding to establish a Computer Science Coordinator under the State Board of Education

**Proposed Pension Relief.** After years of pension rate increases, the 2019-20 Governor's proposed budget contains some financial relief as follows:

- An additional \$150 million from January resulting in a \$3.15 billion one-time investment of non-Proposition 98 funds that will be used to further reduce CalSTRS employer contribution rates in 2019-20 and beyond in the following manner:
  - \$850 million to decrease the statutory CalSTRS employer contributions from 18.13% to 16.7% for 2019-20, and from 19.1% to 18.1% in 2020-21
  - \$2.3 billion to decrease the employers' share of the unfunded STRS liability and reduce employer contribution rates long term

### **Federal Funding**

The approved 2019 federal spending bill includes an increase to education funding on a national level by \$581 million; Title I and federal special education each received an increase of \$100 million. Please note that these increases are inconsequential since California receives one-tenth of these national figures that is spread among all LEAs across the State.

President Donald Trump released the Fiscal Year 2020 Budget Proposal on March 11, 2019. While it retained the level funding for two of the largest federally funded programs (Title I and Individuals with Disabilities Education Act), the President proposed to reduce education funding by \$8.5 billion from federal fiscal year 2019 for a proposed total of \$62 billion. The largest programs proposed for elimination include:

- 21st Century Community Learning Centers (\$1.2 billion)
- Student Support and Academic Enrichment Grants (\$1.2 billion)
- Supporting Effective Instruction State Grants (\$2.1 billion)

### **Routine Restricted Maintenance Account:**

Per Education Code Section 17070.75, school districts are required to deposit into the account a minimum amount equal to or greater than three percent (3%) of the total General Fund

expenditures and other financing uses for that fiscal year. While school districts have taken advantage of multiple flexibility provisions over the past decade, school districts must now comply with the 3% contribution provision beginning in 2019-20 due to the interpretation of Education Code Section 17070.75(b)(2)(B-C) by the California Department of Education. Illustrated below are the primary compliance components:

- The 3% contribution is calculated on total General Fund expenditures, including other financing uses (i.e. transfers out, debt issuances relating to the General Fund)
- The 3% contribution incorporates RRMA and CalSTRS on-behalf expenditures
- The final 3% contribution is based on year-end actual data; therefore, while it is developed based on budget, it must be trued up using actual expenditures
- The actual contribution will be audited as part of the School Facility Program Bond Audit

### Reserves

**District Reserve Requirements (Senate Bill 858):** The 2014 State Budget Act and the passage of Proposition 2 in November 2014 established a hard cap on district reserves, if all of the following conditions are met:

1. Proposition 98 must be funded based on Test 1
2. Full repayment of the maintenance factor prior to 2014-15
3. Proposition 98 provides sufficient funds to support enrollment growth and the statutory COLA
4. Capital gains exceed 8% of General Fund revenues

Prior law specified that in any fiscal year immediately following a year in which a transfer of any amount is made to the Public School System Stabilization Account, a district's assigned or unassigned fund balance (including Fund 01 and Fund 17) may not exceed two times the reserve for economic uncertainty (three times the reserve for economic uncertainty for districts with more than 400,000 ADA).

However, Senate Bill (SB) 751 which became effective January 1, 2018 made changes to the school district reserve cap law in the following manner:

- It requires that the reserve cap is triggered in a fiscal year immediately after a fiscal year in which the amount of moneys in the Public School System Stabilization Account is equal to or exceeds three percent of the combined total of General Fund revenues appropriated for school districts and allocated local proceeds of taxes (Proposition 98 funding), as specified, for that fiscal year
- Adjusts the reserve cap from a combined assigned and unassigned ending fund balance based on the size of the district to a combined assigned or unassigned ending balance, in the General Fund (01) and the Special Reserve Fund for Other Than Capital Outlay (17), of 10% of those Funds for all districts
- Reserves would be capped at 10% as long as the amount in the Public School System Stabilization Account remained at 3% or greater of the Proposition 98 amount in each preceding year
  - The State must notify local educational agencies when the conditions are and are no longer applicable
- Basic aid school districts and districts with fewer than 2,501 average daily attendance are exempt from the reserve cap requirement

The district reserve cap is not activated for 2019-20 since all four above provisions were not met in 2018-19. While all four provisions illustrated above are expected to be met in 2019-20, a cap on district reserves will not be triggered for 2020-21 since the Proposition 98 reserve will be well below the required 3% of the Proposition 98 funding level to activate the cap.

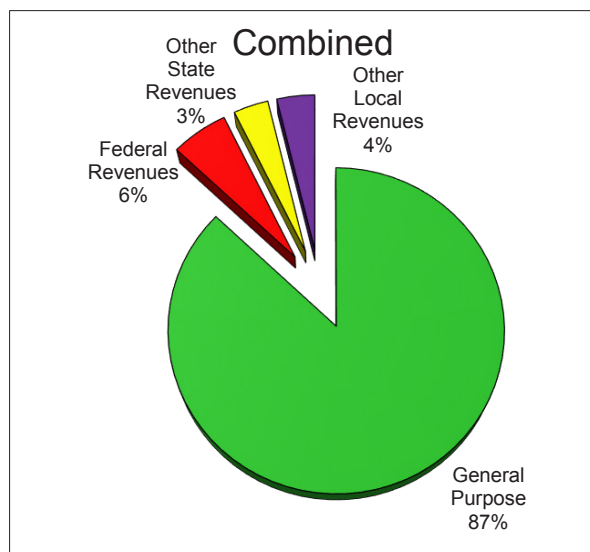
**2019-20 Colton Joint Unified School District Primary Budget Components**

- ❖ Average Daily Attendance (ADA) is estimated at 20,632 (excludes COE ADA).
  - Due to declining enrollment the funded ADA will be based on the prior year ADA of 20,910.95.
- ❖ The District’s estimated unduplicated pupil percentage for supplemental and concentration funding is estimated to be 82.21%; the percentage will be revised based on actual data.
- ❖ Lottery revenue is estimated to be \$151 per ADA for unrestricted purposes and \$53 per ADA for restricted purposes.
- ❖ Mandated Cost Block Grant is \$32.18 for K-8 ADA and \$61.94 for 9-12 ADA.
- ❖ 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. A summary of the major funding sources is illustrated below:

Description	Unrestricted	Combined
General Purpose Revenue (LCFF)	\$234,676,584	\$234,676,584
Federal Revenues	\$120,002	\$15,370,791
Other State Revenues	\$4,383,539	\$9,380,955
Other Local Revenues	\$1,703,197	\$10,195,641
<b>TOTAL</b>	<b>\$240,883,322</b>	<b>\$269,623,971</b>



**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.

Proposition 30 provides that a portion of K-14 general purpose funds must be utilized for instructional purposes. Revenues generated from Proposition 30 are deposited into an account called the Education Protection Account (EPA). The District receives funds from the EPA based on its proportionate share of statewide general purpose funds. A corresponding reduction is made to its state aid funds.

Subsequently, on November 8, 2016, the voters approved the California Children’s Education and Health Care Protection Act (Proposition 55) that maintains increased personal income tax rates for taxpayers in high tax brackets through 2030. Proposition 55 did not extend the sales tax increase; therefore, the temporary sales tax increase expired at the end of calendar year 2016.

K-14 local agencies have the sole authority to determine how the funds received from the EPA are spent, but with these 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.

Illustrated below is how the District’s EPA funds are appropriated for 2019-20. The amounts will be revised throughout the year based on information received from the State.

<b>Education Protection Account (EPA) Budget</b>	
<b>2019-20 Fiscal Year</b>	
Description	Amount
<b>BEGINNING BALANCE</b>	\$0
<b>BUDGETED EPA REVENUES:</b>	
<i>Estimated EPA Funds</i>	\$31,688,669
<b>BUDGETED EPA EXPENDITURES:</b>	
<i>Certificated Instructional Salaries</i>	\$26,053,333
<i>Certificated Instructional Benefits</i>	\$5,635,336
<b>TOTAL</b>	<b>\$31,688,669</b>
<b>ENDING BALANCE</b>	<b>\$0</b>

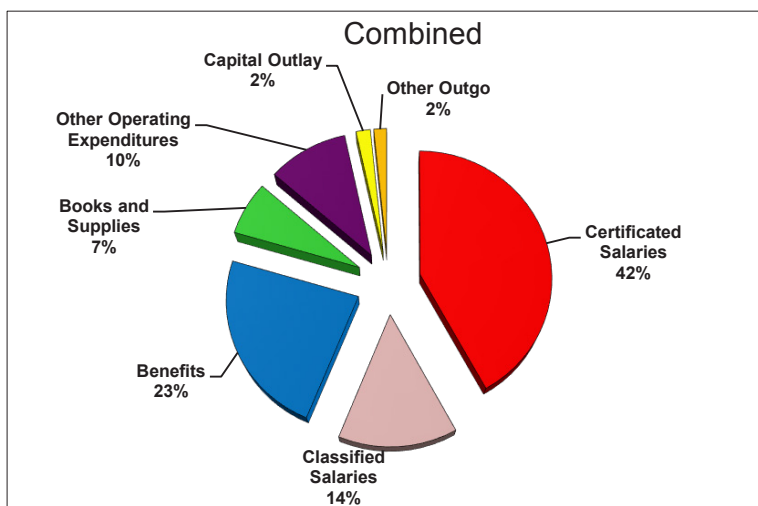


### Operating Expenditure Components

The General Fund is used for the majority of the functions within the District. As illustrated below, salaries and benefits comprise approximately 82% of the District's unrestricted budget, and approximately 79% of the total General Fund budget.

Description	Unrestricted	Combined
Certificated Salaries	\$99,783,211	\$116,229,323
Classified Salaries	\$30,012,036	\$39,231,922
Benefits (Payroll Taxes and Health & Welfare Contributions)	\$53,324,675	\$64,543,072
Books and Supplies	\$13,588,083	\$18,939,208
Other Operating Expenditures	\$17,443,061	\$28,299,360
Capital Outlay	\$3,514,273	\$4,999,029
Other Outgo	\$2,780,624	\$4,491,724
<b>TOTAL</b>	<b>\$220,445,963</b>	<b>\$276,733,638</b>

Following is a graphical representation of expenditures by percentage:



### General Fund Contributions to Restricted Programs

The following contributions of unrestricted resources to restricted programs are necessary to cover restricted program expenditures in excess of revenue:

Description	Amount
Special Education, Various Programs	\$19,557,564
Restricted Maintenance Account	\$8,400,000
OPEB Contribution	\$1,500,000
Child Development Fund	\$284,918
Cafeteria Fund	\$150,000
Adult Education Fund	\$148,957
<b>TOTAL CONTRIBUTIONS</b>	<b>\$30,041,439</b>

**General Fund Summary**

The District's 2019-20 General Fund projects a total operating deficit of \$9.2 million resulting in an estimated ending fund balance of \$32.5 million. The components of the District's fund balance are as follows: revolving cash & other nonspendables - \$200,000; restricted programs - \$8,044,706; economic uncertainty - \$8,364,600; assignments - \$7,155,934; and unassigned - \$8,782,711. In accordance with SB 858 a detail description of assigned & unassigned balances is illustrated on the last page of this narrative.

**Cash Flow**

The District anticipates having positive monthly cash balances during the 2019-20 school year. Cash is always closely monitored in order to ensure the District is liquid to satisfy its obligations.

**Fund Summaries**

Illustrated below is a summary of each Fund's fund balance and corresponding change.

<b>FUND</b>	<b>2018-19</b>	<b>Est. Net Change</b>	<b>2019-20</b>
General Fund (Unrestricted and Restricted)	\$41,741,494	(\$9,193,542)	\$32,547,952
Adult Education Fund	\$72,755	(\$72,755)	\$0
Child Development Fund	\$1	\$0	\$1
Cafeteria Fund	\$1,372,479	(\$197,011)	\$1,175,468
Deferred Maintenance Fund	\$415,733	\$10,000	\$425,733
Building Fund	\$8,066,191	(\$7,585,864)	\$480,327
Capital Facilities Fund	\$13,905,652	(\$12,413,191)	\$1,492,461
County School Facilities Fund	\$2,768,729	(\$2,714,376)	\$54,353
Special Reserve for Capital Outlay Fund	\$20,216,361	(\$18,115,890)	\$2,100,471
Bond Interest & Redemption Fund	\$21,209,056	\$1	\$21,209,057
Community Facility Districts	\$4,758,561	\$215,851	\$4,974,412
Self-Insurance Fund	\$14,937,763	(\$71,308)	\$14,866,455
<b>TOTAL</b>	<b>\$129,464,773</b>	<b>(\$50,138,086)</b>	<b>\$79,326,688</b>

## **Multivyear Projection**

### ***General Planning Factors:***

Illustrated below are the latest factors released by the Department of Finance (DOF) that districts are expected to utilize as planning factors:

<i>Description</i>	<i>Fiscal Year</i>			
	<i>2018-19</i>	<i>2019-20</i>	<i>2020-21</i>	<i>2021-22</i>
<b>COLA</b>	2.71% (3.70% LCFF Only)	3.26%	3.00%	2.80%
<b>LCFF Gap Funding Percentage</b>	100%/Target	N/A - Target	N/A - Target	N/A - Target
<b>STRS Employer Rates (Current Rates / AB1469)</b>	16.28%	18.13%	19.10%	18.60%
<b>OR</b>				
<b>STRS Employer Rates (Governor's Proposed Rates)</b>	16.28%	16.70%	18.10%	17.80%
<b>PERS Employer Rates (PERS Board / Actuary)</b>	18.062%	20.733%	23.60%	24.90%
<b>Lottery – Unrestricted per ADA</b>	\$151	\$151	\$151	\$151
<b>Lottery – Prop. 20 per ADA</b>	\$53	\$53	\$53	\$53
<b>Mandated Cost per ADA / One Time Allocation</b>	\$184	\$0	\$0	\$0
<b>Mandate Block Grant for Districts: K-8 per ADA</b>	\$31.16	\$32.18	\$33.15	\$34.08
<b>Mandate Block Grant for Districts: 9-12 per ADA</b>	\$59.83	\$61.94	\$63.80	\$65.59
<b>Mandate Block Grant for Charters: K-8 per ADA</b>	\$16.33	\$16.86	\$17.37	\$17.86
<b>Mandate Block Grant for Charters: 9-12 per ADA</b>	\$45.23	\$46.87	\$48.28	\$49.63
<b>Routine Restricted Maintenance Account</b> * <i>Percentage of total General Fund expenditures and financing uses</i>  ( <i>Note: For the 2018-19 fiscal year, LEAs receiving School Facility Program (SFP) Prop. 51 funding, the RRMA requirement reverts to 3% of total General Fund expenditures and financing uses after the receipt of the SFP funds.</i> )	Greater of: Lesser of 3%* / 2014-15 Amount or 2%*	Equal to or greater than 3% of total <u>actual</u> General Fund expenditures & financing uses	Equal to or greater than 3% of total <u>actual</u> General Fund expenditures & financing uses	Equal to or greater than 3% of total <u>actual</u> General Fund expenditures & financing uses

Various aspects of the planning factors illustrated above will be further discussed below with the District's specific revenue and expenditure assumptions.

### ***Revenue Assumptions:***

The District continues to anticipate a decline in its enrollment, based on trends. The Local Control Funding Formula revenue is based on the Department of Finance's estimates of COLA percentages applied to the base funding for the District's estimated ADA in future years. Unrestricted local and state revenue is estimated to remain relatively constant for the subsequent years. Restricted revenue is associated with costs relating to self-funded programs.

### ***Expenditure Assumptions:***

Certificated step and column costs are expected to increase by 1.3% each year. Unrestricted certificated salaries include a reduction of five certificated positions in a future year due to expected declines in enrollment. Classified step costs are expected to increase by 1.3% each year.

As a result, adjustments to benefits reflect the effects of salary changes noted above, program adjustments, and expected increases to employer health and welfare and pension costs.

Unrestricted supplies and operating expenditures are estimated to fluctuate due to scheduled textbook adoptions, student technology updates, and facilities updates. Restricted supplies and operating expenditures are estimated to remain constant but will adjust with changes in revenue for restricted programs. Capital outlay, other outgo, and transfers are estimated to remain relatively constant. Contributions to restricted programs are expected to continue to increase due to salary and benefit cost increases for restricted programs that receive support from the unrestricted general fund.

**Estimated Ending Fund Balances:**

During 2020-21, the District estimates that the General Fund is projected to deficit spend by \$3.6 million resulting in an unrestricted ending General Fund balance of approximately \$20.5 million.

During 2021-22, the District estimates that the General Fund is projected to deficit spend by \$2.2 million resulting in an unrestricted ending General Fund balance of \$17.9 million.

In accordance with the disclosure requirements of Senate Bill 858, amounts over the State mandated reserve of three percent of total General Fund outgo are reserved for the following activities:

<b>Minimum Recommended Reserve for Economic Uncertainty &amp; Combined Assigned and Unassigned/Unappropriated Fund Balances:</b>				
<b>Objects 9780/9789/9790:</b>		<b>2019-20 Budget</b>	<b>2020-21 MYP</b>	<b>2021-22 MYP</b>
Fund 01: General Fund (3% REU and Non-spendable reserves)		\$8,564,600	\$8,506,400	\$8,557,100
Fund 01: Assigned and Unassigned Fund Balance		\$23,983,351	\$20,463,169	\$18,211,321
	Total Assigned and Unassigned Ending Fund Balances	\$32,547,951	\$28,969,569	\$26,768,421
	District Standard Reserve Level (Form CS Line 10B-4)	3%	3%	3%
	General Fund Combined Expenses and Financing Uses (MYP Line 11)	\$278,817,513	\$276,878,736	\$278,567,595
	<b>Less District Minimum Reserve for Economic Uncertainties</b>	<b>\$8,364,600</b>	<b>\$8,306,400</b>	<b>\$8,357,100</b>
	<b>Remaining Balance to Substantiate Need</b>	<b>\$24,183,351</b>	<b>\$20,663,169</b>	<b>\$18,411,321</b>
<b>Reasons for Fund Balances above Minimum Reserve for Economic Uncertainties:</b>				
<b>Fund</b>	<b>Description of Reason</b>	<b>2019-20 Budget</b>	<b>2020-21 MYP</b>	<b>2021-22 MYP</b>
01	Non-spendable reserves	\$200,000	\$200,000	\$200,000
01	LCAP Proportionality	\$1,577,552	\$1,577,552	\$1,577,552
01	Cover 2020-21 Projected Deficit Spending	\$3,578,382		
01	Cover 2021-22 Projected Deficit Spending		\$2,201,149	
01	Cover 2022-23 Projected Deficit Spending			\$3,930,138
01	Facility relocation costs	\$1,000,000	\$1,000,000	
01	Vehicle/Athletics/Field Renovation/Student Technology Refresh	\$1,000,000	\$1,000,000	
01	Restricted Programs	\$8,044,706	\$8,428,052	\$8,792,687
01	Additional reserve for salary and benefit increases, budget stability	\$8,782,711	\$6,256,416	\$3,910,944
	<b>Total of Substantiated Needs</b>	<b>\$24,183,351</b>	<b>\$20,663,169</b>	<b>\$18,411,321</b>

***Conclusion:***

Despite current year and future projected deficit spending, the projected budget and multi-year projections support that the District is projecting to be able to meet its financial obligations for the current and subsequent two years.

Administration is confident that the District will be able to maintain prudent operating reserves, and have the necessary cash in order to ensure that the District remains fiscally solvent.

Colton Joint Unified School District  
2018-19 Estimated Actuals and 2019-20 Budget  
Multi-year Projection

	Estimated Actuals 2018-19			Budget 2019-20			Projection 2020-21			Projection 2021-22		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
<b>Revenue</b>												
General Purpose	230,013,150	0	230,013,150	234,676,584	0	234,676,584	238,352,967	0	238,352,967	241,419,060	0	241,419,060
Federal Revenue	193,453	17,483,356	17,676,809	120,002	15,250,789	15,370,791	120,002	15,250,789	15,370,791	120,002	15,250,789	15,370,791
State Revenue	6,239,094	4,753,392	10,992,486	4,383,539	4,997,416	9,380,955	4,383,539	4,997,416	9,380,955	4,383,539	4,997,416	9,380,955
Local Revenue	1,709,052	8,507,240	10,216,292	1,703,197	8,492,444	10,195,641	1,703,197	8,492,444	10,195,641	1,703,197	8,492,444	10,195,641
<b>Total Revenue</b>	<b>238,154,749</b>	<b>30,743,988</b>	<b>268,898,737</b>	<b>240,883,322</b>	<b>28,740,649</b>	<b>269,623,971</b>	<b>244,559,705</b>	<b>28,740,649</b>	<b>273,300,354</b>	<b>247,625,798</b>	<b>28,740,649</b>	<b>276,366,447</b>
<b>Expenditures</b>												
Certificated Salaries	98,854,029	16,392,331	115,246,360	99,783,211	16,446,112	116,229,323	100,681,257	16,659,912	117,341,169	102,043,517	16,876,512	118,920,029
Classified Salaries	28,942,141	9,101,060	38,043,201	30,012,036	9,219,886	39,231,922	30,423,526	9,339,786	39,763,312	30,930,925	9,461,186	40,392,111
Benefits	50,326,569	10,378,003	60,704,572	53,324,675	11,218,397	64,543,072	56,733,319	11,950,548	68,683,867	58,001,762	12,259,317	70,261,079
Books and Supplies	8,994,390	4,939,009	13,933,398	13,588,083	5,351,125	18,939,208	9,338,083	5,351,125	14,689,208	7,838,083	5,351,125	13,189,208
Other Services & Oper. Expenses	15,640,064	12,223,253	27,863,317	17,443,061	10,856,299	28,299,360	13,443,061	10,856,299	24,299,360	13,443,061	10,856,299	24,299,360
Capital Outlay	2,211,321	4,485,888	6,697,209	3,514,273	1,484,756	4,999,029	3,514,273	1,484,756	4,999,029	3,514,273	1,484,756	4,999,029
Other Outgo 7xxx	3,411,000	0	3,411,000	4,588,348	0	4,588,348	4,588,348	0	4,588,348	3,973,626	0	3,973,626
Transfer of Indirect 73xx	(1,610,956)	1,473,999	(136,957)	(1,807,724)	1,711,100	(96,624)	(1,807,724)	1,738,292	(69,432)	(1,807,724)	1,757,003	(50,721)
<b>Total Expenditures</b>	<b>206,768,558</b>	<b>58,993,542</b>	<b>265,762,099</b>	<b>220,445,963</b>	<b>56,287,675</b>	<b>276,733,638</b>	<b>216,914,143</b>	<b>57,380,718</b>	<b>274,294,861</b>	<b>217,937,522</b>	<b>58,046,198</b>	<b>275,983,720</b>
Deficit/Surplus	31,386,191	(28,249,554)	3,136,637	20,437,359	(27,547,026)	(7,109,667)	27,645,562	(28,640,069)	(994,507)	29,688,276	(29,305,549)	382,726
Other Sources/(uses) Transfers in/(out) Contributions to Restricted	0 (4,785,686) (26,967,971)	0 0 26,967,971	0 (4,785,686) 0	0 (2,083,875) (27,957,564)	0 0 27,957,564	0 (2,083,875) 0	0 (2,583,875) (29,023,415)	0 0 29,023,415	0 (2,583,875) 0	0 (2,583,875) (29,670,184)	0 0 29,670,184	0 (2,583,875) 0
<b>Net increase (decrease) in Fund Balance</b>	<b>(367,466)</b>	<b>(1,281,583)</b>	<b>(1,649,049)</b>	<b>(9,604,080)</b>	<b>410,538</b>	<b>(9,193,542)</b>	<b>(3,961,728)</b>	<b>383,346</b>	<b>(3,578,382)</b>	<b>(2,565,784)</b>	<b>364,635</b>	<b>(2,201,149)</b>
Beginning Balance	34,474,791	8,915,751	43,390,542	34,107,325	7,634,168	41,741,493	24,503,245	8,044,706	32,547,951	20,541,517	8,428,052	28,969,569
<b>Ending Balance</b>	<b>34,107,325</b>	<b>7,634,168</b>	<b>41,741,493</b>	<b>24,503,245</b>	<b>8,044,706</b>	<b>32,547,951</b>	<b>20,541,517</b>	<b>8,428,052</b>	<b>28,969,569</b>	<b>17,975,733</b>	<b>8,792,687</b>	<b>26,768,420</b>
Ending Balance % of Total Expenditures	14.3%		15.4%	9.8%		11.7%	8.3%		10.5%	7.2%		9.6%
Reserve for Econ Uncertainty (3%)	8,398,500		8,398,500	8,364,600		8,364,600	8,306,400		8,306,400	8,357,100		8,357,100
Revolving/Stores/Prepays	322,753		322,753	200,000		200,000	200,000		200,000	200,000		200,000
LCAP MPP Est.	4,577,552		4,577,552	1,577,552		1,577,552	1,577,552		1,577,552	1,577,552		1,577,552
Deficit Spending 2019-20	9,193,542		9,193,542	3,578,382		3,578,382	2,201,149		2,201,149	3,930,138		3,930,138
Deficit Spending 2020-21												
Deficit Spending 2021-22												
Facility relocation costs	500,000		500,000	1,000,000		1,000,000	1,000,000		1,000,000	1,000,000		1,000,000
Vehicle/Athletics/Field Renovation/Student Technology 1:1 Refresh	1,950,000		1,950,000	1,000,000		1,000,000	1,000,000		1,000,000	1,000,000		1,000,000
Restricted Programs		7,634,168	7,634,168	8,044,706		8,044,706	8,428,052		8,428,052	8,792,687		8,792,687
<b>Unappropriated Fund Balance</b>	<b>9,164,978</b>	<b>0</b>	<b>9,164,978</b>	<b>8,782,711</b>	<b>0</b>	<b>8,782,711</b>	<b>6,256,416</b>	<b>0</b>	<b>6,256,416</b>	<b>3,910,944</b>	<b>0</b>	<b>3,910,944</b>
Unappropriated Percent			3.4%			3.2%			2.3%			1.4%

Colton Joint Unified School District  
2018-19 Estimated Actuals and 2019-20 Budget

Notes:

1. Project on-going declining enrollment
2. Includes estimated cost of step & column
3. Cost and savings related to 2017-18 SERP included
4. Includes changes to pension contributions and 3% average increase for Health and Welfare

ANNUAL BUDGET REPORT:  
July 1, 2019 Budget Adoption

Insert "X" in applicable boxes:

This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the governing board of the school district pursuant to Education Code sections 33129, 42127, 52060, 52061, and 52062.

If the budget includes a combined assigned and unassigned ending fund balance above the minimum recommended reserve for economic uncertainties, at its public hearing, the school district complied with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a) of Education Code Section 42127.

Budget available for inspection at:

Public Hearing:

Place: 1212 Valencia Dr. Colton CA  
Date: 5/31/2019 - 6/6/2019

Place: 18829 Orange St. Bloomington CA  
Date: June 06, 2019  
Time: 06:00 PM

Adoption Date: June 17, 2019

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

Contact person for additional information on the budget reports:

Name: Jessica Hurst Telephone: 909-580-5000  
Title: Director of Fiscal Services E-mail: Jessica\_Hurst@CJUSD.net

**Criteria and Standards Review Summary**

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

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



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

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

<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		<ul style="list-style-type: none"> <li>If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2018-19) annual payment?</li> </ul>		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		<ul style="list-style-type: none"> <li>If yes, are they lifetime benefits?</li> </ul>	X	
		<ul style="list-style-type: none"> <li>If yes, do benefits continue beyond age 65?</li> </ul>	X	
		<ul style="list-style-type: none"> <li>If yes, are benefits funded by pay-as-you-go?</li> </ul>		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		X
		<ul style="list-style-type: none"> <li>Certificated? (Section S8A, Line 1)</li> <li>Classified? (Section S8B, Line 1)</li> <li>Management/supervisor/confidential? (Section S8C, Line 1)</li> </ul>		X
			n/a	
S9	Local Control and Accountability Plan (LCAP)	<ul style="list-style-type: none"> <li>Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?</li> <li>Approval date for adoption of the LCAP or approval of an update to the LCAP:</li> </ul>		X
			<b>Jun 17, 2019</b>	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		X

<b>ADDITIONAL FISCAL INDICATORS</b>			<b>No</b>	<b>Yes</b>
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	

<b>ADDITIONAL FISCAL INDICATORS (continued)</b>			<b>No</b>	<b>Yes</b>
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?		<b>X</b>
A7	Independent Financial System	Is the district's financial system independent from the county office system?	<b>X</b>	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	<b>X</b>	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	<b>X</b>	

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to EC Section 42141, if a school district, either individually or as a member of a joint powers agency, is self-insured for workers' compensation claims, the superintendent of the school district annually shall provide information to the governing board of the school district regarding the estimated accrued but unfunded cost of those claims. The governing board annually shall certify to the county superintendent of schools the amount of money, if any, that it has decided to reserve in its budget for the cost of those claims.

To the County Superintendent of Schools:

(  ) Our district is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

Total liabilities actuarially determined:	\$	<u>9,259,000.00</u>
Less: Amount of total liabilities reserved in budget:	\$	<u>15,888,819.00</u>
Estimated accrued but unfunded liabilities:	\$	<u>(6,629,819.00)</u>

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

\_\_\_\_\_

\_\_\_\_\_

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

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

Date of Meeting: Jun 17, 2019

For additional information on this certification, please contact:

Name: Jessica Hurst

Title: Director of Fiscal Services

Telephone: 909-580-5000

E-mail: Jessica\_Hurst@CJUSD.net

# **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 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	230,013,150.00	0.00	230,013,150.00	234,676,584.00	0.00	234,676,584.00	2.0%
2) Federal Revenue		8100-8299	193,453.00	17,483,356.00	17,676,809.00	120,002.00	15,250,789.00	15,370,791.00	-13.0%
3) Other State Revenue		8300-8599	6,239,094.00	4,753,392.00	10,992,486.00	4,383,539.00	4,997,416.00	9,380,955.00	-14.7%
4) Other Local Revenue		8600-8799	1,709,051.64	8,507,240.00	10,216,291.64	1,703,196.64	8,492,444.00	10,195,640.64	-0.2%
5) TOTAL, REVENUES			238,154,748.64	30,743,988.00	268,898,736.64	240,883,321.64	28,740,649.00	269,623,970.64	0.3%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	98,854,029.00	16,392,331.00	115,246,360.00	99,783,211.00	16,446,112.00	116,229,323.00	0.9%
2) Classified Salaries		2000-2999	28,942,141.00	9,101,060.00	38,043,201.00	30,012,036.00	9,219,886.00	39,231,922.00	3.1%
3) Employee Benefits		3000-3999	50,326,568.97	10,378,003.00	60,704,571.97	53,324,675.00	11,218,397.00	64,543,072.00	6.3%
4) Books and Supplies		4000-4999	8,994,389.56	4,939,008.63	13,933,398.19	13,588,082.56	5,351,125.00	18,939,207.56	35.9%
5) Services and Other Operating Expenditures		5000-5999	15,640,064.00	12,223,252.50	27,863,316.50	17,443,061.00	10,856,299.00	28,299,360.00	1.6%
6) Capital Outlay		6000-6999	2,211,321.00	4,485,887.54	6,697,208.54	3,514,273.00	1,484,756.11	4,999,029.11	-25.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	3,411,000.00	0.00	3,411,000.00	4,588,348.00	0.00	4,588,348.00	34.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,610,956.00)	1,473,999.00	(136,957.00)	(1,807,724.00)	1,711,100.00	(96,624.00)	-29.4%
9) TOTAL, EXPENDITURES			206,768,557.53	58,993,541.67	265,762,099.20	220,445,962.56	56,287,675.11	276,733,637.67	4.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>									
			31,386,191.11	(28,249,553.67)	3,136,637.44	20,437,359.08	(27,547,026.11)	(7,109,667.03)	-326.7%
<b>D. OTHER FINANCING SOURCES/USES</b>									
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	4,785,686.00	0.00	4,785,686.00	2,083,875.00	0.00	2,083,875.00	-56.5%
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	(26,967,971.00)	26,967,971.00	0.00	(27,957,564.00)	27,957,564.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(31,753,657.00)	26,967,971.00	(4,785,686.00)	(30,041,439.00)	27,957,564.00	(2,083,875.00)	-56.5%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(367,465.89)	(1,281,582.67)	(1,649,048.56)	(9,604,079.92)	410,537.89	(9,193,542.03)	457.5%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	36,035,679.73	8,915,750.59	44,951,430.32	34,107,325.65	7,634,167.92	41,741,493.57	-7.1%
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	34,107,325.65	7,634,167.92	41,741,493.57	-3.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			34,474,791.54	8,915,750.59	43,390,542.13	34,107,325.65	7,634,167.92	41,741,493.57	-3.8%
2) Ending Balance, June 30 (E + F1e)			34,107,325.65	7,634,167.92	41,741,493.57	24,503,245.73	8,044,705.81	32,547,951.54	-22.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	50,000.00	0.00	50,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	150,000.00	0.00	150,000.00	0.00	0.00	0.00	-100.0%
Prepaid Items		9713	122,753.00	0.00	122,753.00	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	7,634,167.92	7,634,167.92	0.00	8,044,705.81	8,044,705.81	5.4%
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	0.00	0.00	0.00	7,155,934.00	0.00	7,155,934.00	New
Other Assignments	0000	9780				7,155,934.00		7,155,934.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	8,398,500.00	0.00	8,398,500.00	0.00	0.00	0.00	-100.0%
Unassigned/Unappropriated Amount		9790	25,386,072.65	0.00	25,386,072.65	17,347,311.73	0.00	17,347,311.73	-31.7%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	34,107,325.65	7,634,167.92	41,741,493.57				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			34,107,325.65	7,634,167.92	41,741,493.57				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			34,107,325.65	7,634,167.92	41,741,493.57				



Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>LCFF SOURCES</b>									
Principal Apportionment State Aid - Current Year		8011	179,716,287.00	0.00	179,716,287.00	192,363,754.00	0.00	192,363,754.00	7.0%
Education Protection Account State Aid - Current Year		8012	32,437,366.00	0.00	32,437,366.00	31,688,669.00	0.00	31,688,669.00	-2.3%
State Aid - Prior Years		8019	(4,099,104.00)	0.00	(4,099,104.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	100,000.00	0.00	100,000.00	126,307.00	0.00	126,307.00	26.3%
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	15,000,000.00	0.00	15,000,000.00	14,183,906.00	0.00	14,183,906.00	-5.4%
Unsecured Roll Taxes		8042	640,353.00	0.00	640,353.00	459,922.00	0.00	459,922.00	-28.2%
Prior Years' Taxes		8043	150,000.00	0.00	150,000.00	0.00	0.00	0.00	-100.0%
Supplemental Taxes		8044	753,420.00	0.00	753,420.00	658,699.00	0.00	658,699.00	-12.6%
Education Revenue Augmentation Fund (ERAF)		8045	(3,510,630.00)	0.00	(3,510,630.00)	(3,416,365.00)	0.00	(3,416,365.00)	-2.7%
Community Redevelopment Funds (SB 617/699/1992)		8047	10,505,457.00	0.00	10,505,457.00	311,691.00	0.00	311,691.00	-97.0%
Penalties and Interest from Delinquent Taxes		8048	20,000.00	0.00	20,000.00	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%
<b>Subtotal, LCFF Sources</b>			<b>231,713,149.00</b>	<b>0.00</b>	<b>231,713,149.00</b>	<b>236,376,583.00</b>	<b>0.00</b>	<b>236,376,583.00</b>	<b>2.0%</b>
<b>LCFF Transfers</b>									
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	1.00	0.00	1.00	1.00	0.00	1.00	0.0%
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%
<b>TOTAL, LCFF SOURCES</b>			<b>230,013,150.00</b>	<b>0.00</b>	<b>230,013,150.00</b>	<b>234,676,584.00</b>	<b>0.00</b>	<b>234,676,584.00</b>	<b>2.0%</b>
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	4,333,291.00	4,333,291.00	0.00	4,062,729.00	4,062,729.00	-6.2%
Special Education Discretionary Grants		8182	0.00	352,718.00	352,718.00	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		9,140,423.00	9,140,423.00		7,453,901.00	7,453,901.00	-18.5%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		1,495,633.00	1,495,633.00		889,236.00	889,236.00	-40.5%
Title III, Part A, Immigrant Student Program	4201	8290		73,550.00	73,550.00		32,323.00	32,323.00	-56.1%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		780,757.00	780,757.00		497,231.00	497,231.00	-36.3%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3183, 3185, 4050, 4123, 4124, 4126, 4127, 4128,								
Other NCLB / Every Student Succeeds Act	5510, 5630	8290		507,344.00	507,344.00		1,119,839.00	1,119,839.00	120.7%
Career and Technical Education	3500-3599	8290		214,236.00	214,236.00		214,236.00	214,236.00	0.0%
All Other Federal Revenue	All Other	8290	193,453.00	585,404.00	778,857.00	120,002.00	628,576.00	748,578.00	-3.9%
<b>TOTAL, FEDERAL REVENUE</b>			193,453.00	17,483,356.00	17,676,809.00	120,002.00	15,250,789.00	15,370,791.00	-13.0%
<b>OTHER STATE REVENUE</b>									
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	2,811,162.00	0.00	2,811,162.00	856,123.00	0.00	856,123.00	-69.5%
Lottery - Unrestricted and Instructional Materials		8560	3,339,932.00	1,000,000.00	4,339,932.00	3,439,416.00	1,155,824.00	4,595,240.00	5.9%
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	88,000.00	2,189,627.00	2,277,627.00	88,000.00	1,501,086.00	1,589,086.00	-30.2%
<b>TOTAL, OTHER STATE REVENUE</b>			6,239,094.00	4,753,392.00	10,992,486.00	4,383,539.00	4,997,416.00	9,380,955.00	-14.7%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>OTHER LOCAL REVENUE</b>									
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	1,500,000.00	1,500,000.00	0.00	1,500,000.00	1,500,000.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	11,160.00	0.00	11,160.00	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	559,002.00	0.00	559,002.00	1,059,002.00	0.00	1,059,002.00	89.4%
Interest		8660	545,771.00	0.00	545,771.00	450,000.00	0.00	450,000.00	-17.5%
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	593,118.64	0.00	593,118.64	189,194.64	1.00	189,195.64	-68.1%
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		7,007,240.00	7,007,240.00		6,992,443.00	6,992,443.00	-0.2%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			1,709,051.64	8,507,240.00	10,216,291.64	1,703,196.64	8,492,444.00	10,195,640.64	-0.2%
<b>TOTAL, REVENUES</b>			238,154,748.64	30,743,988.00	268,898,736.64	240,883,321.64	28,740,649.00	269,623,970.64	0.3%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	81,620,497.00	11,926,100.00	93,546,597.00	82,334,498.00	11,595,232.00	93,929,730.00	0.4%
Certificated Pupil Support Salaries		1200	6,094,293.00	2,924,319.00	9,018,612.00	6,264,238.00	3,307,543.00	9,571,781.00	6.1%
Certificated Supervisors' and Administrators' Salaries		1300	9,974,194.00	398,597.00	10,372,791.00	10,000,559.00	404,018.00	10,404,577.00	0.3%
Other Certificated Salaries		1900	1,165,045.00	1,143,315.00	2,308,360.00	1,183,916.00	1,139,319.00	2,323,235.00	0.6%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>98,854,029.00</b>	<b>16,392,331.00</b>	<b>115,246,360.00</b>	<b>99,783,211.00</b>	<b>16,446,112.00</b>	<b>116,229,323.00</b>	<b>0.9%</b>
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	1,110,636.00	4,801,153.00	5,911,789.00	1,436,496.00	4,748,964.00	6,185,460.00	4.6%
Classified Support Salaries		2200	14,996,688.00	2,503,810.00	17,500,498.00	15,188,601.00	2,615,841.00	17,804,442.00	1.7%
Classified Supervisors' and Administrators' Salaries		2300	3,792,607.00	656,732.00	4,449,339.00	3,951,809.00	682,284.00	4,634,093.00	4.2%
Clerical, Technical and Office Salaries		2400	8,283,100.00	1,052,912.00	9,336,012.00	8,598,855.00	1,113,612.00	9,712,467.00	4.0%
Other Classified Salaries		2900	759,110.00	86,453.00	845,563.00	836,275.00	59,185.00	895,460.00	5.9%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>28,942,141.00</b>	<b>9,101,060.00</b>	<b>38,043,201.00</b>	<b>30,012,036.00</b>	<b>9,219,886.00</b>	<b>39,231,922.00</b>	<b>3.1%</b>
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	15,439,432.00	2,595,682.00	18,035,114.00	16,012,990.00	2,848,994.00	18,861,984.00	4.6%
PERS		3201-3202	4,821,879.00	1,654,549.00	6,476,428.00	5,994,968.00	1,959,707.00	7,954,675.00	22.8%
OASDI/Medicare/Alternative		3301-3302	3,691,154.81	939,748.00	4,630,902.81	3,728,581.00	969,461.00	4,698,042.00	1.4%
Health and Welfare Benefits		3401-3402	22,204,467.33	4,662,661.00	26,867,128.33	23,362,345.00	4,917,345.00	28,279,690.00	5.3%
Unemployment Insurance		3501-3502	67,104.83	12,736.00	79,840.83	65,238.00	13,148.00	78,386.00	-1.8%
Workers' Compensation		3601-3602	2,523,642.00	512,627.00	3,036,269.00	2,580,624.00	509,742.00	3,090,366.00	1.8%
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	1,578,889.00	0.00	1,578,889.00	1,579,929.00	0.00	1,579,929.00	0.1%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>50,326,568.97</b>	<b>10,378,003.00</b>	<b>60,704,571.97</b>	<b>53,324,675.00</b>	<b>11,218,397.00</b>	<b>64,543,072.00</b>	<b>6.3%</b>
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	2,111,313.00	102,005.00	2,213,318.00	3,450,155.00	755,000.00	4,205,155.00	90.0%
Books and Other Reference Materials		4200	502,435.64	256,001.00	758,436.64	527,396.64	115,557.00	642,953.64	-15.2%
Materials and Supplies		4300	4,847,797.92	3,452,457.63	8,300,255.55	8,294,491.92	3,960,013.00	12,254,504.92	47.6%
Noncapitalized Equipment		4400	1,528,266.00	1,128,545.00	2,656,811.00	1,310,539.00	520,555.00	1,831,094.00	-31.1%
Food		4700	4,577.00	0.00	4,577.00	5,500.00	0.00	5,500.00	20.2%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>8,994,389.56</b>	<b>4,939,008.63</b>	<b>13,933,398.19</b>	<b>13,588,082.56</b>	<b>5,351,125.00</b>	<b>18,939,207.56</b>	<b>35.9%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	0.00	3,099,318.00	3,099,318.00	0.00	3,119,307.00	3,119,307.00	0.6%
Travel and Conferences		5200	992,356.00	1,440,639.00	2,432,995.00	1,138,857.00	713,511.00	1,852,368.00	-23.9%
Dues and Memberships		5300	69,153.00	4,000.00	73,153.00	76,845.00	4,000.00	80,845.00	10.5%
Insurance		5400 - 5450	1,327,530.00	0.00	1,327,530.00	1,348,896.00	0.00	1,348,896.00	1.6%
Operations and Housekeeping Services		5500	5,204,170.00	135,607.00	5,339,777.00	5,184,069.00	78,800.00	5,262,869.00	-1.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,052,736.00	1,542,905.50	4,595,641.50	2,146,004.00	2,174,801.00	4,320,805.00	-6.0%
Transfers of Direct Costs		5710	(361,514.00)	361,514.00	0.00	(399,669.00)	399,669.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(15,707.00)	2,000.00	(13,707.00)	3,300.00	2,400.00	5,700.00	-141.6%
Professional/Consulting Services and Operating Expenditures		5800	4,842,929.00	5,606,605.00	10,449,534.00	7,343,144.00	4,351,111.00	11,694,255.00	11.9%
Communications		5900	528,411.00	30,664.00	559,075.00	601,615.00	12,700.00	614,315.00	9.9%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>15,640,064.00</b>	<b>12,223,252.50</b>	<b>27,863,316.50</b>	<b>17,443,061.00</b>	<b>10,856,299.00</b>	<b>28,299,360.00</b>	<b>1.6%</b>

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	19,000.00	67,900.00	86,900.00	103,000.00	0.00	103,000.00	18.5%
Buildings and Improvements of Buildings		6200	716,126.00	3,510,274.54	4,226,400.54	1,549,171.00	1,052,756.11	2,601,927.11	-38.4%
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	1,457,299.00	907,713.00	2,365,012.00	1,862,102.00	432,000.00	2,294,102.00	-3.0%
Equipment Replacement		6500	18,896.00	0.00	18,896.00	0.00	0.00	0.00	-100.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>2,211,321.00</b>	<b>4,485,887.54</b>	<b>6,697,208.54</b>	<b>3,514,273.00</b>	<b>1,484,756.11</b>	<b>4,999,029.11</b>	<b>-25.4%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
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	15,000.00	0.00	15,000.00	15,000.00	0.00	15,000.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	80,000.00	0.00	80,000.00	80,000.00	0.00	80,000.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	2,700,000.00	0.00	2,700,000.00	3,320,000.00	0.00	3,320,000.00	23.0%
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	45,000.00	0.00	45,000.00	384,893.00	0.00	384,893.00	755.3%
Other Debt Service - Principal		7439	571,000.00	0.00	571,000.00	788,455.00	0.00	788,455.00	38.1%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>3,411,000.00</b>	<b>0.00</b>	<b>3,411,000.00</b>	<b>4,588,348.00</b>	<b>0.00</b>	<b>4,588,348.00</b>	<b>34.5%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(1,473,999.00)	1,473,999.00	0.00	(1,711,100.00)	1,711,100.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(136,957.00)	0.00	(136,957.00)	(96,624.00)	0.00	(96,624.00)	-29.4%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(1,610,956.00)</b>	<b>1,473,999.00</b>	<b>(136,957.00)</b>	<b>(1,807,724.00)</b>	<b>1,711,100.00</b>	<b>(96,624.00)</b>	<b>-29.4%</b>
<b>TOTAL, EXPENDITURES</b>			<b>206,768,557.53</b>	<b>58,993,541.67</b>	<b>265,762,099.20</b>	<b>220,445,962.56</b>	<b>56,287,675.11</b>	<b>276,733,637.67</b>	<b>4.1%</b>

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
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%
<b>INTERFUND TRANSFERS OUT</b>									
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	187,552.00	0.00	187,552.00	150,000.00	0.00	150,000.00	-20.0%
Other Authorized Interfund Transfers Out		7619	4,598,134.00	0.00	4,598,134.00	1,933,875.00	0.00	1,933,875.00	-57.9%
(b) TOTAL, INTERFUND TRANSFERS OUT			4,785,686.00	0.00	4,785,686.00	2,083,875.00	0.00	2,083,875.00	-56.5%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
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%
<b>USES</b>									
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%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(26,967,971.00)	26,967,971.00	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			(26,967,971.00)	26,967,971.00	0.00	(27,957,564.00)	27,957,564.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>									
(a - b + c - d + e)			(31,753,657.00)	26,967,971.00	(4,785,686.00)	(30,041,439.00)	27,957,564.00	(2,083,875.00)	-56.5%

Description	2018-19 Estimated Actuals			2019-20 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> 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	20,763.95	21,452.31	20,651.00	20,482.00	20,936.31
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> 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)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> 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)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	20,936.31	20,763.95	21,452.31	20,651.00	20,482.00	20,936.31
<b>5. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class	10.19	10.19	10.19	10.19	10.19	10.19
c. Special Education-NPS/LCI	43.84	43.84	43.84	43.84	43.84	43.84
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	54.03	54.03	54.03	54.03	54.03	54.03
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	20,990.34	20,817.98	21,506.34	20,705.03	20,536.03	20,990.34
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

# 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 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
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	528,580.00	528,580.00	0.0%
4) Other Local Revenue		8600-8799	3,720.00	3,024.00	-18.7%
5) TOTAL, REVENUES			629,061.00	531,604.00	-15.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	426,232.00	392,016.00	-8.0%
2) Classified Salaries		2000-2999	123,326.00	100,334.00	-18.6%
3) Employee Benefits		3000-3999	165,939.00	177,199.00	6.8%
4) Books and Supplies		4000-4999	102,295.00	24,500.00	-76.0%
5) Services and Other Operating Expenditures		5000-5999	48,641.00	34,097.00	-29.9%
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	41,597.00	25,170.00	-39.5%
9) TOTAL, EXPENDITURES			908,030.00	753,316.00	-17.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(278,969.00)	(221,712.00)	-20.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	148,957.00	New
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	148,957.00	New

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(278,969.00)	(72,755.00)	-73.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	351,724.15	72,755.15	-79.3%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			351,724.15	72,755.15	-79.3%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			351,724.15	72,755.15	-79.3%
2) Ending Balance, June 30 (E + F1e)					
			72,755.15	0.15	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	72,755.15	0.15	-100.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	72,755.15		
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			72,755.15		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			72,755.15		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>LCFF SOURCES</b>					
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%
<b>FEDERAL REVENUE</b>					
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%
<b>OTHER STATE REVENUE</b>					
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	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			528,580.00	528,580.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
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	3,720.00	3,024.00	-18.7%
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	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>3,720.00</b>	<b>3,024.00</b>	<b>-18.7%</b>
<b>TOTAL, REVENUES</b>			<b>629,061.00</b>	<b>531,604.00</b>	<b>-15.5%</b>

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	155,607.00	127,000.00	-18.4%
Certificated Pupil Support Salaries		1200	128,507.00	120,641.00	-6.1%
Certificated Supervisors' and Administrators' Salaries		1300	142,118.00	144,375.00	1.6%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			426,232.00	392,016.00	-8.0%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	34,540.00	32,354.00	-6.3%
Classified Supervisors' and Administrators' Salaries		2300	12,155.00	19,480.00	60.3%
Clerical, Technical and Office Salaries		2400	54,633.00	48,500.00	-11.2%
Other Classified Salaries		2900	21,998.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			123,326.00	100,334.00	-18.6%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	61,946.00	68,899.00	11.2%
PERS		3201-3202	6,297.00	20,249.00	221.6%
OASDI/Medicare/Alternative		3301-3302	19,769.00	16,046.00	-18.8%
Health and Welfare Benefits		3401-3402	58,447.00	62,154.00	6.3%
Unemployment Insurance		3501-3502	4,767.00	242.00	-94.9%
Workers' Compensation		3601-3602	14,713.00	9,609.00	-34.7%
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			165,939.00	177,199.00	6.8%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	14,193.00	0.00	-100.0%
Books and Other Reference Materials		4200	316.00	0.00	-100.0%
Materials and Supplies		4300	62,274.00	12,000.00	-80.7%
Noncapitalized Equipment		4400	25,512.00	12,500.00	-51.0%
TOTAL, BOOKS AND SUPPLIES			102,295.00	24,500.00	-76.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	22,918.00	10,000.00	-56.4%
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	3,715.00	3,024.00	-18.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	701.00	1,025.00	46.2%
Professional/Consulting Services and Operating Expenditures		5800	21,307.00	20,048.00	-5.9%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>48,641.00</b>	<b>34,097.00</b>	<b>-29.9%</b>
<b>CAPITAL OUTLAY</b>					
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	41,597.00	25,170.00	-39.5%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			41,597.00	25,170.00	-39.5%
<b>TOTAL, EXPENDITURES</b>			908,030.00	753,316.00	-17.0%



Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	148,957.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	148,957.00	New
<b>INTERFUND TRANSFERS OUT</b>					
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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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	148,957.00	New

# **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 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,008,784.00	1,055,314.00	4.6%
3) Other State Revenue		8300-8599	1,925,717.00	1,925,717.00	0.0%
4) Other Local Revenue		8600-8799	49,806.00	36,739.00	-26.2%
5) TOTAL, REVENUES			2,984,307.00	3,017,770.00	1.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	919,060.00	904,358.00	-1.6%
2) Classified Salaries		2000-2999	1,168,187.00	1,175,501.00	0.6%
3) Employee Benefits		3000-3999	902,184.00	1,017,522.00	12.8%
4) Books and Supplies		4000-4999	122,302.00	50,649.00	-58.6%
5) Services and Other Operating Expenditures		5000-5999	124,764.00	83,205.00	-33.3%
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	95,360.00	71,453.00	-25.1%
9) TOTAL, EXPENDITURES			3,331,857.00	3,302,688.00	-0.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(347,550.00)	(284,918.00)	-18.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	171,134.00	284,918.00	66.5%
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			171,134.00	284,918.00	66.5%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(176,416.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	176,416.59	0.59	-100.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			176,416.59	0.59	-100.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			176,416.59	0.59	-100.0%
2) Ending Balance, June 30 (E + F1e)					
			0.59	0.59	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	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	0.59	0.59	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.59		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	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			0.59		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.59		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
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	1,008,784.00	1,055,314.00	4.6%
<b>TOTAL, FEDERAL REVENUE</b>			<b>1,008,784.00</b>	<b>1,055,314.00</b>	<b>4.6%</b>
<b>OTHER STATE REVENUE</b>					
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	1,925,717.00	1,925,717.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>1,925,717.00</b>	<b>1,925,717.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
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	3,993.00	493.00	-87.7%
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	45,813.00	36,246.00	-20.9%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>49,806.00</b>	<b>36,739.00</b>	<b>-26.2%</b>
<b>TOTAL, REVENUES</b>			<b>2,984,307.00</b>	<b>3,017,770.00</b>	<b>1.1%</b>

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	913,660.00	904,358.00	-1.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	5,400.00	0.00	-100.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			919,060.00	904,358.00	-1.6%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	612,662.00	632,244.00	3.2%
Classified Support Salaries		2200	193,487.00	197,147.00	1.9%
Classified Supervisors' and Administrators' Salaries		2300	149,083.00	156,060.00	4.7%
Clerical, Technical and Office Salaries		2400	212,955.00	190,050.00	-10.8%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,168,187.00	1,175,501.00	0.6%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	141,443.00	137,616.00	-2.7%
PERS		3201-3202	206,719.00	257,110.00	24.4%
OASDI/Medicare/Alternative		3301-3302	107,247.00	103,664.00	-3.3%
Health and Welfare Benefits		3401-3402	403,642.00	477,076.00	18.2%
Unemployment Insurance		3501-3502	1,029.00	1,019.00	-1.0%
Workers' Compensation		3601-3602	42,104.00	41,037.00	-2.5%
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			902,184.00	1,017,522.00	12.8%
<b>BOOKS AND SUPPLIES</b>					
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	112,314.00	48,649.00	-56.7%
Noncapitalized Equipment		4400	9,988.00	2,000.00	-80.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			122,302.00	50,649.00	-58.6%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	10,159.00	3,200.00	-68.5%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	28,750.00	31,900.00	11.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,626.00	2,900.00	-20.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	59,406.00	32,875.00	-44.7%
Professional/Consulting Services and Operating Expenditures		5800	18,673.00	7,700.00	-58.8%
Communications		5900	4,150.00	4,630.00	11.6%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>124,764.00</b>	<b>83,205.00</b>	<b>-33.3%</b>
<b>CAPITAL OUTLAY</b>					
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	95,360.00	71,453.00	-25.1%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>95,360.00</b>	<b>71,453.00</b>	<b>-25.1%</b>
<b>TOTAL, EXPENDITURES</b>			<b>3,331,857.00</b>	<b>3,302,688.00</b>	<b>-0.9%</b>



Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	171,134.00	284,918.00	66.5%
(a) TOTAL, INTERFUND TRANSFERS IN			171,134.00	284,918.00	66.5%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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)			171,134.00	284,918.00	66.5%

# **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 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	10,553,699.00	11,368,685.00	7.7%
3) Other State Revenue		8300-8599	786,903.00	796,450.00	1.2%
4) Other Local Revenue		8600-8799	646,900.00	418,110.00	-35.4%
5) TOTAL, REVENUES			11,987,502.00	12,583,245.00	5.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,558,204.14	4,575,464.00	0.4%
3) Employee Benefits		3000-3999	2,305,484.02	2,448,724.00	6.2%
4) Books and Supplies		4000-4999	4,852,475.15	5,687,552.00	17.2%
5) Services and Other Operating Expenditures		5000-5999	235,665.00	193,515.00	-17.9%
6) Capital Outlay		6000-6999	21,422.43	25,000.00	16.7%
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			11,973,250.74	12,930,256.00	8.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			14,251.26	(347,011.00)	-2534.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	187,552.00	150,000.00	-20.0%
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			187,552.00	150,000.00	-20.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			201,803.26	(197,011.00)	-197.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,170,675.45	1,372,478.71	17.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,170,675.45	1,372,478.71	17.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,170,675.45	1,372,478.71	17.2%
2) Ending Balance, June 30 (E + F1e)			1,372,478.71	1,175,467.71	-14.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,371,133.21	1,174,122.21	-14.4%
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	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 Estimated Actuals	2019-20 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,372,478.71		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,372,478.71		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			1,372,478.71		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	10,548,177.00	11,368,685.00	7.8%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	5,522.00	0.00	-100.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>10,553,699.00</b>	<b>11,368,685.00</b>	<b>7.7%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	786,903.00	796,450.00	1.2%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>786,903.00</b>	<b>796,450.00</b>	<b>1.2%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	623,500.00	393,550.00	-36.9%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	17,900.00	21,000.00	17.3%
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	5,500.00	3,560.00	-35.3%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>646,900.00</b>	<b>418,110.00</b>	<b>-35.4%</b>
<b>TOTAL, REVENUES</b>			<b>11,987,502.00</b>	<b>12,583,245.00</b>	<b>5.0%</b>

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
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%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	3,902,444.14	3,771,027.00	-3.4%
Classified Supervisors' and Administrators' Salaries		2300	430,710.00	400,779.00	-6.9%
Clerical, Technical and Office Salaries		2400	225,050.00	403,658.00	79.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			4,558,204.14	4,575,464.00	0.4%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	742,648.70	842,561.00	13.5%
OASDI/Medicare/Alternative		3301-3302	320,460.00	335,752.00	4.8%
Health and Welfare Benefits		3401-3402	1,158,086.00	1,175,866.00	1.5%
Unemployment Insurance		3501-3502	2,056.05	2,306.00	12.2%
Workers' Compensation		3601-3602	82,233.27	92,239.00	12.2%
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			2,305,484.02	2,448,724.00	6.2%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	482,189.15	477,450.00	-1.0%
Noncapitalized Equipment		4400	155,525.00	192,780.00	24.0%
Food		4700	4,214,761.00	5,017,322.00	19.0%
TOTAL, BOOKS AND SUPPLIES			4,852,475.15	5,687,552.00	17.2%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	10,900.00	10,400.00	-4.6%
Dues and Memberships		5300	13,250.00	4,500.00	-66.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	10,440.00	10,440.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	155,800.00	136,000.00	-12.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(46,500.00)	(39,700.00)	-14.6%
Professional/Consulting Services and Operating Expenditures		5800	88,275.00	68,175.00	-22.8%
Communications		5900	3,500.00	3,700.00	5.7%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>235,665.00</b>	<b>193,515.00</b>	<b>-17.9%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	11,422.43	25,000.00	118.9%
Equipment Replacement		6500	10,000.00	0.00	-100.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>21,422.43</b>	<b>25,000.00</b>	<b>16.7%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	0.00	1.00	New
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>1.00</b>	<b>New</b>
<b>TOTAL, EXPENDITURES</b>			<b>11,973,250.74</b>	<b>12,930,256.00</b>	<b>8.0%</b>



Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	187,552.00	150,000.00	-20.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>187,552.00</b>	<b>150,000.00</b>	<b>-20.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
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%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>187,552.00</b>	<b>150,000.00</b>	<b>-20.0%</b>

# **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 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
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	20,000.00	10,000.00	-50.0%
5) TOTAL, REVENUES			1,720,000.00	1,710,000.00	-0.6%
<b>B. EXPENDITURES</b>					
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	15,000.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	2,058,432.39	1,700,000.00	-17.4%
6) Capital Outlay		6000-6999	78,170.00	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			2,151,602.39	1,700,000.00	-21.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(431,602.39)	10,000.00	-102.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(431,602.39)	10,000.00	-102.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	847,335.22	415,732.83	-50.9%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			847,335.22	415,732.83	-50.9%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			847,335.22	415,732.83	-50.9%
2) Ending Balance, June 30 (E + F1e)					
			415,732.83	425,732.83	2.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	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	415,732.83	425,732.83	2.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	415,732.83		
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			415,732.83		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			415,732.83		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>LCFF SOURCES</b>					
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%
<b>TOTAL, LCFF SOURCES</b>			1,700,000.00	1,700,000.00	0.0%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue					
		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
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	20,000.00	10,000.00	-50.0%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			20,000.00	10,000.00	-50.0%
<b>TOTAL, REVENUES</b>			1,720,000.00	1,710,000.00	-0.6%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
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	15,000.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			15,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	2,058,432.39	1,700,000.00	-17.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,058,432.39	1,700,000.00	-17.4%
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	2,800.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	75,370.00	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			78,170.00	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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			2,151,602.39	1,700,000.00	-21.0%



Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
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%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues					
		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues					
		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (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 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
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	226,088.00	128,710.00	-43.1%
5) TOTAL, REVENUES			226,088.00	128,710.00	-43.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	197,848.00	200,261.00	1.2%
3) Employee Benefits		3000-3999	77,014.00	85,597.00	11.1%
4) Books and Supplies		4000-4999	51,335.94	14,186.00	-72.4%
5) Services and Other Operating Expenditures		5000-5999	27,325.78	55,000.00	101.3%
6) Capital Outlay		6000-6999	5,358,289.45	7,359,530.00	37.3%
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			5,711,813.17	7,714,574.00	35.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(5,485,725.17)	(7,585,864.00)	38.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(5,485,725.17)	(7,585,864.00)	38.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,551,916.34	8,066,191.17	-40.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,551,916.34	8,066,191.17	-40.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,551,916.34	8,066,191.17	-40.5%
2) Ending Balance, June 30 (E + F1e)			8,066,191.17	480,327.17	-94.0%
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					
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	826.77	6.77	-99.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	8,066,191.17		
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	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			8,066,191.17		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			8,066,191.17		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
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%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
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	226,088.00	128,710.00	-43.1%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			226,088.00	128,710.00	-43.1%
<b>TOTAL, REVENUES</b>			226,088.00	128,710.00	-43.1%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	152,148.00	147,848.00	-2.8%
Clerical, Technical and Office Salaries		2400	45,700.00	52,413.00	14.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>197,848.00</b>	<b>200,261.00</b>	<b>1.2%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	35,222.00	41,519.00	17.9%
OASDI/Medicare/Alternative		3301-3302	14,559.00	15,321.00	5.2%
Health and Welfare Benefits		3401-3402	23,140.00	24,651.00	6.5%
Unemployment Insurance		3501-3502	121.00	100.00	-17.4%
Workers' Compensation		3601-3602	3,972.00	4,006.00	0.9%
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>77,014.00</b>	<b>85,597.00</b>	<b>11.1%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	11,892.41	0.00	-100.0%
Noncapitalized Equipment		4400	39,443.53	14,186.00	-64.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>51,335.94</b>	<b>14,186.00</b>	<b>-72.4%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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 Estimated Actuals	2019-20 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	17,325.78	45,000.00	159.7%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>27,325.78</b>	<b>55,000.00</b>	<b>101.3%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	(39,497.57)	25,000.00	-163.3%
Buildings and Improvements of Buildings		6200	5,397,787.02	7,334,530.00	35.9%
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>5,358,289.45</b>	<b>7,359,530.00</b>	<b>37.3%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>5,711,813.17</b>	<b>7,714,574.00</b>	<b>35.1%</b>



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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
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	3,983,667.45	2,927,900.00	-26.5%
5) TOTAL, REVENUES			3,983,667.45	2,927,900.00	-26.5%
<b>B. EXPENDITURES</b>					
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	372,894.06	807,846.00	116.6%
6) Capital Outlay		6000-6999	2,905,904.58	14,223,245.00	389.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,283,623.49	15,341,091.00	367.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			700,043.96	(12,413,191.00)	-1873.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			700,043.96	(12,413,191.00)	-1873.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	13,205,607.84	13,905,651.80	5.3%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			13,205,607.84	13,905,651.80	5.3%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			13,205,607.84	13,905,651.80	5.3%
2) Ending Balance, June 30 (E + F1e)					
			13,905,651.80	1,492,460.80	-89.3%
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					
		9740	13,905,651.80	1,492,460.80	-89.3%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	13,905,651.80		
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			13,905,651.80		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			13,905,651.80		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
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%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
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	1,424,254.56	1,500,000.00	5.3%
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	226,587.00	227,900.00	0.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	2,332,825.89	1,200,000.00	-48.6%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>3,983,667.45</b>	<b>2,927,900.00</b>	<b>-26.5%</b>
<b>TOTAL, REVENUES</b>			<b>3,983,667.45</b>	<b>2,927,900.00</b>	<b>-26.5%</b>

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
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 Estimated Actuals	2019-20 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	302,841.64	302,846.00	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	70,052.42	505,000.00	620.9%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>372,894.06</b>	<b>807,846.00</b>	<b>116.6%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	10,000.00	New
Land Improvements		6170	25,864.00	1,350,000.00	5119.6%
Buildings and Improvements of Buildings		6200	2,880,040.58	12,863,245.00	346.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>2,905,904.58</b>	<b>14,223,245.00</b>	<b>389.5%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>3,283,623.49</b>	<b>15,341,091.00</b>	<b>367.2%</b>

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
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	42,418.15	13,128.00	-69.1%
5) TOTAL, REVENUES			20,923,626.65	13,128.00	-99.9%
<b>B. EXPENDITURES</b>					
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
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			20,923,626.65	(2,714,376.00)	-113.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	18,155,890.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(18,155,890.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,767,736.65	(2,714,376.00)	-198.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	992.10	2,768,728.75	278977.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			992.10	2,768,728.75	278977.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			992.10	2,768,728.75	278977.6%
2) Ending Balance, June 30 (E + F1e)			2,768,728.75	54,352.75	-98.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,768,728.75	54,352.75	-98.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	2,768,728.75		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,768,728.75		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			2,768,728.75		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
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%
<b>TOTAL, OTHER STATE REVENUE</b>			20,881,208.50	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	42,418.15	13,128.00	-69.1%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			42,418.15	13,128.00	-69.1%
<b>TOTAL, REVENUES</b>			20,923,626.65	13,128.00	-99.9%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
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
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	57,504.00	New



Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
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%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	2,670,000.00	New
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			0.00	2,727,504.00	New

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	18,155,890.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			18,155,890.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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)			(18,155,890.00)	0.00	-100.0%

# **40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS**

The Capital Outlay Project Fund exists primarily to provide for the accumulation of general fund moneys for capital outlay purposes.



Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
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	221,000.00	40,000.00	-81.9%
5) TOTAL, REVENUES			221,000.00	40,000.00	-81.9%
<b>B. EXPENDITURES</b>					
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	2,350,000.00	17,855,890.00	659.8%
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			2,350,000.00	18,155,890.00	672.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(2,129,000.00)	(18,115,890.00)	750.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	20,155,890.00	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			20,163,940.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			18,034,940.00	(18,115,890.00)	-200.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,181,420.71	20,216,360.71	826.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,181,420.71	20,216,360.71	826.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,181,420.71	20,216,360.71	826.8%
2) Ending Balance, June 30 (E + F1e)			20,216,360.71	2,100,470.71	-89.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	20,216,360.71	2,100,470.71	-89.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	20,216,360.71		
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			20,216,360.71		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			20,216,360.71		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
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%
<b>OTHER STATE REVENUE</b>					
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%
<b>OTHER LOCAL REVENUE</b>					
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	200,000.00	0.00	-100.0%
Interest		8660	21,000.00	40,000.00	90.5%
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			221,000.00	40,000.00	-81.9%
TOTAL, REVENUES			221,000.00	40,000.00	-81.9%



Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
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
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	300,000.00	New

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	2,350,000.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	17,855,890.00	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%
<b>TOTAL, CAPITAL OUTLAY</b>			2,350,000.00	17,855,890.00	659.8%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			2,350,000.00	18,155,890.00	672.6%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	20,155,890.00	0.00	-100.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>20,155,890.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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)			20,163,940.00	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 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
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	65,000.00	65,000.00	0.0%
4) Other Local Revenue		8600-8799	13,095,360.00	13,022,028.00	-0.6%
5) TOTAL, REVENUES			13,160,360.00	13,087,028.00	-0.6%
<b>B. EXPENDITURES</b>					
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	13,087,027.00	13,087,027.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			13,087,027.00	13,087,027.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			73,333.00	1.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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	280,645.00	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			280,645.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			353,978.00	1.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	20,855,077.51	21,209,055.51	1.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,855,077.51	21,209,055.51	1.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,855,077.51	21,209,055.51	1.7%
2) Ending Balance, June 30 (E + F1e)			21,209,055.51	21,209,056.51	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	21,209,055.51	21,209,056.51	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	21,209,055.51		
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			21,209,055.51		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			21,209,055.51		



Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	65,000.00	65,000.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			65,000.00	65,000.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	10,967,028.00	10,967,028.00	0.0%
Unsecured Roll		8612	975,000.00	975,000.00	0.0%
Prior Years' Taxes		8613	30,000.00	30,000.00	0.0%
Supplemental Taxes		8614	223,332.00	150,000.00	-32.8%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	100,000.00	100,000.00	0.0%
Interest		8660	800,000.00	800,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			13,095,360.00	13,022,028.00	-0.6%
<b>TOTAL, REVENUES</b>			13,160,360.00	13,087,028.00	-0.6%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	5,693,634.00	5,693,634.00	0.0%
Bond Interest and Other Service Charges		7434	7,393,393.00	7,393,393.00	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)			13,087,027.00	13,087,027.00	0.0%
TOTAL, EXPENDITURES			13,087,027.00	13,087,027.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	280,645.00	0.00	-100.0%
(c) TOTAL, SOURCES			280,645.00	0.00	-100.0%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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)			280,645.00	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 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
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	4,141,357.00	3,959,607.00	-4.4%
5) TOTAL, REVENUES			4,141,357.00	3,959,607.00	-4.4%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	245,156.00	251,845.00	2.7%
3) Employee Benefits		3000-3999	3,086,986.70	2,764,570.00	-10.4%
4) Books and Supplies		4000-4999	68,600.00	77,100.00	12.4%
5) Services and Other Operating Expenses		5000-5999	2,688,850.00	2,437,400.00	-9.4%
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			6,089,592.70	5,530,915.00	-9.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,948,235.70)	(1,571,308.00)	-19.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			478,764.30	(71,308.00)	-114.9%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	14,458,998.83	14,937,763.13	3.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,458,998.83	14,937,763.13	3.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			14,458,998.83	14,937,763.13	3.3%
2) Ending Net Position, June 30 (E + F1e)			14,937,763.13	14,866,455.13	-0.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	1,105,396.94	0.00	-100.0%
b) Restricted Net Position		9797	13,832,366.19	14,866,455.13	7.5%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	14,937,763.13		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	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) 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			14,937,763.13		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (G10 + H2) - (I7 + J2)			14,937,763.13		



Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
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%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	332,500.00	200,750.00	-39.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	3,258,750.00	3,258,750.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	550,107.00	500,107.00	-9.1%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			4,141,357.00	3,959,607.00	-4.4%
<b>TOTAL, REVENUES</b>			4,141,357.00	3,959,607.00	-4.4%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
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%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	99,287.00	99,287.00	0.0%
Clerical, Technical and Office Salaries		2400	145,869.00	152,558.00	4.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			245,156.00	251,845.00	2.7%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	44,836.00	52,215.00	16.5%
OASDI/Medicare/Alternative		3301-3302	18,031.00	19,267.00	6.9%
Health and Welfare Benefits		3401-3402	49,234.00	37,924.00	-23.0%
Unemployment Insurance		3501-3502	141.00	127.00	-9.9%
Workers' Compensation		3601-3602	4,744.70	5,037.00	6.2%
OPEB, Allocated		3701-3702	2,970,000.00	2,650,000.00	-10.8%
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			3,086,986.70	2,764,570.00	-10.4%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	63,900.00	66,600.00	4.2%
Noncapitalized Equipment		4400	4,700.00	10,500.00	123.4%
TOTAL, BOOKS AND SUPPLIES			68,600.00	77,100.00	12.4%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	8,500.00	9,000.00	5.9%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	177,300.00	45,000.00	-74.6%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	142,500.00	500.00	-99.6%
Transfers of Direct Costs - Interfund		5750	100.00	100.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,360,250.00	2,382,600.00	0.9%
Communications		5900	200.00	200.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			2,688,850.00	2,437,400.00	-9.4%
<b>DEPRECIATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			6,089,592.70	5,530,915.00	-9.2%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
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	0.32	0.50	56.3%
5) TOTAL, REVENUES			0.32	0.50	56.3%
<b>B. EXPENDITURES</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.32	0.50	56.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.32	0.50	56.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	101.11	101.43	0.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			101.11	101.43	0.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			101.11	101.43	0.3%
2) Ending Balance, June 30 (E + F1e)			101.43	101.93	0.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	101.43	101.93	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 Estimated Actuals	2019-20 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	101.43		
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			101.43		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			101.43		



Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
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%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
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	0.32	0.50	56.3%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue					
		8699	0.00	0.00	0.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.32	0.50	56.3%
<b>TOTAL, REVENUES</b>			0.32	0.50	56.3%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
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%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
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	790,358.00	790,800.00	0.1%
5) TOTAL, REVENUES			790,358.00	790,800.00	0.1%
<b>B. EXPENDITURES</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			231,325.10	229,800.00	-0.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			217,476.10	215,850.00	-0.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,540,983.57	4,758,459.67	4.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,540,983.57	4,758,459.67	4.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,540,983.57	4,758,459.67	4.8%
2) Ending Balance, June 30 (E + F1e)			4,758,459.67	4,974,309.67	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		9740	4,758,459.67	4,974,309.67	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 Estimated Actuals	2019-20 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	4,758,459.67		
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			4,758,459.67		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			4,758,459.67		



Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
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%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
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	720,631.00	721,000.00	0.1%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Interest		8660	69,727.00	69,800.00	0.1%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>790,358.00</b>	<b>790,800.00</b>	<b>0.1%</b>
<b>TOTAL, REVENUES</b>			<b>790,358.00</b>	<b>790,800.00</b>	<b>0.1%</b>

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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 Estimated Actuals	2019-20 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%

# MULTIYEAR PROJECTIONS



Colton Joint Unified School District  
2018-19 Estimated Actuals and 2019-20 Budget  
Multi-year Projection

	Estimated Actuals 2018-19			Budget 2019-20			Projection 2020-21			Projection 2021-22		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
<b>Revenue</b>												
General Purpose	230,013,150	0	230,013,150	234,676,584	0	234,676,584	238,352,967	0	238,352,967	241,419,060	0	241,419,060
Federal Revenue	193,453	17,483,356	17,676,809	120,002	15,250,789	15,370,791	120,002	15,250,789	15,370,791	120,002	15,250,789	15,370,791
State Revenue	6,239,094	4,753,392	10,992,486	4,383,539	4,997,416	9,380,955	4,383,539	4,997,416	9,380,955	4,383,539	4,997,416	9,380,955
Local Revenue	1,709,052	8,507,240	10,216,292	1,703,197	8,492,444	10,195,641	1,703,197	8,492,444	10,195,641	1,703,197	8,492,444	10,195,641
<b>Total Revenue</b>	<b>238,154,749</b>	<b>30,743,988</b>	<b>268,898,737</b>	<b>240,883,322</b>	<b>28,740,649</b>	<b>269,623,971</b>	<b>244,559,705</b>	<b>28,740,649</b>	<b>273,300,354</b>	<b>247,625,798</b>	<b>28,740,649</b>	<b>276,366,447</b>
<b>Expenditures</b>												
Certificated Salaries	98,854,029	16,392,331	115,246,360	99,783,211	16,446,112	116,229,323	100,681,257	16,659,912	117,341,169	102,043,517	16,876,512	118,920,029
Classified Salaries	28,942,141	9,101,060	38,043,201	30,012,036	9,219,886	39,231,922	30,423,526	9,339,786	39,763,312	30,930,925	9,461,186	40,392,111
Benefits	50,326,569	10,378,003	60,704,572	53,324,675	11,218,397	64,543,072	56,733,319	11,950,548	68,683,867	58,001,762	12,259,317	70,261,079
Books and Supplies	8,994,390	4,939,009	13,933,398	13,588,083	5,351,125	18,939,208	9,338,083	5,351,125	14,689,208	7,838,083	5,351,125	13,189,208
Other Services & Oper. Expenses	15,640,064	12,223,253	27,863,317	17,443,061	10,856,299	28,299,360	13,443,061	10,856,299	24,299,360	13,443,061	10,856,299	24,299,360
Capital Outlay	2,211,321	4,485,888	6,697,209	3,514,273	1,484,756	4,999,029	3,514,273	1,484,756	4,999,029	3,514,273	1,484,756	4,999,029
Other Outgo 7xxx	3,411,000	0	3,411,000	4,588,348	0	4,588,348	4,588,348	0	4,588,348	3,973,626	0	3,973,626
Transfer of Indirect 73xx	(1,610,956)	1,473,999	(136,957)	(1,807,724)	1,711,100	(96,624)	(1,807,724)	1,738,292	(69,432)	(1,807,724)	1,757,003	(50,721)
<b>Total Expenditures</b>	<b>206,768,558</b>	<b>58,993,542</b>	<b>265,762,099</b>	<b>220,445,963</b>	<b>56,287,675</b>	<b>276,733,638</b>	<b>216,914,143</b>	<b>57,380,718</b>	<b>274,294,861</b>	<b>217,937,522</b>	<b>58,046,198</b>	<b>275,983,720</b>
Deficit/Surplus	31,386,191	(28,249,554)	3,136,637	20,437,359	(27,547,026)	(7,109,667)	27,645,562	(28,640,069)	(994,507)	29,688,276	(29,305,549)	382,726
Other Sources/(uses)	0	0	0	0	0	0	0	0	0	0	0	0
Transfers in/(out)	(4,785,686)	0	(4,785,686)	(2,083,875)	0	(2,083,875)	(2,583,875)	0	(2,583,875)	(2,583,875)	0	(2,583,875)
Contributions to Restricted	(26,967,971)	26,967,971	0	(27,957,564)	27,957,564	0	(29,023,415)	29,023,415	0	(29,670,184)	29,670,184	0
<b>Net increase (decrease) in Fund Balance</b>	<b>(367,466)</b>	<b>(1,281,583)</b>	<b>(1,649,049)</b>	<b>(9,604,080)</b>	<b>410,538</b>	<b>(9,193,542)</b>	<b>(3,961,728)</b>	<b>383,346</b>	<b>(3,578,382)</b>	<b>(2,565,784)</b>	<b>364,635</b>	<b>(2,201,149)</b>
Beginning Balance	34,474,791	8,915,751	43,390,542	34,107,325	7,634,168	41,741,493	24,503,245	8,044,706	32,547,951	20,541,517	8,428,052	28,969,569
<b>Ending Balance</b>	<b>34,107,325</b>	<b>7,634,168</b>	<b>41,741,493</b>	<b>24,503,245</b>	<b>8,044,706</b>	<b>32,547,951</b>	<b>20,541,517</b>	<b>8,428,052</b>	<b>28,969,569</b>	<b>17,975,733</b>	<b>8,792,687</b>	<b>26,768,420</b>
Ending Balance % of Total Expenditures	14.3%		15.4%	9.8%		11.7%	8.3%		10.5%	7.2%		9.6%
Reserve for Econ Uncertainty (3%)	8,398,500		8,398,500	8,364,600		8,364,600	8,306,400		8,306,400	8,357,100		8,357,100
Revolving/Stores/Prepays	322,753		322,753	200,000		200,000	200,000		200,000	200,000		200,000
LCAP MPP Est.	4,577,552		4,577,552	1,577,552		1,577,552	1,577,552		1,577,552	1,577,552		1,577,552
Deficit Spending 2019-20	9,193,542		9,193,542	3,578,382		3,578,382	2,201,149		2,201,149	3,930,138		3,930,138
Deficit Spending 2020-21												
Deficit Spending 2021-22												
Facility relocation costs	500,000		500,000	1,000,000		1,000,000	1,000,000		1,000,000	1,000,000		1,000,000
Vehicle/Athletics/Field Renovation/Student Technology 1:1 Refresh	1,950,000		1,950,000	1,000,000		1,000,000	1,000,000		1,000,000	1,000,000		1,000,000
Restricted Programs		7,634,168	7,634,168	8,044,706		8,044,706	8,428,052		8,428,052	8,792,687		8,792,687
<b>Unappropriated Fund Balance</b>	<b>9,164,978</b>	<b>0</b>	<b>9,164,978</b>	<b>8,782,711</b>	<b>0</b>	<b>8,782,711</b>	<b>6,256,416</b>	<b>0</b>	<b>6,256,416</b>	<b>3,910,944</b>	<b>0</b>	<b>3,910,944</b>
Unappropriated Percent			3.4%			3.2%			2.3%			1.4%

Colton Joint Unified School District  
2018-19 Estimated Actuals and 2019-20 Budget

**Notes:**

1. Project on-going declining enrollment
2. Includes estimated cost of step & column
3. Cost and savings related to 2017-18 SERP included
4. Includes changes to pension contributions and 3% average increase for Health and Welfare

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCF/Revenue Limit Sources	8010-8099	234,676,584.00	1.57%	238,352,967.00	1.29%	241,419,060.00
2. Federal Revenues	8100-8299	15,370,791.00	0.00%	15,370,791.00	0.00%	15,370,791.00
3. Other State Revenues	8300-8599	9,380,955.00	0.00%	9,380,955.00	0.00%	9,380,955.00
4. Other Local Revenues	8600-8799	10,195,640.64	0.00%	10,195,641.00	0.00%	10,195,641.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		269,623,970.64	1.36%	273,300,354.00	1.12%	276,366,447.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				116,229,323.00		117,341,169.00
b. Step & Column Adjustment				1,511,000.00		1,525,500.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(399,154.00)		53,360.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	116,229,323.00	0.96%	117,341,169.00	1.35%	118,920,029.00
2. Classified Salaries						
a. Base Salaries				39,231,922.00		39,763,312.00
b. Step & Column Adjustment				510,100.00		516,900.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				21,290.00		111,899.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	39,231,922.00	1.35%	39,763,312.00	1.58%	40,392,111.00
3. Employee Benefits	3000-3999	64,543,072.00	6.42%	68,683,867.00	2.30%	70,261,079.00
4. Books and Supplies	4000-4999	18,939,207.56	-22.44%	14,689,208.00	-10.21%	13,189,208.00
5. Services and Other Operating Expenditures	5000-5999	28,299,360.00	-14.13%	24,299,360.00	0.00%	24,299,360.00
6. Capital Outlay	6000-6999	4,999,029.11	0.00%	4,999,029.00	0.00%	4,999,029.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	4,588,348.00	0.00%	4,588,348.00	-13.40%	3,973,626.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(96,624.00)	-28.14%	(69,432.00)	-26.95%	(50,721.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	2,083,875.00	23.99%	2,583,875.00	0.00%	2,583,875.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		278,817,512.67	-0.70%	276,878,736.00	0.61%	278,567,596.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		(9,193,542.03)		(3,578,382.00)		(2,201,149.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		41,741,493.57		32,547,951.54		28,969,569.54
2. Ending Fund Balance (Sum lines C and D1)		32,547,951.54		28,969,569.54		26,768,420.54
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		200,000.00		200,000.00
b. Restricted	9740	8,044,705.81		8,428,051.81		8,792,686.81
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	7,155,934.00		5,778,701.00		5,507,690.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		8,306,400.00		8,357,100.00
2. Unassigned/Unappropriated	9790	17,347,311.73		6,256,416.73		3,910,943.73
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		32,547,951.54		28,969,569.54		26,768,420.54

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		8,306,400.00		8,357,100.00
c. Unassigned/Unappropriated	9790	17,347,311.73		6,256,416.73		3,910,943.73
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		17,347,311.73		14,562,816.73		12,268,043.73
4. Total Available Reserves - by Percent (Line E3 divided by Line F3e)		6.22%		5.26%		4.40%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		20,651.00		20,462.00		20,089.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		278,817,512.67		276,878,736.00		278,567,596.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		278,817,512.67		276,878,736.00		278,567,596.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		8,364,525.38		8,306,362.08		8,357,027.88
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		8,364,525.38		8,306,362.08		8,357,027.88
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES



Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	234,676,584.00	1.57%	238,352,967.00	1.29%	241,419,060.00
2. Federal Revenues	8100-8299	120,002.00	0.00%	120,002.00	0.00%	120,002.00
3. Other State Revenues	8300-8599	4,383,539.00	0.00%	4,383,539.00	0.00%	4,383,539.00
4. Other Local Revenues	8600-8799	1,703,196.64	0.00%	1,703,197.00	0.00%	1,703,197.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(27,957,564.00)	3.81%	(29,023,415.00)	2.23%	(29,670,184.00)
6. Total (Sum lines A1 thru A5c)		212,925,757.64	1.23%	215,536,290.00	1.12%	217,955,614.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				99,783,211.00		100,681,257.00
b. Step & Column Adjustment				1,297,200.00		1,308,900.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(399,154.00)		53,360.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	99,783,211.00	0.90%	100,681,257.00	1.35%	102,043,517.00
2. Classified Salaries						
a. Base Salaries				30,012,036.00		30,423,526.00
b. Step & Column Adjustment				390,200.00		395,500.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				21,290.00		111,899.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	30,012,036.00	1.37%	30,423,526.00	1.67%	30,930,925.00
3. Employee Benefits	3000-3999	53,324,675.00	6.39%	56,733,319.00	2.24%	58,001,762.00
4. Books and Supplies	4000-4999	13,588,082.56	-31.28%	9,338,083.00	-16.06%	7,838,083.00
5. Services and Other Operating Expenditures	5000-5999	17,443,061.00	-22.93%	13,443,061.00	0.00%	13,443,061.00
6. Capital Outlay	6000-6999	3,514,273.00	0.00%	3,514,273.00	0.00%	3,514,273.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	4,588,348.00	0.00%	4,588,348.00	-13.40%	3,973,626.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,807,724.00)	0.00%	(1,807,724.00)	0.00%	(1,807,724.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	2,083,875.00	23.99%	2,583,875.00	0.00%	2,583,875.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		222,529,837.56	-1.36%	219,498,018.00	0.47%	220,521,398.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		(9,604,079.92)		(3,961,728.00)		(2,565,784.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		34,107,325.65		24,503,245.73		20,541,517.73
2. Ending Fund Balance (Sum lines C and D1)		24,503,245.73		20,541,517.73		17,975,733.73
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		200,000.00		200,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	7,155,934.00		5,778,701.00		5,507,690.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		8,306,400.00		8,357,100.00
2. Unassigned/Unappropriated	9790	17,347,311.73		6,256,416.73		3,910,943.73
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		24,503,245.73		20,541,517.73		17,975,733.73

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		8,306,400.00		8,357,100.00
c. Unassigned/Unappropriated	9790	17,347,311.73		6,256,416.73		3,910,943.73
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
<b>3. Total Available Reserves (Sum lines E1a thru E2c)</b>						
		17,347,311.73		14,562,816.73		12,268,043.73
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
The adjustment is due to staff reductions.						

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	15,250,789.00	0.00%	15,250,789.00	0.00%	15,250,789.00
3. Other State Revenues	8300-8599	4,997,416.00	0.00%	4,997,416.00	0.00%	4,997,416.00
4. Other Local Revenues	8600-8799	8,492,444.00	0.00%	8,492,444.00	0.00%	8,492,444.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	27,957,564.00	3.81%	29,023,415.00	2.23%	29,670,184.00
6. Total (Sum lines A1 thru A5c)		56,698,213.00	1.88%	57,764,064.00	1.12%	58,410,833.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				16,446,112.00		16,659,912.00
b. Step & Column Adjustment				213,800.00		216,600.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	16,446,112.00	1.30%	16,659,912.00	1.30%	16,876,512.00
2. Classified Salaries						
a. Base Salaries				9,219,886.00		9,339,786.00
b. Step & Column Adjustment				119,900.00		121,400.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	9,219,886.00	1.30%	9,339,786.00	1.30%	9,461,186.00
3. Employee Benefits	3000-3999	11,218,397.00	6.53%	11,950,548.00	2.58%	12,259,317.00
4. Books and Supplies	4000-4999	5,351,125.00	0.00%	5,351,125.00	0.00%	5,351,125.00
5. Services and Other Operating Expenditures	5000-5999	10,856,299.00	0.00%	10,856,299.00	0.00%	10,856,299.00
6. Capital Outlay	6000-6999	1,484,756.11	0.00%	1,484,756.00	0.00%	1,484,756.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,711,100.00	1.59%	1,738,292.00	1.08%	1,757,003.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		56,287,675.11	1.94%	57,380,718.00	1.16%	58,046,198.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		410,537.89		383,346.00		364,635.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		7,634,167.92		8,044,705.81		8,428,051.81
2. Ending Fund Balance (Sum lines C and D1)		8,044,705.81		8,428,051.81		8,792,686.81
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	8,044,705.81		8,428,051.81		8,792,686.81
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		8,044,705.81		8,428,051.81		8,792,686.81

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

# **CRITERIA AND STANDARDS**



Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the approval of the budget.

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

STANDARD: Funded average daily attendance (ADA) has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

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

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

District's ADA Standard Percentage Level:

**1A. Calculating the District's ADA Variances**

DATA ENTRY: For the Third, Second, and First Prior Years, enter Estimated Funded ADA in the Original Budget Funded ADA column; enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the Third, Second, and First Prior Years. All other data are extracted.

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2016-17)				
District Regular	21,958	22,002		
Charter School	0			
<b>Total ADA</b>	<b>21,958</b>	<b>22,002</b>	<b>N/A</b>	<b>Met</b>
Second Prior Year (2017-18)				
District Regular	21,733	21,774		
Charter School				
<b>Total ADA</b>	<b>21,733</b>	<b>21,774</b>	<b>N/A</b>	<b>Met</b>
First Prior Year (2018-19)				
District Regular	21,344	21,452		
Charter School		0		
<b>Total ADA</b>	<b>21,344</b>	<b>21,452</b>	<b>N/A</b>	<b>Met</b>
Budget Year (2019-20)				
District Regular	20,936			
Charter School	0			
<b>Total ADA</b>	<b>20,936</b>			

**1B. Comparison of District ADA to the Standard**

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

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

Explanation:  
(required if NOT met)

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

Explanation:  
(required if NOT met)

**2. CRITERION: Enrollment**

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

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

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

District's Enrollment Standard Percentage Level:

**2A. Calculating the District's Enrollment Variances**

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

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2016-17)				
District Regular	23,274	22,774		
Charter School				
<b>Total Enrollment</b>	<b>23,274</b>	<b>22,774</b>	<b>2.1%</b>	<b>Not Met</b>
Second Prior Year (2017-18)				
District Regular		22,561		
Charter School	22,571			
<b>Total Enrollment</b>	<b>22,571</b>	<b>22,561</b>	<b>0.0%</b>	<b>Met</b>
First Prior Year (2018-19)				
District Regular	22,280	22,089		
Charter School				
<b>Total Enrollment</b>	<b>22,280</b>	<b>22,089</b>	<b>0.9%</b>	<b>Met</b>
Budget Year (2019-20)				
District Regular	21,702			
Charter School				
<b>Total Enrollment</b>	<b>21,702</b>			

**2B. Comparison of District Enrollment to the Standard**

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

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

**Explanation:**  
(required if NOT met)

Boundary changes adversely impacted the previously used methodology. The district has updated the former methodology and does not anticipate variances outside the standard.

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

**Explanation:**  
(required if NOT met)

**3. CRITERION: ADA to Enrollment**

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2016-17)			
District Regular	21,733	22,774	
Charter School		0	
<b>Total ADA/Enrollment</b>	<b>21,733</b>	<b>22,774</b>	<b>95.4%</b>
Second Prior Year (2017-18)			
District Regular	21,452	22,561	
Charter School			
<b>Total ADA/Enrollment</b>	<b>21,452</b>	<b>22,561</b>	<b>95.1%</b>
First Prior Year (2018-19)			
District Regular	20,936	22,089	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>20,936</b>	<b>22,089</b>	<b>94.8%</b>
		Historical Average Ratio:	95.1%
<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>			<b>95.6%</b>

**3B. Calculating the District's Projected Ratio of ADA to Enrollment**

DATA ENTRY: Enter data in the Estimated P-2 ADA column for the two subsequent years. Enter data in the Enrollment column for the two subsequent years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund only, for all fiscal years. All other data are extracted or calculated.

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2019-20)				
District Regular	20,651	21,702		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>20,651</b>	<b>21,702</b>	<b>95.2%</b>	<b>Met</b>
1st Subsequent Year (2020-21)				
District Regular	20,273	21,304		
Charter School				
<b>Total ADA/Enrollment</b>	<b>20,273</b>	<b>21,304</b>	<b>95.2%</b>	<b>Met</b>
2nd Subsequent Year (2021-22)				
District Regular	19,902	20,916		
Charter School				
<b>Total ADA/Enrollment</b>	<b>19,902</b>	<b>20,916</b>	<b>95.2%</b>	<b>Met</b>

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

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

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

**Explanation:**  
(required if NOT met)



**4. CRITERION: LCFF Revenue**

**STANDARD:** Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus the district's cost-of-living adjustment (COLA) and its economic recovery target payment, plus or minus one percent.

For basic aid districts, projected LCFF revenue has not changed from the prior fiscal year by more than the percent change in property tax revenues plus or minus one percent.

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's COLA and its economic recovery target payment, plus or minus one percent.

**4A. District's LCFF Revenue Standard**

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

**4A1. Calculating the District's LCFF Revenue Standard**

DATA ENTRY: Enter data in Step 1a for the two subsequent fiscal years. All other data is extracted or calculated. Enter data for Steps 2a through 2c. All other data is calculated.

Note: Enter data for the Economic Recovery Target Funding (current year increment), Step 2c, for the current year only (not applicable in the two subsequent fiscal years).

**Projected LCFF Revenue**

	Prior Year (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	21,506.34	20,990.34	20,273.14	19,902.15
b. Prior Year ADA (Funded)		21,506.34	20,990.34	20,273.14
c. Difference (Step 1a minus Step 1b)		(516.00)	(717.20)	(370.99)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-2.40%	-3.42%	-1.83%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		236,380,417.00	240,056,800.00	243,122,893.00
b1. COLA percentage		3.26%	3.00%	2.80%
b2. COLA amount (proxy for purposes of this criterion)		7,706,001.59	7,201,704.00	6,807,441.00
c. Economic Recovery Target Funding (current year increment)			N/A	N/A
d. Total (Lines 2b2 plus Line 2c)		7,706,001.59	7,201,704.00	6,807,441.00
e. Percent Change Due to Funding Level (Step 2d divided by Step 2a)		3.26%	3.00%	2.80%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2e)		0.86%	-0.42%	0.97%
<b>LCFF Revenue Standard (Step 3, plus/minus 1%):</b>		<b>-1.14% to 1.86%</b>	<b>-1.42% to .58%</b>	<b>-.03% to 1.97%</b>

**4A2. Alternate LCFF Revenue Standard - Basic Aid**

DATA ENTRY: If applicable to your district, input data in the 1st and 2nd Subsequent Year columns for projected local property taxes; all other data are extracted or calculated.

**Basic Aid District Projected LCFF Revenue**

	Prior Year (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	23,658,600.00	12,324,160.00	12,327,990.00	12,327,985.00
Percent Change from Previous Year		N/A	N/A	N/A
<b>Basic Aid Standard (percent change from previous year, plus/minus 1%):</b>		N/A	N/A	N/A

**4A3. Alternate LCFF Revenue Standard - Necessary Small School**

DATA ENTRY: All data are extracted or calculated.

**Necessary Small School District Projected LCFF Revenue**

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
<b>Necessary Small School Standard (COLA plus Economic Recovery Target Payment, Step 2e, plus/minus 1%):</b>	N/A	N/A	N/A

**4B. Calculating the District's Projected Change in LCFF Revenue**

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Year columns for LCFF Revenue; all other data are extracted or calculated.

	Prior Year (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	235,812,253.00	236,376,583.00	240,056,800.00	243,122,893.00
District's Projected Change in LCFF Revenue:		0.24%	1.56%	1.28%
<b>LCFF Revenue Standard:</b>		<b>-1.14% to 1.86%</b>	<b>-1.42% to .58%</b>	<b>-.03% to 1.97%</b>
<b>Status:</b>		Met	Not Met	Met

**4C. Comparison of District LCFF Revenue to the Standard**

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

- 1a. STANDARD NOT MET - Projected change in LCFF revenue is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting LCFF revenue.

**Explanation:**  
(required if NOT met)

Utilizing projected declining enrollment and FCMAT estimated COLA of 3.00% has resulted in projected LCFF revenue in excess of the standard.

**5. CRITERION: Salaries and Benefits**

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the budget year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

**5A. Calculating the District's Historical Average Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures**

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2016-17)	172,982,928.16	202,620,388.49	85.4%
Second Prior Year (2017-18)	174,589,163.80	199,600,423.01	87.5%
First Prior Year (2018-19)	178,122,738.97	206,768,557.53	86.1%
Historical Average Ratio:			86.3%

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
<b>District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):</b>	<b>83.3% to 89.3%</b>	<b>83.3% to 89.3%</b>	<b>83.3% to 89.3%</b>

**5B. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures**

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2019-20)	183,119,922.00	220,445,962.56	83.1%	Not Met
1st Subsequent Year (2020-21)	187,838,102.00	216,914,143.00	86.6%	Met
2nd Subsequent Year (2021-22)	190,976,204.00	217,937,523.00	87.6%	Met

**5C. Comparison of District Salaries and Benefits Ratio to the Standard**

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

- 1a. STANDARD NOT MET - Projected ratio(s) of unrestricted salary and benefit costs to total unrestricted expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

**Explanation:**  
(required if NOT met)

The 2019-20 budget year includes several one-time expenditures including a large textbook purchase, renovation of a high school baseball field, and utilization of supplemental/concentration funding for one-time costs detailed in the LCAP (unspent in previous years).

**6. CRITERION: Other Revenues and Expenditures**

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies, and services and other operating), for any of the budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the percentage change in population and the funded cost-of-living adjustment (COLA) plus or minus ten percent.

For each major object category, changes that exceed the percentage change in population and the funded COLA plus or minus five percent must be explained.

**6A. Calculating the District's Other Revenues and Expenditures Standard Percentage Ranges**

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	0.86%	-0.42%	0.97%
<b>2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):</b>	<b>-9.14% to 10.86%</b>	<b>-10.42% to 9.58%</b>	<b>-9.03% to 10.97%</b>
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-4.14% to 5.86%	-5.42% to 4.58%	-4.03% to 5.97%

**6B. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 6A, Line 3)**

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

Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2018-19)	17,676,809.00		
Budget Year (2019-20)	15,370,791.00	-13.05%	Yes
1st Subsequent Year (2020-21)	15,370,791.00	0.00%	No
2nd Subsequent Year (2021-22)	15,370,791.00	0.00%	No

**Explanation:**  
(required if Yes) Carryover is not budgeted and as a result the 2019-20 Federal Revenues will increase by the amount of Title I carryover when posted.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)</b>			
First Prior Year (2018-19)	10,992,486.00		
Budget Year (2019-20)	9,380,955.00	-14.66%	Yes
1st Subsequent Year (2020-21)	9,380,955.00	0.00%	No
2nd Subsequent Year (2021-22)	9,380,955.00	0.00%	No

**Explanation:**  
(required if Yes) The decrease in Revenue is a result of One-Time Revenue received in budget year 2018-19 and not anticipated in future years.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)</b>			
First Prior Year (2018-19)	10,216,291.64		
Budget Year (2019-20)	10,195,640.64	-0.20%	No
1st Subsequent Year (2020-21)	10,195,641.00	0.00%	No
2nd Subsequent Year (2021-22)	10,195,641.00	0.00%	No

**Explanation:**  
(required if Yes)

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)</b>			
First Prior Year (2018-19)	13,933,398.19		
Budget Year (2019-20)	18,939,207.56	35.93%	Yes
1st Subsequent Year (2020-21)	14,689,208.00	-22.44%	Yes
2nd Subsequent Year (2021-22)	13,189,208.00	-10.21%	Yes

**Explanation:**  
(required if Yes) Large textbook adoption (science) for all grade levels in budget year 2019-20 to be followed by smaller textbook adoptions in subsequent years.

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

First Prior Year (2018-19)	27,863,316.50		
Budget Year (2019-20)	28,299,360.00	1.56%	No
1st Subsequent Year (2020-21)	24,299,360.00	-14.13%	Yes
2nd Subsequent Year (2021-22)	24,299,360.00	0.00%	No

**Explanation:**  
(required if Yes)

The 2019-20 budget year includes on-time expenditures related to utilization of supplemental/concentration funding not spent in previous years, and for a high school field renovation; the expenditures do not appear in subsequent years.

**6C. Calculating the District's Change in Total Operating Revenues and Expenditures (Section 6A, Line 2)**

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
----------------------------	--------	--------------------------------------	--------

**Total Federal, Other State, and Other Local Revenue (Criterion 6B)**

First Prior Year (2018-19)	38,885,586.64		
Budget Year (2019-20)	34,947,386.64	-10.13%	Not Met
1st Subsequent Year (2020-21)	34,947,387.00	0.00%	Met
2nd Subsequent Year (2021-22)	34,947,387.00	0.00%	Met

**Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)**

First Prior Year (2018-19)	41,796,714.69		
Budget Year (2019-20)	47,238,567.56	13.02%	Not Met
1st Subsequent Year (2020-21)	38,988,568.00	-17.46%	Not Met
2nd Subsequent Year (2021-22)	37,488,568.00	-3.85%	Met

**6D. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range**

DATA ENTRY: Explanations are linked from Section 6B if the status in Section 6C is not met; no entry is allowed below.

- 1a. STANDARD NOT MET - Projected total operating revenues have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

**Explanation:**  
Federal Revenue  
(linked from 6B  
if NOT met)

Carryover is not budgeted and as a result the 2019-20 Federal Revenues will increase by the amount of Title I carryover when posted.

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

The decrease in Revenue is a result of One-Time Revenue received in budget year 2018-19 and not anticipated in future years.

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

- 1b. STANDARD NOT MET - Projected total operating expenditures have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating expenditures within the standard must be entered in Section 6A above and will also display in the explanation box below.

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

Large textbook adoption (science) for all grade levels in budget year 2019-20 to be followed by smaller textbook adoptions in subsequent years.

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

The 2019-20 budget year includes on-time expenditures related to utilization of supplemental/concentration funding not spent in previous years, and for a high school field renovation; the expenditures do not appear in subsequent years.

**7. CRITERION: Facilities Maintenance**

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

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

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

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

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

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	278,817,512.67			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00	3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution <sup>1</sup> to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	278,817,512.67	8,364,525.38	8,400,000.00	Met

<sup>1</sup> Fund 01, Resource 8150, Objects 8900-8999

If standard is not met, enter an X in the box that best describes why the minimum required contribution was not made:

- |  |   |
|--|---|
|  | Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998) |
|  | Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])                               |
|  | Other (explanation must be provided)  |

**Explanation:**  
(required if NOT met  
and Other is marked)

**8. CRITERION: Deficit Spending**

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in two out of three prior fiscal years.

**8A. Calculating the District's Deficit Spending Standard Percentage Levels**

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2016-17)	Second Prior Year (2017-18)	First Prior Year (2018-19)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	0.00	0.00	8,398,500.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	13,456,874.45	14,708,514.62	25,386,072.65
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	13,456,874.45	14,708,514.62	33,784,572.65
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	261,699,411.61	266,078,307.78	270,547,785.20
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	261,699,411.61	266,078,307.78	270,547,785.20
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	5.1%	5.5%	12.5%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>1.7%</b>	<b>1.8%</b>	<b>4.2%</b>

<sup>1</sup>Available reserves are the unrestricted amounts in the Stabilization Arrangement, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

<sup>2</sup>A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

**8B. Calculating the District's Deficit Spending Percentages**

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2016-17)	(569,319.01)	206,445,020.70	0.3%	Met
Second Prior Year (2017-18)	4,520,115.96	204,477,768.43	N/A	Met
First Prior Year (2018-19)	(367,465.89)	211,554,243.53	0.2%	Met
Budget Year (2019-20) (Information only)	(9,604,079.92)	222,529,837.56		

**8C. Comparison of District Deficit Spending to the Standard**

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

1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in two or more of the three prior years.

**Explanation:**  
(required if NOT met)

**9. CRITERION: Fund Balance**

STANDARD: Budgeted beginning unrestricted general fund balance has not been overestimated for two out of three prior fiscal years by more than the following percentage levels:

Percentage Level <sup>1</sup>		District ADA		
1.7%	0	to	300	
1.3%	301	to	1,000	
1.0%	1,001	to	30,000	
0.7%	30,001	to	400,000	
0.3%	400,001	and	over	

<sup>1</sup> Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

District Estimated P-2 ADA (Form A, Lines A6 and C4):

District's Fund Balance Standard Percentage Level:

**9A. Calculating the District's Unrestricted General Fund Beginning Balance Percentages**

DATA ENTRY: Enter data in the Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

Fiscal Year	Unrestricted General Fund Beginning Balance <sup>2</sup> (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2016-17)	25,166,388.00	32,084,882.78	N/A	Met
Second Prior Year (2017-18)	29,887,108.00	31,515,563.77	N/A	Met
First Prior Year (2018-19)	31,492,863.30	34,474,791.54	N/A	Met
Budget Year (2019-20) (Information only)	34,107,325.65			

<sup>2</sup> Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

**9B. Comparison of District Unrestricted Beginning Fund Balance to the Standard**

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

- 1a. STANDARD MET - Unrestricted general fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three years.

**Explanation:**  
(required if NOT met)



**10. CRITERION: Reserves**

STANDARD: Available reserves<sup>1</sup> for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

DATA ENTRY: Budget Year data are extracted. If Form MYP exists, 1st and 2nd Subsequent Year data will be extracted. If not, enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

Percentage Level	District ADA	
5% or \$69,000 (greater of)	0	to 300
4% or \$69,000 (greater of)	301	to 1,000
3%	1,001	to 30,000
2%	30,001	to 400,000
1%	400,001	and over

<sup>1</sup> Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

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

<sup>3</sup> A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	20,651	20,462	20,089
<b>District's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

**10A. Calculating the District's Special Education Pass-through Exclusions (only for districts that serve as the AU of a SELPA)**

DATA ENTRY: For SELPA AUs, if Form MYP exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1 and, if Yes, enter data for item 2a and for the two subsequent years in item 2b; Budget Year data are extracted.

For districts that serve as the AU of a SELPA (Form MYP, Lines F1a, F1b1, and F1b2):

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

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

**10B. Calculating the District's Reserve Standard**

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

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	278,817,512.67	276,878,736.00	278,567,596.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	278,817,512.67	276,878,736.00	278,567,596.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	8,364,525.38	8,306,362.08	8,357,027.88
6. Reserve Standard - by Amount (\$69,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. <b>District's Reserve Standard (Greater of Line B5 or Line B6)</b>	<b>8,364,525.38</b>	<b>8,306,362.08</b>	<b>8,357,027.88</b>

**10C. Calculating the District's Budgeted Reserve Amount**

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 7 will be extracted; if not, enter data for the two subsequent years.  
All other data are extracted or calculated.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	0.00	8,306,400.00	8,357,100.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	17,347,311.73	6,256,416.73	3,910,943.73
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	17,347,311.73	14,562,816.73	12,268,043.73
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	6.22%	5.26%	4.40%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>8,364,525.38</b>	<b>8,306,362.08</b>	<b>8,357,027.88</b>
Status:	Met	Met	Met

**10D. Comparison of District Reserve Amount to the Standard**

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

- 1a. STANDARD MET - Projected available reserves have met the standard for the budget and two subsequent fiscal years.

**Explanation:**  
(required if NOT met)

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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

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

**S2. Use of One-time Revenues for Ongoing Expenditures**

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

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

**S3. Use of Ongoing Revenues for One-time Expenditures**

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

1b. If Yes, identify the expenditures:

**S4. Contingent Revenues**

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

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

**S5. Contributions**

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2018-19)	(26,967,971.00)			
Budget Year (2019-20)	(27,957,564.00)	989,593.00	3.7%	Met
1st Subsequent Year (2020-21)	(29,023,415.00)	1,065,851.00	3.8%	Met
2nd Subsequent Year (2021-22)	(29,670,184.00)	646,769.00	2.2%	Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2018-19)				
Budget Year (2019-20)	0.00	0.00	0.0%	Not Met
1st Subsequent Year (2020-21)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2021-22)	0.00	0.00	0.0%	Met
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2018-19)	4,785,686.00			
Budget Year (2019-20)	2,083,875.00	(2,701,811.00)	-56.5%	Not Met
1st Subsequent Year (2020-21)	2,583,875.00	500,000.00	24.0%	Not Met
2nd Subsequent Year (2021-22)	2,583,875.00	0.00	0.0%	Met

1d. **Impact of Capital Projects**  
Do you have any capital projects that may impact the general fund operational budget? No

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

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

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

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

**Explanation:**  
(required if NOT met)

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

**Explanation:**  
(required if NOT met)

Standard has been met at 0% change.

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

**Explanation:**  
(required if NOT met)

Budget year 2019-20 excludes one-time costs for the purchase of property in 2018-19, and includes a one-time reduction in transfers for OPEB (utilizing a portion of fund balance); budget year 2020-21 and subsequent year restores the OPEB transfer to previous levels.

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

**Project Information:**  
(required if YES)

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**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> and their annual required payments for the budget year and two subsequent fiscal years.

Explain how any increase in annual payments will be funded. Also explain how any decrease to funding sources used to pay long-term commitments will be replaced.

<sup>1</sup> Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

**S6A. Identification of the District's Long-term Commitments**

DATA ENTRY: Click the appropriate button in item 1 and enter data in all columns of item 2 for applicable long-term commitments; there are no extractions in this section.

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

Yes

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2019
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	19	01-8650	01-0000-7438/7439	6,720,217
Certificates of Participation	2	01-0000-8011	01-0000-7438/7439	1,188,371
General Obligation Bonds	28	51-9051-8xxx	51-9051-7400	187,883,832
Supp Early Retirement Program	3	Unrestricted Revenues	01-3931	4,682,664
State School Building Loans				
Compensated Absences		01-xxxx	01-xxxx	1,551,845

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2019
<b>TOTAL:</b>				202,026,929

Type of Commitment (continued)	Prior Year (2018-19) Annual Payment (P & I)	Budget Year (2019-20) Annual Payment (P & I)	1st Subsequent Year (2020-21) Annual Payment (P & I)	2nd Subsequent Year (2021-22) Annual Payment (P & I)
Capital Leases	557,347	557,347	557,347	557,347
Certificates of Participation	614,722	614,722	614,722	0
General Obligation Bonds	13,087,027	12,893,802	12,722,377	20,188,177
Supp Early Retirement Program	1,560,889	1,560,889	1,560,889	1,560,889
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2018-19) Annual Payment (P & I)	Budget Year (2019-20) Annual Payment (P & I)	1st Subsequent Year (2020-21) Annual Payment (P & I)	2nd Subsequent Year (2021-22) Annual Payment (P & I)
<b>Total Annual Payments:</b>	15,819,985	15,626,760	15,455,335	22,306,413
<b>Has total annual payment increased over prior year (2018-19)?</b>		No	No	Yes

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

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DATA ENTRY: Enter an explanation if Yes.

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

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

Annual payments for long-term commitments have increased due to the scheduled increase in bond payments according to established debt service schedules.

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

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DATA ENTRY: Click the appropriate Yes or No button in item 1; if Yes, an explanation is required in item 2.

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

No

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

**Explanation:**  
(required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

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

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

b. Do benefits continue past age 65?

c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

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

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

	Self-Insurance Fund	Governmental Fund
	4,020,205	0

4. OPEB Liabilities

a. Total OPEB liability	75,796,333.00
b. OPEB plan(s) fiduciary net position (if applicable)	75,631,652.00
c. Total/Net OPEB liability (Line 4a minus Line 4b)	164,681.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial
e. If based on an actuarial valuation, indicate the date of the OPEB valuation	Aug 29, 2018

5. OPEB Contributions

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	3,727,353.00	4,187,000.00	4,773,819.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	2,650,000.00	2,650,000.00	2,650,000.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	3,727,353.00	4,187,000.00	4,773,819.00
d. Number of retirees receiving OPEB benefits	177	177	177



**S7B. Identification of the District's Unfunded Liability for Self-Insurance Programs**

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

1. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section S7A) (If No, skip items 2-4)

Yes
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2. Describe each self-insurance program operated by the district, including details for each such as level of risk retained, funding approach, basis for valuation (district's estimate or actuarial), and date of the valuation:

Self Insured Worker's Compensation Program
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3. Self-Insurance Liabilities

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

9,259,000.00
0.00

4. Self-Insurance Contributions

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

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
a. Required contribution (funding) for self-insurance programs	3,235,000.00	3,235,000.00	3,235,000.00
b. Amount contributed (funded) for self-insurance programs	3,248,000.00	3,248,000.00	3,248,000.00

**S8. Status of Labor Agreements**

Analyze the status of all employee labor agreements. Identify new labor agreements, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues, and explain how these commitments will be funded in future fiscal years.

**If salary and benefit negotiations are not finalized at budget adoption, upon settlement with certificated or classified staff:**

The school district must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.

The county superintendent shall review the analysis relative to the criteria and standards, and may provide written comments to the president of the district governing board and superintendent.

**S8A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees**

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

	Prior Year (2nd Interim) (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of certificated (non-management) full-time-equivalent (FTE) positions	1,187.0	1,182.0	1,182.0	1,182.0

**Certificated (Non-management) Salary and Benefit Negotiations**

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

No

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

2019-20 Negotiations have not been settled.

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year  
(2019-20)

1st Subsequent Year  
(2020-21)

2nd Subsequent Year  
(2021-22)

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

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**One Year Agreement**

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year  
or

--	--	--

**Multiyear Agreement**

Total cost of salary settlement

--	--	--

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

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

Negotiations Not Settled

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

1,215,836
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7. Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
16,548,710	17,340,000	17,700,000
100.0%	100.0%	100.0%
-3.0%	3.0%	3.0%

**Certificated (Non-management) Prior Year Settlements**

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

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

If Yes, explain the nature of the new costs:

No		
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**Certificated (Non-management) Step and Column Adjustments**

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
1,252,311	1,297,200	1,308,900
1.3%	1.3%	1.3%

**Certificated (Non-management) Attrition (layoffs and retirements)**

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

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

**Certificated (Non-management) - Other**

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


**S8B. Cost Analysis of District's Labor Agreements - Classified (Non-management) Employees**

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

	Prior Year (2nd Interim) (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of classified (non-management) FTE positions	901.8	903.7	903.7	903.7

**Classified (Non-management) Salary and Benefit Negotiations**

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

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

2019-20 negotiations have not been settled.

Negotiations Settled

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

2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?  
If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?  
If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date:  End Date:

5. Salary settlement:

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	<input type="text"/>	<input type="text"/>	<input type="text"/>

**One Year Agreement**  
Total cost of salary settlement   
% change in salary schedule from prior year

or  
**Multiyear Agreement**  
Total cost of salary settlement   
% change in salary schedule from prior year (may enter text, such as "Reopener")

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

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
9,362,088	9,642,951	9,932,240
100.0%	100.0%	100.0%
1.2%	3.0%	3.0%

**Classified (Non-management) Prior Year Settlements**

- Are any new costs from prior year settlements included in the budget?  
If Yes, amount of new costs included in the budget and MYPs  
If Yes, explain the nature of the new costs:

No		
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**Classified (Non-management) Step and Column Adjustments**

1. Are step & column adjustments included in the budget and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
1,191,221	531,390	628,799
3.1%	1.3%	1.3%

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

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

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

**Classified (Non-management) - Other**

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

Cost of Step & Column for budget year exceeds 1.3% due to classification and compensation study adjustments.

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

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

	Prior Year (2nd Interim) (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of management, supervisor, and confidential FTE positions	148.0	147.0	147.0	147.0

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

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

n/a

If Yes, complete question 2.

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

If n/a, skip the remainder of Section S8C.

Negotiations Settled

2. Salary settlement:

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

Total cost of salary settlement

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

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

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

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

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Are costs of H&W benefit changes included in the budget and MYPs?			
Total cost of H&W benefits			
Percent of H&W cost paid by employer			
Percent projected change in H&W cost over prior year			

**Management/Supervisor/Confidential Step and Column Adjustments**

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

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Are step & column adjustments included in the budget and MYPs?			
Cost of step and column adjustments			
Percent change in step & column over prior year			

**Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)**

- Are costs of other benefits included in the budget and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Are costs of other benefits included in the budget and MYPs?			
Total cost of other benefits			
Percent change in cost of other benefits over prior year			

**S9. Local Control and Accountability Plan (LCAP)**

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

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

1. Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?

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

Jun 17, 2019
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**S10. LCAP Expenditures**

Confirm that the school district's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.

DATA ENTRY: Click the appropriate Yes or No button.

Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services and Expenditures?

Yes
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**ADDITIONAL FISCAL INDICATORS**

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The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review.

DATA ENTRY: Click the appropriate Yes or No button for items A1 through A9 except item A3, which is automatically completed based on data in Criterion 2.

- A1.** Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?
- A2.** Is the system of personnel position control independent from the payroll system?
- A3.** Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)
- A4.** Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?
- A5.** Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?
- A6.** Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?
- A7.** Is the district's financial system independent of the county office system?
- A8.** Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)
- A9.** Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

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

**Comments:**  
(optional)

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**End of School District Budget Criteria and Standards Review**

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# CASHFLOW



ESTIMATES THROUGH THE MONTH OF		July	August	September	October	November	December	January	February
<b>A. BEGINNING CASH</b>		41,741,494.00	29,557,660.19	16,395,867.68	19,811,614.43	15,165,296.66	12,977,408.63	30,615,412.58	33,006,358.32
<b>B. RECEIPTS</b>									
LFFF/Revenue Limit Sources		9,354,270.00	9,354,270.00	29,046,875.00	16,837,685.00	16,837,685.00	24,947,026.00	16,837,685.00	16,619,285.56
Principal Apportionment		300,000.00				1,500,000.00	8,700,000.00	600,000.00	500,000.00
Property Taxes							(1,700,000.00)		
Miscellaneous Funds									
Federal Revenue			88,751.16	50,888.77	19,796.08	191,099.96	3,768,885.74	1,519,079.93	207,850.85
Other State Revenue			225.00	178,381.14	27,475.00	168,070.73	2,399,029.57	3,203,171.77	576,527.52
Other Local Revenue		203,585.61		655,394.67	907,650.14	699,558.09	2,313,861.71	876,263.36	
Interfund Transfers In									
8910-8929									
All Other Financing Sources									
8930-8979									
<b>TOTAL RECEIPTS</b>		9,857,855.61	9,443,246.16	29,931,539.58	17,792,606.22	19,396,413.78	40,428,803.02	23,036,200.06	17,903,663.93
<b>C. DISBURSEMENTS</b>									
Certificated Salaries		9,600,542.08	9,600,542.08	9,600,542.08	9,600,542.08	9,600,542.08	9,600,542.08	9,600,542.08	9,600,542.08
Classified Salaries		1,933,467.82	2,953,435.12	2,968,002.48	3,110,617.51	3,351,204.18	3,150,396.25	3,031,098.38	3,161,594.73
Employee Benefits		1,195,936.21	4,656,984.67	4,824,474.24	4,902,058.87	4,989,381.45	5,019,836.66	4,927,320.99	3,883,648.19
Books and Supplies		148,790.37	615,944.18	457,824.90	741,644.89	516,301.56	598,342.98	674,381.49	1,744,212.86
Services		802,911.88	4,632,611.14	1,909,782.63	1,860,746.00	1,855,179.89	2,058,173.27	1,438,311.92	1,534,439.26
Capital Outlay		41.06	401,915.72	230,105.50	548,978.40	521,650.46	1,036,842.46	83,405.71	117,544.53
Other Outgo			133,605.76	558,781.00	750,336.24	135,042.39	240,490.37	233,193.75	218,867.70
Interfund Transfers Out									
7000-7499									
All Other Financing Uses									
7600-7629									
7630-7699									
<b>TOTAL DISBURSEMENTS</b>		13,681,689.42	22,995,038.67	20,549,492.83	21,514,923.99	20,969,301.81	23,788,499.07	19,988,254.32	20,260,849.35
<b>D. BALANCE SHEET ITEMS</b>									
Assets and Deferred Outflows									
Cash Not In Treasury		180,000.00		(300.00)					
Accounts Receivable		7,638,000.00	4,000,000.00	700,000.00	1,500,000.00	600,000.00	600,000.00	238,000.00	
Due From Other Funds		1,834,000.00		334,000.00					
Stores		347,285.00							
Prepaid Expenditures		1,869,247.71							
Other Current Assets									
9330									
9340									
Deferred Outflows of Resources									
9490									
<b>SUBTOTAL</b>		11,868,532.71	4,000,000.00	1,033,700.00	1,500,000.00	600,000.00	599,700.00	238,000.00	0.00
Liabilities and Deferred Inflows									
Accounts Payable		23,608,000.00	4,700,000.00	8,700,000.00	1,508,000.00				
Due To Other Funds		250,000.00							
9610									
9640									
9650									
9690									
Deferred Inflows of Resources									
<b>SUBTOTAL</b>		23,858,000.00	4,700,000.00	8,700,000.00	1,508,000.00	0.00	0.00	0.00	0.00
<b>Nonoperating</b>									
Suspense Clearing		590,000.00	1,090,000.00	1,700,000.00	(916,000.00)	(1,215,000.00)	398,000.00	(895,000.00)	(1,408,000.00)
<b>TOTAL BALANCE SHEET ITEMS</b>		(8,360,000.00)	390,000.00	(5,966,300.00)	(924,000.00)	(615,000.00)	997,700.00	(657,000.00)	(1,408,000.00)
<b>E. NET INCREASE/DECREASE (B - C + D)</b>		(12,183,833.81)	(13,161,792.51)	3,415,746.75	(4,646,317.77)	(2,187,888.03)	17,638,003.95	2,390,945.74	(3,765,185.42)
<b>F. ENDING CASH (A + E)</b>		29,557,660.19	16,395,867.68	19,811,614.43	15,165,296.66	12,977,408.63	30,615,412.58	33,006,358.32	29,241,172.90
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>									

ESTIMATES THROUGH THE MONTH OF	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
<b>A. BEGINNING CASH</b>	JUNE	29,241,172.90	36,883,799.43	30,984,293.45	27,386,258.08				
<b>B. RECEIPTS</b>									
LCFF/Revenue Limit Sources	8010-8019								224,052,423.00
Principal Apportionment	8020-8079	24,491,578.72	16,619,285.56	16,619,285.56	16,619,285.56	9,868,206.04		12,324,160.00	12,324,160.00
Property Taxes	8080-8099	300,000.00		324,160.00	100,000.00	1.00		(1,699,999.00)	(1,699,999.00)
Miscellaneous Funds	8100-8299								
Federal Revenue	8100-8299	1,956,988.66			3,568,589.91	4,206,730.79		15,370,791.00	15,370,791.00
Other State Revenue	8300-8599	484,985.33	484,985.33	623,552.56	4,642,002.40	(3,038,774.68)		9,380,955.00	9,380,955.00
Other Local Revenue	8600-8799	576,527.52	620,875.79	1,286,099.85	665,224.06	814,072.32		10,195,640.64	10,195,640.64
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
<b>TOTAL RECEIPTS</b>		27,810,060.23	17,725,146.68	18,853,097.97	25,595,101.93	11,850,235.47	0.00	269,623,970.64	269,623,970.64
<b>C. DISBURSEMENTS</b>									
Certificated Salaries	1000-1999	9,600,542.08	9,600,542.08	9,600,542.08	9,600,542.08	1,022,818.04		116,229,323.00	116,229,323.00
Classified Salaries	2000-2999	3,161,594.73	2,995,195.01	3,161,594.73	4,159,993.06	2,093,728.00		39,231,922.00	39,231,922.00
Employee Benefits	3000-3999	4,207,285.53	4,207,285.53	4,207,285.53	14,887,318.04	2,634,256.09		64,543,072.00	64,543,072.00
Books and Supplies	4000-4999	2,325,617.15	3,197,723.58	2,616,319.29	2,034,915.01	3,267,189.30		18,939,207.56	18,939,207.56
Services	5000-5999	2,148,214.96	3,529,210.29	1,687,883.18	2,301,658.88	2,540,236.90		28,299,360.00	28,299,360.00
Capital Outlay	6000-6599	352,633.60	352,633.60	293,861.33	1,410,534.41	(951,117.67)		4,999,029.11	4,999,029.11
Other Outgo	7000-7499	255,345.65	310,062.57	583,647.20	255,345.65	817,025.72		4,491,724.00	4,491,724.00
Interfund Transfers Out	7600-7629							2,083,875.00	2,083,875.00
All Other Financing Uses	7630-7699							0.00	0.00
<b>TOTAL DISBURSEMENTS</b>		22,051,233.70	24,192,652.66	22,151,133.34	34,650,307.13	12,024,136.38	0.00	278,817,512.67	278,817,512.67
<b>D. BALANCE SHEET ITEMS</b>									
Assets and Deferred Outflows									
Cash Not in Treasury	9111-9199	(400.00)			(300.00)		181,300.00	180,000.00	
Accounts Receivable	9200-9299							7,638,000.00	
Due From Other Funds	9310		1,000,000.00		500,000.00			1,834,000.00	
Stores	9320						347,285.00	347,285.00	
Prepaid Expenditures	9330						250,000.00	250,000.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490	(400.00)	1,000,000.00	0.00	499,700.00	0.00	778,585.00	10,249,285.00	
<b>SUBTOTAL</b>									
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599							23,608,000.00	
Due To Other Funds	9610							250,000.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
<b>SUBTOTAL</b>		0.00	0.00	0.00	0.00	0.00	0.00	23,858,000.00	
Nonoperating									
Suspense Clearing	9910	1,884,200.00	(432,000.00)	(300,000.00)	(496,200.00)			0.00	
<b>TOTAL BALANCE SHEET ITEMS</b>		1,883,800.00	568,000.00	(300,000.00)	3,500.00	0.00	778,585.00	(13,608,715.00)	
<b>E. NET INCREASE/DECREASE (B - C + D)</b>		7,642,626.53	(5,899,505.98)	(3,588,035.37)	(9,051,705.20)	(173,900.91)	778,585.00	(22,802,257.03)	(9,193,542.03)
<b>F. ENDING CASH (A + E)</b>		36,883,799.43	30,984,293.45	27,386,258.08	18,334,552.88				
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>								18,939,236.97	

# **CURRENT EXPENSE FORMULA**



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	116,229,323.00	301	0.00	303	116,229,323.00	305	1,514,629.00		307	114,714,694.00	309
2000 - Classified Salaries	39,231,922.00	311	800.00	313	39,231,122.00	315	4,541,788.00		317	34,689,334.00	319
3000 - Employee Benefits	64,543,072.00	321	285.00	323	64,542,787.00	325	2,156,229.00		327	62,386,558.00	329
4000 - Books, Supplies Equip Replace. (6500)	18,939,207.56	331	9,301.00	333	18,929,906.56	335	2,899,967.00		337	16,029,939.56	339
5000 - Services . . . & 7300 - Indirect Costs	28,202,736.00	341	196,500.00	343	28,006,236.00	345	4,759,817.00		347	23,246,419.00	349
TOTAL					266,939,374.56	365			TOTAL	251,066,944.56	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011. . . . .		1100	375
2. Salaries of Instructional Aides Per EC 41011. . . . .		2100	380
3. STRS. . . . .		3101 & 3102	382
4. PERS. . . . .		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative. . . . .		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .		3401 & 3402	385
7. Unemployment Insurance. . . . .		3501 & 3502	390
8. Workers' Compensation Insurance. . . . .		3601 & 3602	392
9. OPEB, Active Employees (EC 41372). . . . .		3751 & 3752	393
10. Other Benefits (EC 22310). . . . .		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .	0.00		
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .	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. . . . .	136,174,506.00		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. . . . .	54.24%		
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) . . . . .	54.24%
3. Percentage below the minimum (Part III, Line 1 minus Line 2) . . . . .	0.76%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). . . . .	251,066,944.56
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	1,908,108.78

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

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# **INTERFUND ACTIVITIES**



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	5,700.00	0.00	0.00	(96,624.00)				
Other Sources/Uses Detail					0.00	2,083,875.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	1,025.00	0.00	25,170.00	0.00				
Other Sources/Uses Detail					148,957.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	32,875.00	0.00	71,453.00	0.00				
Other Sources/Uses Detail					284,918.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(39,700.00)	1.00	0.00				
Other Sources/Uses Detail					150,000.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								



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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund 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								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	100.00	0.00						
Other Sources/Uses Detail					1,500,000.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
<b>TOTALS</b>	<b>39,700.00</b>	<b>(39,700.00)</b>	<b>96,624.00</b>	<b>(96,624.00)</b>	<b>2,083,875.00</b>	<b>2,083,875.00</b>		