



RUSD
RIVERSIDE
UNIFIED SCHOOL DISTRICT

2019-2020 **ADOPTED BUDGET**



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OUR DISTRICT

With schools dating back to the 1870s, the award-winning **Riverside Unified School District (RUSD)** is now the 16th largest school district in California. RUSD educates nearly 42,000 students across 50 schools in Riverside. The District serves a large portion of Riverside as well as the unincorporated areas of Highgrove and Woodcrest. RUSD is led by its 11th Superintendent, Dr. David C. Hansen and is governed by a Board of Education comprised of publicly elected officials who serve five different trustee areas.

MISSION

Riverside Unified School District provides engaging, innovative, and equitable learning experiences for all students.

VALUES

Community

We work diligently to build bridges between our schools and community in order to create rich learning experiences and opportunities for all. Strategic connections with our partners are core to the success of our District.

Engagement

RUSD is committed to creating an engaging learning environment that promotes curriculum, programs, physical spaces, and the development of relationships that enable students to feel welcome, connected and inspired.

Equity

We are committed to implementing inclusive practices and policies that honor the rich diversity of our District and the greater region. With a focus on positive outcomes for all, we will work diligently to ensure all students have their needs met, strengths fostered, and graduate prepared for success.

Excellence

We value lifelong learning, personal integrity, achievement and accomplishment. We seek to inspire and empower students to reach their highest potential.

Innovation

RUSD is future-oriented in the design of its schools and educational programs. Personalization, creativity, and technology are central to the District's approach to preparing students for an increasingly fast-paced world.

Well-being

We cultivate graduates who succeed academically, are physically and mentally healthy, and are active and engaged citizens. The District strives to create safe and multidimensional educational environments that support students' development as they become well-rounded individuals.

RIVERSIDE UNIFIED SCHOOL DISTRICT

BOARD OF EDUCATION



Dr. Angelov Farooq
President



Kathy Allavie
Vice President



Tom Hunt
Clerk



Brent Lee
Member

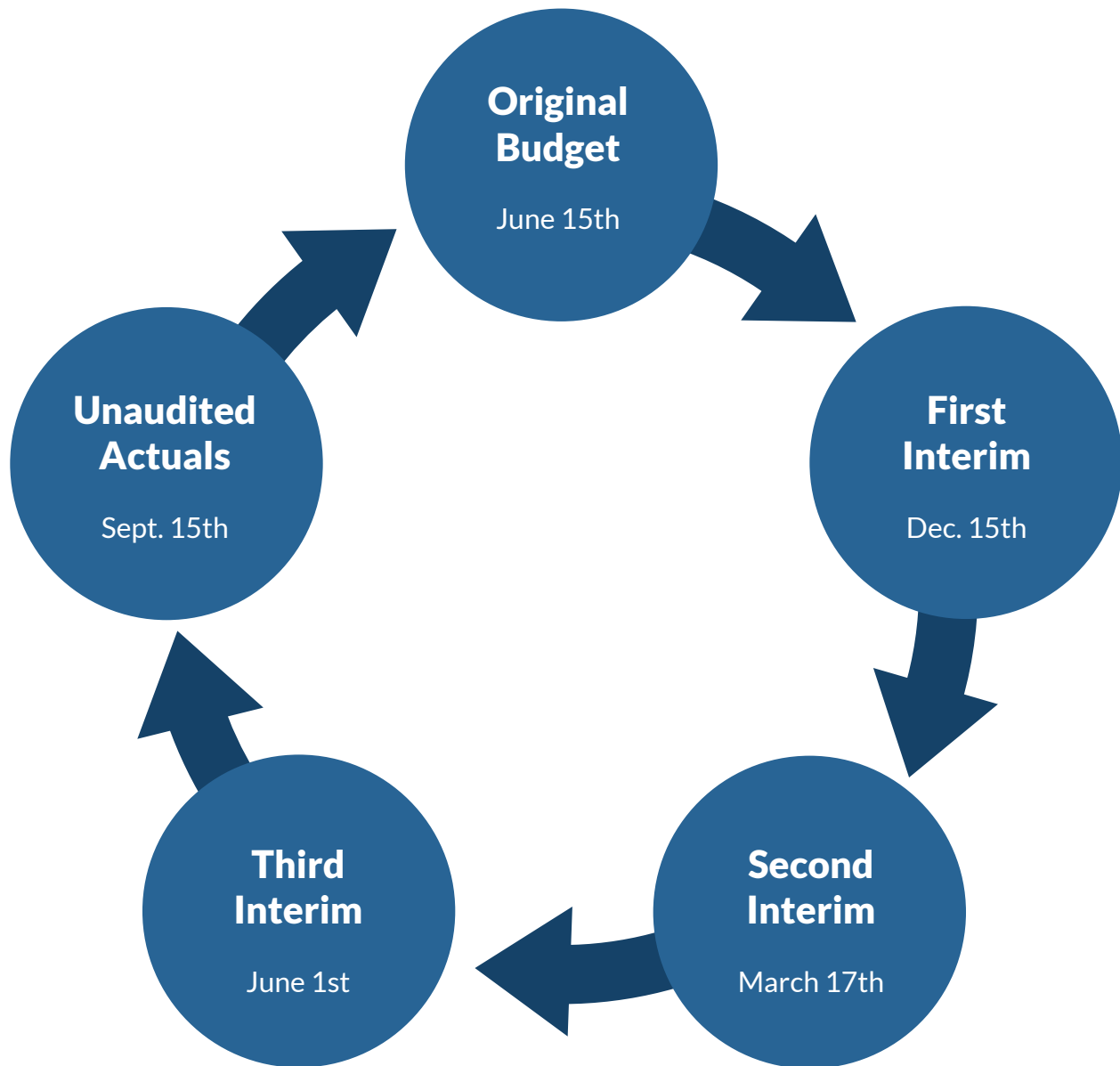


Patricia Lock-Dawson
Member

David C. Hansen, Ed.D
Superintendent

Budget Cycle

The Riverside Unified School District budget is a continuing cycle of planning, updating and reporting. The District's initial budget is for the fiscal year July 1 through June 30 and is adopted in June. Updates are made to the initial budget throughout the fiscal year, and officially adopted with the First Period Interim Financial Report and the Second Period Interim Financial Report.



Budget Policy

BP 3100(a)

The Board of Education recognizes its critical responsibility for adopting a sound budget for each fiscal year which is aligned with the district's vision, goals, priorities, local control and accountability plan (LCAP), and other comprehensive plans. The district budget shall guide decisions and actions throughout the year and shall serve as a tool for monitoring the fiscal health of the district.

(cf. 0000 - Vision)

(cf. 0200 - Goals for the School District)

(cf. 0400 - Comprehensive Plans)

(cf. 0460 - Local Control and Accountability Plan)

(cf. 3300 - Expenditures and Purchases)

(cf. 3460 - Financial Reports and Accountability)

(cf. 9000 - Role of the Board)

The district budget shall show a complete plan and itemized statement of all proposed expenditures and all estimated revenues for the following fiscal year, together with a comparison of revenues and expenditures for the current fiscal year. The budget shall also include the appropriations limit and the total annual appropriations subject to limitation as determined pursuant to Government Code 7900-7914. (Education Code 42122)

Budget Development and Adoption Process

In order to provide guidance in the development of the budget, the Board shall annually establish budget priorities based on identified district needs and goals and on realistic projections of available funds.

The Superintendent or designee shall oversee the preparation of a proposed district budget for approval by the Board and shall involve appropriate staff in the development of budget projections.

The Board shall hold a public hearing on the proposed budget in accordance with Education Code 42103 and 42127.

(cf. 9320 - Meetings and Notices)

(cf. 9322 - Agenda/Meeting Materials)

(cf. 9323 - Meeting Conduct)

The Board shall adopt the district budget on or before July 1 of each year. (Education Code 42127)

At a public meeting held on a date after the public hearing on the budget, the Board shall adopt the budget following its adoption of the LCAP or an annual update to the LCAP at the same meeting. The budget shall include the expenditures necessary to implement the LCAP or the annual update to the LCAP. (Education Code 42127)

Budget Policy

BP 3100(b)

The budget that is formally adopted by the Board shall adhere to the state's Standardized Account Code Structure as prescribed by the Superintendent of Public Instruction. (Education Code 42126, 42127)

The Superintendent or designee may supplement this format with additional information as necessary to effectively communicate the budget to the Board, staff, and public. No later than five days after the Board adopts the district budget or by July 1, whichever occurs first, the Board shall file with the County Superintendent of Schools the adopted district budget and supporting data. The budget and supporting data shall be maintained and made available for public review. (Education Code 42127)

(cf. 1340 - Access to District Records)

If the County Superintendent disapproves or conditionally approves the district's budget, the Board shall review and respond to his/her recommendations at a public meeting on or before October 8. The response shall include any revisions to the adopted budget and any other proposed actions to be taken as a result of those recommendations. (Education Code 42127)

Budget Advisory Committee

The Superintendent or designee may appoint a budget advisory committee composed of staff, Board representatives, and/or members of the community and parent groups.

The committee shall submit recommendations during the budget development process and its duties shall be assigned each year based on district needs. All recommendations of the committee shall be advisory only and shall not be binding on the Board.

(cf. 1220 - Citizen Advisory Committees)

(cf. 2230 - Representative and Deliberative Groups)

(cf. 3350 - B Expenses)

(cf. 9130 - Board Committees)

(cf. 9140 - Board Representatives)

Budget Criteria and Standards

The Superintendent or designee shall develop a district budget in accordance with state criteria and standards specified in 5 CCR 15440-15450 as they relate to projections of average daily attendance (ADA), enrollment, ratio of ADA to enrollment, local control funding formula revenue, salaries and benefits, other revenues and expenditures, facilities maintenance, deficit spending, unrestricted general fund balance, and reserves. In addition, he/she shall provide the supplemental information specified in 5 CCR 15451 which addresses the methodology and budget assumptions used, contingent liabilities, use of one-time revenues for ongoing expenditures, use of ongoing revenues for one-time expenditures, contingent revenues, contributions, long-term commitments, unfunded liabilities, status of collective bargaining agreements, the LCAP, and LCAP expenditures. (Education Code 33128, 33128.3, 33129, 42127.01; 5 CCR 15440-15451)

Budget Policy

BP 3100(b)

The district budget shall provide for increasing or improving services for unduplicated students at least in proportion to the increase in funds apportioned on the basis of the number and concentration of unduplicated students. Unduplicated students are students who are eligible for free or reduced-price meals, English learners, and/or foster youth. (Education Code 42238.07; 5 CCR 15496)

(cf. 3553 - Free and Reduced Price Meals)

(cf. 6173.1 - Education for Foster Youth)

(cf. 6174 - Education for English Learners)

The Board may establish other budget assumptions or parameters which may take into consideration the stability of funding sources, legal requirements and constraints on the use of funds, anticipated increases and/or decreases in the cost of services and supplies, program requirements, and any other factors necessary to ensure that the budget is a realistic plan for district revenues and expenditures.

(cf. 2210 - Administrative Discretion Regarding Board Policy)

(cf. 3110 - Transfer of Funds)

Fund Balance

The district shall classify fund balances in compliance with Governmental Accounting Standards Board (GASB) Statement 54, as follows:

1. Nonspendable fund balance includes amounts that are not expected to be converted to cash, such as resources that are not in a spendable form (e.g., inventories and prepaids) or that are legally or contractually required to be maintained intact.
2. Restricted fund balance includes amounts constrained to specific purposes by their providers or by law.
3. Committed fund balance includes amounts constrained to specific purposes by the Board. For this purpose, all commitments of funds shall be approved by a majority vote of the Board. The constraints shall be imposed no later than the end of the reporting period (June 30), although the actual amounts may be determined subsequent to that date but prior to the issuance of the financial statements.
4. Assigned fund balance includes amounts which are intended for a specific purpose but do not meet the criteria to be classified as restricted or committed.

The Board delegates authority to assign funds to the assigned fund balance to the Superintendent and authorizes the assignment of such funds to be made any time prior to the issuance of the financial statements. The Superintendent may further delegate the authority to assign funds at his/her discretion.

5. Unassigned fund balance includes amounts that are available for any purpose. When multiple types of funds are available for an expenditure, the district may first utilize

Budget Policy

BP 3100(b)

When multiple types of funds are available for an expenditure, the district may first utilize funds from the restricted fund balance as appropriate, then from the committed fund balance, then from the assigned fund balance, and lastly from the unassigned fund balance.

The Board intends to maintain a minimum assigned and unassigned fund balance in an amount the Board deems sufficient to maintain fiscal solvency and stability and to protect the district against unforeseen circumstances.

If the assigned and unassigned fund balance falls below the level set by the Board due to an emergency situation, unexpected expenditures, or revenue shortfalls, the Board shall develop a plan to recover the fund balance which may include dedicating new unrestricted revenues, reducing expenditures, and/or increasing revenues or pursuing other funding sources.

Long-Term Financial Obligations

The district's current-year budget and multiyear projections shall include adequate provisions for addressing the district's long-term financial obligations, including, but not limited to, long-term obligations resulting from collective bargaining agreements, financing of facilities projects, unfunded or future liability for retiree benefits, and accrued workers' compensation claims.

(cf. 4141/4241 - Collective Bargaining Agreement)

(cf. 4154/4254/4354 - Health and Welfare Benefits)

(cf. 7210 - Facilities Financing)

(cf. 9250 - Remuneration, Reimbursement and Other Benefits)

The Board shall approve a plan for meeting the district's long-term obligations to fund nonpension, other postemployment benefits (OPEBs). This plan shall include a specific funding strategy and the method that will be used to finance the district's annual fiscal obligations for such benefits in a manner that continually reduces the deficit to the district to the extent possible. The Board reserves the authority to review and amend the funding strategy as necessary to ensure that it continues to serve the best interests of the district and maintains flexibility to adjust for changing budgetary considerations.

When the Superintendent or designee presents a report to the Board on the estimated accrued but unfunded cost of OPEBs, the Board shall disclose, as a separate agenda item at the same meeting, whether or not it will reserve a sufficient amount of money in its budget to fund the present value of the benefits of existing retirees and/or the future cost of employees who are eligible for benefits in the current fiscal year. (Education Code 42140)

When the Superintendent or designee presents a report to the Board on the estimated accrued but unfunded cost of workers' compensation claims, the Board shall disclose, as a separate agenda item at the same meeting, whether or not it will reserve in the budget sufficient amounts to fund the present value of accrued but unfunded workers' compensation claims or if it is otherwise decreasing the amount in its workers' compensation reserve fund. The Board shall annually certify to the County Superintendent the amount, if any, that it has decided to reserve in the budget for these costs. The Board shall submit to the County Superintendent any budget revisions that may be necessary to account for this budget reserve. (Education Code 42141)

Budget Policy

BP 3100(b)

Budget Amendments

No later than 45 days after the Governor signs the annual Budget Act, the Superintendent or designee shall make available for public review any revisions in budgeted revenues and expenditures which occur as a result of the funding made available by that Budget Act. (Education Code 42127)

Whenever revenues and expenditures change significantly throughout the year, the Superintendent or designee shall recommend budget amendments to ensure accurate projections of the district's net ending balance. When final figures for the prior-year budget are available, this information shall be used as soon as possible to update the current-year budget's beginning balance and projected revenues and expenditures.

In addition, budget amendments shall be submitted for Board approval as necessary when collective bargaining agreements are accepted, district income declines, increased revenues or unanticipated savings are made available to the district, program proposals are significantly different from those approved during budget adoption, interfund transfers are needed to meet actual program expenditures, and/or other significant changes occur that impact budget projections.

Legal Reference: (see next page)

Budget Policy

BP 3100(f)

Legal Reference:

EDUCATION CODE

1240 Duties of county superintendent of schools
33127-33131 Standards and criteria for local budgets and expenditures
42103 Public hearing on proposed budget; requirements for content of proposed budget
42122-42129 Budget requirements
42130-42134 Financial certifications
42140-42141 Disclosure of fiscal obligations
42238-42251 Apportionments to districts, especially:
42238.01-42238.07 Local control funding formula
42602 Use of unbudgeted funds
42610 Appropriation of excess funds and limitation thereon
45253 Annual budget of personnel commission
45254 First year budget of personnel commission
52060-52077 Local control and accountability plan

GOVERNMENT CODE

7900-7914 Appropriations limit

CODE OF REGULATIONS, TITLE 5

15060 Standardized account code structure
15440-15451 Criteria and standards for school district budgets
15494-15496 Local control funding formula, expenditures

Management Resources:

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

California School Accounting Manual

New Requirements for Reporting Fund Balance in Governmental Funds, January 7, 2011

FISCAL CRISIS AND MANAGEMENT ASSISTANCE TEAM PUBLICATIONS

Fiscal Oversight Guide for AB 1200, AB 2756 and Subsequent Related Legislation, September 2006

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Best Practice: Appropriate Level of Unrestricted Fund Balance in the General Fund, 2009

GOVERNMENTAL ACCOUNTING STANDARDS BOARD STATEMENTS

Statement 75, Accounting and Financial Reporting by Employers for Post-employment Benefits Other Than Pensions, June 2015

Statement 54, Fund Balance Reporting and Governmental Fund Type Definitions, March 2009

Statement 34, Basic Financial Statements and Management's Discussion and Analysis - For State and Local Governments, June 1999

WEB SITES

CSBA: <http://www.csba.org>

Association of California School Administrators: <http://www.acsa.org>

California Department of Education, Finance and Grants: <http://www.cde.ca.gov/fg>

California Department of Finance: <http://www.dof.ca.gov>

Fiscal Crisis and Management Assistance Team: <http://www.fcmat.org>

Government Finance Officers Association: <http://www.gfoa.org>

Governmental Accounting Standards Board: <http://www.gasb.org>

School Services of California, Inc.: <http://www.sscal.com>

Fund Accounting

The District accounts for its budget and expenditures according to the procedures outlined in the California School Accounting Manual (CSAM), published by the California Department of Education and approved by the California State Board of Education. Per Procedure 305 of the CSAM, “the accounting systems of local educational agencies (LEAs) are organized and operated on a fund basis. A fund is a fiscal and accounting entity with a self-balancing set of accounts recording financial resources and liabilities.” The table below describes the funds used by the Riverside Unified School District.

General Fund Funds 03 and 06

As the District’s chief operating fund, the General Fund is used to account for ordinary operations of the District. Unrestricted dollars are accounted for in Fund 03 while restricted dollars (for a specific purpose) are accounted for in Fund 06.

Special Revenue Funds Funds 11, 12 and 13

Special revenue funds are used to account for proceeds from specific sources and are restricted or committed to the financing of particular activities.

Fund 11: Adult Education Fund

Fund 12: Child Development Fund

Fund 13: Cafeteria Special Revenue Fund

Capital Projects Funds Funds 21, 25, 35 and 40

Capital projects funds are established to account for the acquisition or construction of major capital facilities or other capital assets.

Fund 21: Building Fund

Fund 25: Capital Facilities Fund

Fund 35: County School Facilities Fund

Fund 40: Special Reserve for Capital Outlay Projects

Debt Service Funds Funds 51 and 56

Debt service funds are used to account for the payment of principal and interest on general long-term debt.

Fund 51: Bond Interest and Redemption Fund

Fund 56: Debt Service Fund

Proprietary Fund – Internal Service Fund 67

Internal service funds are established principally to render services to other organizational units of the District.

Fund 67: Self Insurance Fund

Fiduciary Funds Funds 71 and 73

Fiduciary funds are used to account for assets held in a trustee or agent capacity for others.

Fund 71: Retiree Benefit Fund

Fund 73: Foundation Private-Purpose Trust Fund

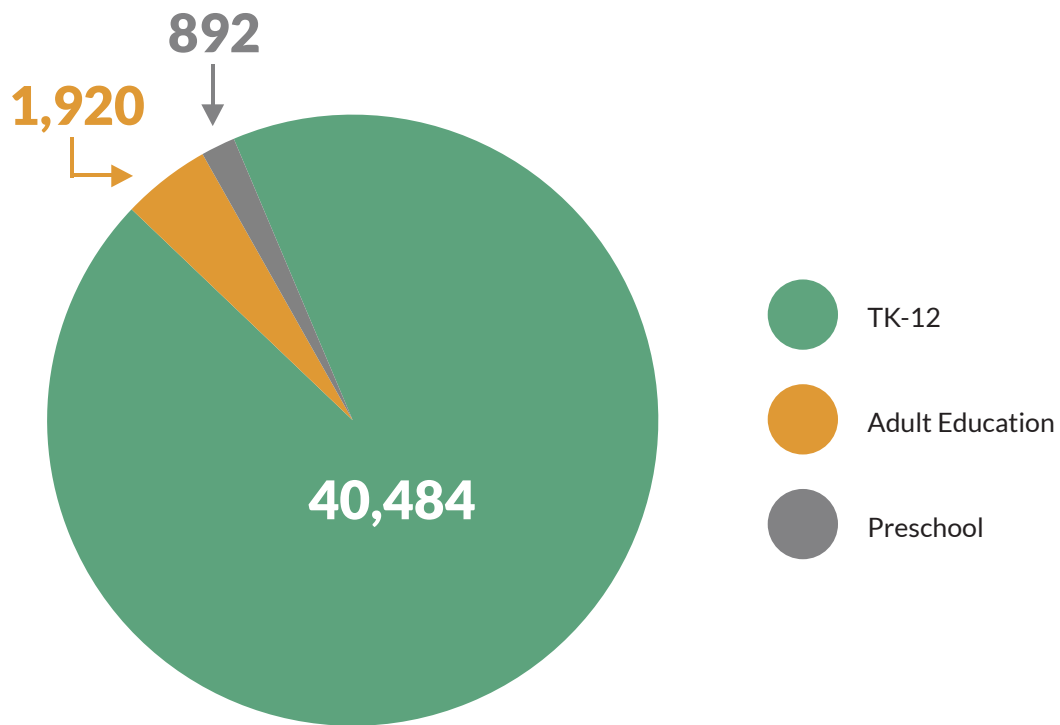
Budget Assumptions

Riverside Unified School District develops budget assumptions based on the Governor's Budget, recommendations from School Services of California and the Local Control Funding Formula Calculator developed by the Fiscal Crisis & Management Assistance Team (FCMAT).

BUDGET ASSUMPTIONS	
LCFF Grant TK-3 (Per Student ADA)	\$10,186
LCFF Grant 4-6 (Per Student ADA)	\$9,365
LCFF Grant 7-8 (Per Student ADA)	\$9,643
LCFF Grant 9-12 (Per Student ADA)	\$11,466
District Unduplicated Pupil Percentage (Single Year)	67.50%
District Unduplicated Pupil Percentage (3 Year Rolling)	67.56%
Statutory Cost of Living Allowance (State of California)	3.26%
School Days	181
TK-12 Projected Enrollment	40,484
Projected Average Daily Attendance (ADA) %	95.4%
Projected Average Daily Attendance (ADA)	38,782
Salary Step and Column	1.12%
State Teacher's Retirement System (STRS)	17.1%
Public Employee Retirement System (PERS)	20.7%
Routine Restricted Maintenance Contribution	3.0%
Fund Balance Reserve for Economic Uncertainties (Per Policy)	4.0%
Unrestricted Lottery (Per Student ADA)	\$151
Restricted Lottery (Per Student ADA)	\$53

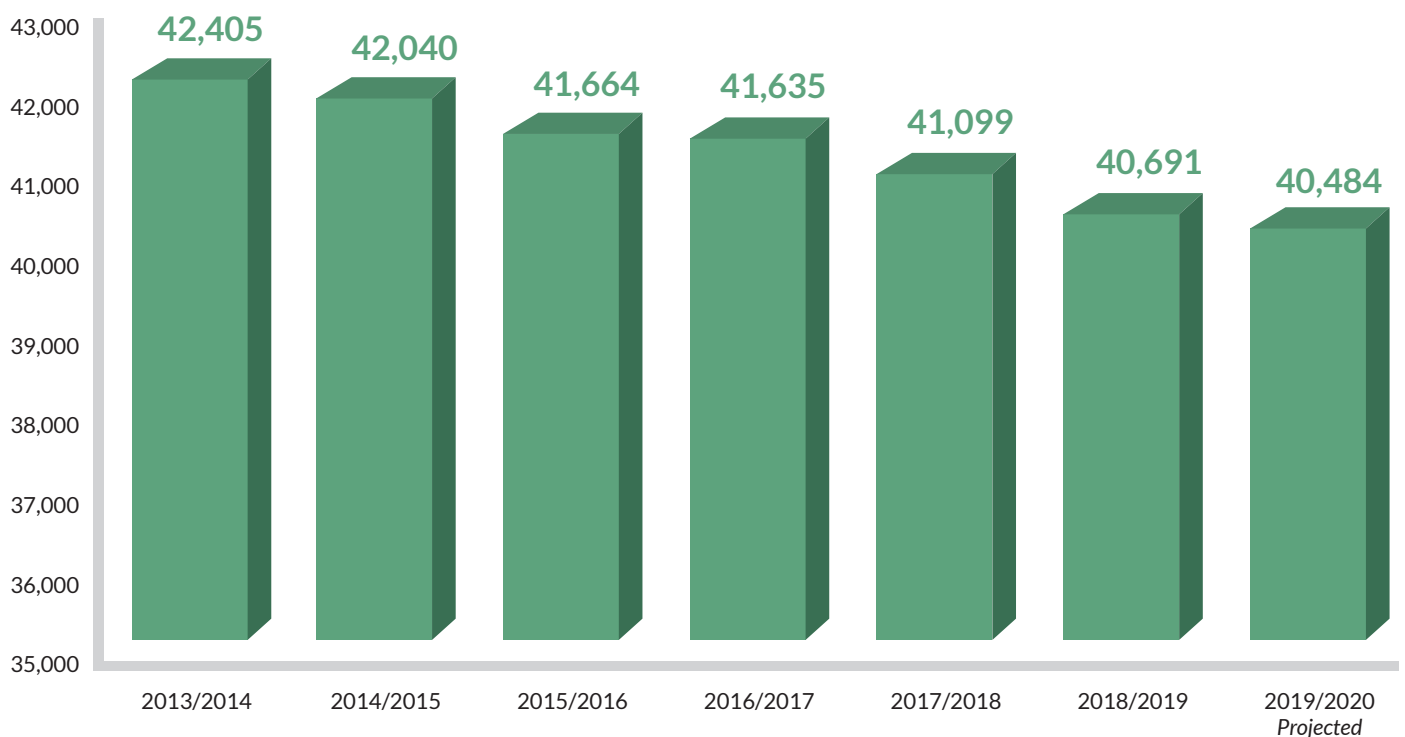
* District Unduplicated pupils include Socioeconomically Disadvantaged, English Learners, and Foster Youth.

2019/2020 Enrollment | 43,296



TK-12 Historical Enrollment

Riverside Unified School District has been declining in enrollment for the last several years. What follows is a graph of enrollment since 2013/2014 and projected enrollment for 2019/2020.



Projected Enrollment by School

2019/2020

ELEMENTARY SCHOOLS		MIDDLE SCHOOLS	
Adams	568	Central	697
Alcott	728	Chemawa	976
Beatty	559	Earhart	925
Bryant	455	Gage	1,009
Castle View	625	Miller	1,030
Emerson	719	Sierra	854
Franklin	846	University	887
Fremont	558	TOTAL MIDDLE	6,378
Harrison	483	COMPREHENSIVE HIGH SCHOOLS	
Hawthorne	703	Arlington	1,909
Highgrove	751	King	3,134
Highland	667	North	2,175
Jackson	711	Poly	2,549
Jefferson	996	Ramona	2,097
Kennedy	1,005	TOTAL COMPREHENSIVE	11,864
Lake Matthews	822	SPECIALTY SCHOOLS	
Liberty	700	STEM	665
Longfellow	745	Lincoln	175
Madison	749	Educational Options Center	507
Magnolia	620	Sunshine (TK SDC)	20
Monroe	627	Project Team (Gr 17)	67
Mountain View	853	Non-public/County Schools	53
Pachappa	748	Adult Education	1,920
Rivera	744	Preschool	892
Taft	610	TOTAL SPECIALTY	4,299
Twain	1,034	TOTAL PROJECTED ENROLLMENT	43,296
Victoria	583		
Washington	885		
Woodcrest	661		
TOTAL ELEMENTARY	20,755		

Restricted Program Expenditures

2019/2020 RESTRICTED PROGRAM (FUND 06) EXPENDITURES

RESOURCE/PROGRAM	EXPENDITURE BUDGET
3010 TITLE I, PART A	\$10,590,214
3310 SPECIAL ED: LOCAL ASSISTANCE	7,238,618
3311 SPECIAL ED: LOCAL ASSISTANCE, PRIVATE SCHOOL ISPS	19,371
3315 SPECIAL ED: PRESCHOOL	179,419
3327 SPECIAL ED: MENTAL HEALTH	444,881
3345 SPECIAL ED: PRESCHOOL STAFF DEVELOPMENT	1,527
3385 SPECIAL ED: EARLY INTERVENTION	127,763
3550 CARL D. PERKINS	305,490
4035 ESSA: TITLE II, PART A	1,243,022
4124 TITLE IV, PART B, 21ST CENTURY	1,449,800
4127 TITLE IV, PART A	275,000
4201 TITLE III, IMMIGRANT STUDENT	95,892
4203 TITLE III, ENGLISH LEARNER STUDENT	882,897
5210 HEAD START	1,278,588
5245 EARLY HEAD START- CHILD CARE PARTNERSHIP	99,200
5630 MCKINNEY-VENTO HOMELESS ASSISTANCE	166,250
5640 MEDI-CAL BILLING OPTION	767,009
6010 AFTER SCHOOL EDUCATION AND SAFETY (ASES)	4,192,109
6300 LOTTERY: INSTRUCTIONAL MATERIALS	2,160,446
6500 SPECIAL EDUCATION	77,040,823
6512 SPECIAL ED: MENTAL HEALTH SERVICES	4,609,834
6520 SPECIAL ED: PROJECT WORKABILITY I LEA	347,434
6531 SPECIAL ED: LOW INCIDENCE EQUIPMENT	137,600
7220 PARTNERSHIP ACADEMIES PROGRAM	378,000
7510 LOW PERFORMING STUDENTS BLOCK GRANT	1,368,942
7810 OTHER RESTRICTED STATE	42,452
8150 ONGOING & MAJOR MAINTENANCE	15,000,293
9008 K-12 STRONG WORKFORCE PROGRAM	1,637,204
9031 QUALITY RATING IMPROVEMENT	83,075
9033 ADULT ED SUPPLEMENTAL	680,615
9040 BORREGO COMMUNITY HEALTH FOUNDATION GRANT	50,000
9986 REDEVELOPMENT	16,313,637
TOTAL	\$149,207,405

LCFF Budget Overview for Parents

Local Educational Agency (LEA) Name: Riverside Unified

CDS Code: 33-67215

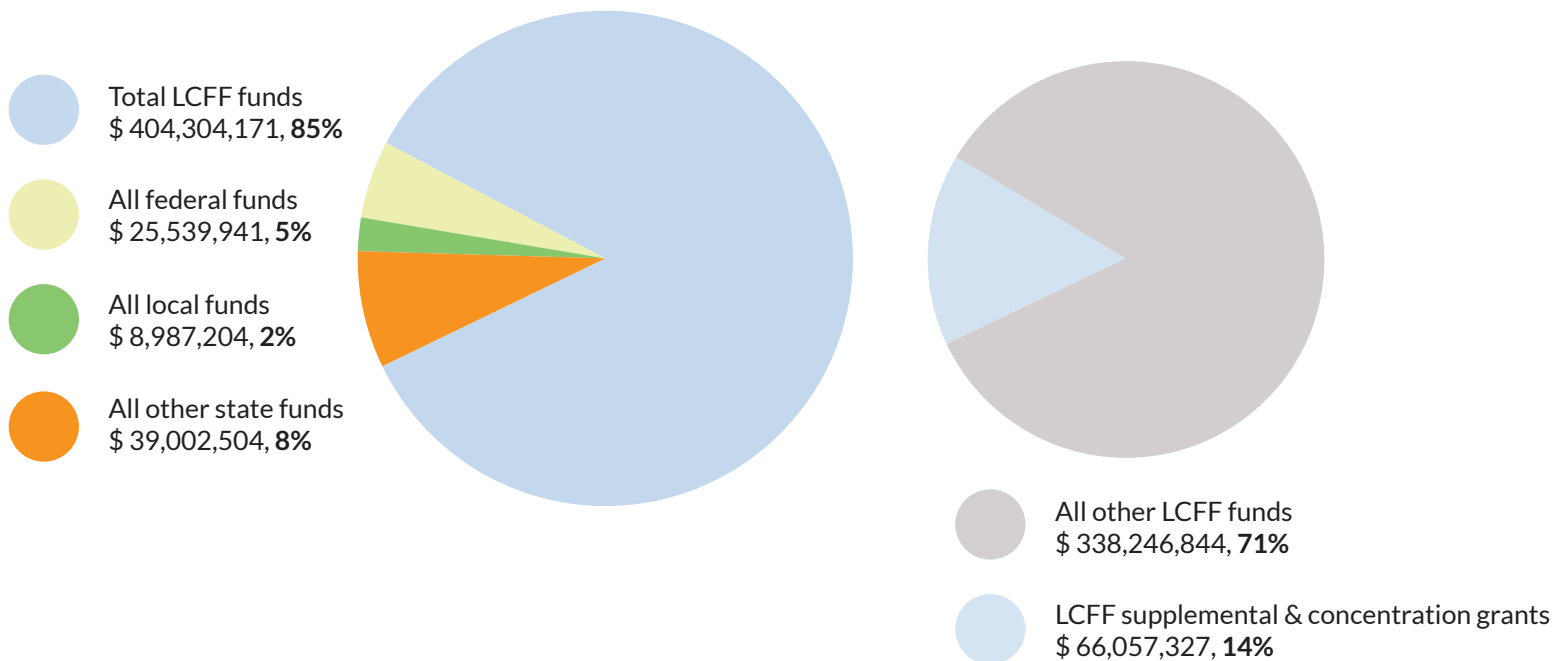
Local Control and Accountability Plan (LCAP) Year: 2019-20

LEA contact information: Lynn Carmen Day, Chief Academic Officer

School districts receive funding from different sources: state funds under the Local Control Funding Formula (LCFF), other state funds, local funds, and federal funds. LCFF funds include a base level of funding for all LEAs and extra funding - called “supplemental and concentration” grants - to LEAs based on the enrollment of high needs students (foster youth, English learners, and low-income students).

Budget Overview for the 2019-20 LCAP Year

Projected Revenue by Fund Source



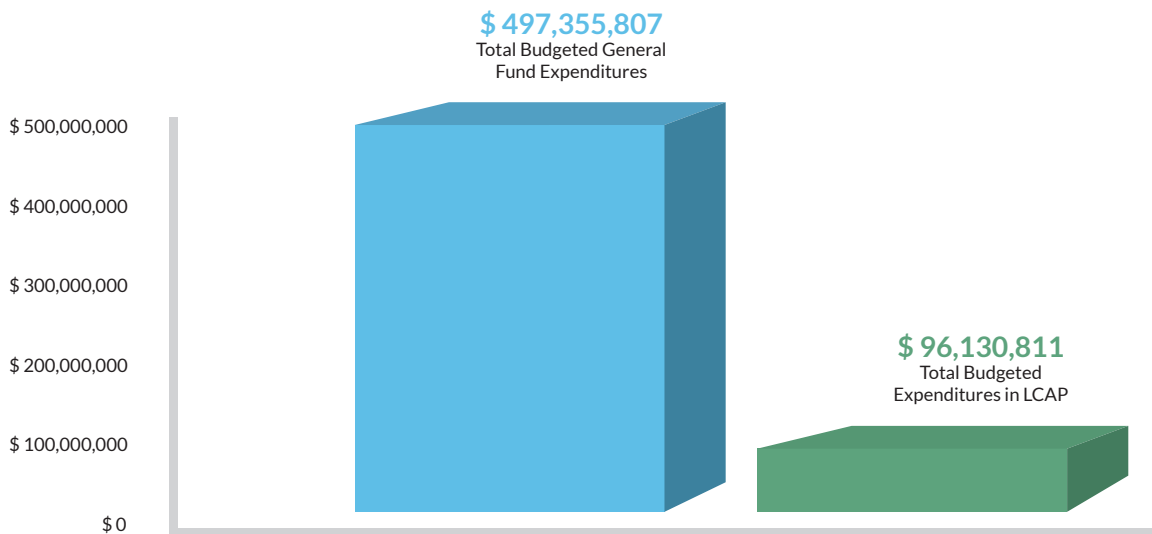
This chart shows the total general purpose revenue Riverside Unified expects to receive in the coming year from all sources.

The total revenue projected for Riverside Unified is \$477,833,820, of which \$404,304,171 is Local Control Funding Formula (LCFF), \$39,002,504 is other state funds, \$8,987,204 is local funds, and \$25,539,941 is federal funds. Of the \$404,304,171 in LCFF Funds, \$66,057,327 is generated based on the enrollment of high needs students (foster youth, English learner, and low-income students).

LCFF Budget Overview for Parents

The LCFF gives school districts more flexibility in deciding how to use state funds. In exchange, school districts must work with parents, educators, students, and the community to develop a Local Control and Accountability Plan (LCAP) that shows how they will use these funds to serve students.

Budgeted Expenditures



This chart provides a quick summary of how much Riverside Unified plans to spend for 2019-20. It shows how much of the total is tied to planned actions and services in the LCAP.

Riverside Unified plans to spend \$497,355,807 for the 2019-20 school year. Of that amount, \$96,130,811 is tied to actions/services in the LCAP and \$401,224,996 is not included in the LCAP. The budgeted expenditures that are not included in the LCAP will be used for the following:

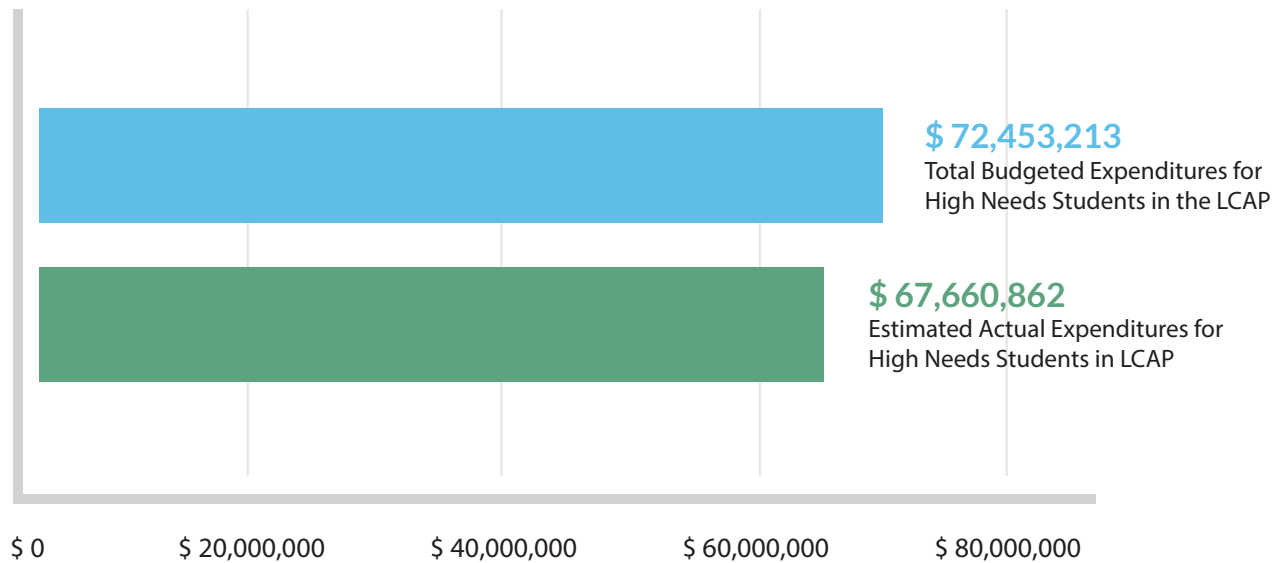
The majority of budget expenditures in the General Fund but not in the LCAP are for teachers of our base program. In addition, general administration such as Cabinet, Curriculum and Instruction, Personnel, Business and Facilities Planning departments are not in the LCAP but are funded or partially funded in the General Fund. Further, expenditures related to general overhead, transportation, utilities, maintenance and operations and other operational costs of the District are not included. Some restricted State and Federal funding sources may not be included in the LCAP if they are not directly related to established LCAP goals, actions and services.

Increased or Improved Services for High Needs Students in 2019-20

In 2019-20, Riverside Unified is projecting it will receive \$66,057,327 based on the enrollment of foster youth, English learner, and low-income students. Riverside Unified must demonstrate the planned actions and services will increase or improve services for high needs students compared to the services all students receive in proportion to the increased funding it receives for high needs students. In the LCAP, Riverside Unified plans to spend \$69,096,377 on actions to meet this requirement.

LCFF Budget Overview for Parents

Update on Increased or Improved Services for High Needs Students in 2018-19



This chart compares what Riverside Unified budgeted last year in the LCAP for actions and services that contribute to increasing or improving services for high needs students with what Riverside Unified estimates it has spent on actions and services that contribute to increasing or improving services for high needs students in the current year.

In 2018-19, Riverside Unified's LCAP budgeted \$72,453,213 for planned actions to increase or improve services for high needs students. Riverside Unified estimates that it will actually spend \$67,660,862 for actions to increase or improve services for high needs students in 2018-19.

The difference between the budgeted and actual expenditures of \$-4,792,351 had the following impact on Riverside Unified's ability to increase or improve services for high needs students:

The budgeted actions and services to increase and improve services for high needs students in 2018-19 exceeded the total estimated actual amount. Savings were realized due to a number of factors: changing of the school calendar resulted in a shorter summer, thus some planned summer activities (PD day for staff, lower summer school enrollment) did not occur; consolidation of duties to maximize efficiency led to some positions being unfilled; budgeted amounts for vacancies were higher than actual personnel costs. Increased coherence, efficiency, and collaboration provided for high quality services to high needs students to be maintained.

Financial Stabilization

The following brief describes the process undertaken by Riverside Unified School District (RUSD) leadership and facilitated by its Chief Business Officer (CBO) in stabilizing the District's budget due to an anticipated shortfall in meeting one of the multi-year projection targets in the third year out.

The conditions that are a part of the context include the following:

- Public schools are now fully funded from the state, albeit at the 2007-2008 funding level, with no new revenue except COLA
- The district has been in declining enrollment, about 1,700 students in five years, 1,000 coming in the last two years
- Charter school growth in our city has contributed to our district's reduced enrollment
- The district has been deficit spending the last several years
- Obligations from the state to cover pension funds has increasingly shifted to LEAs
- The city is experiencing an increased cost of living, decreased birth rates, rising median home prices, and an aging demographic
- State and districts will be undergoing reductions

In September of 2018, RUSD's adopted budget was conditionally approved by the County Office of Education. The trigger for this finding was a projected negative fund balance in the unrestricted budget in the third year of the multi-year projections. We anticipated that, even though the restricted budget projections reflected the contrary, namely a positive total/fund balance, the total budget did not provide the necessary assurance that the district would meet its future obligations in the third year out. In anticipation of this qualified finding, the CBO took several actions. First, she forewarned the Superintendent, Executive Cabinet, and Board of Education. She then established a Financial Stabilization Committee composed of Executive Cabinet, several key directors, and top leadership from the teachers and classified employee associations, and the district association of school managers. The CBO led this body and Executive Cabinet in a process of developing a financial stabilization plan to cut a total of \$14M in the Unrestricted General Fund.

The Financial Stabilization Committee convened six times since it was formed in August 2018. The first meeting established the purpose of the committee, provided background information on unaudited actuals and the Local Control Funding Formula (LCFF), identified additional stakeholder interest groups, and reviewed the Interest Based Problem Solving (IBPS) process which would be used to identify interest and options moving forward. The second meeting in September provided additional context regarding The Local Control and Accountability Plan (LCAP) and updated budget information, the IBPS was initiated, and documents were requested to see costs of 50 different areas to consider in potential budget cuts. The third meeting in October consisted of reviewing the costs of the 50 areas identified for analysis.

Financial Stabilization

In the meantime, Executive Cabinet in its weekly meetings prioritized this focus area to identify options as an initial phase of cost savings. Goals/criteria were identified to guide the decision-making process:

- Deficit spending
- Transparency
- Union peace/support
- Address silos

In addition, guiding principles and directives were identified to help Cabinet prioritize options:

- Evaluate current programs and practices
- Maintain the integrity of district programs
- Honor board/community stakeholder priorities
- No layoffs as a result of the budget stabilization process

The options identified included:

- Supplemental Early Retirement Plan (SERP)
- Scaled-down K-12 summer program
- 10% reduction in overtime
- 20% reduction in substitutes for professional development
- 50% cut in meeting refreshments
- Restructuring of divisions

The Supplemental Employee Retirement Plan (SERP) provided \$2M in on-going savings, and also meant that several positions would not be filled in certificated, classified, and management groups. The total cost savings of this first phase of cost savings amounted to approximately \$7.5M. At the subsequent Committee meetings in November and December, the option to offer the SERP for all employee groups was supported, along with the options identified by Executive Cabinet.

At the December Board of Education meeting, the Trustees voted unanimously to approve the SERP as well as adopted the first period interim report with a positive certification. In January, the Board then accepted the annual financial report and audit for the audited actuals, as well as approved a resolution of the financial stabilization plan budget adjustments for the 2018-19 fiscal year and the multi-year projections. The plan included the identified cost savings and a more reasonable minimum reserve for economic uncertainty.

The month of March was trying for many, including members of Executive Cabinet, as decisions to make deeper cuts became increasingly difficult. In addition to approving the second interim report, a decision to increase the minimum fund balance from 2% to 4% was approved by the Board and increased the cost savings target by an additional \$3.6M. The rationale for this level of reserve was to:

- Meet or exceed state required minimum reserve levels
- Provide adequate cash to meet financial obligations
- Provide available funds to meet unanticipated/emergency financial obligations
- Provide stability during periods of economic uncertainty

Financial Stabilization

Executive Cabinet met extensively throughout the month to identify additional cost savings, including LCAP actions without affecting services to unduplicated students, and multiple cuts in management positions, both certificated and classified, without having any layoff impact. Any new additional services or positions identified (including LCAP) required Executive Cabinet to find funding from other services/positions to cover the added costs in order to maintain the focus on the purpose of the work. The cost savings during this second phase added another \$3.7M.

Although short of the identified goal, the \$11.3M in identified cost savings puts the district's projections in much more solid footing as we enter the next fiscal year, especially given that the increase in the targeted fund balance was a proactive measure. In order to meet one of the goals of the financial stabilization process, that of maintaining the existing positive relationship with both associations, the district made a commitment to identify as many areas to cut within reason before approaching the negotiations body with an option that would have a compensatory effect on their respective membership. Executive Cabinet believes that their work is at that point for the time being, without compromising any of their priorities (such as compromising program quality) or those of other stakeholders (such as identified through the LCAP prioritization process).

Furthermore, there were future studies identified in order to make budgetary adjustments in 2020-21 and beyond. These included such areas as the comprehensive professional development plan and certain district programs that required more extensive time to analyze. Another, more immediate next step is to develop and implement a strategic and transparent communication plan for all of our stakeholders, including all district employees, their associations, parents, students, and the broader community. It will be critical to ensure that all stakeholders feel validated and maintain the trust that has been developed in the district over the past several years with the current administration. Although we have much work to accomplish in order to continuously improve the outcomes for our students' learning and well-being, the future looks bright in RUSD.



Budget Report 2019/2020

May 21, 2019

Presented by Mays Kakish

Chief Business Officer and Government Relations

Budget Report 2019/2020

Total Income	2018/2019 Estimated Actuals	2019/2020 Budget
LCFF SOURCES*	\$ 393,218,646	\$ 404,304,171
Federal Revenue	26,551,427	25,539,941
State Revenue	71,769,275	39,002,504
Local Revenue	9,763,601	8,987,204
Total	\$501,302,949	\$477,833,820

Budget Report 2019/2020

Unrestricted Income	2018/2019 Estimated Actuals	2019/2020 Budget
LCFF SOURCES	\$ 393,218,646	\$ 404,304,171
Federal Revenue	379,070	375,000
State Revenue	15,274,790	7,731,160
Local Revenue	4,911,472	3,800,000
Total	\$413,783,978	\$416,210,331



Budget Report 2019/2020

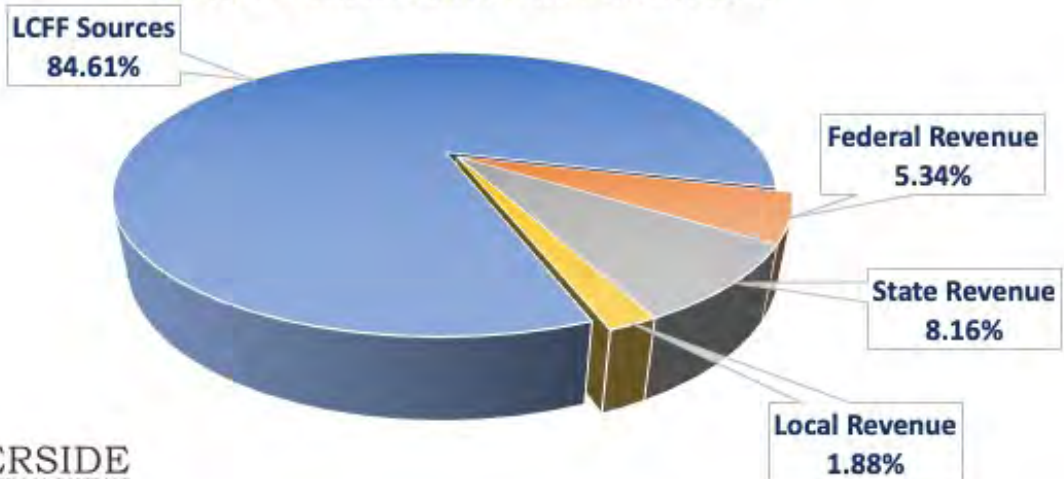
Restricted Income	2018/2019 Estimated Actuals	2019/2020 Budget
LCFF SOURCES	\$ -	\$ -
Federal Revenue	26,172,357	25,164,941
State Revenue*	56,494,485	31,271,344
Local Revenue	4,852,129	5,187,204
Total	\$87,518,971	\$61,623,489



*STRS on Behalf budgeted at 1st Interim

Budget Report 2019/2020

Income - Unrestricted and Restricted



Budget Report 2019/2020

Significant Changes - Income

LCFF

- + \$11m
 - COLA of 3.26%
 - Funded ADA Decline of 422

State

- - \$7.3m in One-Time Funds



Budget Report 2019/2020

Total Expenditures	2018/2019 Estimated Actuals	2019/2020 Budget
Certificated Salaries	\$227,685,996	\$221,431,229
Classified Salaries	75,388,707	72,308,950
Employee Benefits*	123,798,916	109,149,451
Books & Supplies	27,091,725	23,679,321
Services	52,483,910	54,657,598
Capital Outlay	5,540,311	17,026,747
Support Costs	(973,796)	(897,489)
Transfers Out/Contributions	-	-
 Total	\$511,015,769	\$497,355,807

*STRS on Behalf budgeted at 1st Interim

Budget Report 2019/2020

Unrestricted Expenditures	2018/2019 Estimated Actuals	2019/2020 Budget
Certificated Salaries	\$179,836,836	\$172,996,183
Classified Salaries	49,178,153	46,377,073
Employee Benefits	77,386,052	79,352,725
Books & Supplies	17,873,029	15,007,224
Services	35,759,532	39,620,457
Capital Outlay	2,332,283	487,963
Support Costs	(5,824,436)	(5,613,630)
Transfers Out/Contributions	68,556,495	70,461,023
 Total	\$425,097,944	\$418,689,018

Budget Report 2019/2020

Restricted Expenditures	2018/2019 Estimated Actuals	2019/2020 Budget
Certificated Salaries	\$47,849,160	\$48,435,046
Classified Salaries	26,210,554	25,931,877
Employee Benefits*	46,412,864	29,796,726
Books & Supplies	9,218,696	8,672,097
Services	16,724,378	15,037,141
Capital Outlay	3,208,028	16,538,784
Support Costs	4,850,640	4,716,141
Transfers Out/Contributions	(68,556,495)	(70,461,023)
Total	\$85,917,825	\$78,666,789



*STRS on Behalf budgeted at 1st Interim

Budget Report 2019/2020

Expenditures - Unrestricted and Restricted



Total Salaries & Benefits 81.01%

Budget Report 2019/2020

Significant Changes - Expenditures

- \$9m Net in Position Reductions, Restructures & Supplemental Employee Retirement Plan Related Savings
- 10% Reduction in Overtime and Extra Duty
- 50% Reduction in Meeting Refreshments
- \$5m Decrease for Prior Year Textbook Adoption
- \$14m Increase in Redevelopment Facilities Dollars
- \$4.2m Local Control Accountability Plan Carryover Reallocated



Budget Report 2019/2020

LCAP Carryover Reallocated

Estimated Unspent LCAP	\$4,208,359
Materials Adoption – ELA PD	(500,000)
Differentiated Support	(150,000)
Core Knowledge	(163,438)
Middle School Flexible Schedule	(200,000)
Footsteps to Freedom	(106,045)
Marketing Plan	(209,000)
Unduplicated Pupil Support	<u>(44,531)</u>
Remainder	\$2,835,345
40% Materials Adoptions (Set-Aside)	(1,134,137)
30% Technology – Devices	(850,604)
30% Technology – Infrastructure	(850,604)



Budget Report 2019/2020

Contributions	2019/2020 Budget
From the Unrestricted General Fund	
Special Education	\$55,540,323
Routine Restricted Maintenance (3%)	14,920,700
Total	\$70,461,023



Budget Report 2019/2020

General Fund Summary	2018/2019 Estimated Actuals	2019/2020 Budget
Beginning Balance	\$74,888,640	\$65,175,820
(+) Income	501,302,949	477,833,820
(-) Expenditures	(511,015,769)	(497,355,807)
Ending Balance	\$65,175,820	\$45,653,833
Non-Spendable	\$250,000	\$250,000
Restricted	34,848,633	17,805,331
Committed	16,800,005	4,010,994
Assigned	3,056,864	3,693,268
Unassigned	10,220,320	19,894,240
Total	\$65,175,820	\$45,653,833



Budget Report 2019/2020


General Fund Summary	2018/2019 Estimated Actuals	2019/2020 Budget
Non-Spendable		
Revolving Cash	\$150,000	\$150,000
Stores (Inventory)	100,000	100,000
Total	\$250,000	\$250,000




General Fund Summary	2018/2019 Estimated Actuals	2019/2020 Budget
Restricted		
Redevelopment	\$16,971,880	\$4,158,243
Special Ed Mental Health Services	9,842,857	7,745,826
Low Performing Students Block Grant	2,349,493	980,551
Ongoing and Major Maintenance	1,143,241	1,143,241
Lottery – Instructional Materials	1,629,321	1,629,321
Medi-Cal Billing Option	1,024,388	1,024,388
Adult Ed Supp., QRIS, Misc.	854,979	91,287
Classified PD Block Grant	263,233	263,233
Special Education: Low Incidence	525,460	525,460
Shortage of Special Ed Teachers	243,781	243,781
Total	\$34,848,633	\$17,805,331



Budget Report 2019/2020

General Fund Summary	2018/2019 Estimated Actuals	2019/2020 Budget
Committed		
Comparability Study	\$131,515	\$ -
STRS/PERS Increases	7,353,998	2,834,438
PGS/Danielson Framework	90,000	-
Dual Enrollment	100,000	-
LCAP/Textbook Set-Aside	4,208,359	1,176,556
Reserve for Deficit Spending	4,916,133	-
 RUSD RIVERSIDE UNIFIED SCHOOL DISTRICT	Total	\$4,010,994

Budget Report 2019/2020

General Fund Summary	2018/2019 Estimated Actuals	2019/2020 Budget
Assigned		
Safety Credits	\$49,667	\$49,667
Library and Other School Fines	132,496	132,496
Facilities Enhancements	381,528	381,528
Equipment Reserve	435,000	435,000
Initiative (Cell Tower)	110,677	97,081
Site Donations/Fundraiser/Discretionary	730,551	730,551
Lottery – Poly Band Uniforms	126,000	126,000
E-Rate	252,908	902,908
Tech Infrastructure	838,037	838,037
 RUSD RIVERSIDE UNIFIED SCHOOL DISTRICT	Total	\$3,693,268

Budget Report 2019/2020

General Fund Summary	2018/2019 Estimated Actuals	2019/2020 Budget
Unassigned		
Reserve for Economic Uncertainties @ 2% / 4%	\$10,220,320	\$19,894,240



Other Funds	Beginning Balance	Revenue/ Sources	Expenditures /Uses	Ending Balance
Adult Education	\$1,446,991	\$3,376,406	\$3,347,826	\$1,474,991
Cafeteria	6,065,010	22,084,275	22,150,642	5,998,643
Child Development	-	3,160,270	3,160,270	-
Building	71,770,757	1,500,000	71,691,253	1,579,504
Capital Facilities	14,299,851	3,260,000	9,132,767	7,227,084
County School Facilities	4,613,912	90,500	4,521,912	182,500
Capital Projects	11,652,581	200,000	8,219,813	3,632,768
Debt Service	1,054,738	1,210,000	1,624,769	639,969
Self-Insurance	20,654,930	30,819,271	34,400,099	17,074,102
Retiree Benefit Fund Irrevocable Trust	22,032,623	1,000,000	175,000	22,857,623
Foundation Trust	261,069	4,500	-	265,569
Total	\$153,852,462	\$66,705,222	\$158,424,351	\$60,932,753



Budget Report 2019/2020

General Fund Summary	2018/2019 Estimated Actuals	2019/2020 Budget
Unassigned		
Reserve for Economic Uncertainties @ 2% / 4%	\$10,220,320	\$19,894,240



Other Funds	Beginning Balance	Revenue/ Sources	Expenditures /Uses	Ending Balance
Adult Education	\$1,446,991	\$3,376,406	\$3,347,826	\$1,474,991
Cafeteria	6,065,010	22,084,275	22,150,642	5,998,643
Child Development	-	3,160,270	3,160,270	-
Building	71,770,757	1,500,000	71,691,253	1,579,504
Capital Facilities	14,299,851	3,260,000	9,132,767	7,227,084
County School Facilities	4,613,912	90,500	4,521,912	182,500
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Total	\$153,852,462	\$66,705,222	\$158,424,351	\$60,932,753



Budget Report 2019/2020

Multi-Year Assumptions	2019/2020	2020/2021	2021/2022
Cost of Living Allowance	3.26%	2.86%	2.92%
Enrollment	40,484	40,236	40,009
Average Daily Attendance (ADA)	95.40%	95.40%	95.40%
Funded ADA	38,782	38,627	38,390
Unduplicated Pupil % (3-Yr Rolling)	67.56%	67.50%	67.50%
Unduplicated Pupil % (Single)	67.50%	67.50%	67.50%
State Teachers' Retirement (STRS)	17.10%	18.10%	18.10%
Public Employees' Retirement (PERS)	20.70%	23.40%	24.50%



Budget Report 2019/2020 Multi-Year Projection

Dollars in Millions

Total	2018/2019 Est. Actuals	2019/2020 Budget	2020/2021	2021/2022
Income	\$501.3	\$477.8	\$486.4	\$495.8
Expenditures	\$511.0	\$(497.3)	\$(491.3)	\$(495.6)
Transfers In/(Out)	\$ -	\$ -	\$ -	\$ -
Total	\$(9.7)	\$(19.5)	\$(4.9)	\$0.2
Beginning Balance	\$74.9	\$65.2	\$45.7	\$40.8
Ending Balance	\$65.2	\$45.7	\$40.8	\$41.0



Budget Report 2019/2020 Multi-Year Projection

Dollars in Millions

Unrestricted	2018/2019 Est. Actuals	2019/2020 Budget	2020/2021	2021/2022
Income	\$413.8	\$416.2	\$425.8	\$435.2
Expenditures	\$(356.5)	\$(348.2)	\$(352.1)	\$(358.4)
Transfers In/(Out)	\$(68.6)	\$(70.5)	\$(72.4)	\$(74.5)
Total	\$(11.3)	\$(2.5)	\$1.3	\$2.3
Beginning Balance	\$41.6	\$30.3	\$27.8	\$29.1
Ending Balance	\$30.3	\$27.8	\$29.1	\$31.4



Budget Report 2019/2020 Multi-Year Projection

Dollars in Millions

Restricted	2018/2019 Est. Actuals	2019/2020 Budget	2020/2021	2021/2022
Income	\$87.5	\$61.6	\$60.6	\$60.6
Expenditures	\$(154.5)	\$(149.1)	\$(139.2)	\$(137.2)
Transfers In/(Out)	\$68.6	\$70.5	\$72.5	\$74.5
Total	\$1.6	\$(17.0)	\$(6.1)	\$(2.1)
Beginning Balance	\$33.2	\$34.8	\$17.8	\$11.7
Ending Balance	\$34.8	\$17.8	\$11.7	\$9.6



Budget Report 2019/2020

Questions?

Open Discussion



For more information please visit:

www.riversideunified.org/budget

Or contact:



(951) 788-7135

**3380 Fourteenth Street,
Riverside, CA 92501**

Acronyms

AB	Assembly Bill
ACA	Assembly Concurrent Amendment or Affordable Care Act (also listed as PPACA)
ACR	Assembly Concurrent Resolution
ACSA	Association of California School Administrators
ADA	Average Daily Attendance
ADC	Actuarially Determined Contribution
AFSCME	American Federation of State, County, and Municipal Employees
AMO	Annual Measurable Objective
AMT	Alternative Minimum Tax
AP	Advanced Placement
API	Academic Performance Index
ARC	Annual Required Contribution
ASAM	Alternative Schools Accountability Model
ASCC	Activity Supervisor Clearance Certificate
ASES	After School Education and Safety Program
AU	Administrative Unit of a SELPA
AV	Assessed Value
AYP	Adequate Yearly Progress
BBA	Bipartisan Budget Act
BCLAD	Bilingual, Crosscultural, Language, and Academic Development
BCP	Budget Change Proposal
BIIG	Broadband Infrastructure Improvement Grant
BRL	Base Revenue Limit
BTSA	Beginning Teacher Support and Assessment
CAASPP	California Assessment of Student Performance and Progress
CADS	Consolidated Application Data System
CAHSEE	California High School Exit Examination
CALPADS	California Longitudinal Pupil Achievement Data System
CalPERS	California Public Employees' Retirement System
CalSTRS	California State Teachers' Retirement System
CALTIDES	California Longitudinal Teacher Integrated Data Education System
CalWORKs	California Work Opportunity and Responsibility to Kids
CAPA	California Alternate Performance Assessment
CARS	Consolidated Application and Reporting System
CASBO	California Association of School Business Officials
CASEMIS	California Special Education Management Information System
CASH	Coalition for Adequate School Housing
CBA	Collective Bargaining Agreement

Acronyms

CBEDS	California Basic Educational Data System
CBEST	California Basic Education Skills Test
CBIS	Course-based Independent Study
CCC	California Community Colleges
CCEE.....	California Collaborative for Educational Excellence
CCR	California Code of Regulations (Title 5) or Coordinated Compliance Review
CCSESA	California County Superintendents Educational Services Association
CCSS.....	Common Core State Standards
CDE	California Department of Education
CEA	Current Expense of Education
CEC	California Energy Commission
CELDT	California English Language Development Test
CEP	Community Eligibility Provision
CFR	Code of Federal Regulations
CFT.....	California Federation of Teachers
CHIP	Children's Health Insurance Program
CLAD.....	Crosscultural, Language, and Academic Development
CMIS.....	Compliance Monitoring, Interventions, and Sanctions
CNIPS.....	Child Nutrition Information Payment System
COE	County Office of Education
COLA	Cost-of-Living Adjustment
COP	Certificate of Participation
CPI	Consumer Price Index
CPR	California Performance Review
CR	Continuing Resolution
CSAM	California School Accounting Manual
CSBA	California School Boards Association
CSEA.....	California School Employees Association
CSET	California Subject Examination for Teachers
CSFG.....	Charter School Facility Grant
CSFGP	Charter School Facility Grant Program
CSIS	California School Information Services
CSR	Class-Size Reduction or Comprehensive School Reform
CST	California Standards Test
CSTP	California Standards for the Teaching Profession
CTA	California Teachers Association
CTC	Commission on Teacher Credentialing
CTE	Career Technical Education
CTEIG.....	Career Technical Education Incentive Grant
CTO	Compensatory Time Off
DAC	District Advisory Committee

Acronyms

DACA	Deferred Action for Childhood Arrivals
DAIT	District Assistance and Intervention Team
DGS	Department of General Services
DIR	Department of Industrial Relations
DIS	Designated Instruction and Services
DMP.....	Deferred Maintenance Program
DOF	Department of Finance
DOJ	Department of Justice
DOL	Department of Labor
DSA	Division of the State Architect
DSS	Department of Social Services
EAAP.....	Education Audit Appeals Panel
E.C.....	Education Code
ECAA	Energy Conservation Assistance Act
ECE	Early Childhood Education
ED	U.S. Department of Education
EDGAR	Education Department General Administrative Regulation
EEOC	Equal Employment Opportunity Commission
EERA.....	Educational Employment Relations Act
EIA	Economic Impact Aid
EL	English Learner or (ELL- English Language Learner)
ELA	English Language Arts
ELAC	English Language Advisory Committee
ELAP	English Language Acquisition Program
ELPAC	English Language Proficiency Assessment for California
EPA	Education Protection Account
ERAF	Education Revenue Augmentation Fund
ERP	Economic Recovery Payment or Emergency Repair Program
ERT	Economic Recovery Target
ESEA	Elementary and Secondary Education Act
ESL.....	English as a Second Language
ESSA	Every Student Succeeds Act
ESY	Extended School Year
FAPE	Free and Appropriate Public Education
FCMAT	Fiscal Crisis & Management Assistance Team
FDPIR	Food Distribution Program on Indian Reservations
FERPA	Family Educational Rights and Privacy Act
FLSA	Fair Labor Standards Act
FPM	Federal Program Monitoring
FRPM	Free and Reduced-Price Meals
FTE	Full-Time Equivalent

Acronyms

GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GATE.....	Gifted and Talented Education
GDP	Gross Domestic Product
GF	General Fund
GSA	Grade Span Adjustment
GO	General Obligation (Bond)
GPA	Governor's Performance Award Program
HOUSSE	High Objective Uniform State Standard of Evaluation
HQT	Highly Qualified Teacher
HRA	Health Reimbursement Arrangement
HSA	Health Savings Account
IDEA	Individuals with Disabilities Education Act
IEP	Individualized Education Program
IHSS	In-Home Support Services
II/USP	Immediate Intervention/Underperforming Schools Program
IMFRP	Instructional Materials Funding Realignment Program
IRCA	Immigration Reform and Control Act
ISP	Identified Student Percentage
JLBC	Joint Legislative Budget Committee
JPA.....	Joint Powers Agreement or Joint Powers Authority
LAIF.....	Local Agency Investment Fund
LAO	Legislative Analyst's Office
LCAP	Local Control and Accountability Plan
LCFF	Local Control Funding Formula
LCI	Licensed Children's Institution (often used as a generic term to also encompass foster family homes and residential medical facilities)
LEA	Local Educational Agency
LEP.....	Limited English Proficient
LPP.....	Lease Purchase Program
LRE	Least Restrictive Environment
MAA	Medi-Cal Administrative Activities
MBG	Mandate Block Grant
MEP	Migrant Education Program
MOU	Memorandum of Understanding
MPP	Minimum Proportionality Percentage
MSA.....	Minimum State Aid
MTSS.....	Multi-Tiered Systems of Support
MYP	Multiyear Projection
NAEP.....	National Assessment of Educational Progress
NCES.....	National Center for Education Statistics

Acronyms

NCLB.....	No Child Left Behind
NOL	Net Operating Loss
NPS/A.....	Nonpublic School/Agency
NSLP	National School Lunch Program
NSS	Necessary Small School or Necessary Small SELPA
OAL	Office of Administrative Law
OMB	Office of Management and Budget
OPEB	Other Postemployment Benefits
OPSC	Office of Public School Construction
P-1	First Principal (Apportionment)
P-2	Second Principal (Apportionment)
PAR	Peer Assistance and Review
PARS.....	Public Agency Retirement Services
PCA	Project Cost Account
PEPRA	Public Employees' Pension Reform Act
PERB.....	Public Employment Relations Board
PI	Program Improvement
PIT	Personal Income Tax
PKS	Particular Kinds of Services
PL	Public Law (federal law)
PL 81-874	Public Law 81-874 (Federal Impact Aid)
PMIA.....	Pooled Money Investment Account
PMIB.....	Pooled Money Investment Board
PPACA	Patient Protection and Affordable Care Act
PPIC	Public Policy Institute of California
PRSP	Pension Rate Stabilization Plan
PSAA.....	Public Schools Accountability Act
PSSSA	Public School System Stabilization Account
PTA	Parent Teachers Association
QCR.....	Quality Control Review
QEIA	Quality Education Investment Act
QRIS	Quality Rating and Improvement Systems
QSCB	Qualified School Construction Bonds
QZAB	Qualified Zone Academy Bond
RDA	Redevelopment Agency
REU	Reserve for Economic Uncertainties
RFA	Request for Application
RMR	Regional Market Rate
ROC/P	Regional Occupational Center/Program
RRMA	Routine Restricted Maintenance Account
RROP	Regular Rate of Pay

Acronyms

RSDSS	Regional System of District and School Support
RS/PS	Regional Services/Program Specialist
RSP	Resource Specialist Program
RTI	Response to Intervention
S4	Statewide System of School Support
S/C	Supplemental and Concentration Grant
SAB	State Allocation Board
SACS.....	Standardized Account Code Structure
SAIT	School Assistance and Intervention Team
SALT	State and Local Taxes
SARB	School Attendance Review Board (County office level)
SART	School Attendance Review Team (School site level)
SARC	School Accountability Report Card
SAT-9	Stanford Achievement Test, Ninth Edition, Form T
SB	Senate Bill
SBAC	Smarter Balanced Assessment Consortium
SBE	State Board of Education
SCA	Senate Constitutional Amendment
SCE	State Compensatory Education
SCO	State Controller's Office
SCOTUS	Supreme Court of the United States
SCR	Senate Constitutional Resolution
SDC	Special Day Class
SEA	State Education Agency
SED	Severely Emotionally Disturbed
SEIU	Service Employees International Union
SELPA	Special Education Local Plan Area
SERAF	Supplemental Educational Revenue Augmentation Fund
SES	Socioeconomic Status or Supplemental Educational Services
SFA	School Food Authority
SFID	School Facility Improvement District
SFP.....	School Facility Program
SFSD	School Fiscal Services Division of CDE
SFSF	State Fiscal Stabilization Fund
SIG	School Improvement Grant
SIP	School Improvement Program
SLIBG.....	School and Library Improvement Block Grant
SMAA	School-Based Medi-Cal Administrative Activities
SNP	School Nutrition Program
SPI	State Superintendent of Public Instruction
SPSA	Single Plan for Student Achievement

Acronyms

SRR	Standard Reimbursement Rate
SSI/SSP	Supplement Security Income/State Supplementary Payment
SST.....	Student Study Team; also Student Success Team
STAR	Standardized Testing and Reporting
STEM.....	Science, Technology, Engineering, and Mathematics
STR	Statewide Target Rate
STRI	State Tax Research Institute
SWD	Students with Disabilities
SWP	Schoolwide Program
TANF	Temporary Assistance for Needy Families
TAS	Targeted Assistance School
TIIG	Targeted Instructional Improvement Grant
TK	Transitional Kindergarten
TRANS	Tax and Revenue Anticipation Notes
UCP	Uniform Complaint Procedure
UP	Unduplicated Pupil
UPP	Unduplicated Pupil Percentage

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: 3380 14th Street, Riverside, CA 92501

Date: May 17, 2019

Place: 6735 Magnolia Ave, Riverside, CA

Date: May 21, 2019

Time: 05:30 PM

Adoption Date: June 11, 2019

Signed: _____

Clerk/Secretary of the Governing Board

(Original signature required)

Contact person for additional information on the budget reports:

Name: Erin Power

Telephone: 951-352-6729 ext. 82401

Title: Assistant Director, Business Services

E-mail: epower@rusd.k12.ca.us

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		<ul style="list-style-type: none"> If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2018-19) annual payment? 	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		<ul style="list-style-type: none"> If yes, are they lifetime benefits? 	X	
		<ul style="list-style-type: none"> If yes, do benefits continue beyond age 65? 	X	
		<ul style="list-style-type: none"> If yes, are benefits funded by pay-as-you-go? 		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		X
		<ul style="list-style-type: none"> Certificated? (Section S8A, Line 1) 		X
		<ul style="list-style-type: none"> Classified? (Section S8B, Line 1) Management/supervisor/confidential? (Section S8C, Line 1) 	n/a	
S9	Local Control and Accountability Plan (LCAP)	<ul style="list-style-type: none"> Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year? 		X
		<ul style="list-style-type: none"> Approval date for adoption of the LCAP or approval of an update to the LCAP: 	Jun 11, 2019	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		X

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

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

Total liabilities actuarially determined:	\$ 6,421,471.00
Less: Amount of total liabilities reserved in budget:	\$ 6,421,471.00
Estimated accrued but unfunded liabilities:	\$ 0.00

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

() 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 11, 2019

For additional information on this certification, please contact:

Name: _____

Title: _____

Telephone: _____

E-mail: _____

Description			2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources	8010-8099		393,218,646.00	0.00	393,218,646.00	404,304,171.00	0.00	404,304,171.00	2.8%
2) Federal Revenue	8100-8299		379,070.00	26,172,357.00	26,551,427.00	375,000.00	25,164,941.00	25,539,941.00	-3.8%
3) Other State Revenue	8300-8599		15,274,790.00	56,494,485.00	71,769,275.00	7,731,160.00	31,271,344.00	39,002,504.00	-45.7%
4) Other Local Revenue	8600-8799		4,911,472.00	4,852,129.00	9,763,601.00	3,800,000.00	5,187,204.00	8,987,204.00	-8.0%
5) TOTAL, REVENUES			413,783,978.00	87,518,971.00	501,302,949.00	416,210,331.00	61,623,489.00	477,833,820.00	-4.7%
B. EXPENDITURES									
1) Certificated Salaries	1000-1999		179,836,836.00	47,849,160.00	227,685,996.00	172,996,183.00	48,435,046.00	221,431,229.00	-2.7%
2) Classified Salaries	2000-2999		49,178,153.00	26,210,554.00	75,388,707.00	46,377,073.00	25,931,877.00	72,308,950.00	-4.1%
3) Employee Benefits	3000-3999		77,386,052.00	46,412,864.00	123,798,916.00	79,352,725.00	29,796,726.00	109,149,451.00	-11.8%
4) Books and Supplies	4000-4999		17,873,029.00	9,218,696.00	27,091,725.00	15,007,224.00	8,672,097.00	23,679,321.00	-12.6%
5) Services and Other Operating Expenditures	5000-5999		35,759,532.00	16,724,378.00	52,483,910.00	39,620,457.00	15,037,141.00	54,657,598.00	4.1%
6) Capital Outlay	6000-6999		2,332,283.00	3,208,028.00	5,540,311.00	487,963.00	16,538,784.00	17,026,747.00	207.3%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499		173,905.00	24,908.00	198,813.00	175,000.00	0.00	175,000.00	-12.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		(5,998,341.00)	4,825,732.00	(1,172,609.00)	(5,788,630.00)	4,716,141.00	(1,072,489.00)	-8.5%
9) TOTAL, EXPENDITURES			356,541,449.00	154,474,320.00	511,015,769.00	348,227,995.00	149,127,812.00	497,355,807.00	-2.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			57,242,529.00	(66,955,349.00)	(9,712,820.00)	67,982,336.00	(87,504,323.00)	(19,521,987.00)	101.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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		(68,556,495.00)	68,556,495.00	0.00	(70,461,023.00)	70,461,023.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(68,556,495.00)	68,556,495.00	0.00	(70,461,023.00)	70,461,023.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(11,313,966.00)	1,601,146.00	(9,712,820.00)	(2,478,687.00)	(17,043,300.00)	(19,521,987.00)	101.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	41,641,155.00	33,247,487.00	74,888,642.00	30,327,189.00	34,848,633.00	65,175,822.00	-13.0%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			41,641,155.00	33,247,487.00	74,888,642.00	30,327,189.00	34,848,633.00	65,175,822.00	-13.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			41,641,155.00	33,247,487.00	74,888,642.00	30,327,189.00	34,848,633.00	65,175,822.00	-13.0%
2) Ending Balance, June 30 (E + F1e)			30,327,189.00	34,848,633.00	65,175,822.00	27,848,502.00	17,805,333.00	45,653,835.00	-30.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	150,000.00	0.00	150,000.00	150,000.00	0.00	150,000.00	0.0%
Stores		9712	100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	34,848,633.00	34,848,633.00	0.00	17,805,333.00	17,805,333.00	-48.9%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	13,768,202.00	0.00	13,768,202.00	4,010,994.00	0.00	4,010,994.00	-70.9%
d) Assigned									
Other Assignments		9780	6,088,667.00	0.00	6,088,667.00	3,693,268.00	0.00	3,693,268.00	-39.3%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	10,220,320.00	0.00	10,220,320.00	19,894,240.00	0.00	19,894,240.00	94.7%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

			2018-19 Estimated Actuals			2019-20 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)
G. ASSETS								
1) Cash								
a) in County Treasury		9110	30,177,189.00	34,848,631.00	65,025,820.00			
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	150,000.00	0.00	150,000.00			
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00			
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00			
2) Investments		9150	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			30,327,189.00	34,848,631.00	65,175,820.00			
H. DEFERRED OUTFLOWS OF RESOURCES								
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00			
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00			
I. LIABILITIES								
1) Accounts Payable		9500	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			
J. DEFERRED INFLOWS OF RESOURCES								
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00			
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00			
K. FUND EQUITY								
Ending Fund Balance, June 30								

Ending Fund Balance, June 30

Description (G9 + H2) - (I6 + J2)	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)	
			30,327,189.00	34,848,631.00	65,175,820.00				

Description			Resource Codes		Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
						Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES												
Principal Apportionment State Aid - Current Year			259,302,394.00			0.00	259,302,394.00	271,196,173.00		0.00	271,196,173.00	4.6%
Education Protection Account State Aid - Current Year		8011	53,570,095.00			0.00	53,570,095.00	52,993,923.00		0.00	52,993,923.00	-1.1%
State Aid - Prior Years		8012	116,509.00			0.00	116,509.00	0.00		0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8019										
Timber Yield Tax		8021	836,933.00			0.00	836,933.00	850,000.00		0.00	850,000.00	1.6%
Other Subventions/In-Lieu Taxes		8022	0.00			0.00	0.00	0.00		0.00	0.00	0.0%
		8029	0.00			0.00	0.00	0.00		0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	76,483,888.00			0.00	76,483,888.00	76,500,000.00		0.00	76,500,000.00	0.0%
Unsecured Roll Taxes		8042	3,378,613.00			0.00	3,378,613.00	3,350,000.00		0.00	3,350,000.00	-0.8%
Prior Years' Taxes		8043	4,195,083.00			0.00	4,195,083.00	4,200,000.00		0.00	4,200,000.00	0.1%
Supplemental Taxes		8044	1,826,701.00			0.00	1,826,701.00	1,800,000.00		0.00	1,800,000.00	-1.5%
Education Revenue Augmentation Fund (ERAF)		8045	(9,721,218.00)			0.00	(9,721,218.00)	(9,700,000.00)		0.00	(9,700,000.00)	-0.2%
Community Redevelopment Funds (SB 617/699/1992)		8047	6,000,000.00			0.00	6,000,000.00	6,000,000.00		0.00	6,000,000.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00			0.00	0.00	0.00		0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)		8081	0.00			0.00	0.00	0.00		0.00	0.00	0.0%
Royalties and Bonuses		8082	0.00			0.00	0.00	0.00		0.00	0.00	0.0%
Other In-Lieu Taxes												
Less: Non-LCFF (50%) Adjustment		8089	0.00			0.00	0.00	0.00		0.00	0.00	0.0%
Subtotal, LCFF Sources			395,988,998.00			0.00	395,988,998.00	407,190,096.00		0.00	407,190,096.00	2.8%
LCFF Transfers												
Unrestricted LCFF Transfers - Current Year		8091	0.00				0.00	0.00			0.00	0.0%
All Other LCFF Transfers - Current Year	0000		0.00			0.00	0.00	0.00		0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes	All Other	8091				0.00	0.00	0.00		0.00	0.00	0.0%
Property Taxes Transfers		8096	(2,770,352.00)			0.00	(2,770,352.00)	(2,885,925.00)		0.00	(2,885,925.00)	4.2%
		8097	0.00			0.00	0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			393,218,646.00	0.00	393,218,646.00	404,304,171.00	0.00	404,304,171.00	2.8%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	7,660,377.00	7,660,377.00	0.00	7,257,989.00	7,257,989.00	-5.3%
Special Education Discretionary Grants		8182	0.00	790,590.00	790,590.00	0.00	753,590.00	753,590.00	-4.7%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	1,295,037.00	1,295,037.00	0.00	1,377,788.00	1,377,788.00	6.4%
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		11,189,939.00	11,189,939.00		10,590,214.00	10,590,214.00	-5.4%
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		1,290,254.00	1,290,254.00		1,243,022.00	1,243,022.00	-3.7%
Title III, Part A, Immigrant Student Program	4201	8290		93,069.00	93,069.00		95,892.00	95,892.00	3.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		920,403.00	920,403.00		882,897.00	882,897.00	-4.1%
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, 5510, 5630								
Other NCLB / Every Student Succeeds Act		8290		1,685,325.00	1,685,325.00		1,891,050.00	1,891,050.00	12.2%
Career and Technical Education	3500-3599	8290		290,363.00	290,363.00		305,490.00	305,490.00	5.2%
All Other Federal Revenue	All Other	8290	379,070.00	957,000.00	1,336,070.00	375,000.00	767,009.00	1,142,009.00	-14.5%
TOTAL, FEDERAL REVENUE			379,070.00	26,172,357.00	26,551,427.00	375,000.00	25,164,941.00	25,539,941.00	-3.8%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		21,034,140.00	21,034,140.00		21,638,100.00	21,638,100.00	2.9%
Prior Years	6500	8319		258,031.00	258,031.00		0.00	0.00	-100.0%
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	8,879,532.00	0.00	8,879,532.00	1,575,927.00	0.00	1,575,927.00	-82.3%
Lottery - Unrestricted and Instructional Materials		8560	6,254,463.00	2,195,275.00	8,449,738.00	6,155,233.00	2,160,446.00	8,315,679.00	-1.6%
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		4,192,109.00	4,192,109.00		4,192,109.00	4,192,109.00	0.0%

			2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		3,700,969.00	3,700,969.00				-100.0%
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	140,795.00	25,113,961.00	25,254,756.00	0.00	3,280,689.00	3,280,689.00	-87.0%
TOTAL, OTHER STATE REVENUE			15,274,790.00	56,494,485.00	71,769,275.00	7,731,160.00	31,271,344.00	39,002,504.00	-45.7%

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)	
OTHER LOCAL REVENUE									
Other Local Revenue County and District Taxes	Other Restricted Levies	8615							
	Secured Roll		0.00	0.00	0.00		0.00	0.00	0.0%
	Unsecured Roll		0.00	0.00	0.00		0.00	0.00	0.0%
	Prior Years' Taxes		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	0.0%
	Non-Ad Valorem Taxes								
	Parcel Taxes		0.00	0.00	0.00		0.00	0.00	0.0%
	Other		0.00	0.00	0.00		0.00	0.00	0.0%
	Community Redevelopment Funds	8625							
	Not Subject to LCFF Deduction		0.00	4,070,125.00	4,070,125.00		0.00	3,500,000.00	-14.0%
	Penalties and Interest from	8629							
	Delinquent Non-LCFF Taxes		0.00	0.00	0.00		0.00	0.00	0.0%
	Sales								
	Sale of Equipment/Supplies	8631							
	4,013.00		0.00	4,013.00		0.00	0.00	-100.0%	
Sale of Publications	25,400.00		0.00	25,400.00		26,000.00	0.00	26,000.00	2.4%
Food Service Sales	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								
		630,253.00	0.00	630,253.00		640,000.00	0.00	640,000.00	1.5%
Interest	8660								
		1,150,000.00	0.00	1,150,000.00		1,222,000.00	0.00	1,222,000.00	6.3%
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								
		35,223.00	0.00	35,223.00		35,000.00	0.00	35,000.00	-0.6%
Interagency Services	8677								
		0.00	284,577.00	284,577.00		0.00	0.00	0.00	-100.0%
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									

			2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(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	3,066,583.00	497,427.00	3,564,010.00	1,877,000.00	1,687,204.00	3,564,204.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,911,472.00	4,852,129.00	9,763,601.00	3,800,000.00	5,187,204.00	8,987,204.00	-8.0%
TOTAL, REVENUES			413,783,978.00	87,518,971.00	501,302,949.00	416,210,331.00	61,623,489.00	477,833,820.00	-4.7%

			2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries Certificated Pupil Support Salaries Certificated Supervisors' and Administrators' Salaries Other Certificated Salaries TOTAL, CERTIFICATED SALARIES	1100 1200 1300 1900		151,528,397.00	37,373,500.00	188,901,897.00	146,117,339.00	38,041,668.00	184,159,007.00	-2.5%
			6,425,107.00	4,097,908.00	10,523,015.00	6,116,707.00	4,322,640.00	10,439,347.00	-0.8%
			18,544,294.00	3,100,753.00	21,645,047.00	17,755,301.00	3,226,567.00	20,981,868.00	-3.1%
			3,339,038.00	3,276,999.00	6,616,037.00	3,006,836.00	2,844,171.00	5,851,007.00	-11.6%
			179,836,836.00	47,849,160.00	227,685,996.00	172,996,183.00	48,435,046.00	221,431,229.00	-2.7%
CLASSIFIED SALARIES									
Classified Instructional Salaries Classified Support Salaries Classified Supervisors' and Administrators' Salaries Clerical, Technical and Office Salaries Other Classified Salaries TOTAL, CLASSIFIED SALARIES	2100 2200 2300 2400 2900		2,754,220.00	15,954,222.00	18,708,442.00	1,973,707.00	16,114,548.00	18,088,255.00	-3.3%
			17,064,141.00	5,868,357.00	22,932,498.00	16,844,863.00	5,788,951.00	22,633,814.00	-1.3%
			6,528,659.00	1,245,499.00	7,774,158.00	5,991,714.00	1,295,992.00	7,287,706.00	-6.3%
			16,623,321.00	1,743,357.00	18,366,678.00	15,305,947.00	1,533,465.00	16,839,412.00	-8.3%
			6,207,812.00	1,399,119.00	7,606,931.00	6,260,842.00	1,198,921.00	7,459,763.00	-1.9%
49,178,153.00	26,210,554.00	75,388,707.00	46,377,073.00	25,931,877.00	72,308,950.00	-4.1%			
EMPLOYEE BENEFITS									
STRS PERS OASDI/Medicare/Alternative Health and Welfare Benefits Unemployment Insurance Workers' Compensation OPEB, Allocated OPEB, Active Employees Other Employee Benefits TOTAL, EMPLOYEE BENEFITS	3101-3102 3201-3202 3301-3302 3401-3402 3501-3502 3601-3602 3701-3702 3751-3752 3901-3902		29,076,993.00	26,393,335.00	55,470,328.00	29,568,521.00	8,109,843.00	37,678,364.00	-32.1%
			8,176,512.00	4,424,731.00	12,601,243.00	9,068,929.00	5,399,078.00	14,468,007.00	14.8%
			6,106,256.00	2,757,800.00	8,864,056.00	6,015,383.00	2,745,351.00	8,760,734.00	-1.2%
			27,454,845.00	10,595,380.00	38,050,225.00	27,829,001.00	11,135,275.00	38,964,276.00	2.4%
			114,140.00	37,050.00	151,190.00	109,757.00	37,276.00	147,033.00	-2.7%
			3,874,873.00	1,264,188.00	5,139,061.00	4,018,143.00	1,363,508.00	5,381,651.00	4.7%
			2,093,474.00	788,761.00	2,882,235.00	2,547,007.00	864,313.00	3,411,320.00	18.4%
			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
			488,959.00	151,619.00	640,578.00	195,984.00	142,082.00	338,066.00	-47.2%
			77,386,052.00	46,412,864.00	123,798,916.00	79,352,725.00	29,796,726.00	109,149,451.00	-11.8%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials Books and Other Reference Materials Materials and Supplies	4100 4200 4300		5,237,194.00	2,289,083.00	7,526,277.00	0.00	1,920,446.00	1,920,446.00	-74.5%
			409,193.00	286,064.00	695,257.00	243,008.00	83,409.00	326,417.00	-53.1%
			10,554,504.00	4,403,370.00	14,957,874.00	13,551,004.00	6,255,242.00	19,806,246.00	32.4%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	1,672,138.00	2,240,179.00	3,912,317.00	1,213,212.00	413,000.00	1,626,212.00	-58.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			17,873,029.00	9,218,696.00	27,091,725.00	15,007,224.00	8,672,097.00	23,679,321.00	-12.6%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	15,352,174.00	4,553,911.00	19,906,085.00	16,191,899.00	5,313,366.00	21,505,265.00	8.0%
Travel and Conferences		5200	1,093,897.00	1,184,055.00	2,277,952.00	639,056.00	725,716.00	1,364,772.00	-40.1%
Dues and Memberships		5300	165,152.00	48,529.00	213,681.00	149,299.00	45,075.00	194,374.00	-9.0%
Insurance		5400 - 5450	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	7,179,071.00	32,000.00	7,211,071.00	7,794,271.00	18,000.00	7,812,271.00	8.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,422,499.00	728,474.00	2,150,973.00	1,347,854.00	1,968,269.00	3,316,123.00	54.2%
Transfers of Direct Costs		5710	(1,004,850.00)	1,004,850.00	0.00	(531,120.00)	531,120.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(82,856.00)	(71,210.00)	(154,066.00)	(64,100.00)	(81,299.00)	(145,399.00)	-5.6%
Professional/Consulting Services and Operating Expenditures		5800	10,225,073.00	9,164,745.00	19,389,818.00	12,835,247.00	6,476,682.00	19,311,929.00	-0.4%
Communications		5900	1,409,372.00	79,024.00	1,488,396.00	1,258,051.00	40,212.00	1,298,263.00	-12.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			35,759,532.00	16,724,378.00	52,483,910.00	39,620,457.00	15,037,141.00	54,657,598.00	4.1%

			2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land			0.00	14,400.00	14,400.00	0.00	0.00	0.00	-100.0%
Land Improvements			430,472.00	17,230.00	447,702.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings			1,238,059.00	1,919,933.00	3,157,992.00	0.00	16,296,440.00	16,296,440.00	416.0%
Books and Media for New School Libraries or Major Expansion of School Libraries			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment			111,968.00	1,149,590.00	1,261,558.00	0.00	232,344.00	232,344.00	-81.6%
Equipment Replacement			551,784.00	106,875.00	658,659.00	487,963.00	10,000.00	497,963.00	-24.4%
TOTAL CAPITAL OUTLAY			2,332,283.00	3,208,028.00	5,540,311.00	487,963.00	16,538,784.00	17,026,747.00	207.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	24,908.00	24,908.00	0.00	0.00	0.00	-100.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	173,905.00	0.00	173,905.00	175,000.00	0.00	175,000.00	0.6%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

			2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			173,905.00	24,908.00	198,813.00	175,000.00	0.00	175,000.00	-12.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(4,825,732.00)	4,825,732.00	0.00	(4,716,141.00)	4,716,141.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,172,609.00)	0.00	(1,172,609.00)	(1,072,489.00)	0.00	(1,072,489.00)	-8.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(5,998,341.00)	4,825,732.00	(1,172,609.00)	(5,788,630.00)	4,716,141.00	(1,072,489.00)	-8.5%
TOTAL, EXPENDITURES			356,541,449.00	154,474,320.00	511,015,769.00	348,227,995.00	149,127,812.00	497,355,807.00	-2.7%

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)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Apportionments									
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(68,556,495.00)	68,556,495.00	0.00	(70,461,023.00)	70,461,023.00	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			(68,556,495.00)	68,556,495.00	0.00	(70,461,023.00)	70,461,023.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(68,556,495.00)	68,556,495.00	0.00	(70,461,023.00)	70,461,023.00	0.00	0.0%

			2018-19 Estimated Actuals			2019-20 Budget			
Description	Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	393,218,646.00	0.00	393,218,646.00	404,304,171.00	0.00	404,304,171.00	2.8%
2) Federal Revenue		8100-8299	379,070.00	26,172,357.00	26,551,427.00	375,000.00	25,164,941.00	25,539,941.00	-3.8%
3) Other State Revenue		8300-8599	15,274,790.00	56,494,485.00	71,769,275.00	7,731,160.00	31,271,344.00	39,002,504.00	-45.7%
4) Other Local Revenue		8600-8799	4,911,472.00	4,852,129.00	9,763,601.00	3,800,000.00	5,187,204.00	8,987,204.00	-8.0%
5) TOTAL REVENUES			413,783,978.00	87,518,971.00	501,302,949.00	416,210,331.00	61,623,489.00	477,833,820.00	-4.7%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		217,299,923.00	113,373,986.00	330,673,909.00	211,934,474.00	93,991,659.00	305,926,133.00	-7.5%
2) Instruction - Related Services	2000-2999		46,419,991.00	12,312,069.00	58,732,060.00	44,028,251.00	12,426,833.00	56,455,084.00	-3.9%
3) Pupil Services	3000-3999		33,754,932.00	7,824,102.00	41,579,034.00	34,438,676.00	7,033,404.00	41,472,080.00	-0.3%
4) Ancillary Services	4000-4999		6,122,819.00	0.00	6,122,819.00	6,461,360.00	0.00	6,461,360.00	5.5%
5) Community Services	5000-5999		320,710.00	0.00	320,710.00	224,911.00	0.00	224,911.00	-29.9%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		17,604,282.00	5,095,045.00	22,699,327.00	17,176,730.00	4,928,544.00	22,105,274.00	-2.6%
8) Plant Services	8000-8999		34,844,887.00	15,844,210.00	50,689,097.00	33,788,593.00	30,747,372.00	64,535,965.00	27.3%
9) Other Outgo	9000-9999	Except 7600-7699	173,905.00	24,908.00	198,813.00	175,000.00	0.00	175,000.00	-12.0%
10) TOTAL EXPENDITURES			356,541,449.00	154,474,320.00	511,015,769.00	348,227,995.00	149,127,812.00	497,355,807.00	-2.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			57,242,529.00	(66,955,349.00)	(9,712,820.00)	67,982,336.00	(87,504,323.00)	(19,521,987.00)	101.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	(68,556,495.00)	68,556,495.00	0.00	(70,461,023.00)	70,461,023.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(68,556,495.00)	68,556,495.00	0.00	(70,461,023.00)	70,461,023.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(11,313,966.00)	1,601,146.00	(9,712,820.00)	(2,478,687.00)	(17,043,300.00)	(19,521,987.00)	101.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	41,641,155.00	33,247,487.00	74,888,642.00	30,327,189.00	34,848,633.00	65,175,822.00	-13.0%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			41,641,155.00	33,247,487.00	74,888,642.00	30,327,189.00	34,848,633.00	65,175,822.00	-13.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			41,641,155.00	33,247,487.00	74,888,642.00	30,327,189.00	34,848,633.00	65,175,822.00	-13.0%
2) Ending Balance, June 30 (E + F1e)			30,327,189.00	34,848,633.00	65,175,822.00	27,848,502.00	17,805,333.00	45,653,835.00	-30.0%
Components of Ending Fund Balance									
a) Nonspendable			150,000.00	0.00	150,000.00	150,000.00	0.00	150,000.00	0.0%
Revolving Cash		9711							
Stores		9712	100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	34,848,633.00	34,848,633.00	0.00	17,805,333.00	17,805,333.00	-48.9%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	13,768,202.00	0.00	13,768,202.00	4,010,994.00	0.00	4,010,994.00	-70.9%
d) Assigned									
Other Assignments (by Resource/Object)		9780	6,088,667.00	0.00	6,088,667.00	3,693,268.00	0.00	3,693,268.00	-39.3%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	10,220,320.00	0.00	10,220,320.00	19,894,240.00	0.00	19,894,240.00	94.7%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2018-19	2019-20
		Estimated Actuals	Budget
5640	Medi-Cal Billing Option	1,024,388.00	1,024,388.00
6300	Lottery: Instructional Materials	1,629,321.00	1,629,321.00
6500	Special Education	525,460.00	525,460.00
6512	Special Ed: Mental Health Services	9,842,857.00	7,745,826.00
7311	Classified School Employee Professional Development Block Grant	263,233.00	263,233.00
7510	Low-Performing Students Block Grant	2,349,493.00	980,551.00
7810	Other Restricted State	243,781.00	243,781.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	1,143,241.00	1,143,241.00
9010	Other Restricted Local	17,826,859.00	4,249,532.00
Total, Restricted Balance		34,848,633.00	17,805,333.00

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	453,675.00	430,991.00	-5.0%
3) Other State Revenue		8300-8599	3,199,730.00	2,917,415.00	-8.8%
4) Other Local Revenue		8600-8799	38,893.00	28,000.00	-28.0%
5) TOTAL, REVENUES			3,692,298.00	3,376,406.00	-8.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,629,870.00	1,267,579.00	-22.2%
2) Classified Salaries		2000-2999	541,366.00	599,617.00	10.8%
3) Employee Benefits		3000-3999	933,765.00	769,981.00	-17.5%
4) Books and Supplies		4000-4999	424,223.00	179,235.00	-57.7%
5) Services and Other Operating Expenditures		5000-5999	452,612.00	419,745.00	-7.3%
6) Capital Outlay		6000-6999	441,327.00	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	144,377.00	111,669.00	-22.7%
9) TOTAL, EXPENDITURES			4,567,540.00	3,347,826.00	-26.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(875,242.00)	28,580.00	-103.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(875,242.00)	28,580.00	-103.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,321,653.00	1,446,411.00	-37.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,321,653.00	1,446,411.00	-37.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,321,653.00	1,446,411.00	-37.7%
2) Ending Balance, June 30 (E + F1e)			1,446,411.00	1,474,991.00	2.0%
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	704,471.00	733,051.00	4.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	741,940.00	741,940.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,446,411.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	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			1,446,411.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	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		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			1,446,411.00		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	453,675.00	430,991.00	-5.0%
TOTAL, FEDERAL REVENUE			453,675.00	430,991.00	-5.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	2,845,548.00	2,703,271.00	-5.0%
All Other State Revenue	All Other	8590	354,182.00	214,144.00	-39.5%
TOTAL, OTHER STATE REVENUE			3,199,730.00	2,917,415.00	-8.8%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	28,000.00	28,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	10,893.00	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			38,893.00	28,000.00	-28.0%
TOTAL, REVENUES			3,692,298.00	3,376,406.00	-8.6%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,482,804.00	1,120,429.00	-24.4%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	147,066.00	147,150.00	0.1%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,629,870.00	1,267,579.00	-22.2%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	650.00	0.00	-100.0%
Classified Support Salaries		2200	81,599.00	89,734.00	10.0%
Classified Supervisors' and Administrators' Salaries		2300	94,585.00	104,718.00	10.7%
Clerical, Technical and Office Salaries		2400	334,880.00	373,784.00	11.6%
Other Classified Salaries		2900	29,652.00	31,381.00	5.8%
TOTAL, CLASSIFIED SALARIES			541,366.00	599,617.00	10.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	367,890.00	203,799.00	-44.6%
PERS		3201-3202	113,151.00	138,958.00	22.8%
OASDI/Medicare/Alternative		3301-3302	74,208.00	68,855.00	-7.2%
Health and Welfare Benefits		3401-3402	314,358.00	299,511.00	-4.7%
Unemployment Insurance		3501-3502	1,118.00	935.00	-16.4%
Workers' Compensation		3601-3602	36,334.00	34,204.00	-5.9%
OPEB, Allocated		3701-3702	23,718.00	21,680.00	-8.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,988.00	2,039.00	-31.8%
TOTAL, EMPLOYEE BENEFITS			933,765.00	769,981.00	-17.5%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	31,742.00	27,252.00	-14.1%
Materials and Supplies		4300	357,781.00	145,233.00	-59.4%
Noncapitalized Equipment		4400	34,700.00	6,750.00	-80.5%
TOTAL, BOOKS AND SUPPLIES			424,223.00	179,235.00	-57.7%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	11,316.00	4,150.00	-63.3%
Dues and Memberships		5300	400.00	400.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	75,019.00	88,000.00	17.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,000.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	5,425.00	3,850.00	-29.0%
Professional/Consulting Services and Operating Expenditures		5800	357,845.00	322,875.00	-9.8%
Communications		5900	607.00	470.00	-22.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			452,612.00	419,745.00	-7.3%
CAPITAL OUTLAY					
Land		6100	12,480.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	428,847.00	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			441,327.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

			2018-19	2019-20	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	144,377.00	111,669.00	-22.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			144,377.00	111,669.00	-22.7%
TOTAL, EXPENDITURES			4,567,540.00	3,347,826.00	-26.7%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	453,675.00	430,991.00	-5.0%
3) Other State Revenue		8300-8599	3,199,730.00	2,917,415.00	-8.8%
4) Other Local Revenue		8600-8799	38,893.00	28,000.00	-28.0%
5) TOTAL, REVENUES			3,692,298.00	3,376,406.00	-8.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,800,115.00	1,988,010.00	-29.0%
2) Instruction - Related Services	2000-2999		915,249.00	964,587.00	5.4%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		144,377.00	111,669.00	-22.7%
8) Plant Services	8000-8999		707,799.00	283,560.00	-59.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,567,540.00	3,347,826.00	-26.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(875,242.00)	28,580.00	-103.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(875,242.00)	28,580.00	-103.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,321,653.00	1,446,411.00	-37.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,321,653.00	1,446,411.00	-37.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,321,653.00	1,446,411.00	-37.7%
2) Ending Balance, June 30 (E + F1e)			1,446,411.00	1,474,991.00	2.0%
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	704,471.00	733,051.00	4.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	741,940.00	741,940.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2018-19	2019-20
		Estimated Actuals	Budget
6371	CalWORKs for ROCP or Adult Education	453,512.00	461,708.00
6391	Adult Education Program	204,281.00	224,665.00
9010	Other Restricted Local	46,678.00	46,678.00
Total, Restricted Balance		704,471.00	733,051.00

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,146,519.00	3,053,328.00	-3.0%
4) Other Local Revenue		8600-8799	112,570.00	106,942.00	-5.0%
5) TOTAL, REVENUES			3,259,089.00	3,160,270.00	-3.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	891,711.00	871,968.00	-2.2%
2) Classified Salaries		2000-2999	1,194,769.00	1,129,631.00	-5.5%
3) Employee Benefits		3000-3999	874,046.00	876,276.00	0.3%
4) Books and Supplies		4000-4999	133,961.00	139,931.00	4.5%
5) Services and Other Operating Expenditures		5000-5999	40,903.00	21,500.00	-47.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	123,699.00	120,964.00	-2.2%
9) TOTAL, EXPENDITURES			3,259,089.00	3,160,270.00	-3.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	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	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	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			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	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		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	3,089,596.00	3,053,328.00	-1.2%
All Other State Revenue	All Other	8590	56,923.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			3,146,519.00	3,053,328.00	-3.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	112,570.00	106,942.00	-5.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			112,570.00	106,942.00	-5.0%
TOTAL, REVENUES			3,259,089.00	3,160,270.00	-3.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	809,649.00	789,659.00	-2.5%
Certificated Pupil Support Salaries		1200	20,911.00	21,132.00	1.1%
Certificated Supervisors' and Administrators' Salaries		1300	61,151.00	61,177.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			891,711.00	871,968.00	-2.2%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	886,839.00	855,705.00	-3.5%
Classified Support Salaries		2200	13,290.00	23,813.00	79.2%
Classified Supervisors' and Administrators' Salaries		2300	57,606.00	60,323.00	4.7%
Clerical, Technical and Office Salaries		2400	89,398.00	40,190.00	-55.0%
Other Classified Salaries		2900	147,636.00	149,600.00	1.3%
TOTAL, CLASSIFIED SALARIES			1,194,769.00	1,129,631.00	-5.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	185,485.00	140,890.00	-24.0%
PERS		3201-3202	189,521.00	196,925.00	3.9%
OASDI/Medicare/Alternative		3301-3302	107,853.00	102,171.00	-5.3%
Health and Welfare Benefits		3401-3402	329,088.00	371,097.00	12.8%
Unemployment Insurance		3501-3502	1,003.00	1,009.00	0.6%
Workers' Compensation		3601-3602	34,472.00	36,710.00	6.5%
OPEB, Allocated		3701-3702	21,564.00	23,267.00	7.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	5,060.00	4,207.00	-16.9%
TOTAL, EMPLOYEE BENEFITS			874,046.00	876,276.00	0.3%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	2,713.00	0.00	-100.0%
Materials and Supplies		4300	121,942.00	139,931.00	14.8%
Noncapitalized Equipment		4400	9,306.00	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			133,961.00	139,931.00	4.5%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,939.00	1,500.00	-22.6%
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	499.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	24,587.00	20,000.00	-18.7%
Professional/Consulting Services and Operating Expenditures		5800	13,824.00	0.00	-100.0%
Communications		5900	54.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			40,903.00	21,500.00	-47.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	123,699.00	120,964.00	-2.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			123,699.00	120,964.00	-2.2%
TOTAL, EXPENDITURES			3,259,089.00	3,160,270.00	-3.0%

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

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,146,519.00	3,053,328.00	-3.0%
4) Other Local Revenue		8600-8799	112,570.00	106,942.00	-5.0%
5) TOTAL, REVENUES			3,259,089.00	3,160,270.00	-3.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,563,403.00	2,520,035.00	-1.7%
2) Instruction - Related Services	2000-2999		522,803.00	454,879.00	-13.0%
3) Pupil Services	3000-3999		48,540.00	64,392.00	32.7%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		123,699.00	120,964.00	-2.2%
8) Plant Services	8000-8999		644.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,259,089.00	3,160,270.00	-3.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	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 (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	18,129,034.00	18,296,045.00	0.9%
3) Other State Revenue		8300-8599	1,451,148.00	1,170,000.00	-19.4%
4) Other Local Revenue		8600-8799	2,479,259.00	2,618,230.00	5.6%
5) TOTAL, REVENUES			22,059,441.00	22,084,275.00	0.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	9,476,484.00	8,231,068.00	-13.1%
3) Employee Benefits		3000-3999	3,510,303.00	3,628,464.00	3.4%
4) Books and Supplies		4000-4999	8,216,873.00	8,708,655.00	6.0%
5) Services and Other Operating Expenditures		5000-5999	776,818.00	742,599.00	-4.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	904,533.00	839,856.00	-7.2%
9) TOTAL, EXPENDITURES			22,885,011.00	22,150,642.00	-3.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(825,570.00)	(66,367.00)	-92.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(825,570.00)	(66,367.00)	-92.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,890,580.00	6,065,010.00	-12.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,890,580.00	6,065,010.00	-12.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,890,580.00	6,065,010.00	-12.0%
2) Ending Balance, June 30 (E + F1e)			6,065,010.00	5,998,643.00	-1.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	6,059,157.00	5,992,790.00	-1.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	5,853.00	5,853.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	6,065,010.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	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			6,065,010.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	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		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			6,065,010.00		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	17,966,745.00	17,958,000.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	162,289.00	338,045.00	108.3%
TOTAL, FEDERAL REVENUE			18,129,034.00	18,296,045.00	0.9%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	1,170,452.00	1,170,000.00	0.0%
All Other State Revenue		8590	280,696.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			1,451,148.00	1,170,000.00	-19.4%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	2,054,256.00	2,159,230.00	5.1%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	94,000.00	95,000.00	1.1%
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	331,003.00	364,000.00	10.0%
TOTAL, OTHER LOCAL REVENUE			2,479,259.00	2,618,230.00	5.6%
TOTAL, REVENUES			22,059,441.00	22,084,275.00	0.1%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	6,800,440.00	6,658,693.00	-2.1%
Classified Supervisors' and Administrators' Salaries		2300	2,259,280.00	1,177,113.00	-47.9%
Clerical, Technical and Office Salaries		2400	416,764.00	395,262.00	-5.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			9,476,484.00	8,231,068.00	-13.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	1,201,017.00	1,276,952.00	6.3%
OASDI/Medicare/Alternative		3301-3302	667,162.00	630,991.00	-5.4%
Health and Welfare Benefits		3401-3402	1,390,106.00	1,452,555.00	4.5%
Unemployment Insurance		3501-3502	4,484.00	4,126.00	-8.0%
Workers' Compensation		3601-3602	152,188.00	150,943.00	-0.8%
OPEB, Allocated		3701-3702	94,896.00	95,684.00	0.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	450.00	17,213.00	3725.1%
TOTAL, EMPLOYEE BENEFITS			3,510,303.00	3,628,464.00	3.4%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,066,318.00	769,260.00	-27.9%
Noncapitalized Equipment		4400	67,586.00	61,164.00	-9.5%
Food		4700	7,082,969.00	7,878,231.00	11.2%
TOTAL, BOOKS AND SUPPLIES			8,216,873.00	8,708,655.00	6.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	10,043.00	11,300.00	12.5%
Dues and Memberships		5300	4,460.00	5,000.00	12.1%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	183,232.00	183,500.00	0.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	105,601.00	192,900.00	82.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	91,900.00	118,349.00	28.8%
Professional/Consulting Services and Operating Expenditures		5800	374,882.00	226,550.00	-39.6%
Communications		5900	6,700.00	5,000.00	-25.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			776,818.00	742,599.00	-4.4%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	904,533.00	839,856.00	-7.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			904,533.00	839,856.00	-7.2%
TOTAL, EXPENDITURES			22,885,011.00	22,150,642.00	-3.2%

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

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	18,129,034.00	18,296,045.00	0.9%
3) Other State Revenue		8300-8599	1,451,148.00	1,170,000.00	-19.4%
4) Other Local Revenue		8600-8799	2,479,259.00	2,618,230.00	5.6%
5) TOTAL, REVENUES			22,059,441.00	22,084,275.00	0.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		21,649,596.00	20,903,435.00	-3.4%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		904,533.00	839,856.00	-7.2%
8) Plant Services	8000-8999		330,882.00	407,351.00	23.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			22,885,011.00	22,150,642.00	-3.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(825,570.00)	(66,367.00)	-92.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(825,570.00)	(66,367.00)	-92.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,890,580.00	6,065,010.00	-12.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,890,580.00	6,065,010.00	-12.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,890,580.00	6,065,010.00	-12.0%
2) Ending Balance, June 30 (E + F1e)			6,065,010.00	5,998,643.00	-1.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	6,059,157.00	5,992,790.00	-1.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	5,853.00	5,853.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2018-19	2019-20
		Estimated Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	5,462,335.00	5,395,968.00
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	596,822.00	596,822.00
Total, Restricted Balance		6,059,157.00	5,992,790.00

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(1,300,000.00)	1,500,000.00	-215.4%
5) TOTAL, REVENUES			(1,300,000.00)	1,500,000.00	-215.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	3,292.00	0.00	-100.0%
6) Capital Outlay		6000-6999	26,991,910.00	71,691,253.00	165.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			26,995,202.00	71,691,253.00	165.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(28,295,202.00)	(70,191,253.00)	148.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	750.00	0.00	-100.0%
b) Transfers Out		7600-7629	750.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	25,852.00	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			25,852.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(28,269,350.00)	(70,191,253.00)	148.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	100,040,107.00	71,770,757.00	-28.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			100,040,107.00	71,770,757.00	-28.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			100,040,107.00	71,770,757.00	-28.3%
2) Ending Balance, June 30 (E + F1e)			71,770,757.00	1,579,504.00	-97.8%
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	71,770,757.00	1,579,504.00	-97.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	71,770,757.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	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			71,770,757.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			71,770,757.00		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,700,000.00	1,500,000.00	-11.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	(3,000,000.00)	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(1,300,000.00)	1,500,000.00	-215.4%
TOTAL, REVENUES			(1,300,000.00)	1,500,000.00	-215.4%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	3,292.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,292.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	12,463,504.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	14,528,406.00	71,691,253.00	393.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			26,991,910.00	71,691,253.00	165.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			26,995,202.00	71,691,253.00	165.6%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	750.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			750.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	750.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			750.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	25,852.00	0.00	-100.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			25,852.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			25,852.00	0.00	-100.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(1,300,000.00)	1,500,000.00	-215.4%
5) TOTAL, REVENUES			(1,300,000.00)	1,500,000.00	-215.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		26,995,202.00	71,691,253.00	165.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			26,995,202.00	71,691,253.00	165.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(28,295,202.00)	(70,191,253.00)	148.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	750.00	0.00	-100.0%
b) Transfers Out		7600-7629	750.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	25,852.00	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			25,852.00	0.00	-100.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(28,269,350.00)	(70,191,253.00)	148.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	100,040,107.00	71,770,757.00	-28.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			100,040,107.00	71,770,757.00	-28.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			100,040,107.00	71,770,757.00	-28.3%
2) Ending Balance, June 30 (E + F1e)			71,770,757.00	1,579,504.00	-97.8%
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	71,770,757.00	1,579,504.00	-97.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2018-19	2019-20
		Estimated Actuals	Budget
9010	Other Restricted Local	71,770,757.00	1,579,504.00
Total, Restricted Balance		71,770,757.00	1,579,504.00

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,844,253.00	3,260,000.00	-32.7%
5) TOTAL, REVENUES			4,844,253.00	3,260,000.00	-32.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	109,678.00	80,706.00	-26.4%
3) Employee Benefits		3000-3999	40,945.00	36,958.00	-9.7%
4) Books and Supplies		4000-4999	28,473.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	194,655.00	0.00	-100.0%
6) Capital Outlay		6000-6999	1,179,779.00	9,015,103.00	664.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,553,530.00	9,132,767.00	487.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,290,723.00	(5,872,767.00)	-278.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,349,120.00	1,200,000.00	-11.1%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,349,120.00)	(1,200,000.00)	-11.1%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,941,603.00	(7,072,767.00)	-464.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,358,248.00	14,299,851.00	15.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,358,248.00	14,299,851.00	15.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,358,248.00	14,299,851.00	15.7%
2) Ending Balance, June 30 (E + F1e)			14,299,851.00	7,227,084.00	-49.5%
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	14,299,851.00	7,227,084.00	-49.5%
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
G. ASSETS					
1) Cash					
a) in County Treasury		9110	14,299,851.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	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			14,299,851.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			14,299,851.00		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	265,000.00	260,000.00	-1.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	4,521,789.00	3,000,000.00	-33.7%
Other Local Revenue All Other Local Revenue		8699	57,464.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,844,253.00	3,260,000.00	-32.7%
TOTAL, REVENUES			4,844,253.00	3,260,000.00	-32.7%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	71,555.00	62,609.00	-12.5%
Clerical, Technical and Office Salaries		2400	38,123.00	18,097.00	-52.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			109,678.00	80,706.00	-26.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	14,976.00	16,478.00	10.0%
OASDI/Medicare/Alternative		3301-3302	6,991.00	6,166.00	-11.8%
Health and Welfare Benefits		3401-3402	12,191.00	11,862.00	-2.7%
Unemployment Insurance		3501-3502	46.00	40.00	-13.0%
Workers' Compensation		3601-3602	1,574.00	1,476.00	-6.2%
OPEB, Allocated		3701-3702	981.00	936.00	-4.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	4,186.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			40,945.00	36,958.00	-9.7%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	18,897.00	0.00	-100.0%
Noncapitalized Equipment		4400	9,576.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			28,473.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	250.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	25,583.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	168,822.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			194,655.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	51,474.00	5,000,000.00	9613.6%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,128,305.00	4,015,103.00	255.9%
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%
TOTAL, CAPITAL OUTLAY			1,179,779.00	9,015,103.00	664.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,553,530.00	9,132,767.00	487.9%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,349,120.00	1,200,000.00	-11.1%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,349,120.00	1,200,000.00	-11.1%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,349,120.00)	(1,200,000.00)	-11.1%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,844,253.00	3,260,000.00	-32.7%
5) TOTAL, REVENUES			4,844,253.00	3,260,000.00	-32.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		320,533.00	117,664.00	-63.3%
8) Plant Services	8000-8999		1,232,997.00	9,015,103.00	631.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,553,530.00	9,132,767.00	487.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			3,290,723.00	(5,872,767.00)	-278.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,349,120.00	1,200,000.00	-11.1%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,349,120.00)	(1,200,000.00)	-11.1%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,941,603.00	(7,072,767.00)	-464.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,358,248.00	14,299,851.00	15.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,358,248.00	14,299,851.00	15.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,358,248.00	14,299,851.00	15.7%
2) Ending Balance, June 30 (E + F1e)			14,299,851.00	7,227,084.00	-49.5%
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	14,299,851.00	7,227,084.00	-49.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2018-19	2019-20
		Estimated Actuals	Budget
9010	Other Restricted Local	14,299,851.00	7,227,084.00
Total, Restricted Balance		14,299,851.00	7,227,084.00

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	92,000.00	90,500.00	-1.6%
5) TOTAL, REVENUES			92,000.00	90,500.00	-1.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	4,521,912.00	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	4,521,912.00	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			92,000.00	(4,431,412.00)	-4916.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			92,000.00	(4,431,412.00)	-4916.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,521,912.00	4,613,912.00	2.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,521,912.00	4,613,912.00	2.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,521,912.00	4,613,912.00	2.0%
2) Ending Balance, June 30 (E + F1e)			4,613,912.00	182,500.00	-96.0%
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	4,613,912.00	182,500.00	-96.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,613,912.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	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			4,613,912.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			4,613,912.00		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	92,000.00	90,500.00	-1.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			92,000.00	90,500.00	-1.6%
TOTAL, REVENUES			92,000.00	90,500.00	-1.6%

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	4,521,912.00	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	4,521,912.00	New
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	4,521,912.00	New

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

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

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	92,000.00	90,500.00	-1.6%
5) TOTAL, REVENUES			92,000.00	90,500.00	-1.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	4,521,912.00	New
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	4,521,912.00	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			92,000.00	(4,431,412.00)	-4916.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			92,000.00	(4,431,412.00)	-4916.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,521,912.00	4,613,912.00	2.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,521,912.00	4,613,912.00	2.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,521,912.00	4,613,912.00	2.0%
2) Ending Balance, June 30 (E + F1e)			4,613,912.00	182,500.00	-96.0%
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	4,613,912.00	182,500.00	-96.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2018-19	2019-20
		Estimated Actuals	Budget
7710	State School Facilities Projects	4,613,912.00	182,500.00
Total, Restricted Balance		4,613,912.00	182,500.00

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,391,700.00	200,000.00	-94.1%
5) TOTAL, REVENUES			3,391,700.00	200,000.00	-94.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	43.00	0.00	-100.0%
3) Employee Benefits		3000-3999	5.00	0.00	-100.0%
4) Books and Supplies		4000-4999	153,499.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	1,210.00	0.00	-100.0%
6) Capital Outlay		6000-6999	4,055,241.00	8,219,813.00	102.7%
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	0.00	0.0%
9) TOTAL, EXPENDITURES			4,209,998.00	8,219,813.00	95.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(818,298.00)	(8,019,813.00)	880.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	16,800.00	0.00	-100.0%
b) Transfers Out		7600-7629	16,800.00	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			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(818,298.00)	(8,019,813.00)	880.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,470,879.00	11,652,581.00	-6.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,470,879.00	11,652,581.00	-6.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,470,879.00	11,652,581.00	-6.6%
2) Ending Balance, June 30 (E + F1e)			11,652,581.00	3,632,768.00	-68.8%
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	4,442,494.00	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	2,590,709.00	New
d) Assigned					
Other Assignments		9780	7,210,087.00	1,042,059.00	-85.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	11,652,581.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	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			11,652,581.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			11,652,581.00		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	266,756.00	200,000.00	-25.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	3,124,944.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,391,700.00	200,000.00	-94.1%
TOTAL, REVENUES			3,391,700.00	200,000.00	-94.1%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	43.00	0.00	-100.0%
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			43.00	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	4.00	0.00	-100.0%
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	1.00	0.00	-100.0%
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			5.00	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	8,871.00	0.00	-100.0%
Noncapitalized Equipment		4400	144,628.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			153,499.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,210.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,210.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	23,964.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	4,031,277.00	8,219,813.00	103.9%
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%
TOTAL, CAPITAL OUTLAY			4,055,241.00	8,219,813.00	102.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			4,209,998.00	8,219,813.00	95.2%

			2018-19	2019-20	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	16,800.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			16,800.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	16,800.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			16,800.00	0.00	-100.0%

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

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,391,700.00	200,000.00	-94.1%
5) TOTAL, REVENUES			3,391,700.00	200,000.00	-94.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		4,209,998.00	8,219,813.00	95.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,209,998.00	8,219,813.00	95.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(818,298.00)	(8,019,813.00)	880.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	16,800.00	0.00	-100.0%
b) Transfers Out		7600-7629	16,800.00	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			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(818,298.00)	(8,019,813.00)	880.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,470,879.00	11,652,581.00	-6.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,470,879.00	11,652,581.00	-6.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,470,879.00	11,652,581.00	-6.6%
2) Ending Balance, June 30 (E + F1e)			11,652,581.00	3,632,768.00	-68.8%
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	4,442,494.00	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	2,590,709.00	New
d) Assigned					
Other Assignments (by Resource/Object)		9780	7,210,087.00	1,042,059.00	-85.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2018-19	2019-20
		Estimated Actuals	Budget
6230	California Clean Energy Jobs Act	4,442,494.00	0.00
Total, Restricted Balance		4,442,494.00	0.00

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	29,495,070.00	29,495,070.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			29,495,070.00	29,495,070.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			29,495,070.00	29,495,070.00	0.0%
2) Ending Balance, June 30 (E + F1e)			29,495,070.00	29,495,070.00	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	29,495,070.00	29,495,070.00	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	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	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%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

			2018-19	2019-20	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	29,495,070.00	29,495,070.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			29,495,070.00	29,495,070.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			29,495,070.00	29,495,070.00	0.0%
2) Ending Balance, June 30 (E + F1e)			29,495,070.00	29,495,070.00	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	29,495,070.00	29,495,070.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2018-19	2019-20
		Estimated Actuals	Budget
9010	Other Restricted Local	29,495,070.00	29,495,070.00
Total, Restricted Balance		29,495,070.00	29,495,070.00

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	14,743.00	10,000.00	-32.2%
5) TOTAL, REVENUES			14,743.00	10,000.00	-32.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,996,956.00	1,624,769.00	-18.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,996,956.00	1,624,769.00	-18.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,982,213.00)	(1,614,769.00)	-18.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,349,120.00	1,200,000.00	-11.1%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,349,120.00	1,200,000.00	-11.1%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(633,093.00)	(414,769.00)	-34.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,687,831.00	1,054,738.00	-37.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,687,831.00	1,054,738.00	-37.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,687,831.00	1,054,738.00	-37.5%
2) Ending Balance, June 30 (E + F1e)			1,054,738.00	639,969.00	-39.3%
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	1,054,738.00	639,969.00	-39.3%
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
G. ASSETS					
1) Cash					
a) in County Treasury		9110	627,854.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	426,884.00		
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			1,054,738.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			1,054,738.00		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Interest		8660	14,000.00	10,000.00	-28.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	743.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			14,743.00	10,000.00	-32.2%
TOTAL, REVENUES			14,743.00	10,000.00	-32.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	844,262.00	573,572.00	-32.1%
Other Debt Service - Principal		7439	1,152,694.00	1,051,197.00	-8.8%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,996,956.00	1,624,769.00	-18.6%
TOTAL, EXPENDITURES			1,996,956.00	1,624,769.00	-18.6%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	1,349,120.00	1,200,000.00	-11.1%
(a) TOTAL, INTERFUND TRANSFERS IN			1,349,120.00	1,200,000.00	-11.1%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,349,120.00	1,200,000.00	-11.1%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	14,743.00	10,000.00	-32.2%
5) TOTAL, REVENUES			14,743.00	10,000.00	-32.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	1,996,956.00	1,624,769.00	-18.6%
10) TOTAL, EXPENDITURES			1,996,956.00	1,624,769.00	-18.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,982,213.00)	(1,614,769.00)	-18.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,349,120.00	1,200,000.00	-11.1%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,349,120.00	1,200,000.00	-11.1%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(633,093.00)	(414,769.00)	-34.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,687,831.00	1,054,738.00	-37.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,687,831.00	1,054,738.00	-37.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,687,831.00	1,054,738.00	-37.5%
2) Ending Balance, June 30 (E + F1e)			1,054,738.00	639,969.00	-39.3%
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	1,054,738.00	639,969.00	-39.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2018-19	2019-20
		Estimated Actuals	Budget
9010	Other Restricted Local	1,054,738.00	639,969.00
Total, Restricted Balance		1,054,738.00	639,969.00

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	457.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	30,697,781.00	30,819,271.00	0.4%
5) TOTAL, REVENUES			30,698,238.00	30,819,271.00	0.4%
B. EXPENSES					
1) Certificated Salaries		1000-1999	49,549.00	51,400.00	3.7%
2) Classified Salaries		2000-2999	535,568.00	433,055.00	-19.1%
3) Employee Benefits		3000-3999	188,270.00	213,149.00	13.2%
4) Books and Supplies		4000-4999	5,778.00	34,418.00	495.7%
5) Services and Other Operating Expenses		5000-5999	31,390,758.00	33,668,077.00	7.3%
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			32,169,923.00	34,400,099.00	6.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,471,685.00)	(3,580,828.00)	143.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(1,471,685.00)	(3,580,828.00)	143.3%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	22,126,615.00	20,654,930.00	-6.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,126,615.00	20,654,930.00	-6.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			22,126,615.00	20,654,930.00	-6.7%
2) Ending Net Position, June 30 (E + F1e)			20,654,930.00	17,074,102.00	-17.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	20,654,930.00	17,074,102.00	-17.3%
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
G. ASSETS					
1) Cash					
a) in County Treasury		9110	19,554,930.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	1,100,000.00		
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			20,654,930.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	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		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G10 + H2) - (I7 + J2)			20,654,930.00		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	457.00	0.00	-100.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			457.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	643,826.00	590,000.00	-8.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	27,904,656.00	30,229,271.00	8.3%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,149,299.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			30,697,781.00	30,819,271.00	0.4%
TOTAL, REVENUES			30,698,238.00	30,819,271.00	0.4%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	49,549.00	51,400.00	3.7%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			49,549.00	51,400.00	3.7%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	15,527.00	31,000.00	99.7%
Classified Supervisors' and Administrators' Salaries		2300	89,503.00	88,584.00	-1.0%
Clerical, Technical and Office Salaries		2400	409,837.00	299,071.00	-27.0%
Other Classified Salaries		2900	20,701.00	14,400.00	-30.4%
TOTAL, CLASSIFIED SALARIES			535,568.00	433,055.00	-19.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	9,686.00	8,790.00	-9.3%
PERS		3201-3202	61,687.00	89,489.00	45.1%
OASDI/Medicare/Alternative		3301-3302	39,768.00	33,574.00	-15.6%
Health and Welfare Benefits		3401-3402	61,345.00	66,568.00	8.5%
Unemployment Insurance		3501-3502	267.00	243.00	-9.0%
Workers' Compensation		3601-3602	9,094.00	8,865.00	-2.5%
OPEB, Allocated		3701-3702	5,673.00	5,620.00	-0.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	750.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			188,270.00	213,149.00	13.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,223.00	27,118.00	2117.3%
Noncapitalized Equipment		4400	4,555.00	7,300.00	60.3%
TOTAL, BOOKS AND SUPPLIES			5,778.00	34,418.00	495.7%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	5,964.00	15,715.00	163.5%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	2,863,064.00	3,074,672.00	7.4%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	8,503.00	0.00	-100.0%
Transfers of Direct Costs - Interfund		5750	3,279.00	3,200.00	-2.4%
Professional/Consulting Services and Operating Expenditures		5800	28,509,524.00	30,574,466.00	7.2%
Communications		5900	424.00	24.00	-94.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			31,390,758.00	33,668,077.00	7.3%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			32,169,923.00	34,400,099.00	6.9%

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

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	457.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	30,697,781.00	30,819,271.00	0.4%
5) TOTAL, REVENUES			30,698,238.00	30,819,271.00	0.4%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		32,169,923.00	34,400,099.00	6.9%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			32,169,923.00	34,400,099.00	6.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,471,685.00)	(3,580,828.00)	143.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(1,471,685.00)	(3,580,828.00)	143.3%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	22,126,615.00	20,654,930.00	-6.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,126,615.00	20,654,930.00	-6.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			22,126,615.00	20,654,930.00	-6.7%
2) Ending Net Position, June 30 (E + F1e)			20,654,930.00	17,074,102.00	-17.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	20,654,930.00	17,074,102.00	-17.3%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Resource	Description	2018-19	2019-20
		Estimated Actuals	Budget
9010	Other Restricted Local	20,654,930.00	17,074,102.00
Total, Restricted Net Position		20,654,930.00	17,074,102.00

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	488,638.00	1,000,000.00	104.7%
5) TOTAL, REVENUES			488,638.00	1,000,000.00	104.7%
B. EXPENSES					
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 Expenses		5000-5999	68,789.00	175,000.00	154.4%
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			68,789.00	175,000.00	154.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			419,849.00	825,000.00	96.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			419,849.00	825,000.00	96.5%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	21,612,774.00	22,032,623.00	1.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			21,612,774.00	22,032,623.00	1.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			21,612,774.00	22,032,623.00	1.9%
2) Ending Net Position, June 30 (E + F1e)			22,032,623.00	22,857,623.00	3.7%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	22,032,623.00	22,857,623.00	3.7%
b) Restricted Net Position		9797	0.00	0.00	0.0%
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
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	22,032,623.00		
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		9400			
10) TOTAL, ASSETS			22,032,623.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	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		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30					
(G10 + H2) - (I7 + J2)			22,032,623.00		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	923,202.00	1,000,000.00	8.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	(434,564.00)	0.00	-100.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			488,638.00	1,000,000.00	104.7%
TOTAL, REVENUES			488,638.00	1,000,000.00	104.7%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	68,789.00	175,000.00	154.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			68,789.00	175,000.00	154.4%
TOTAL, EXPENSES			68,789.00	175,000.00	154.4%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	488,638.00	1,000,000.00	104.7%
5) TOTAL, REVENUES			488,638.00	1,000,000.00	104.7%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		68,789.00	175,000.00	154.4%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			68,789.00	175,000.00	154.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			419,849.00	825,000.00	96.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			419,849.00	825,000.00	96.5%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	21,612,774.00	22,032,623.00	1.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			21,612,774.00	22,032,623.00	1.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			21,612,774.00	22,032,623.00	1.9%
2) Ending Net Position, June 30 (E + F1e)			22,032,623.00	22,857,623.00	3.7%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	22,032,623.00	22,857,623.00	3.7%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,140.00	4,500.00	-26.7%
5) TOTAL, REVENUES			6,140.00	4,500.00	-26.7%
B. EXPENSES					
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	7,000.00	0.00	-100.0%
5) Services and Other Operating Expenses		5000-5999	1,964.00	0.00	-100.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			8,964.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,824.00)	4,500.00	-259.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(2,824.00)	4,500.00	-259.3%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	263,893.00	261,069.00	-1.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			263,893.00	261,069.00	-1.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			263,893.00	261,069.00	-1.1%
2) Ending Net Position, June 30 (E + F1e)			261,069.00	265,569.00	1.7%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	261,069.00	265,569.00	1.7%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	261,069.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	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			261,069.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	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		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30					
(G10 + H2) - (I7 + J2)			261,069.00		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	4,200.00	4,500.00	7.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,940.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			6,140.00	4,500.00	-26.7%
TOTAL, REVENUES			6,140.00	4,500.00	-26.7%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	7,000.00	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			7,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	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	1,964.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,964.00	0.00	-100.0%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			8,964.00	0.00	-100.0%

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

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,140.00	4,500.00	-26.7%
5) TOTAL, REVENUES			6,140.00	4,500.00	-26.7%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		8,964.00	0.00	-100.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			8,964.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,824.00)	4,500.00	-259.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(2,824.00)	4,500.00	-259.3%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	263,893.00	261,069.00	-1.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			263,893.00	261,069.00	-1.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			263,893.00	261,069.00	-1.1%
2) Ending Net Position, June 30 (E + F1e)			261,069.00	265,569.00	1.7%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	261,069.00	265,569.00	1.7%

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

Description	2018-19 Estimated Actuals			2019-20 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	38,766.71	38,677.55	39,187.59	38,611.72	38,522.39	38,766.65
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.00
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.00
4. Total, District Regular ADA (Sum of Lines A1 through A3)	38,766.71	38,677.55	39,187.59	38,611.72	38,522.39	38,766.65
5. District Funded County Program ADA						
a. County Community Schools	13.24	13.24	13.24	13.00	13.00	13.00
b. Special Education-Special Day Class	2.47	2.47	2.47	2.00	2.00	2.00
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.00
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.00
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	15.71	15.71	15.71	15.00	15.00	15.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	38,782.42	38,693.26	39,203.30	38,626.72	38,537.39	38,781.65
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF										
A. BEGINNING CASH										
B. RECEIPTS										
LCFF/Revenue Limit Sources	8010-8019		55,461,331.00	45,786,212.00	21,722,865.00	20,413,137.00	14,560,592.00	5,011,914.00	26,561,496.00	52,877,328.00
	8020-8079									
	8080-8099		16,209,505.00	16,209,505.00	29,177,109.00	29,177,109.00	29,177,109.00	29,177,109.00	29,177,109.00	29,177,109.00
			0.00	3,320,000.00	0.00	4,150,000.00	830,000.00	29,880,000.00	29,050,000.00	4,150,000.00
			0.00	(144,296.00)	(288,593.00)	(230,874.00)	(202,015.00)	(173,156.00)	(202,015.00)	(202,015.00)
	8100-8299		255,399.00	1,021,598.00	2,298,595.00	1,787,796.00	1,532,396.00	3,830,991.00	3,064,793.00	1,276,997.00
	8300-8599		1,170,075.00	1,170,075.00	5,460,351.00	3,120,200.00	4,690,300.00	3,900,250.00	4,290,275.00	1,950,125.00
	8600-8799		888,720.00	269,616.00	1,078,464.00	269,616.00	449,360.00	179,744.00	2,696,161.00	179,744.00
	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS										
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		6,642,937.00	19,928,811.00	21,035,967.00	20,814,536.00	21,035,967.00	21,257,398.00	20,371,673.00	20,903,108.00
	2000-2999		3,615,448.00	6,363,188.00	6,218,570.00	7,013,968.00	6,507,806.00	6,478,882.00	6,724,732.00	6,435,497.00
	3000-3999		7,640,462.00	10,914,945.00	7,640,462.00	9,823,451.00	9,823,451.00	9,932,600.00	9,179,469.00	11,788,141.00
	4000-4999		947,173.00	1,894,346.00	2,841,519.00	1,420,759.00	1,657,552.00	1,183,966.00	1,681,232.00	2,367,932.00
	5000-5999		1,639,728.00	2,732,880.00	3,279,456.00	4,372,608.00	6,558,912.00	5,465,760.00	5,739,048.00	4,919,184.00
	6000-6599		681,070.00	1,702,675.00	510,802.00	681,070.00	1,362,140.00	1,191,872.00	851,337.00	1,021,605.00
	7000-7499		0.00	0.00	(268,122.00)	0.00	0.00	(268,122.00)	0.00	0.00
	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
			21,166,818.00	43,536,845.00	41,258,654.00	44,126,392.00	46,945,828.00	45,242,356.00	44,547,491.00	47,435,467.00
TOTAL DISBURSEMENTS										
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows	9111-9199	150,000.00								
	9200-9299	9,300,000.00								
	9310	4,200,000.00	1,023,000.00	372,000.00	2,790,000.00		930,000.00	186,000.00	2,976,000.00	279,000.00
	9320	100,000.00	3,360,000.00	840,000.00						
	9330	150,000.00								
	9340									
	9490									
		13,900,000.00	4,533,000.00	1,212,000.00	2,790,000.00	0.00	930,000.00	186,000.00	2,976,000.00	279,000.00
		18,900,000.00	6,615,000.00	945,000.00	567,000.00			189,000.00	189,000.00	2,079,000.00
		3,300,000.00	660,000.00	2,640,000.00						
Liabilities and Deferred Inflows	9500-9599	0.00								
	9610	0.00								
	9640	0.00								
	9650	0.00								
	9690	0.00								
		26,500,000.00	11,575,000.00	3,585,000.00	567,000.00	0.00	0.00	189,000.00	189,000.00	2,079,000.00
			0.00							
		(12,600,000.00)	(7,042,000.00)	(2,373,000.00)	2,223,000.00	0.00	930,000.00	(3,000.00)	2,787,000.00	(1,800,000.00)
			(9,675,119.00)	(24,063,347.00)	(1,309,728.00)	(5,852,545.00)	(9,548,678.00)	21,549,582.00	26,315,832.00	(12,703,507.00)
			45,786,212.00	21,722,865.00	20,413,137.00	14,560,592.00	5,011,914.00	26,561,496.00	52,877,328.00	40,173,821.00
ACCUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF	JUNE								
A. BEGINNING CASH		40,173,821.00	24,499,198.00	18,442,233.00	2,166,993.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	29,177,109.00	29,177,109.00	29,177,109.00	29,177,105.00	0.00		324,190,096.00	324,190,096.00
Property Taxes	8020-8079	0.00	9,130,000.00	0.00	2,490,000.00	0.00		83,000,000.00	83,000,000.00
Miscellaneous Funds	8080-8099	(404,030.00)	(461,748.00)	(288,593.00)	(288,590.00)	0.00		(2,885,925.00)	(2,885,925.00)
Federal Revenue	8100-8299	510,799.00	255,399.00	1,277,229.00	3,830,759.00	4,597,190.00		25,539,941.00	25,539,941.00
Other State Revenue	8300-8599	2,730,175.00	3,900,250.00	1,560,100.00	3,900,250.00	1,170,078.00		39,002,504.00	39,002,504.00
Other Local Revenue	8600-8799	629,104.00	629,104.00	89,872.00	1,617,699.00	0.00		8,987,204.00	8,987,204.00
Interfund Transfers In	8810-8929	0.00	0.00	0.00	0.00	0.00		0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00		0.00	0.00
TOTAL RECEIPTS		32,643,157.00	42,630,114.00	31,815,717.00	40,727,223.00	5,767,268.00	0.00	477,833,820.00	477,833,820.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	20,814,536.00	21,035,967.00	21,257,398.00	5,482,635.00	850,296.00		221,431,229.00	221,431,229.00
Classified Salaries	2000-2999	6,507,806.00	6,363,188.00	6,435,497.00	3,615,448.00	28,920.00		72,308,950.00	72,308,950.00
Employee Benefits	3000-3999	9,823,451.00	10,041,749.00	9,987,175.00	2,359,590.00	194,505.00		109,149,451.00	109,149,451.00
Books and Supplies	4000-4999	2,131,139.00	2,841,519.00	1,894,346.00	1,183,966.00	1,633,872.00		23,679,321.00	23,679,321.00
Services	5000-5999	5,465,760.00	5,028,499.00	4,536,581.00	3,826,032.00	1,093,150.00		54,657,598.00	54,657,598.00
Capital Outlay	6000-6599	2,043,210.00	1,532,407.00	2,043,210.00	1,702,675.00	1,702,674.00		17,026,747.00	17,026,747.00
Other Outgo	7000-7499	(268,122.00)	43,750.00	43,750.00	(224,373.00)	43,750.00		(897,489.00)	(897,489.00)
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00		0.00	0.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00		0.00	0.00
TOTAL DISBURSEMENTS		46,517,780.00	46,887,079.00	46,197,957.00	17,945,973.00	5,547,167.00	0.00	497,355,807.00	497,355,807.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not in Treasury	9111-9199					150,000.00		150,000.00	
Accounts Receivable	9200-9299	279,000.00	279,000.00	186,000.00				9,300,000.00	
Due From Other Funds	9310							4,200,000.00	
Stores	9320					100,000.00		100,000.00	
Prepaid Expenditures	9330							150,000.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490				0.00			0.00	
SUBTOTAL		279,000.00	279,000.00	186,000.00	0.00	250,000.00	0.00	13,900,000.00	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	2,079,000.00	2,079,000.00	2,079,000.00	2,079,000.00			18,900,000.00	
Due To Other Funds	9610							3,300,000.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							4,300,000.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		2,079,000.00	2,079,000.00	2,079,000.00	2,079,000.00	0.00	0.00	26,500,000.00	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		(1,800,000.00)	(1,800,000.00)	(1,893,000.00)	(2,079,000.00)	250,000.00	0.00	(12,600,000.00)	
E. NET INCREASE/DECREASE (B - C + D)		(15,674,623.00)	(6,056,965.00)	(16,275,240.00)	20,702,250.00	470,101.00	0.00	(32,121,987.00)	(19,521,987.00)
F. ENDING CASH (A + E)		24,499,198.00	18,442,233.00	2,166,993.00	22,869,243.00				
G. ENDING CASH, PLUS CASH									
ACCRUALS AND ADJUSTMENTS								23,339,344.00	

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	221,431,229.00	301	473,970.00	303	220,957,259.00	305	5,948,037.00		307	215,009,222.00	309
2000 - Classified Salaries	72,308,950.00	311	818,728.00	313	71,490,222.00	315	2,847,118.00		317	68,643,104.00	319
3000 - Employee Benefits	109,149,451.00	321	3,939,221.00	323	105,210,230.00	325	2,981,585.00		327	102,228,645.00	329
4000 - Books, Supplies Equip Replace. (6500)	24,177,284.00	331	189,810.00	333	23,987,474.00	335	3,754,963.00		337	20,232,511.00	339
5000 - Services. . . & 7300 - Indirect Costs	53,585,109.00	341	303,482.00	343	53,281,627.00	345	24,011,837.00		347	29,269,790.00	349
TOTAL					474,926,812.00	365	TOTAL			435,383,272.00	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	182,524,510.00 375
2.	Salaries of Instructional Aides Per EC 41011.						2100	17,280,720.00 380
3.	STRS.						3101 & 3102	31,019,928.00 382
4.	PERS.						3201 & 3202	3,750,148.00 383
5.	OASDI - Regular, Medicare and Alternative.						3301 & 3302	4,204,010.00 384
6.	Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).						3401 & 3402	25,358,662.00 385
7.	Unemployment Insurance.						3501 & 3502	101,158.00 390
8.	Workers' Compensation Insurance.						3601 & 3602	3,702,248.00 392
9.	OPEB, Active Employees (EC 41372).						3751 & 3752	0.00
10.	Other Benefits (EC 22310).						3901 & 3902	227,366.00 393
11.	SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).							268,168,750.00 395
12.	Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.							783,800.00
13a.	Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).							699,453.00 396
b.	Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.							396
14.	TOTAL SALARIES AND BENEFITS.							266,685,497.00 397
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.							61.25%
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)	61.25%
3.	Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4.	District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	435,383,272.00
5.	Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

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Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	404,304,171.00	2.39%	413,976,606.00	2.27%	423,358,494.00
2. Federal Revenues	8100-8299	375,000.00	0.00%	375,000.00	0.00%	375,000.00
3. Other State Revenues	8300-8599	7,731,160.00	-0.86%	7,664,970.00	-0.32%	7,640,605.00
4. Other Local Revenues	8600-8799	3,800,000.00	0.00%	3,800,000.00	0.00%	3,800,000.00
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	(70,461,023.00)	2.85%	(72,469,512.00)	2.78%	(74,486,921.00)
6. Total (Sum lines A1 thru A5c)		345,749,308.00	2.20%	353,347,064.00	2.08%	360,687,178.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				172,996,183.00		172,695,805.00
b. Step & Column Adjustment				1,943,343.00		1,964,720.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(2,243,721.00)		(768,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	172,996,183.00	-0.17%	172,695,805.00	0.69%	173,892,525.00
2. Classified Salaries						
a. Base Salaries				46,377,073.00		46,990,390.00
b. Step & Column Adjustment				523,317.00		529,073.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				90,000.00		90,000.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	46,377,073.00	1.32%	46,990,390.00	1.32%	47,609,463.00
3. Employee Benefits	3000-3999	79,352,725.00	3.92%	82,466,327.00	1.28%	83,522,115.00
4. Books and Supplies	4000-4999	15,007,224.00	-6.59%	14,018,617.00	1.97%	14,294,252.00
5. Services and Other Operating Expenditures	5000-5999	39,620,457.00	3.91%	41,169,509.00	7.58%	44,289,609.00
6. Capital Outlay	6000-6999	487,963.00	-21.21%	384,463.00	0.00%	384,463.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	175,000.00	0.00%	175,000.00	0.00%	175,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(5,788,630.00)	0.00%	(5,788,630.00)	0.00%	(5,788,630.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		348,227,995.00	1.12%	352,111,481.00	1.78%	358,378,797.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(2,478,687.00)		1,235,583.00		2,308,381.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		30,327,189.00		27,848,502.00		29,084,085.00
2. Ending Fund Balance (Sum lines C and D1)		27,848,502.00		29,084,085.00		31,392,466.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	250,000.00		250,000.00		250,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	4,010,994.00		5,503,073.00		7,653,220.00
d. Assigned	9780	3,693,268.00		3,679,672.00		3,666,076.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	19,894,240.00		19,651,340.00		19,823,170.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		27,848,502.00		29,084,085.00		31,392,466.00

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	19,894,240.00		19,651,340.00		19,823,170.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		19,894,240.00		19,651,340.00		19,823,170.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B1d. Certificated salary reduction in 2020/2021 for one time budgets from 2019/2020, carryover budgeted from 2019/2020 and reduction of one time teacher contingency funding. In 2021/2022 the \$768k estimated reduction is for an estimated 8 teachers due to projected declining enrollment. B2d. Classified salary increase in each subsequent year is for minimum wage increases.						

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	
2. Federal Revenues	8100-8299	25,164,941.00	-2.05%	24,648,896.00	0.00%	24,648,896.00
3. Other State Revenues	8300-8599	31,271,344.00	-1.81%	30,705,660.00	-0.03%	30,697,108.00
4. Other Local Revenues	8600-8799	5,187,204.00	1.60%	5,270,279.00	0.00%	5,270,279.00
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	70,461,023.00	2.85%	72,469,512.00	2.78%	74,486,921.00
6. Total (Sum lines A1 thru A5c)		132,084,512.00	0.76%	133,094,347.00	1.51%	135,103,204.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				48,435,046.00		48,600,474.00
b. Step & Column Adjustment				635,973.00		644,877.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(470,545.00)		(111,471.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	48,435,046.00	0.34%	48,600,474.00	1.10%	49,133,880.00
2. Classified Salaries						
a. Base Salaries				25,931,877.00		26,183,299.00
b. Step & Column Adjustment				354,651.00		359,970.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(103,229.00)		(40,000.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	25,931,877.00	0.97%	26,183,299.00	1.22%	26,503,269.00
3. Employee Benefits	3000-3999	29,796,726.00	3.07%	30,710,172.00	1.02%	31,024,050.00
4. Books and Supplies	4000-4999	8,672,097.00	-12.66%	7,573,917.00	-6.42%	7,087,367.00
5. Services and Other Operating Expenditures	5000-5999	15,037,141.00	-2.49%	14,662,779.00	2.73%	15,062,779.00
6. Capital Outlay	6000-6999	16,538,784.00	-59.34%	6,725,147.00	-44.61%	3,725,147.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	4,716,141.00	0.00%	4,716,141.00	-1.11%	4,663,743.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		149,127,812.00	-6.68%	139,171,929.00	-1.42%	137,200,235.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(17,043,300.00)		(6,077,582.00)		(2,097,031.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		34,848,633.00		17,805,333.00		11,727,751.00
2. Ending Fund Balance (Sum lines C and D1)		17,805,333.00		11,727,751.00		9,630,720.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	17,805,333.00		11,727,751.00		9,630,720.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		17,805,333.00		11,727,751.00		9,630,720.00

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B1d and B2d. Reductions in B1d and B2d in 2020/2021 are due to budgeted carryover from 2019/2020 being removed. In 2021/2022, reductions are due to the Low Performing Students Block Grant (R7510) ending.						

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	404,304,171.00	2.39%	413,976,606.00	2.27%	423,358,494.00
2. Federal Revenues	8100-8299	25,539,941.00	-2.02%	25,023,896.00	0.00%	25,023,896.00
3. Other State Revenues	8300-8599	39,002,504.00	-1.62%	38,370,630.00	-0.09%	38,337,713.00
4. Other Local Revenues	8600-8799	8,987,204.00	0.92%	9,070,279.00	0.00%	9,070,279.00
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)		477,833,820.00	1.80%	486,441,411.00	1.92%	495,790,382.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				221,431,229.00		221,296,279.00
b. Step & Column Adjustment				2,579,316.00		2,609,597.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(2,714,266.00)		(879,471.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	221,431,229.00	-0.06%	221,296,279.00	0.78%	223,026,405.00
2. Classified Salaries						
a. Base Salaries				72,308,950.00		73,173,689.00
b. Step & Column Adjustment				877,968.00		889,043.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(13,229.00)		50,000.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	72,308,950.00	1.20%	73,173,689.00	1.28%	74,112,732.00
3. Employee Benefits	3000-3999	109,149,451.00	3.69%	113,176,499.00	1.21%	114,546,165.00
4. Books and Supplies	4000-4999	23,679,321.00	-8.81%	21,592,534.00	-0.98%	21,381,619.00
5. Services and Other Operating Expenditures	5000-5999	54,657,598.00	2.15%	55,832,288.00	6.30%	59,352,388.00
6. Capital Outlay	6000-6999	17,026,747.00	-58.24%	7,109,610.00	-42.20%	4,109,610.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	175,000.00	0.00%	175,000.00	0.00%	175,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,072,489.00)	0.00%	(1,072,489.00)	4.89%	(1,124,887.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
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)		497,355,807.00	-1.22%	491,283,410.00	0.87%	495,579,032.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(19,521,987.00)		(4,841,999.00)		211,350.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		65,175,822.00		45,653,835.00		40,811,836.00
2. Ending Fund Balance (Sum lines C and D1)		45,653,835.00		40,811,836.00		41,023,186.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	250,000.00		250,000.00		250,000.00
b. Restricted	9740	17,805,333.00		11,727,751.00		9,630,720.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	4,010,994.00		5,503,073.00		7,653,220.00
d. Assigned	9780	3,693,268.00		3,679,672.00		3,666,076.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	19,894,240.00		19,651,340.00		19,823,170.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		45,653,835.00		40,811,836.00		41,023,186.00

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	19,894,240.00		19,651,340.00		19,823,170.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
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)		19,894,240.00		19,651,340.00		19,823,170.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		4.00%		4.00%		4.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		38,611.72		38,375.15		38,158.59
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		497,355,807.00		491,283,410.00		495,579,032.00
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)		497,355,807.00		491,283,410.00		495,579,032.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		2%		2%		2%
e. Reserve Standard - By Percent (Line F3c times F3d)		9,947,116.14		9,825,668.20		9,911,580.64
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)		9,947,116.14		9,825,668.20		9,911,580.64
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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				
01 GENERAL FUND								
Expenditure Detail	0.00	(145,399.00)	0.00	(1,072,489.00)				
Other Sources/Uses Detail					0.00	0.00		
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	3,850.00	0.00	111,669.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	20,000.00	0.00	120,964.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	118,349.00	0.00	839,856.00	0.00				
Other Sources/Uses Detail					0.00	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	1,200,000.00		
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					1,200,000.00	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	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
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	3,200.00	0.00						
Other Sources/Uses Detail					0.00	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								
TOTALS	145,399.00	(145,399.00)	1,072,489.00	(1,072,489.00)	1,200,000.00	1,200,000.00		

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	39,691	39,740		
Charter School				
Total ADA	39,691	39,740	N/A	Met
Second Prior Year (2017-18)				
District Regular	39,810	39,717		
Charter School				
Total ADA	39,810	39,717	0.2%	Met
First Prior Year (2018-19)				
District Regular	39,192	39,188		
Charter School		0		
Total ADA	39,192	39,188	0.0%	Met
Budget Year (2019-20)				
District Regular	38,767			
Charter School	0			
Total ADA	38,767			

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	41,646	41,621		
Charter School				
Total Enrollment	41,646	41,621	0.1%	Met
Second Prior Year (2017-18)				
District Regular	41,700	41,089		
Charter School				
Total Enrollment	41,700	41,089	1.5%	Not Met
First Prior Year (2018-19)				
District Regular	40,698	40,680		
Charter School				
Total Enrollment	40,698	40,680	0.0%	Met
Budget Year (2019-20)				
District Regular	40,484			
Charter School				
Total Enrollment	40,484			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2016-17)			
District Regular	39,740	41,621	
Charter School		0	
Total ADA/Enrollment	39,740	41,621	95.5%
Second Prior Year (2017-18)			
District Regular	39,200	41,089	
Charter School			
Total ADA/Enrollment	39,200	41,089	95.4%
First Prior Year (2018-19)			
District Regular	38,767	40,680	
Charter School	0		
Total ADA/Enrollment	38,767	40,680	95.3%
Historical Average Ratio:			95.4%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			95.9%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2019-20)				
District Regular	38,612	40,484		
Charter School	0			
Total ADA/Enrollment	38,612	40,484	95.4%	Met
1st Subsequent Year (2020-21)				
District Regular	38,375	40,236		
Charter School				
Total ADA/Enrollment	38,375	40,236	95.4%	Met
2nd Subsequent Year (2021-22)				
District Regular	38,159	40,009		
Charter School				
Total ADA/Enrollment	38,159	40,009	95.4%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

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

Projected LCFF Revenue

	Prior Year (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	39,203.30	38,781.65	38,626.72	38,390.15
b. Prior Year ADA (Funded)		39,203.30	38,781.65	38,626.72
c. Difference (Step 1a minus Step 1b)		(421.65)	(154.93)	(236.57)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-1.08%	-0.40%	-0.61%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		393,102,137.00	404,304,171.00	413,976,606.00
b1. COLA percentage		3.26%	2.86%	2.92%
b2. COLA amount (proxy for purposes of this criterion)		12,815,129.67	11,563,099.29	12,088,116.90
c. Economic Recovery Target Funding (current year increment)			N/A	N/A
d. Total (Lines 2b2 plus Line 2c)		12,815,129.67	11,563,099.29	12,088,116.90
e. Percent Change Due to Funding Level (Step 2d divided by Step 2a)		3.26%	2.86%	2.92%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2e)				
		2.18%	2.46%	2.31%
LCFF Revenue Standard (Step 3, plus/minus 1%):		1.18% to 3.18%	1.46% to 3.46%	1.31% to 3.31%

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)	83,000,000.00	83,000,000.00	83,000,000.00	83,000,000.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

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

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

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

	Prior Year (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	395,872,489.00	407,190,096.00	416,955,399.00	426,354,919.00
District's Projected Change in LCFF Revenue:		2.86%	2.40%	2.25%
LCFF Revenue Standard:		1.18% to 3.18%	1.46% to 3.46%	1.31% to 3.31%
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

- 1a. STANDARD MET - Projected change in LCFF revenue has met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2016-17)	282,586,761.39	338,587,295.08	83.5%
Second Prior Year (2017-18)	298,370,274.36	345,755,793.06	86.3%
First Prior Year (2018-19)	306,401,041.00	356,541,449.00	85.9%
	Historical Average Ratio:		85.2%

District's Reserve Standard Percentage (Criterion 10B, Line 4): District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
	2.0%	2.0%	2.0%
	82.2% to 88.2%	82.2% to 88.2%	82.2% to 88.2%

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)	298,725,981.00	348,227,995.00	85.8%	Met
1st Subsequent Year (2020-21)	302,152,522.00	352,111,481.00	85.8%	Met
2nd Subsequent Year (2021-22)	305,024,103.00	358,378,797.00	85.1%	Met

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

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

- 1a. STANDARD MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	2.18%	2.46%	2.31%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-7.82% to 12.18%	-7.54% to 12.46%	-7.69% to 12.31%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-2.82% to 7.18%	-2.54% to 7.46%	-2.69% to 7.31%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2018-19)	26,551,427.00		
Budget Year (2019-20)	25,539,941.00	-3.81%	Yes
1st Subsequent Year (2020-21)	25,023,896.00	-2.02%	No
2nd Subsequent Year (2021-22)	25,023,896.00	0.00%	No

Explanation:
(required if Yes)

The decline in Federal revenue is due to the expiration of deferred revenue.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2018-19)	71,769,275.00		
Budget Year (2019-20)	39,002,504.00	-45.66%	Yes
1st Subsequent Year (2020-21)	38,370,630.00	-1.62%	No
2nd Subsequent Year (2021-22)	38,337,713.00	-0.09%	No

Explanation:
(required if Yes)

The decline in State revenue is due to the expiration of deferred revenue and a decrease in one time funds from 2018/19 to 2019/20. Also, STRS on behalf is not budgeted at this time but will be at 1st interim.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2018-19)	9,763,601.00		
Budget Year (2019-20)	8,987,204.00	-7.95%	Yes
1st Subsequent Year (2020-21)	9,070,279.00	0.92%	No
2nd Subsequent Year (2021-22)	9,070,279.00	0.00%	No

Explanation:
(required if Yes)

The majority of Other Local revenue is budgeted only when received since there is high volatility from year to year.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2018-19)	27,091,725.00		
Budget Year (2019-20)	23,679,321.00	-12.60%	Yes
1st Subsequent Year (2020-21)	21,592,534.00	-8.81%	Yes
2nd Subsequent Year (2021-22)	21,381,619.00	-0.98%	No

Explanation:
(required if Yes)

In 2019/2020, millions of dollars of prior year one time expenditures were removed from the budget. In 2020/2021, budgeted one time expenditures from 2019/2020 are removed.

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

First Prior Year (2018-19)	52,483,910.00		
Budget Year (2019-20)	54,657,598.00	4.14%	No
1st Subsequent Year (2020-21)	55,832,288.00	2.15%	No
2nd Subsequent Year (2021-22)	59,352,388.00	6.30%	No

Explanation:
(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2018-19)	108,084,303.00		
Budget Year (2019-20)	73,529,649.00	-31.97%	Not Met
1st Subsequent Year (2020-21)	72,464,805.00	-1.45%	Met
2nd Subsequent Year (2021-22)	72,431,888.00	-0.05%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2018-19)	79,575,635.00		
Budget Year (2019-20)	78,336,919.00	-1.56%	Met
1st Subsequent Year (2020-21)	77,424,822.00	-1.16%	Met
2nd Subsequent Year (2021-22)	80,734,007.00	4.27%	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)

The decline in Federal revenue is due to the expiration of deferred revenue.

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

The decline in State revenue is due to the expiration of deferred revenue and a decrease in one time funds from 2018/19 to 2019/20. Also, STRS on behalf is not budgeted at this time but will be at 1st interim.

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

The majority of Other Local revenue is budgeted only when received since there is high volatility from year to year.

- 1b. STANDARD MET - Projected total operating expenditures have not changed by more than the standard for the budget and two subsequent fiscal years.

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

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

7. CRITERION: Facilities Maintenance

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

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

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

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

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?
- 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)	497,355,807.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	497,355,807.00	14,920,674.21	14,920,700.00	Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2016-17)	Second Prior Year (2017-18)	First Prior Year (2018-19)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	9,599,025.00	9,919,247.00	10,220,320.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	9,599,025.00	9,919,247.00	10,220,320.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	479,951,210.97	495,962,348.76	511,015,769.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	479,951,210.97	495,962,348.76	511,015,769.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	2.0%	2.0%	2.0%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	0.7%	0.7%	0.7%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2016-17)	(20,780,088.88)	341,442,990.49	6.1%	Not Met
Second Prior Year (2017-18)	(22,711,864.91)	348,275,898.15	6.5%	Not Met
First Prior Year (2018-19)	(11,313,966.00)	356,541,449.00	3.2%	Not Met
Budget Year (2019-20) (Information only)	(2,478,687.00)	348,227,995.00		

8C. Comparison of District Deficit Spending to the Standard

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

- 1a. STANDARD NOT MET - Unrestricted deficit spending has exceeded the standard percentage levels for two or more of the previous three fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budgets, and what change, if any, will be made to ensure that the subsequent budgets are balanced within the standard.

Explanation:
(required if NOT met)

In 2016/2017 and 2017/2018, the District was intentionally spending down its fund balance to bring it to a more reasonable level. In 2018/2019, the District began budget reductions in order to reduce and eventually eliminate the deficit.

9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2016-17)	84,084,509.00	85,133,108.84	N/A	Met
Second Prior Year (2017-18)	62,666,160.00	64,353,019.96	N/A	Met
First Prior Year (2018-19)	36,501,783.00	41,641,155.00	N/A	Met
Budget Year (2019-20) (Information only)	30,327,189.00			

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

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

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

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

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

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

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	38,612	38,375	38,159
District's Reserve Standard Percentage Level:	2%	2%	2%

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

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

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

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

Yes

- Special Education Pass-through Funds
(Fund 10, resources 3300-3499 and 6500-6540,
objects 7211-7213 and 7221-7223)

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
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)	497,355,807.00	491,283,410.00	495,579,032.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	497,355,807.00	491,283,410.00	495,579,032.00
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line B3 times Line B4)	9,947,116.14	9,825,668.20	9,911,580.64
6. Reserve Standard - by Amount (\$69,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	9,947,116.14	9,825,668.20	9,911,580.64

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	19,894,240.00	19,651,340.00	19,823,170.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	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)	19,894,240.00	19,651,340.00	19,823,170.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	4.00%	4.00%	4.00%
District's Reserve Standard (Section 10B, Line 7):	9,947,116.14	9,825,668.20	9,911,580.64
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

- 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)?

No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2018-19)	(68,556,495.00)			
Budget Year (2019-20)	(70,461,023.00)	1,904,528.00	2.8%	Met
1st Subsequent Year (2020-21)	(72,469,512.00)	2,008,489.00	2.9%	Met
2nd Subsequent Year (2021-22)	(74,486,921.00)	2,017,409.00	2.8%	Met
1b. Transfers In, General Fund *				
First Prior Year (2018-19)	0.00			
Budget Year (2019-20)	0.00	0.00	0.0%	Met
1st Subsequent Year (2020-21)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2021-22)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2018-19)	0.00			
Budget Year (2019-20)	0.00	0.00	0.0%	Met
1st Subsequent Year (2020-21)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2021-22)	0.00	0.00	0.0%	Met

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

--

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

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payments for the budget year and two subsequent fiscal years.

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

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

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

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

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

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				
Certificates of Participation	Varies	F03 Gen Fund 9XXX & F56 Debt Service Reserves	F56 Deb Svc Ob 7438,39 P&I	16,272,652
General Obligation Bonds	Varies	F51 Bond Fund Tax Levies 861X	F51 Bond Fund Obj 7433, 34 Redemption & Int	206,470,000
Supp Early Retirement Program	5	F67 Self-Insurance 9XXX and F03 Gen Fund 8011	F67 Self-Insurance 5800 and F03 Gen Fund 5800	est. 17,578,220
State School Building Loans				
Compensated Absences	Ongoing	All Funds Revenue 8XXX or EFB 9XXX	All Funds Salary - Fixed Charges Obj 1XXX - 3XXX	5,951,078

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

Self Insurance	Ongoing	All Funds - Obj 8674 In-District Premiums/Contribu	F67 Self Insurance Obj 1XXX - 7999	7,806,710
TOTAL:				236,500,440

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				
Certificates of Participation	1,821,331	1,763,168	1,762,786	1,756,255
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Self Insurance				
Total Annual Payments:	1,821,331	1,763,168	1,762,786	1,756,255
Has total annual payment increased over prior year (2018-19)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

--

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

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

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

No

- 2.

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

Explanation:
(required if Yes)

--

S7. Unfunded Liabilities

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

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

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

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

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

Yes

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

No

- b. Do benefits continue past age 65?

No

- 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:

Health care benefits are provided to certificated employees who retire from the District on or after age 55 with at least 10 years of service to the District. Coverage is until age 65. Benefits are provided to classified employees who retire from the District on or after age 50 with at least 10 years of service until age 65. The District contributes 100% of the amount of the premiums for certificated retirees and an annual entitlement for classified retirees. The District does not contribute toward dependents.

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

Pay-as-you-go

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

Self-Insurance Fund

Governmental Fund

0

0

4. OPEB Liabilities

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

70,324,580.00

49,616,775.00

20,707,805.00

Actuarial

Jun 30, 2017

5. OPEB Contributions

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

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

5,774,257.00	5,774,257.00	5,774,257.00
3,558,507.00	3,558,507.00	3,558,507.00
3,558,507.00	3,558,507.00	3,558,507.00
236	236	236

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

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

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

Yes

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

The District participates in the ASCIP public risk pool JPA for workers' compensation. The self-insured retention (SIR) is administered in the District's workers' comp self-insurance fund. SIR is defined as a dollar amount specified in a liability insurance policy that must be paid by the insured before the insurance policy will respond to a loss. Workers' compensation claims in excess of \$35,000 SIR eligibility is per statute. Workers' compensation reserve requirements are based on actuarial. The last actuarial is from 2019. The District maintains a self-insured health plan. The SIR is administered in the District's medical self-insurance fund. Medical claims in excess of \$150,000 SIR are covered up to \$2,000,000 lifetime maximum benefit per member through excess insurance. Self-insurance reserve requirements are based on actuarial dated 2019. The District participates in the ASCIP public risk pool JPA for property and liability, crime and auto physical damage. The SIR is \$25,000 on property damage and \$100,000 for liability. Property is covered up to \$500,000,000 and liability up to \$20,000,000.

3. Self-Insurance Liabilities

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

10,437,231.00
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)
46,779,718.00	46,779,718.00	46,779,718.00
46,779,718.00	46,779,718.00	46,779,718.00

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of certificated (non-management) full-time-equivalent (FTE) positions	2,020.9	2,006.7	1,998.7	1,990.7

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.

Salary and benefits are both open for negotiations.

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2019-20)

1st Subsequent Year
(2020-21)

2nd Subsequent Year
(2021-22)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

2,363,674

7. Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
No	No	No
22,478,117	22,376,029	22,273,941
Cap is shown	Cap is shown	Cap is shown
0.0%	0.0%	0.0%

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
2,557,602	2,904,989	2,946,341
1.1%	1.1%	1.1%

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	1,273.1	1,243.6	1,243.6	1,243.6

Classified (Non-management) Salary and Benefit Negotiations

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

No

If Yes, and the corresponding public disclosure documents
have been filed with the COE, complete questions 2 and 3.If Yes, and the corresponding public disclosure documents
have not been filed with the COE, complete questions 2-5.

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

Salary and benefits are open for negotiations.

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2019-20)1st Subsequent Year
(2020-21)2nd Subsequent Year
(2021-22)Is the cost of salary settlement included in the budget and multiyear
projections (MYPs)?**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year
or**Multiyear Agreement**

Total cost of salary settlement

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

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

Negotiations Not Settled

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

788,583

7. Amount included for any tentative salary schedule increases

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

0

0

0

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

- 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)
No	No	No
13,673,180	13,673,180	13,673,180
Cap is shown	Cap is shown	Cap is shown
0.0%	0.0%	0.0%

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

- 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
937,344	1,064,659	1,079,814
1.1%	1.1%	1.1%

Classified (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)
No	No	No
Yes	Yes	Yes

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of management, supervisor, and confidential FTE positions	237.5	225.6	225.6	225.6

**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.

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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)

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)

**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)

**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)

**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)

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

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

Jun 11, 2019

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

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

A1. Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?

No

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

Yes

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)

Yes

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

No

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?

No

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

No

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

No

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)

No

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

No

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review

[illegible]

