



EAST SIDE
HIGH SCHOOL DISTRICT
Silicon Valley

Preparing every student to thrive in a global society.

2019-20

Adopted Budget As Recommended



Prepared by:

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June 11, 2019

EAST SIDE UNION HIGH SCHOOL DISTRICT

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Vision

Every student graduates prepared for college and career empowered to transform and thrive in a global society.

Mission

We align decisions to create safe, dynamic and relevant learning environments that inspire critical thinking, problem solving and innovation.



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East Side Union High School District 2019-20 Proposed Budget Executive Summary

Introduction

The following Executive Summary is an overview of the financial data reported in the Standardized Account Code Structure (SACS) Proposed Budget. In addition, it summarizes changes and updates in budgetary information and forecast as a result of School Board and State fiscal actions. It is provided to assist the reader in understanding the information being reported within the accompanying forms.

State 2019-20 Fiscal Overview

The District's 2019-20 budget continues to reflect 100% GAP funding for the Local Control Funding Formula (LCFF). This LCFF GAP was finally closed in 2018-19. In light of the Governor's fiscal year 2019-20 proposal with May Revisions, the District is projecting a small increase in LCFF revenue for the coming year.

With this being Governor Newsom's first May Revision, there was considerable uncertainty in Sacramento about how much his proposal would change from January and how much he would distinguish himself from former Governor Jerry Brown.

Like his predecessor, Governor Newsom's revised Budget proposal emphasizes the need for fiscal prudence by investing more resources into the State's Rainy Day Fund to fend off the next recession as well as increased investments toward the State's pension obligations.

Unlike his predecessor, however, Governor Newsom proposes to sustain his significant investment in the State's early childhood education programs, provide additional funding for his Special Education proposal, and include additional dollars to assist with the employer share of the California State Teachers' Retirement System (CalSTRS) unfunded liability.

For 2019-20, the Governor's Budget proposes a Proposition 98 guarantee of \$81.1 billion, an increase of \$389.3 million from the January proposal and \$3 billion year over year.

The statutory cost-of-living (COLA) is revised downward from 3.46% in January to 3.26% in the May Revision proposal. The COLA will also be applied to programs outside of the LCFF such as Special Education, Child Nutrition, Foster Youth, and Preschool.

Unchanged from the January proposal, the May Revision does not propose any one-time Proposition 98 discretionary funding.

ESUHSD 2019-2020 Fiscal Overview

Although the District is projecting an increase in LCFF revenues for 2019-20, the District is still projected to deficit spend by approximately \$18 million and end the year with an estimated 4.74% reserve. For the multi-year budget, the District's budget for 2020-21 reflects an ongoing Reduction in Force (RIF) totaling \$28.85 million in order for the District to meet its 3% reserve requirements for economic uncertainty. In order to

address the budget shortfall, the Board of Trustees previously approved on June 21, 2018 Board Resolution #2017/18-34 specifying that the District would be required to implement budget reductions in force beginning in 2020-21 of at least 151 Certificated FTEs, 60 Classified FTEs, and 11 Management and Confidential FTEs, totaling 222 FTEs.

At the June 5, 2019 Board Meeting, staff presented the revised multi-year budget, reflecting all the updated budget assumptions, including the additional costs related to the recently settled salary and benefit compensation changes. Staff has proposed an additional resolution updating the budget reductions in force beginning going into 2020-21 of at least 171 Certificated FTEs, 73 Classified FTEs, and 12 Management and Confidential FTEs, now totaling 256 FTEs.

The adopted budget is projecting an October 2019 CBEDS enrollment count of 22,365. The decrease in projected enrollment for 2019-20 does not have a material impact on LCFF funding for 2019-20. Education Code provides financial safeguards for districts to be funded in the budget year at their higher P2 ADA level in the event a district's enrollment declines in consecutive years. The addition enrollment decline will have a greater impact on the LCFF funding in 2020-21 and subsequent years based on the initial enrollment projections.

Revenue Summary

Local Control Funding Formula (LCFF)

The District uses the FCMAT calculator for the Local Control Funding Formula (LCFF) revenue projection. For 2019-20, total LCFF revenue is based on receiving \$11,022 per ADA. Included is also a 20% supplemental grant above the base for eligible students identified through an unduplicated count as Free & Reduced lunch eligible, English Language Learners, and Foster Youth. Although there is also an additional concentration grant for eligible students exceeding 55% of enrollment, the District is not currently eligible to receive any concentration funding. At budget adoption, the District's estimated enrollment for targeted eligible students totals an estimated 52.87%. The District's total LCFF, including supplemental funding at budget adoption totals \$239,118,356, and represents an increase of \$592,555 over fiscal year 2018-19.

Revenues – Federal/Other State/Other Local

Federal Revenues

The District's Federal Revenues are projected to decrease slightly \$464,000 as compared to 2018-19

Other State/Other Local Revenues

Other State and Local Revenues are estimated to decrease by \$8.35 million as compared to 2018-19. One of the main changes is due to the elimination of the One Time Discretionary Block Grant totaling approximately \$4 million. The other change is due to not anticipating any additional One-Time Community Redevelopment Funds. This amount was approximately \$3 million in 2018-19

Expenditure Summary

The District's estimated expenditures for 2019-20 total \$299,741,200.

Certificated and Classified Salaries, and Benefits

Total Salary and Benefits increased by approximately \$1.89 million due to the increased cost of the salary settlement for 2019-20, increased cost related to Step/Column and longevity changes, and increased cost in employer contribution rates for the STRS and PERS pension systems. The 2019-20 budget is taking into consideration the Governor's CalSTRS proposal to reduce the 2019-20 school district contribution rates from 18.13% to 16.7% and the 2020-21 school district contribution rate from 19.1% to 18.1%. The projected savings is estimated to be approximately \$2.86 million over three years.

A decrease in regular education classroom teacher FTEs due to enrollment decline.

Books, Supplies, Contracted Services, and Capital Outlay

In the category of Books, Supplies, Contracted Services, and Capital Outlay, costs are projected to increase by approximately \$2.6 million. The budget further takes into consideration a budget savings of approximately \$2 million for the purchase of adopted textbook materials in 2019-20.

Contributions

Special Education – Increased by \$6.45 million
Routine Repair Maintenance – Increased by \$2.3 million
Transportation – Increased by \$634,000
Child Nutrition Services – Decreased by \$249,000
Child Development Center – Decreased by \$1.25 million

Ending Balance Summary

The 2019-20 adopted budget projects a decrease of \$18 million in the ending fund balance from 2018-19. The District projects an ending fund balance plus general reserve of approximately \$16.38 million at the end of 2019-20.

The State requires a District our size to maintain an ending reserve equal to three percent of total expenditures and other uses. The adopted budget is based on the District's 3% reserve totaling \$8.99 million.

The district's components of the ending fund balance are as follows:

Components of Ending Fund Balance

| | |
|---------------------------------------|--------------|
| Revolving Cash | \$ 2,500 |
| Stores | \$ 183,937 |
| Economic Uncertainty 3% (Fund 17) | \$ 8,992,236 |
| Legally Restricted (Categorical) | \$ 2,178,509 |
| Designated Reserve – LCAP | \$ 1,075,239 |
| Designated Reserve – Site Carryover | \$ 500,390 |
| Designated Reserve – Budget Balancing | \$ 5,887,704 |

Total Ending Fund Balance **\$ 18,820,515**

Reserve % - All Undesignated Reserves (including Fund 17) total 5.55% of General Fund

General Fund Restricted

Legally restricted funds are monies received by the District that are categorical in nature, i.e., they can only be used for the purposes allowed by the funding agency. Restricted revenue funding is recognized in two ways; it is either recognized as deferred revenue, which means it is recognized as revenue once it is spent, or if received and not spent and has carry-over provisions, the funds are deferred until the next fiscal year. For funding subject to ending fund balance, the revenue is recognized in the year received and any funds remaining at the end of the year are recorded as a restricted ending balance. As of the 2019-20 budget adoption, the projected restricted general fund carry-over is estimated at \$2.17 Million.

Child Nutrition Fund 61/Other Funds

The Adopted budget indicated that the District's cafeteria fund is projected to have a deficit of \$875,936.

Local Control Accountability Plan (LCAP) Budget

The Local Control Accountability Plan (LCAP) budget is provided in the District's unrestricted general fund. The District's LCAP budget provides supplemental services to the District's English Language Learners, economically disadvantaged, migrant education students throughout the District, and Foster Youths. The Local Control Accountability Plan augments and provides supplemental support services for counseling, common core math, class size reduction, A-G Credit Recovery, and other programs and services. The LCFF (supplemental) revenue is projected to be \$21,957,861. In addition, the program is estimating to carry over \$1,075,239 from the prior year.

Multi-Year Financial Projection

The 2019-20 Multi-Year Projection (MYP) at budget adoption reflects the District being able to maintain its 3% District mandated reserve in 2019-20 through 2021-22 after planned reductions are made going into 2020-21. In order to address the budget shortfall and to provide a positive budget forecast, the Board initially approved a

resolution to reduce expenditures in 2020-21 by \$23.6 million. Staff has further recommended the Board adopt a new resolution updating the required budget reductions totaling \$27,700,000. The planned reductions would encompass a reduction in force (RIF) totaling 256 FTEs going into 2020-21

The multi-year projections are based on assumptions listed in this binder and include estimates for COLA, current bargained agreements, health and benefit increases, step and column adjustments, CalSTRS and CalPERS contribution rates increases, enrollment fluctuations, and other variables. Any salary adjustments yet to be negotiated are not factored at this time. All of this and any other changes in revenues and expenditures, will have an impact on the ending fund balance projected at this time. The Multi-Year Financial Projection assumes that the District will continue to operate in the same manner with all ongoing costs considerations currently in place. These include the costs of step and column adjustments, utilities and other ongoing expenditures such as encroachment from special education.

Multi-Year Financial (with RIF as/of Adopted) Projection Summary for the General Fund:

| Description | 2019-20 | 2020-21 | 2021-22 |
|---|-----------------|----------------|----------------|
| Beginning Fund Balance (incl. Fund 17) | \$ 36,854,464 | \$ 18,820,514 | \$ 13,226,749 |
| Plus: Revenues/Other Sources | \$ 281,707,250 | \$ 284,899,523 | \$ 290,588,250 |
| Total Available | \$ 318,561,714 | \$ 303,720,037 | \$ 303,814,999 |
| Less: Expenditures/Other Uses | \$ 299,741,200 | \$ 290,493,288 | \$ 293,732,067 |
| Ending Fund Balance (incl. Fund 17) | \$ 18,820,514 | \$ 13,226,749 | \$ 10,180,112 |
| Projected Revenue Greater(Less) than Expenditure | \$ (18,033,950) | \$ (5,593,765) | \$ (3,143,817) |
| Restricted "RESERVE" or Legally Restricted Balance | \$ 2,178,509 | \$ 713,227 | \$ 670,017 |
| "RESERVE" Required (3%) | \$ 8,992,236 | \$ 8,714,799 | \$ 8,811,962 |
| Note: Fund Balance Reserves - Inventories/Prepays | \$ 1,762,066 | \$ 1,026,553 | \$ 686,827 |
| Undesignated/Unappropriated | \$ 5,887,703 | \$ 2,772,170 | \$ 11,306 |
| Reserve Percentage | 5.55% | 4.31% | 3.24% |

Final Comments

The recommendation to the Governing Board is to adopt the proposed 2019-20 budget and meet the positive certification requirements for the adopted budget year and the next 2 years with a positive ending fund balance contingent upon Reduction in Force actions totaling \$27.7 million.

The State is expected to adopt its 2019-20 budget by June 15th. Although the news coming out of Sacramento regarding the economy and increased State revenues is encouraging, the District continues to be plagued by increasing costs related to declining enrollment, increased STRS and PERS pension contributions, increased

special education and health benefits costs. It is estimated that the cost increases related to these items are growing at a faster rate than new revenues coming into the district. As a result, deficit spending is still projected over the next three years. The District's adopted budget with proposed reductions in force leaves little margin for error. Should there be a possible economic recession or slowdown, the amount proposed for RIF could change as a result.

In summary, the District will continue to be proactive and vigilant in managing its fiscal resources while ensuring that our schools, teachers, staff, and students have the resources they need to maintain the excellent educational program the community has come to enjoy and respect. The District will work with its stakeholders to explore new cost savings strategies and revenue enhancement efforts to provide relief to the District's budget in an effort to avoid a RIF. The District is once again enjoying a year of welcomed collaboration with parents, staff, and the East Side community as we work together to strengthen our District.

On behalf of the Superintendent, a special thanks is extended to our Governing Board, Staff, Students, Parents and stakeholders for their continued support!

SECTION 1

2019-2020

Budget Development Assumptions

2019-20 Budget Development Assumptions

Revenue and Expenditure Assumptions

There are many unpredictable factors that affect revenues and expenditures. Because of that, the District bases its 2019-20 budget on the most current assumptions. This is the best information available at the time the budget is developed. The budget report, therefore, should be considered a “financial snapshot” on the date it is approved.

As variables change, formal adjustments approved by the Governing Board are made throughout the course of the year. The District utilizes the School Service of California, Inc. (SSC) dashboard which provides officially recognized financial information for budgetary reporting. The district’s budgetary methodology encompasses the following assumptions for developing the FY 2019-20 budget:

- The district uses the FCMAT calculator for the LCFF revenue projection
- The district takes a modified zero-based budget approach whereby all budget allocations are reviewed line-by-line to determine whether the expense continues to be warranted
- The district questions and/or validates all new requests for expenditure increases
- The district holds the line on expenses and budgetary increases to the best extent possible and all budgetary increases are reviewed on a case-by-case basis – most increases are made as a result of normal operations for employee salaries and benefit costs, for inflationary adjustments for utilities and other services, for increasing costs of debt service and for new maintenance and service agreements
- The budget includes a proportional allocation to provide supplemental services to ELL, foster youth, and low income students through the Local Control Accountability Plan
- The district provides a full engagement process on the budget and solicits input from all stakeholders including school sites, district departments., cabinet, and the community-at-large

The financial assumptions upon which the 2019-20 budget report is based are as follows:

REVENUE HIGHLIGHTS

- Overall, total revenues (i.e. restricted and unrestricted) are expected to decrease by \$8.25 million over FY 2018-19
- Local Control Funding Formula (LCFF) expected to have an increase of \$344 per Average Daily Attendance (ADA) due to 3.26% COLA increase
- LCFF is calculated based on 21,694.42 ADA, 52.87% Unduplicated Count. The District will receive \$592,555 more than FY 2018-19 in LCFF

- Lottery income is based upon a projection of \$151 for unrestricted and \$53 for restricted, Prop 20 per ADA
- Mandated Cost Block Grant is based upon a projection of \$62 per ADA
- The Career Technical Education grants is approximately \$500,000 less than FY 2018-19
- Federal Title I funds have increased by approximately \$400,000, while Title II and Title III funds are projected to see a slight decrease by \$150,000 combined
- Community Redevelopment funds as of July 1, 2019 are considered restricted in regard to what they can be spent on. For 2019-20 they are no longer accounted in the unrestricted general fund

EXPENDITURES

- Overall, total expenses (i.e. restricted and unrestricted) are expected to increase by \$3,144,786 over FY 2018-19.
- District is reducing 15.4 teacher FTEs due to projected enrollment decrease by 409 students
- Included negotiated salary agreements for 2019-20
- Step and Column movement on salary schedules and longevity costs are included in salary expenses for all employees.
Increase costs totaling \$2.6 million for the STRS and PERS rates increase.
- Health and Welfare benefits are budgeted to decrease by \$6.7 million for FY 2018-19 primary due to plan design changes and the change in insurance provider
- Utilities expenses are projected to increase by 10%
- Property and Liability Insurance premiums have increased by \$351,000
- \$6.45 million increase in the Special Ed program expenses
- Contribution to the Child Nutrition Services Fund decreased by \$249,266
- Contribution to Routine Repair Maintenance increased by \$2,3 million
- Contribution to Child Development Services has been eliminated. The amount was \$1.12 million in FY 2018-19. The District is generating approximately \$175,000 for the use of the facilities

EAST SIDE UNION HIGH SCHOOL DISTRICT
2019 / 20 Proposed - Budget Assumptions

| | 2018 / 19 | 2019 / 20 |
|---|--------------------|--------------------|
| Description | Estimated Actuals | Proposed Budget |
| Based on SSC Dartboard | | |
| Statutory COLA | 2.71% | 3.26% |
| | 3.70% (augmented) | |
| LCFF Target Base | 9,034 | 9,329 |
| LCFF CTE | 235 | 243 |
| LCFF Unduplicated Count Percentage | 53.06% | 52.87% |
| LCFF Approved Funding Rate (GAP) | 100.00% | 100.00% |
| LCFF Entitlement | 238,525,801 | 239,118,356 |
| Lottery Per ADA - Unrestricted | 151 | 151 |
| - Restricted | 53 | 53 |
| Mandate Cost Block Grant per ADA | 60 | 62 |
| Title I | 3,683,007 | 4,091,139 |
| Title II | 603,073 | 575,330 |
| Career Technical Incentive | 3,071,589 | 0 |
| California Career Pathway | 1,337,744 | 0 |
| One Time Discretionary Revenue | 4,060,393 | 0 |
| Use of Facilities Rental | 1,583,935 | 1,741,300 |
| Enrollment (CBEDS) Projected | 22,885 | 22,472 |
| with NPS and Post Seniors | | |
| Projected Funded Average Daily Attendance (ADA) | 22,078 | 21,438 |
| with East Side Special Ed ADA in County Program | 260 | 256 |
| Salary Step and Column % Increases: | | |
| Certificated | 1.50% | 1.50% |
| Classified | 2.00% | 2.00% |
| Management | 1.50% | 1.50% |
| Salary Increases for Certificated & Classified Effective 2018 - 19 | 3.25% | 3.25% |
| Decrease Teacher FTEs due to Enrollment Changes | (24.0 FTEs) | (15.4 FTEs) |
| One time 2% off schedule Salary adjustment | (3,418,000) | |
| Reduction In Force Strategy | | |
| Certificated Staff | (0.0 FTEs) | (0.0 FTEs) |
| Classified Staff | (0.0 FTEs) | (0.0 FTEs) |
| Administrators/Managers/Confidentials | (0.0 FTEs) | (0.0 FTEs) |
| Projected Savings with RIF | | |
| Benefits: | | |
| STRS | 16.28% | 16.70% |
| PERS | 18.062% | 20.73% |
| Medicare | 1.45% | 1.45% |
| OASDI | 6.20% | 6.20% |
| Workers' Comp | 1.9199% | 1.9390% |
| Unemployment Insurance | 0.05% | 0.05% |
| Health & Welfare Increase | 3.50% | 0.10% |
| SERP Annuity Paid by Fund 71 | 677,300 | 677,300 |
| OPEB Paid by Fund 71 | 3,142,060 | 3,173,481 |
| Medical Benefits Expenses to Self Insurance Fund, F68 (one time) | | (7,000,000) |
| Add back Medical Benefits Expense in General Fund | 5,100,000 | |
| Operations: | | |
| Augment Math / Science Text Book Adoption | | 0 |
| Utilities / Communication rates increase | 10% | 10% |
| Properties/Liabilities Insurance rate increase | 10% | 10% |
| Board Election Cost | 480,000 | (480,000) |
| Parcel Tax Expenses | (281,000) | |
| New Enterprise Resource Planning Solution (ERP) | 500,000 | |
| OPEB Debt Payment | 2,187,272 | 2,228,343 |
| Direct Cost Transfer for Ad Ed Concurrently Enroll | 40,000 | 40,000 |
| Contributions: | | |
| Contribution to Special Ed | (41,007,068) | (47,460,664) |
| Contribution to Restricted Routine Maintenance fr Unrestricted General Fund | (4,543,196) | (6,892,236) |
| Contribution to Restricted Routine Maintenance from Redevelopment Funds | (3,056,804) | (2,100,000) |
| Total Contribution to Restricted Routine Maintenance | (7,600,000) | (8,992,236) |
| Fund Transfers in/(out): | | |
| Transfer from (to) General Reserve (F17) | (353,924) | 115,001 |
| Transfer to Child Development Fund (F12) | (1,251,552) | 0 |
| Transfer to Child Nutrition Services (F61) | (1,125,203) | (875,937) |
| Transfer to Property & Liabilities Fund (F67) | (100,000) | (100,000) |

SECTION 2

2018-2019 Estimated Actual vs. 2019-2020 Adopted Budget as Recommended Comparative Analysis

East Side Union High School District
General Fund 2019 / 20 Proposed Budget

| Categories | 2018/19 Second Interim | | | 2018/19 Estimated Actuals | | | 2019/20 Proposed Budget | | | Variance |
|--|------------------------|---------------------|----------------------|---------------------------|---------------------|----------------------|-------------------------|---------------------|----------------------|------------------------|
| | Unrestricted | Restricted | Combined | Unrestricted | Restricted | Combined | Unrestricted | Restricted | Combined | |
| Revenues | | | | | | | | | | |
| LCFF | 238,437,423 | - | 238,437,423 | 238,565,599 | - | 238,565,599 | 239,118,356 | - | 239,118,356 | 552,757 |
| Federal | - | 11,339,664 | 11,339,664 | - | 12,251,935 | 12,251,935 | - | 11,787,631 | 11,787,631 | (464,304) |
| Other State | 8,823,823 | 19,196,909 | 28,020,732 | 8,865,398 | 18,936,655 | 27,802,053 | 4,655,029 | 16,161,501 | 20,816,530 | (6,985,523) |
| Local | 4,008,386 | 6,961,587 | 10,969,973 | 4,097,995 | 7,048,903 | 11,146,898 | 4,007,984 | 5,778,299 | 9,786,283 | (1,360,615) |
| Total Revenues | 251,269,632 | 37,498,161 | 288,767,793 | 251,528,992 | 38,237,493 | 289,766,485 | 247,781,369 | 33,727,431 | 281,508,800 | (8,257,685) |
| Expenditures | | | | | | | | | | |
| Certificated Salaries | 105,734,240 | 19,343,530 | 125,077,770 | 108,027,529 | 19,851,831 | 127,879,360 | 111,463,990 | 20,792,352 | 132,256,342 | 4,376,982 |
| Classified Salaries | 21,326,665 | 10,297,537 | 31,624,202 | 21,651,650 | 10,611,533 | 32,263,183 | 22,433,074 | 11,236,643 | 33,669,717 | 1,406,534 |
| Employee Benefits | 53,970,119 | 25,708,177 | 79,678,296 | 54,251,559 | 25,847,351 | 80,098,910 | 49,153,640 | 27,058,096 | 76,211,736 | (3,887,174) |
| Books & Supplies | 2,751,224 | 6,425,765 | 9,176,989 | 1,998,737 | 5,718,797 | 7,717,534 | 2,154,935 | 5,786,862 | 7,941,797 | 224,263 |
| Operation & Contracted Services | 20,605,418 | 14,099,843 | 34,705,261 | 19,651,021 | 13,250,252 | 32,901,273 | 22,361,349 | 12,722,088 | 35,083,437 | 2,182,164 |
| Capital Outlay | 33,613 | 274,018 | 307,631 | 47,249 | 652,509 | 699,758 | 10,850 | 654,677 | 665,527 | (34,231) |
| Other Outgo & ROC/P Transfer | 3,667,768 | 7,871,111 | 11,538,879 | 3,667,768 | 7,274,246 | 10,942,014 | 3,727,671 | 7,665,330 | 11,393,001 | 450,987 |
| Direct Support/Indirect Costs | (2,901,305) | 2,313,936 | (587,369) | (2,929,033) | 2,359,378 | (569,655) | (3,427,466) | 2,742,829 | (684,637) | (114,982) |
| Debt Services | 2,187,272 | - | 2,187,272 | 2,187,272 | - | 2,187,272 | 2,228,343 | - | 2,228,343 | 41,071 |
| Total Expenditures | 207,375,014 | 86,333,917 | 293,708,931 | 208,553,752 | 85,565,897 | 294,119,649 | 210,106,386 | 88,658,877 | 298,765,263 | 4,645,614 |
| Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources & Uses | 43,894,618 | (48,835,756) | (4,941,139) | 42,975,240 | (47,328,404) | (4,353,164) | 37,674,984 | (54,931,446) | (17,256,462) | (12,903,299) |
| Other Sources / Uses | | | | | | | | | | |
| Subtract: | | | | | | | | | | |
| Transfer to Child Nutrition Fund 61 | 1,158,388 | - | 1,158,388 | 1,125,203 | - | 1,125,203 | 875,937 | - | 875,937 | (249,266) |
| Transfer to Child Development | 1,673,893 | - | 1,673,893 | 1,251,552 | - | 1,251,552 | - | - | - | (1,251,552) |
| Transfer to Gen Reserve Fund | 490,366 | - | 490,366 | 353,924 | - | 353,924 | - | - | - | (353,924) |
| Transfer to Properties/Liab Fund F67 | 100,000 | - | 100,000 | 100,000 | - | 100,000 | 100,000 | - | 100,000 | - |
| Add: | | | | | | | | | | |
| Transfer from | - | - | - | - | - | - | - | - | - | - |
| Transfer from Gen Reserve F17 | - | - | - | - | - | - | 115,001 | - | 115,001 | 115,001 |
| Transfer from Other Restricted Programs | - | - | - | - | - | - | - | - | - | - |
| Contribute to Special Ed | (43,765,964) | 43,765,964 | - | (41,007,068) | 41,007,068 | - | (47,460,664) | 47,460,664 | - | - |
| Contribute to Restricted Routine Maintenance | (4,543,196) | 4,543,196 | - | (4,543,196) | 4,543,196 | - | (6,892,236) | 6,892,236 | - | - |
| Contribute to Other Restricted Program | - | - | - | - | - | - | - | - | - | - |
| Net Increase (Decrease) in Fund Balance | (7,837,189) | (526,596) | (8,363,786) | (5,405,703) | (1,778,140) | (7,183,843) | (17,538,853) | (578,546) | (18,117,399) | (10,933,556) |
| BEGINNING BALANCE | \$ 30,594,325 | \$ 4,535,195 | \$ 35,129,520 | \$ 30,594,325 | \$ 4,535,195 | \$ 35,129,520 | \$ 25,188,622 | \$ 2,757,055 | \$ 27,945,677 | \$ (7,183,843) |
| ENDING BALANCE BEFORE RESERVE | 22,757,135 | 4,008,599 | 26,765,734 | 25,188,622 | 2,757,055 | 27,945,677 | 7,649,769 | 2,178,509 | 9,828,278 | (18,117,399) |
| Components of Ending Fund Balance | | | | | | | | | | |
| Revolving Cash | 2,500 | - | 2,500 | 2,500 | - | 2,500 | 2,500 | - | 2,500 | - |
| Stores | 183,937 | - | 183,937 | 183,937 | - | 183,937 | 183,937 | - | 183,937 | - |
| Legally Restricted Reserve | - | 4,008,599 | 4,008,599 | - | 2,757,055 | 2,757,055 | - | 2,178,509 | 2,178,509 | (578,546) |
| Assigned | | | | | | | | | | |
| Site Projected Carryover | 500,000 | - | 500,000 | 500,000 | - | 500,000 | 500,390 | - | 500,390 | 390 |
| Supplemental | 1,603,409 | - | 1,603,409 | 2,385,284 | - | 2,385,284 | 1,075,239 | - | 1,075,239 | (1,310,045) |
| Unassigned/Unappropriated | \$ 20,467,290 | \$ (0) | \$ 20,467,290 | \$ 22,116,901 | \$ 0 | \$ 22,116,902 | \$ 5,887,703 | \$ 0 | \$ 5,887,704 | \$ (16,229,198) |
| Fund 17, General Reserve | 8,913,947 | - | 8,913,947 | 8,908,787 | - | 8,908,787 | 8,992,236 | - | 8,992,236 | 83,449 |
| Ending Fund Balance F/03 plus F/17 | \$ 31,671,082 | \$ 4,008,599 | \$ 35,679,681 | \$ 34,097,409 | \$ 2,757,055 | \$ 36,854,464 | \$ 16,642,005 | \$ 2,178,509 | \$ 18,820,514 | \$ (18,033,950) |

10.66%

11.48%

5.55%

East Side Union High School District
General Fund 2019 / 20 Proposed Budget

| Categories | 2018/19 Second Interim | | | 2018/19 Estimated Actuals | | | 2019/20 Proposed Budget | | |
|--|------------------------|---------------------|----------------------|---------------------------|---------------------|----------------------|-------------------------|---------------------|----------------------|
| | Unrestricted | Restricted | Combined | Unrestricted | Restricted | Combined | Unrestricted | Restricted | Combined |
| Components of Ending Fund Balance | | | | | | | | | |
| District Revolving Cash | 2,500 | | 2,500 | 2,500 | | 2,500 | 2,500 | | 2,500 |
| District Warehouse Store | 183,937 | | 183,937 | 183,937 | | 183,937 | 183,937 | | 183,937 |
| Site Projected Carryover | 500,000 | | 500,000 | 500,000 | | 500,000 | 500,390 | | 500,390 |
| Supplemental | 1,603,409 | | 1,603,409 | 2,385,284 | | 2,385,284 | 293,364 | | 293,364 |
| For Balancing Multi-Year Projection | 20,467,290 | | 20,467,290 | 22,116,901 | | 22,116,901 | 6,669,578 | | 6,669,578 |
| Restricted Categorical Programs | | | - | | | - | | | - |
| Medi-Cal Billing Option | | 906,364 | 906,364 | | 918,543 | 918,543 | | 918,544 | 918,544 |
| Prop 39 - Clean Energy | | | - | | | - | | | - |
| Low Performing Student Block Grant | | 726,009 | 726,009 | | 724,846 | 724,846 | | - | - |
| Restricted Lottery | | 778,946 | 778,946 | | 774,983 | 774,983 | | 864,547 | 864,547 |
| Classified Sch Employee PD Block Grant | | | - | | 65,890 | 65,890 | | 28,390 | 28,390 |
| Restricted Routine Maintenance | | 130,127 | 130,127 | | 4,812 | 4,812 | | 99,047 | 99,047 |
| Special Ed Mental Health | | 1,467,153 | 1,467,153 | | 267,981 | 267,981 | | 267,981 | 267,981 |
| Fund 17, General Reserve | 8,913,947 | | 8,913,947 | 8,908,787 | | 8,908,787 | 8,992,236 | | 8,992,236 |
| Unassigned/Unappropriated | \$ 31,671,082 | \$ 4,008,599 | \$ 35,679,681 | \$ 34,097,409 | \$ 2,757,055 | \$ 36,854,464 | \$ 16,642,005 | \$ 2,178,509 | \$ 18,820,514 |
| | | 10.66% | | | 11.48% | | | 5.55% | |

**East Side Union High School District
Restricted General Fund**

| Categories | 2018/19 Second Interim | | | 2018/19 Estimated Actuals | | | 2019/20 Proposed Budget | | |
|--|------------------------|---------------------|---------------------|---------------------------|---------------------|---------------------|-------------------------|---------------------|---------------------|
| | Categorical | Special Ed | Combined | Categorical | Special Ed | Combined | Categorical | Special Ed | Combined |
| Revenues | | | | | | | | | |
| LCFF | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Federal | 7,163,294 | 4,176,370 | 11,339,664 | 7,105,133 | 5,146,802 | 12,251,935 | 7,415,521 | 4,372,110 | 11,787,631 |
| Other State | 17,936,917 | 1,259,992 | 19,196,909 | 17,766,654 | 1,170,001 | 18,936,655 | 15,043,533 | 1,117,968 | 16,161,501 |
| Local | 6,223,847 | 737,740 | 6,961,587 | 6,199,429 | 849,474 | 7,048,903 | 5,040,334 | 737,965 | 5,778,299 |
| Total Revenues | 31,324,059 | 6,174,102 | 37,498,161 | 31,071,216 | 7,166,277 | 38,237,493 | 27,499,388 | 6,228,043 | 33,727,431 |
| Expenditures | | | | | | | | | |
| Certificated Salaries | 4,471,417 | 14,872,113 | 19,343,530 | 4,508,390 | 15,343,441 | 19,851,831 | 4,817,441 | 15,974,911 | 20,792,352 |
| Classified Salaries | 3,981,546 | 6,315,991 | 10,297,537 | 4,120,191 | 6,491,342 | 10,611,533 | 4,235,428 | 7,001,215 | 11,236,643 |
| Employee Benefits | 14,282,822 | 11,425,355 | 25,708,177 | 14,326,362 | 11,520,989 | 25,847,351 | 14,690,960 | 12,367,136 | 27,058,096 |
| Books & Supplies | 6,296,645 | 129,120 | 6,425,765 | 5,588,477 | 130,320 | 5,718,797 | 5,566,662 | 220,200 | 5,786,862 |
| Operation & Contracted Services | 5,532,085 | 8,567,759 | 14,099,843 | 5,684,691 | 7,565,561 | 13,250,252 | 3,915,931 | 8,806,157 | 12,722,088 |
| Capital Outlay | 274,018 | 0 | 274,018 | 652,509 | 0 | 652,509 | 654,677 | 0 | 654,677 |
| Other Outgo & ROC/P Transfer | 626,302 | 7,244,809 | 7,871,111 | 366,814 | 6,907,432 | 7,274,246 | 279,305 | 7,386,025 | 7,665,330 |
| Direct Support/Indirect Costs | 808,383 | 1,505,553 | 2,313,936 | 825,312 | 1,534,066 | 2,359,378 | 809,766 | 1,933,063 | 2,742,829 |
| Debt Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 36,273,217 | 50,060,700 | 86,333,917 | 36,072,746 | 49,493,151 | 85,565,897 | 34,970,170 | 53,688,707 | 88,658,877 |
| Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources & Uses | (4,949,159) | (43,886,598) | (48,835,756) | (5,001,530) | (42,326,874) | (47,328,404) | (7,470,782) | (47,460,664) | (54,931,446) |
| Other Sources / Uses | | | | | | | | | |
| Transfer in / out | 4,543,196 | 43,765,964 | 48,309,160 | 4,543,196 | 41,007,068 | 45,550,264 | 6,892,236 | 47,460,664 | 54,352,900 |
| Other Transfer in | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Net Increase (Decrease) in Fund Balance | (405,963) | (120,634) | (526,596) | (458,334) | (1,319,806) | (1,778,140) | (578,546) | 0 | (578,546) |
| BEGINNING BALANCE | 2,947,407 | 1,587,787 | 4,535,195 | 2,947,407 | 1,587,787 | 4,535,195 | 2,489,074 | 267,981 | 2,757,055 |
| Fund Balance Adjustment to Unrestricted | | | | | | | | | |
| ENDING FUND BALANCE | 2,541,445 | 1,467,153 | 4,008,598 | 2,489,074 | 267,981 | 2,757,055 | 1,910,528 | 267,981 | 2,178,509 |

**East Side Union High School District
General Fund Unrestricted LCAP Supplemental**

| Categories | 2018/19 Second Interim Supplemental | 2018/19 Estimated Actuals Supplemental | 2019/20 Proposed Budget Supplemental |
|--|--|---|---|
| Revenues | | | |
| LCFF | 21,963,873 | 21,972,352 | 21,957,861 |
| Federal | - | - | - |
| Other State | - | - | - |
| Local | - | - | - |
| Total Revenues | 21,963,873 | 21,972,352 | 21,957,861 |
| Expenditures | | | |
| Certificated Salaries | 13,506,595 | 13,163,200 | 13,641,472 |
| Classified Salaries | 1,031,979 | 1,016,519 | 1,131,582 |
| Employee Benefits | 5,753,149 | 5,699,170 | 5,535,652 |
| Books & Supplies | 117,550 | 36,802 | 332,200 |
| Operation & Contracted Services | 2,740,778 | 2,460,964 | 2,627,000 |
| Capital Outlay | - | - | - |
| Total Expenditures | 23,150,051 | 22,376,655 | 23,267,906 |
| Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources & Uses | (1,186,178) | (404,303) | (1,310,045) |
| Other Sources / Uses | | | |
| Net Increase (Decrease) in Fund Balance | (1,186,178) | (404,303) | (1,310,045) |
| BEGINNING BALANCE | \$ 2,789,587 | \$ 2,789,587 | \$ 2,385,284 |
| Fund Balance Adjustment | - | - | - |
| Ending Fund Balance | \$ 1,603,409 | \$ 2,385,284 | \$ 1,075,239 |

SECTION 3

2019-2020 through 2021-2022 Enrollment Projections and Average Daily Attendance

East Side Union High School District

Enrollment/ADA Projections Through 2021/22

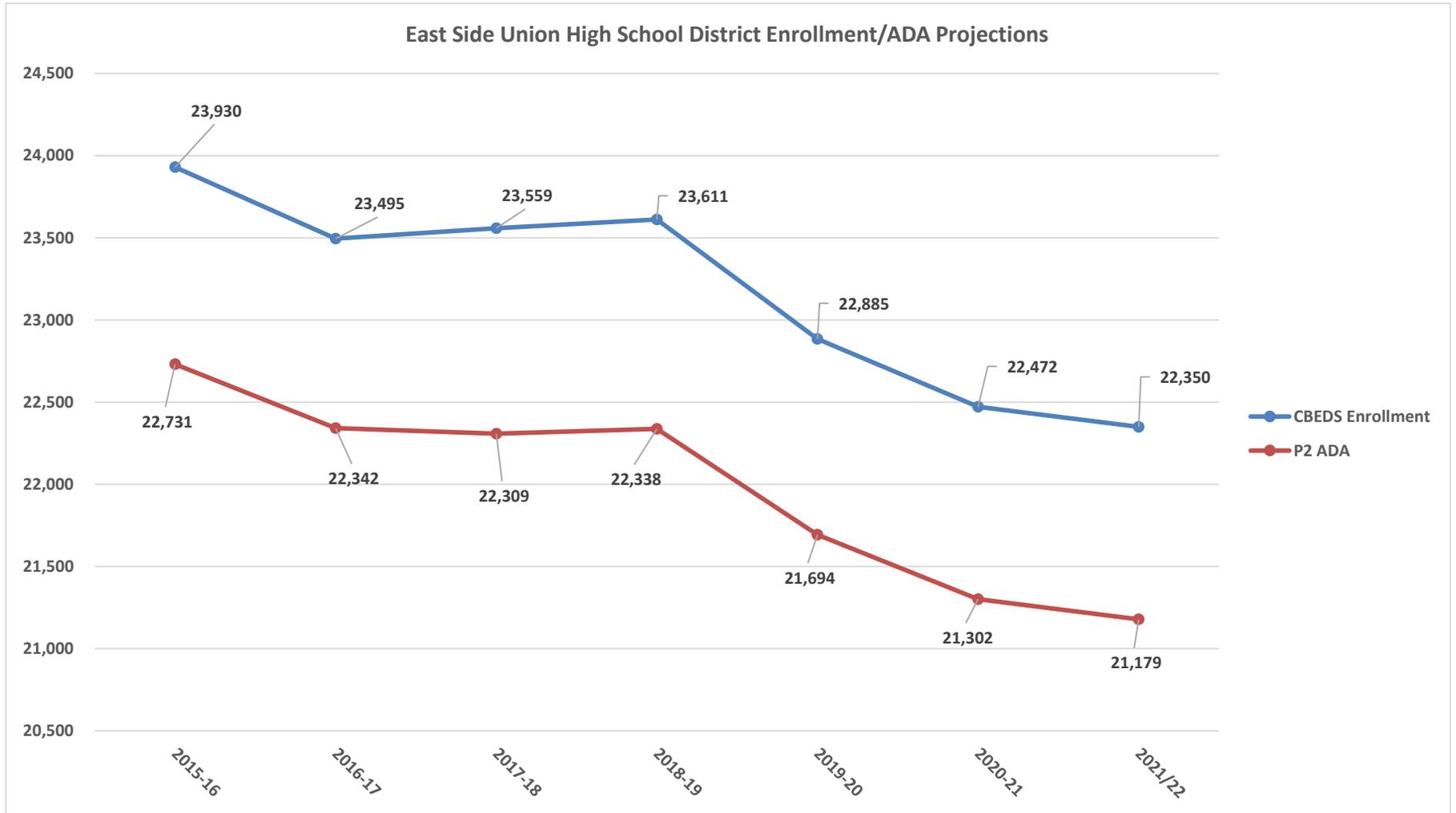
| Fiscal Year | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020/21 | 2021-22 |
|-------------------------------|-------------------------|----------------|----------------|----------------|------------------|------------------|------------------|
| Grade | CBEDS Enrollment | | | | | | |
| Level | Actual | Actual | Actual | Actual | Projected | Projected | Projected |
| 9 | 5555 | 5617 | 5722 | 5409 | 5371 | 5267 | 4926 |
| 10 | 5948 | 5626 | 5609 | 5692 | 5391 | 5396 | 5293 |
| 11 | 5694 | 5981 | 5666 | 5580 | 5666 | 5305 | 5388 |
| 12 | 5806 | 5817 | 6096 | 5695 | 5539 | 5867 | 5460 |
| Adult Transition Program | 164 | 172 | 188 | 179 | 179 | 187 | 187 |
| NPS | 70 | 74 | 55 | 51 | 51 | 53 | 53 |
| Total CBEDS Enrollment | 23,237 | 23,287 | 23,336 | 22,606 | 22,197 | 22,075 | 21,307 |
| COE Sp Ed | 258 | 272 | 275 | 279 | 275 | 275 | 275 |
| P2 ADA | 22,342 | 22,309 | 22,338 | 21,694 | 21,302 | 21,179 | 20,451 |
| Enrollment to ADA % | 95.09% | 94.69% | 94.61% | 94.80% | 94.79% | 94.76% | 94.76% |

Enrollment is the total number of students enrolled in the District schools on the State designated October reporting date for the California Basic Education Data System (CBEDS). The ADA or Average Daily Attendance is the total approved days of student attendance for at least the required minimum day, divided by the number of days the District is in session.

Since 2013/14 COE Sp Ed ADA has been funded with the District ADA. In East Side Union High School District, the ADA figure is on average **94.73%** of CBEDS enrollment.

East Side Union High School District

Enrollment/ADA Projections Through 2021/22



SECTION 4

2019-2020 through 2021-2022

Multi-Year Budget

Assumptions and

Budget Forecast

EAST SIDE UNION HIGH SCHOOL DISTRICT
2019 / 20 Proposed - Budget Assumptions

| | 2019 / 20 | 2020 / 21 | 2021 / 22 |
|---|--------------------|--------------------|--------------------|
| Description | Proposed Budget | Projection | Projection |
| Based on SSC Dartboard | | | |
| Statutory COLA | 3.26% | 3.00% | 2.80% |
| LCFF Target Base | 9,329 | 9,609 | 9,878 |
| LCFF CTE | 243 | 250 | 257 |
| LCFF Unduplicated Count Percentage | 52.87% | 51.96% | 52.98% |
| LCFF Approved Funding Rate (GAP) | 100.00% | 100.00% | 100.00% |
| LCFF Entitlement | 239,118,356 | 241,339,566 | 246,949,148 |
| Lottery Per ADA - Unrestricted | 151 | 151 | 151 |
| - Restricted | 53 | 53 | 53 |
| Mandate Cost Block Grant per ADA | 62 | 64 | 66 |
| Title I | 4,091,139 | 4,213,873 | 3,831,170 |
| Title II | 575,330 | 592,590 | 609,182 |
| Career Technical Incentive | 0 | 0 | 0 |
| California Career Pathway | 0 | 0 | 0 |
| One Time Discretionary Revenue | 0 | 0 | 0 |
| Use of Facilities Rental | 1,741,300 | 1,828,365 | 1,919,783 |
| Enrollment (CBEDS) Projected | 22,472 | 22,350 | 21,582 |
| with NPS and Post Seniors | | | |
| Projected Funded Average Daily Attendance (ADA) | 21,438 | 21,046 | 20,927 |
| with East Side Special Ed ADA in County Program | 256 | 256 | 256 |
| Salary Step and Column % Increases: | | | |
| Certificated | 1.50% | 1.50% | 1.50% |
| Classified | 2.00% | 2.00% | 2.00% |
| Management | 1.50% | 1.50% | 1.50% |
| Salary Increases for Certificated & Classified Effective 2018 - 19 | 3.25% | 3.00% | |
| Decrease Teacher FTEs due to Enrollment Changes | (15.4 FTEs) | (4.0 FTEs) | (25.6 FTEs) |
| Reduction In Force Strategy | | | |
| Certificated Staff | (0.0 FTEs) | (171.0 FTE's) | (0.0 FTEs) |
| Classified Staff | (0.0 FTEs) | (73.0 FTE's) | (0.0 FTEs) |
| Administrators/Managers/Confidentials | (0.0 FTEs) | (12.0 FTE's) | (0.0 FTEs) |
| Projected Savings with RIF | | (27,700,000) | |
| Benefits: | | | |
| STRS | 16.70% | 18.10% | 17.80% |
| PERS | 20.73% | 23.60% | 24.90% |
| Medicare | 1.45% | 1.45% | 1.45% |
| OASDI | 6.20% | 6.20% | 6.20% |
| Workers' Comp | 1.9390% | 1.9390% | 1.9390% |
| Unemployment Insurance | 0.05% | 0.05% | 0.05% |
| Health & Welfare Increase | 0.10% | 6.00% | 6.00% |
| SERP Annuity Paid by Fund 71 | 677,300 | 677,300 | 677,300 |
| OPEB Paid by Fund 71 | 3,173,481 | 3,205,216 | 3,237,268 |
| Medical Benefits Expenses to Self Insurance Fund, F68 (one time) | (7,000,000) | | |
| Add back Medical Benefits Expense in General Fund | | 7,000,000 | 7,000,000 |
| Operations: | | | |
| Augment Math / Science Text Book Adoption | 0 | 0 | 0 |
| Utilities / Communication rates increase | 10% | 10% | 10% |
| Properties/Liabilities Insurance rate increase | 10% | 10% | 10% |
| Board Election Cost | (480,000) | 320,000 | 320,000 |
| OPEB Debt Payment | 2,228,343 | 2,275,529 | 2,318,312 |
| Direct Cost Transfer for Ad Ed Concurrently Enroll | 40,000 | 40,000 | 40,000 |
| Contributions: | | | |
| Contribution to Special Ed | (47,460,664) | (50,094,051) | (51,921,190) |
| Contribution to Restricted Routine Maintenance fr Unrestricted General Fund | (6,892,236) | (6,580,299) | (6,677,377) |
| Contribution to Restricted Routine Maintenance from Redevelopment Funds | (2,100,000) | (2,100,000) | (2,100,000) |
| Total Contribution to Restricted Routine Maintenance | (8,992,236) | (8,680,299) | (8,777,377) |
| Fund Transfers in/(out): | | | |
| Transfer from (to) General Reserve (F17) | 115,001 | 277,437 | (97,078) |
| Transfer to Child Development Fund (F12) | 0 | 0 | 0 |
| Transfer to Child Nutrition Services (F61) | (875,937) | (875,937) | (875,937) |
| Transfer to Property & Liabilities Fund (F67) | (100,000) | (100,000) | (100,000) |

East Side Union High School District
General Fund 2019 / 20 Proposed Budget

| Categories | 2019/20 Proposed Budget | | | 2020/21 Projection | | | 2021/22 Projection | | |
|--|-------------------------|---------------------|----------------------|----------------------|---------------------|----------------------|---------------------|---------------------|----------------------|
| | Unrestricted | Restricted | Combined | Unrestricted | Restricted | Combined | Unrestricted | Restricted | Combined |
| Revenues | | | | | | | | | |
| LCFF | 239,118,356 | - | 239,118,356 | 241,339,566 | - | 241,339,566 | 246,949,148 | - | 246,949,148 |
| Federal | - | 11,787,631 | 11,787,631 | - | 11,939,500 | 11,939,500 | - | 12,051,662 | 12,051,662 |
| Other State | 4,655,029 | 16,161,501 | 20,816,530 | 4,621,606 | 17,102,354 | 21,723,960 | 4,537,252 | 17,062,272 | 21,599,524 |
| Local | 4,007,984 | 5,778,299 | 9,786,283 | 4,118,199 | 5,778,299 | 9,896,498 | 4,209,617 | 5,778,299 | 9,987,916 |
| Total Revenues | 247,781,369 | 33,727,431 | 281,508,800 | 250,079,371 | 34,820,153 | 284,899,523 | 255,696,018 | 34,892,233 | 290,588,250 |
| Expenditures | | | | | | | | | |
| Certificated Salaries | 111,463,990 | 20,792,352 | 132,256,342 | 113,339,872 | 21,639,635 | 134,979,507 | 113,119,970 | 21,964,229 | 135,084,200 |
| Classified Salaries | 22,433,074 | 11,236,643 | 33,669,717 | 23,534,484 | 11,805,217 | 35,339,701 | 24,005,174 | 12,041,321 | 36,046,495 |
| RIF Budget Reduction | | | - | (27,700,000) | | (27,700,000) | (27,700,000) | | (27,700,000) |
| Employee Benefits | 49,153,640 | 27,058,096 | 76,211,736 | 60,032,927 | 29,501,320 | 89,534,247 | 61,542,466 | 30,253,772 | 91,796,239 |
| Books & Supplies | 2,154,935 | 5,786,862 | 7,941,797 | 2,154,935 | 5,525,853 | 7,680,788 | 1,954,935 | 4,975,853 | 6,930,788 |
| Operation & Contracted Services | 22,361,349 | 12,722,088 | 35,083,437 | 22,230,115 | 12,343,187 | 34,573,302 | 23,096,391 | 11,832,831 | 34,929,222 |
| Capital Outlay | 10,850 | 654,677 | 665,527 | 10,850 | 654,677 | 665,527 | 10,850 | 504,677 | 515,527 |
| Other Outgo & ROC/P Transfer | 3,727,671 | 7,665,330 | 11,393,001 | 3,823,195 | 8,460,836 | 12,284,031 | 3,921,269 | 9,004,190 | 12,925,459 |
| Direct Support/Indirect Costs | (3,427,466) | 2,742,829 | (684,637) | (3,144,341) | 3,029,060 | (115,281) | (3,144,341) | 2,957,134 | (187,207) |
| Debt Services | 2,228,343 | - | 2,228,343 | 2,275,529 | - | 2,275,529 | 2,318,312 | - | 2,318,312 |
| Total Expenditures | 210,106,386 | 88,658,877 | 298,765,263 | 196,557,565 | 92,959,786 | 289,517,351 | 199,125,027 | 93,534,009 | 292,659,035 |
| Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources & Uses | 37,674,984 | (54,931,446) | (17,256,462) | 53,521,805 | (58,139,633) | (4,617,828) | 56,570,991 | (58,641,776) | (2,070,785) |
| Other Sources / Uses | | | | | | | | | |
| Subtract: | | | | | | | | | |
| Transfer to Child Nutrition Fund 61 | 875,937 | - | 875,937 | 875,937 | - | 875,937 | 875,937 | - | 875,937 |
| Transfer to Child Development | - | - | - | - | - | - | - | - | - |
| Transfer to Gen Reserve Fund | - | - | - | - | - | - | 97,078 | - | 97,078 |
| Transfer to Properties/Liab Fund F67 | 100,000 | - | 100,000 | 100,000 | - | 100,000 | 100,000 | - | 100,000 |
| Add: | | | | | | | | | |
| Transfer from | - | - | - | - | - | - | - | - | - |
| Transfer from Gen Reserve F17 | 115,001 | - | 115,001 | 277,437 | - | 277,437 | - | - | - |
| Transfer from Other Restricted Programs | - | - | - | - | - | - | - | - | - |
| Contribute to Special Ed | (47,460,664) | 47,460,664 | - | (50,094,051) | 50,094,051 | - | (51,921,190) | 51,921,190 | (0) |
| Contribute to Restricted Routine Maintenance | (6,892,236) | 6,892,236 | - | (6,580,299) | 6,580,299 | - | (6,677,377) | 6,677,377 | - |
| Contribute to Other Restricted Program | - | - | - | - | - | - | - | - | - |
| Net Increase (Decrease) in Fund Balance | (17,538,853) | (578,546) | (18,117,399) | (3,851,045) | (1,465,283) | (5,316,328) | (3,100,591) | (43,209) | (3,143,800) |
| BEGINNING BALANCE | \$ 25,188,622 | \$ 2,757,055 | \$ 27,945,677 | \$ 7,649,769 | \$ 2,178,509 | \$ 9,828,278 | \$ 3,798,724 | \$ 713,227 | \$ 4,511,950 |
| ENDING BALANCE BEFORE RESERVE | 7,649,769 | 2,178,509 | 9,828,278 | 3,798,724 | 713,227 | 4,511,950 | 698,133 | 670,017 | 1,368,150 |
| Components of Ending Fund Balance | | | | | | | | | |
| Revolving Cash | 2,500 | - | 2,500 | 2,500 | - | 2,500 | 2,500 | - | 2,500 |
| Stores | 183,937 | - | 183,937 | 183,937 | - | 183,937 | 183,937 | - | 183,937 |
| Legally Restricted Reserve | - | 2,178,509 | 2,178,509 | - | 713,227 | 713,227 | - | 670,017 | 670,017 |
| Assigned | | | | | | | | | |
| Site Projected Carryover | 500,390 | - | 500,390 | 500,390 | - | 500,390 | 500,390 | - | 500,390 |
| Supplemental | 1,075,239 | - | 1,075,239 | 339,726 | - | 339,726 | - | - | - |
| Unassigned/Unappropriated | \$ 5,887,703 | \$ 0 | \$ 5,887,704 | \$ 2,772,171 | \$ (0) | \$ 2,772,171 | \$ 11,306 | \$ 0 | \$ 11,306 |
| Fund 17, General Reserve | 8,992,236 | - | 8,992,236 | 8,714,799 | - | 8,714,799 | 8,811,962 | - | 8,811,962 |
| Ending Fund Balance F/03 plus F/17 | \$ 16,642,005 | \$ 2,178,509 | \$ 18,820,514 | \$ 12,513,523 | \$ 713,227 | \$ 13,226,749 | \$ 9,510,095 | \$ 670,017 | \$ 10,180,112 |
| | | 5.55% | | | 4.31% | | | 3.24% | |

East Side Union High School District
General Fund 2019 / 20 Proposed Budget

| Categories | 2019/20 Proposed Budget | | | 2020/21 Projection | | | 2021/22 Projection | | |
|--|-------------------------|---------------------|----------------------|----------------------|-------------------|----------------------|---------------------|-------------------|----------------------|
| | Unrestricted | Restricted | Combined | Unrestricted | Restricted | Combined | Unrestricted | Restricted | Combined |
| Components of Ending Fund Balance | | | | | | | | | |
| District Revolving Cash | 2,500 | | 2,500 | 2,500 | | 2,500 | 2,500 | | 2,500 |
| District Warehouse Store | 183,937 | | 183,937 | 183,937 | | 183,937 | 183,937 | | 183,937 |
| Site Projected Carryover | 500,390 | | 500,390 | 500,390 | | 500,390 | 500,390 | | 500,390 |
| Supplemental | 1,075,239 | | 1,075,239 | 339,726 | | 339,726 | - | | - |
| For Balancing Multi-Year Projection | 5,887,703 | | 5,887,703 | 2,772,171 | | 2,772,171 | 11,306 | | 11,306 |
| Restricted Categorical Programs | | | - | | | - | | | - |
| Medi-Cal Billing Option | | 918,544 | 918,544 | | 450,565 | 450,565 | | 329,978 | 329,978 |
| Prop 39 - Clean Energy | | | - | | | - | | | - |
| Low Performing Student Block Grant | | | - | | | - | | | - |
| Restricted Lottery | | 864,547 | 864,547 | | | - | | | - |
| Classified Sch Employee PD Block Grant | | 28,390 | 28,390 | | | - | | | - |
| Restricted Routine Maintenance | | 99,047 | 99,047 | | 262,662 | 262,662 | | 340,039 | 340,039 |
| Special Ed Mental Health | | 267,981 | 267,981 | | | - | | | - |
| Fund 17, General Reserve | 8,992,236 | | 8,992,236 | 8,714,799 | | 8,714,799 | 8,811,962 | | 8,811,962 |
| Unassigned/Unappropriated | \$ 16,642,005 | \$ 2,178,509 | \$ 18,820,514 | \$ 12,513,523 | \$ 713,227 | \$ 13,226,749 | \$ 9,510,095 | \$ 670,017 | \$ 10,180,112 |
| | 5.55% | | | 4.31% | | | 3.24% | | |

**East Side Union High School District
Restricted General Fund**

| Categories | 2019/20 Proposed Budget | | | 2020/21 Projection | | | 2021/22 Projection | | |
|--|-------------------------|---------------------|---------------------|--------------------|---------------------|---------------------|--------------------|---------------------|---------------------|
| | Categorical | Special Ed | Combined | Categorical | Special Ed | Combined | Categorical | Special Ed | Combined |
| Revenues | | | | | | | | | |
| LCFF | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Federal | 7,415,521 | 4,372,110 | 11,787,631 | 7,567,390 | 4,372,110 | 11,939,500 | 7,679,552 | 4,372,110 | 12,051,662 |
| Other State | 15,043,533 | 1,117,968 | 16,161,501 | 15,984,386 | 1,117,968 | 17,102,354 | 15,944,304 | 1,117,968 | 17,062,272 |
| Local | 5,040,334 | 737,965 | 5,778,299 | 5,040,334 | 737,965 | 5,778,299 | 5,040,334 | 737,965 | 5,778,299 |
| Total Revenues | 27,499,388 | 6,228,043 | 33,727,431 | 28,592,110 | 6,228,043 | 34,820,153 | 28,664,190 | 6,228,043 | 34,892,233 |
| Expenditures | | | | | | | | | |
| Certificated Salaries | 4,817,441 | 15,974,911 | 20,792,352 | 5,020,935 | 16,618,700 | 21,639,635 | 5,096,249 | 16,867,980 | 21,964,229 |
| Classified Salaries | 4,235,428 | 7,001,215 | 11,236,643 | 4,449,741 | 7,355,476 | 11,805,217 | 4,538,735 | 7,502,586 | 12,041,321 |
| Employee Benefits | 14,690,960 | 12,367,136 | 27,058,096 | 16,102,436 | 13,398,884 | 29,501,320 | 16,302,494 | 13,951,278 | 30,253,772 |
| Books & Supplies | 5,566,662 | 220,200 | 5,786,862 | 5,305,653 | 220,200 | 5,525,853 | 4,755,653 | 220,200 | 4,975,853 |
| Operation & Contracted Services | 3,915,931 | 8,806,157 | 12,722,088 | 3,275,931 | 9,067,256 | 12,343,187 | 2,675,931 | 9,156,900 | 11,832,831 |
| Capital Outlay | 654,677 | 0 | 654,677 | 654,677 | 0 | 654,677 | 504,677 | 0 | 504,677 |
| Other Outgo & ROC/P Transfer | 279,305 | 7,386,025 | 7,665,330 | 572,049 | 7,888,787 | 8,460,836 | 572,049 | 8,432,141 | 9,004,190 |
| Direct Support/Indirect Costs | 809,766 | 1,933,063 | 2,742,829 | 988,288 | 2,040,772 | 3,029,060 | 938,987 | 2,018,147 | 2,957,134 |
| Debt Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 34,970,170 | 53,688,707 | 88,658,877 | 36,369,710 | 56,590,076 | 92,959,786 | 35,384,776 | 58,149,233 | 93,534,009 |
| Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources & Uses | (7,470,782) | (47,460,664) | (54,931,446) | (7,777,600) | (50,362,033) | (58,139,633) | (6,720,586) | (51,921,190) | (58,641,776) |
| Other Sources / Uses | | | | | | | | | |
| Transfer in / out | 6,892,236 | 47,460,664 | 54,352,900 | 6,580,299 | 50,094,051 | 56,674,350 | 6,677,377 | 51,921,190 | 58,598,567 |
| Other Transfer in | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Net Increase (Decrease) in Fund Balance | (578,546) | 0 | (578,546) | (1,197,301) | (267,982) | (1,465,283) | (43,209) | 0 | (43,209) |
| BEGINNING BALANCE | 2,489,074 | 267,981 | 2,757,055 | 1,910,528 | 267,981 | 2,178,509 | 713,226 | (0) | 713,226 |
| Fund Balance Adjustment to Unrestricted | | | | | | | | | |
| ENDING FUND BALANCE | 1,910,528 | 267,981 | 2,178,509 | 713,226 | (0) | 713,226 | 670,017 | (0) | 670,017 |

**East Side Union High School District
General Fund Unrestricted LCAP Supplemental**

| Categories | 2019/20 Proposed Budget Supplemental | 2020/21 Projection Supplemental | 2021/22 Projection Supplemental |
|--|---|------------------------------------|------------------------------------|
| Revenues | | | |
| LCFF | 21,957,861 | 21,824,599 | 22,749,423 |
| Federal | - | - | - |
| Other State | - | - | - |
| Local | - | - | - |
| Total Revenues | 21,957,861 | 21,824,599 | 22,749,423 |
| Expenditures | | | |
| Certificated Salaries | 13,641,472 | 13,861,477 | 14,069,399 |
| Classified Salaries | 1,131,582 | 1,188,840 | 1,212,617 |
| Employee Benefits | 5,535,652 | 5,911,898 | 6,131,937 |
| Books & Supplies | 332,200 | 332,200 | 332,200 |
| Operation & Contracted Services | 2,627,000 | 1,265,697 | 1,469,189 |
| Capital Outlay | - | - | - |
| Total Expenditures | 23,267,906 | 22,560,112 | 23,215,342 |
| Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources & Uses | (1,310,045) | (735,513) | (465,919) |
| Other Sources / Uses | | | |
| Net Increase (Decrease) in Fund Balance | (1,310,045) | (735,513) | (465,919) |
| BEGINNING BALANCE | \$ 2,385,284 | \$ 1,075,239 | \$ 339,726 |
| Fund Balance Adjustment | - | - | - |
| Ending Fund Balance | \$ 1,075,239 | \$ 339,726 | \$ (126,193) |

SECTION 5

Other Funds

2019–20 Proposed Budget – Other Funds

Adult Ed Fund – 11

This fund is primarily used to provide a learning environment which fosters adult students who expect to learn skills, technology, and communication for their personal, academic and professional needs.

Since 2015-16 the Governor has provided and dedicated funding to Adult Education as part of a Block Grant. The program also receives Federal grants. Fund 11 is projected to have a balance of \$774 thousand for the fiscal year ending June 30, 2020.

Child Development Fund – 12

The Child Development Fund is used to provide services and education for Preschool, Family Literacy, and General Child Care for school-age mothers and for the community.

Fund 12 is funded by various sources from Federal, State, Local Grants, and local parent fees.

Deferred Maintenance Fund – 14

F14 will be depleted in the fiscal year 2018-19. The District will set aside some of the Restricted Routine Maintenance Fund to upkeep the deferred maintenance projects. In addition, the District has \$7.9 million in Fund 35 balance which could also be used to support deferred maintenance requirements and emergency capital improvements.

General Reserve Fund for Other than Capital Outlay Projects – 17

This fund is used primarily to set aside the State required amount for general operating reserve purposes or for economic uncertainties. Amounts from this fund must first be transferred into the General Fund before expenditures may be made. The fund is projected to have a balance of \$9.0 million for the fiscal year ending June 30, 2020

Building Fund – 21

The purpose of this fund is for major capital improvements, building and ground repair and replacement in accordance to the language of the voter-approved General Obligation Bond – Measure G. The fund is projected to have a balance of \$4.0 million for the fiscal year ending June 30, 2020.

Building Fund – 22

The purpose of this fund is for educational technology support, equipment, infrastructure, and other technical system costs in accordance to the language of the voter approved the General Obligation Bond – Measure I (Ed Tech) in November 2014. The fund is projected to have a fund balance of \$2.3 million for the fiscal year ending June 30, 2020.

Building Fund – 23

The purpose of this fund is for major capital improvements, building and ground repair and replacement in accordance to the language of the voter-approved General Obligation Bond – Measure E. The District sold \$79 million of bond to fund the uncompleted projects in March of 2017. The fund is projected to have a balance of \$21.6 million for the fiscal year ending June 30, 2020.

Building Fund – 24

The purpose of this fund is for major capital improvements, building and ground repair and replacement in accordance with the language of the voter-approved General Obligation Bond – Measure I in November 2012. The fund is projected to have a balance of \$1.2 million for the fiscal year ending June 30, 2020.

Capital Facilities Fund – 25

The fund is used primarily to account separately for revenues from fees levied on developers or other agencies as a condition of approving a development by the District. Expenditures are restricted to the purposes specified in Government code section 65970-65981 or to the items specified in agreements with the developer. The fund is projected to have a balance of \$10.6 million for the fiscal year ending June 30, 2020.

Building Fund – 26

The purpose of this fund is for major capital improvements, building and ground repair and replacement in accordance with the language of the voter-approved General Obligation Bond – Measure Z in November 2016. The District sold \$140 million of bond to fund the projects in May of 2019. The fund is projected to have a balance of \$185.0 million for the fiscal year ending June 30, 2020.

County School Facilities Fund – 35

This fund is established pursuant to Ed Code Section 17070.43 to receive apportionments authorized by the State Allocation Board for new school facility construction, modernization projects, and facility hardship grants. For the fiscal year ending June 30, 2020, the fund is projected to have a fund balance of \$7.9 million which has been set aside to support deferred maintenance projects and emergency capital improvements.

Special Reserve – Capital Project Fund – 40

This fund was established primarily to provide for the accumulation of General Fund money for Capital Outlay purposes. This fund may also be used to account for any other revenues specifically for capital projects that are not restricted to other facilities funds. Authorized resources are proceeds from the sale or lease with option to purchase, rentals and lease of real property specifically authorized for deposit to the fund by the Governing Board. The District received a total of \$11 million for the Emergency Repairs apportionment from the State in 2016-17. The District was required to use up the apportionment for the projects by April 2018. The fund is projected to have a balance of \$0 for the fiscal year ending June 30, 2019.

Cafeteria Special Revenue Fund – 61

The purpose of this fund is to account for the expenditures authorized by the Governing Board as necessary for the operation of the Child Nutrition Program. The program is funded by various sources from Federal, State and local food sales. Since 2014-15 Child Nutrition Service Program not only offers free meals to all eligible free students but also provides eligible reduced students-meals at no charge. The District has 41.9% or 9,434 Free and Reduce students eligible as of 11/27/2018. The fund is projected to need a contribution of \$876 thousand from the General Fund for the fiscal year 2019/20.

Self-Insurance Fund for Property & Liability – 67

The fund is used to separate money for self-insurance activities related to properties and liabilities. Expense transactions in the fund are recorded for the payment of claims, estimates of costs relating to incurred but not reported claims, administration costs, deductible insurance amounts, cost of excess insurance and other related costs. The fund is projected to have a balance of \$434 thousand for the fiscal year ending June 30, 2020.

Self-Insurance Fund for Dental and PPO Medical – 68

The fund is used to separate money for self-insurance activities related to dental and PPO medical (AETNA) insurance. Expense transactions in the fund are recorded for the payment of claims, estimates of costs relating to incurred but not reported claims, administration costs, deductible insurance amounts, cost of excess insurance and other related costs. The District is projecting to use \$7 million to pay for the medical benefits in fiscal year 2019-20 to reduce the General Fund cost for one year. The fund is projected to have a balance of \$3.6 million for the fiscal year ending June 30, 2020 which is the recommended amount the District needs to set aside to pay claims.

OPEB with Irrevocable Trust Fund – 71

This fund is earmarked for the future cost of post-employment benefits and has contributed irrevocably to a separate trust which is managed by an outside fiscal agent. The Other Post-Employment Benefits, OPEB, and SERP are paid from this fund. The fund is invested in the stock market and investment income can be vulnerable. The fund is projected to have a balance of \$15.7 million for the fiscal year ending June 30, 2020.

Scholarship Fund – 73

This fund is invested with a fiscal agent to generate proceeds to fund the student scholarship which is called “Go for It” Scholarship. The fund is projected to have a balance of \$650 thousand for the fiscal year ending June 30, 2020.

EAST SIDE UNION HIGH SCHOOL DISTRICT
Adult Education
Fund - 11

| Categories | 2018/19 Estimated Actuals | 2019/20 Proposed Budget | Variance |
|---|------------------------------|----------------------------|---------------|
| Revenues | | | |
| Federal | 789,647 | 789,647 | 0 |
| Other State | 7,291,177 | 7,379,448 | 88,271 |
| Local | 74,673 | 19,285 | (55,388) |
| Total Revenues | 8,155,497 | 8,188,380 | 32,883 |
| Expenditures | | | |
| Certificated Salaries | 3,376,649 | 3,359,731 | (16,918) |
| Classified Salaries | 1,176,976 | 1,228,269 | 51,293 |
| Employee Benefits | 2,121,322 | 1,911,171 | (210,151) |
| Books & Supplies | 474,272 | 375,459 | (98,813) |
| Operation & Contracted Services | 621,903 | 902,393 | 280,490 |
| Capital Outlay | 0 | 0 | 0 |
| Other Outgo | 0 | 0 | 0 |
| Direct Support/Indirect Costs | 292,982 | 354,072 | 61,090 |
| Total Expenditures | 8,064,104 | 8,131,095 | 66,991 |
| Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses | 91,393 | 57,285 | (34,108) |
| Other Financing Sources/Uses | | | |
| Transfer In | 0 | 0 | 0 |
| BEGINNING BALANCE | 625,784 | 717,177 | 91,393 |
| Net Increase (Decrease) in Fund Balance | 91,393 | 57,285 | (34,108) |
| ENDING BALANCE | 717,177 | 774,462 | 57,285 |

EAST SIDE UNION HIGH SCHOOL DISTRICT
Child Development Fund
Fund - 12

| Categories | 2018/19 Estimated Actuals | 2019/20 Proposed Budget | Variance |
|---|------------------------------|----------------------------|------------------|
| Revenues | | | |
| Federal | 327,277 | 438,111 | 110,834 |
| Other State | 993,779 | 1,785,391 | 791,612 |
| Local | 23,843 | 0 | (23,843) |
| Total Revenues | 1,344,899 | 2,223,502 | 878,603 |
| Expenditures | | | |
| Certificated Salaries | 673,235 | 0 | (673,235) |
| Classified Salaries | 919,360 | 57,144 | (862,216) |
| Employee Benefits | 932,044 | 33,972 | (898,072) |
| Books & Supplies | 10,418 | 0 | (10,418) |
| Contracted Services | 61,394 | 2,132,386 | 2,070,992 |
| Total Expenditures | 2,596,451 | 2,223,502 | (372,949) |
| Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses | (1,251,552) | 0 | 1,251,552 |
| Other Financing Sources/Uses | | | |
| Contribution from General Fund | 1,251,552 | 0 | (1,251,552) |
| BEGINNING BALANCE | 0 | 0 | 0 |
| Net Increase (Decrease) in Fund Balance | 0 | 0 | 0 |
| ENDING BALANCE | 0 | 0 | 0 |

EAST SIDE UNION HIGH SCHOOL DISTRICT
Deferred Maintenance
Fund - 14

| Categories | 2018/19 Estimated Actuals | 2019/20 Proposed Budget | Variance |
|---|------------------------------|----------------------------|----------------|
| Revenues | | | |
| Transfer from General Fund LCFF | 0 | 0 | 0 |
| Local | 250 | 0 | (250) |
| Total Revenues | 250 | 0 | (250) |
| Expenditures | | | |
| Books & Supplies | 5,738 | 0 | (5,738) |
| Contracted Services | 0 | 0 | 0 |
| Capital Outlay | 0 | 0 | 0 |
| Total Expenditures | 5,738 | 0 | (5,738) |
| Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses | (5,488) | 0 | 5,488 |
| Other Financing Sources/Uses | | | |
| Transfer In / Contribution from General Fund | 0 | 0 | 0 |
| BEGINNING BALANCE | 5,488 | 0 | (5,488) |
| Net Increase (Decrease) in Fund Balance | (5,488) | 0 | 5,488 |
| ENDING BALANCE | 0 | 0 | 0 |

EAST SIDE UNION HIGH SCHOOL DISTRICT
General Reserve
Fund - 17

| Categories | 2018/19 Estimated Actuals | 2019/20 Proposed Budget | Variance |
|---|------------------------------|----------------------------|-----------------|
| Revenues | | | |
| Local | 249,094 | 198,449 | (50,645) |
| Total Revenues | 249,094 | 198,449 | (50,645) |
| Expenditures | | | |
| Other Outgo | 0 | 115,000 | 115,000 |
| Total Expenditures | 0 | 115,000 | 115,000 |
| Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses | 249,094 | 83,449 | (165,645) |
| Other Financing Sources/Uses | | | |
| Transfer In | 353,924 | 0 | (353,924) |
| BEGINNING BALANCE | 8,305,769 | 8,908,787 | 603,018 |
| Net Increase (Decrease) in Fund Balance | 603,018 | 83,449 | (519,569) |
| ENDING BALANCE | 8,908,787 | 8,992,236 | 83,449 |

EAST SIDE UNION HIGH SCHOOL DISTRICT
Building Fund (Measure G)

Fund - 21

| Categories | 2018/19 Estimated Actuals | 2019/20 Proposed Budget | Variance |
|---|------------------------------|----------------------------|--------------------|
| Revenues | | | |
| Other State | 32 | 0 | (32) |
| Local | 197,744 | 128,899 | (68,845) |
| Total Revenues | 197,776 | 128,899 | (68,845) |
| Expenditures | | | |
| Classified Salaries | 114,360 | 140,861 | 26,501 |
| Employee Benefits | 60,262 | 71,454 | 11,192 |
| Books & Supplies | 260,000 | 229,398 | (30,602) |
| Contracted Services | 134,600 | 196,527 | 61,927 |
| Capital Outlay | 1,550,000 | 2,900,000 | 1,350,000 |
| Total Expenditures | 2,119,222 | 3,538,240 | 1,419,018 |
| Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses | (1,921,446) | (3,409,341) | (1,487,863) |
| Other Financing Sources/Uses | | | |
| Transfer In | | | |
| BEGINNING BALANCE | 9,357,431 | 7,435,985 | (1,921,446) |
| Audit Adjustment | | | |
| Net Increase (Decrease) in Fund Balance | (1,921,446) | (3,409,341) | (1,487,863) |
| ENDING BALANCE | 7,435,985 | 4,026,644 | (3,409,309) |

EAST SIDE UNION HIGH SCHOOL DISTRICT
Building Fund (Measure I-2014)

Fund - 22

| Categories | 2018/19 Estimated Actuals | 2019/20 Proposed Budget | Variance |
|---|------------------------------|----------------------------|--------------------|
| Revenues | | | |
| Local | 217,421 | 107,416 | (110,005) |
| Total Revenues | 217,421 | 107,416 | (110,005) |
| Expenditures | | | |
| Classified Salaries | 153,787 | 158,951 | 5,164 |
| Employee Benefits | 69,970 | 78,427 | 8,457 |
| Books & Supplies | 1,900,000 | 1,484,791 | (415,209) |
| Contracted Services | 2,612,000 | 1,044,000 | (1,568,000) |
| Capital Outlay | 799,395 | 2,760,000 | 1,960,605 |
| Total Expenditures | 5,535,152 | 5,526,169 | (8,983) |
| Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses | (5,317,731) | (5,418,753) | (101,022) |
| Other Financing Sources/Uses | | | |
| Other Sources | 0 | 0 | 0 |
| BEGINNING BALANCE | 13,061,321 | 7,743,590 | (5,317,731) |
| Net Increase (Decrease) in Fund Balance | (5,317,731) | (5,418,753) | (101,022) |
| ENDING BALANCE | 7,743,590 | 2,324,837 | (5,418,753) |

EAST SIDE UNION HIGH SCHOOL DISTRICT
Building Fund (Measure E)
Fund - 23

| Categories | 2018/19 Estimated Actuals | 2019/20 Proposed Budget | Variance |
|---|------------------------------|----------------------------|---------------------|
| Revenues | | | |
| Other State Revenues | | | |
| Other Local Revenues | 927,154 | 687,462 | (239,692) |
| Total Revenues | 927,154 | 687,462 | (239,692) |
| Expenditures | | | |
| Classified Salaries | 505,294 | 637,645 | 132,351 |
| Employee Benefits | 270,009 | 332,666 | 62,657 |
| Books & Supplies | 1,200,000 | 1,689,859 | 489,859 |
| Contracted Services | 666,126 | 236,622 | (429,504) |
| Capital Outlay | 4,410,000 | 18,900,000 | 14,490,000 |
| Total Expenditures | 7,051,429 | 21,796,792 | 14,745,363 |
| Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses | (6,124,276) | (21,109,330) | (14,985,054) |
| Other Financing Sources/Uses | | | |
| Other Sources | 0 | 0 | 0 |
| BEGINNING BALANCE | 48,848,221 | 42,723,945 | (6,124,276) |
| Net Increase (Decrease) in Fund Balance | (6,124,276) | (21,109,330) | (14,985,054) |
| ENDING BALANCE | 42,723,945 | 21,614,615 | (21,109,330) |

EAST SIDE UNION HIGH SCHOOL DISTRICT
Building Fund (Measure I)
Fund - 24

| Categories | 2018/19 Estimated Actuals | 2019/20 Proposed Budget | Variance |
|---|------------------------------|----------------------------|---------------------|
| Revenues | | | |
| Other State | | | 0 |
| Local | 910,656 | 257,804 | (652,852) |
| Total Revenues | 910,656 | 257,804 | (652,852) |
| Expenditures | | | |
| Classified Salaries | 467,623 | 596,762 | 129,139 |
| Employee Benefits | 249,907 | 312,347 | 62,440 |
| Books & Supplies | 1,000,000 | 228,758 | (771,242) |
| Contracted Services | 302,891 | 213,303 | (89,588) |
| Capital Outlay | 13,100,000 | 12,560,000 | (540,000) |
| Total Expenditures | 15,120,421 | 13,911,170 | (1,209,251) |
| Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses | (14,209,765) | (13,653,366) | 556,399 |
| Other Financing Sources/Uses | | | |
| Other Sources | 0 | 0 | 0 |
| BEGINNING BALANCE | 29,031,591 | 14,821,826 | (14,209,765) |
| Net Increase (Decrease) in Fund Balance | (14,209,765) | (13,653,366) | 556,399 |
| ENDING BALANCE | 14,821,826 | 1,168,460 | (13,653,366) |

EAST SIDE UNION HIGH SCHOOL DISTRICT
Capital Facilities Fund (Developer Fees)
Fund - 25

| Categories | 2018/19 Estimated Actuals | 2019/20 Proposed Budget | Variance |
|---|------------------------------|----------------------------|--------------------|
| Revenues | | | |
| Other State | 0 | 0 | 0 |
| Local | 2,289,950 | 2,414,837 | 124,887 |
| Total Revenues | 2,289,950 | 2,414,837 | 124,887 |
| Expenditures | | | |
| Books & Supplies | 27,750 | 50,500 | 22,750 |
| Operation and Contracted Services | 140,000 | 119,000 | (21,000) |
| Capital Outlay | 171,400 | 3,250,000 | 3,078,600 |
| Total Expenditures | 339,150 | 3,419,500 | 3,080,350 |
| Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses | 1,950,800 | (1,004,663) | (2,955,463) |
| Other Financing Sources/Uses | | | |
| Transfer In | 0 | 0 | 0 |
| BEGINNING BALANCE | 9,688,646 | 11,639,446 | 1,950,800 |
| Net Increase (Decrease) in Fund Balance | 1,950,800 | (1,004,663) | (2,955,463) |
| ENDING BALANCE | 11,639,446 | 10,634,783 | (1,004,663) |

EAST SIDE UNION HIGH SCHOOL DISTRICT
Building Fund (Measure Z)

Fund - 26

| Categories | 2018/19 Estimated Actuals | 2019/20 Proposed Budget | Variance |
|---|------------------------------|----------------------------|---------------------|
| Revenues | | | |
| Local | 1,331,117 | 3,712,657 | 2,381,540 |
| Total Revenues | 1,331,117 | 3,712,657 | 2,381,540 |
| Expenditures | | | |
| Classified Salaries | 416,982 | 516,547 | 99,565 |
| Employee Benefits | 218,513 | 240,928 | 22,415 |
| Books & Supplies | 39,658 | 416,365 | 376,707 |
| Contracted Services | 172,947 | 244,172 | 71,225 |
| Capital Outlay | 9,200,000 | 19,650,000 | 10,450,000 |
| Total Expenditures | 10,048,100 | 21,068,012 | 11,019,912 |
| Excess (Deficiency) of Revenues over | (8,716,983) | (17,355,355) | (8,638,372) |
| Other Financing Sources/Uses | | | |
| Other Sources | 140,000,000 | 0 | (140,000,000) |
| Transfer In | | | |
| BEGINNING BALANCE | 71,068,013 | 202,351,030 | 131,283,017 |
| Net Increase (Decrease) in Fund Balance | 131,283,017 | (17,355,355) | (148,638,372) |
| ENDING BALANCE | 202,351,030 | 184,995,675 | (17,355,355) |

EAST SIDE UNION HIGH SCHOOL DISTRICT
County School Facilities
Fund - 35

| Categories | 2018/19 Estimated Actuals | 2019/20 Proposed Budget | Variance |
|---|------------------------------|----------------------------|--------------------|
| Revenues | | | |
| Other State Revenue | 0 | 0 | 0 |
| Local | 335,506 | 300,765 | (34,741) |
| Total Revenues | 335,506 | 300,765 | (34,741) |
| Expenditures | | | |
| Classified Salaries | 20,065 | 0 | (20,065) |
| Employee Benefits | 1,936 | 0 | (1,936) |
| Books and Supplies | 575,000 | 30,000 | (545,000) |
| Contracted Services & Operating Expense | 51,200 | 57,000 | 5,800 |
| Capital Outlay | 1,040,000 | 8,226,369 | 7,186,369 |
| Other Outgo | 0 | 0 | 0 |
| Total Expenditures | 1,688,201 | 8,313,369 | 6,625,168 |
| Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses | (1,352,695) | (8,012,604) | (6,659,909) |
| Other Financing Sources/Uses | | | |
| Transfer In | | | |
| BEGINNING BALANCE | 17,233,908 | 15,881,213 | (1,352,695) |
| Net Increase (Decrease) in Fund Balance | (1,352,695) | (8,012,604) | (6,659,909) |
| ENDING BALANCE | 15,881,213 | 7,868,609 | (8,012,604) |

EAST SIDE UNION HIGH SCHOOL DISTRICT
Special Reserve - Capital Outlay Projects
Fund - 40

| Categories | 2018/19 Estimated Actuals | 2019/20 Proposed Budget | Variance |
|---|------------------------------|----------------------------|--------------------|
| Revenues | | | |
| Other State Revenue | 2,729,000 | 0 | (2,729,000) |
| Local | 0 | 0 | 0 |
| Total Revenues | 2,729,000 | 0 | (2,729,000) |
| Expenditures | | | |
| Classified Salaries | 115 | 0 | (115) |
| Employee Benefits | 32 | 0 | (32) |
| Books and Supplies | 0 | 0 | 0 |
| Contracted Services & Operating Expense | 0 | 0 | 0 |
| Capital Outlay | 2,730,459 | 0 | (2,730,459) |
| Total Expenditures | 2,730,606 | 0 | (2,730,606) |
| Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses | (1,606) | 0 | 1,606 |
| Other Financing Sources/Uses | | | |
| Transfer In | 0 | 0 | 0 |
| BEGINNING BALANCE | 1,606 | 0 | (1,606) |
| Net Increase (Decrease) in Fund Balance | (1,606) | 0 | 1,606 |
| ENDING BALANCE | 0 | 0 | 0 |

EAST SIDE UNION HIGH SCHOOL DISTRICT
Child Nutrition Services
Fund - 61

| Categories | 2018/19 Estimated Actuals | 2019/20 Proposed Budget | Variance |
|---|------------------------------|----------------------------|----------------|
| Revenues | | | |
| Federal | 4,002,461 | 4,307,860 | 305,399 |
| Other State | 308,395 | 327,990 | 19,595 |
| Local | 1,186,519 | 1,289,983 | 103,464 |
| Total Revenues | 5,497,375 | 5,925,833 | 428,458 |
| Expenditures | | | |
| Classified Salaries | 3,148,139 | 3,191,701 | 43,562 |
| Employee Benefits | 1,898,138 | 1,900,481 | 2,343 |
| Books & Supplies | 1,238,983 | 1,297,257 | 58,274 |
| Contracted Services | 60,645 | 81,765 | 21,120 |
| Capital Outlay | 0 | 0 | 0 |
| Direct Support/Indirect Costs | 276,673 | 330,565 | 53,892 |
| Total Expenditures | 6,622,578 | 6,801,769 | 179,191 |
| Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses | (1,125,203) | (875,936) | 249,267 |
| Other Financing Sources/Uses | | | |
| Transfer In / Contribution from General Fund | 1,125,203 | 875,936 | (249,267) |
| BEGINNING BALANCE | 0 | 0 | 0 |
| Net Increase (Decrease) in Fund Balance | 0 | 0 | (0) |
| ENDING BALANCE | 0 | 0 | (0) |

EAST SIDE UNION HIGH SCHOOL DISTRICT
Self Insurance Fund - Property/Liability
Fund - 67

| Categories | 2018/19 Estimated Actuals | 2019/20 Proposed Budget | Variance |
|---|------------------------------|----------------------------|------------------|
| Revenues | | | |
| Local | 150,000 | 200,000 | 50,000 |
| Total Revenues | 150,000 | 200,000 | 50,000 |
| Expenditures | | | |
| Classified Salaries | 0 | 0 | 0 |
| Employee Benefits | 0 | 0 | 0 |
| Books & Supplies | 83,616 | 110,000 | 26,384 |
| Contracted Services / Operations | 180,553 | 292,000 | 111,447 |
| Other Outgo | 0 | 0 | 0 |
| Total Expenditures | 264,169 | 402,000 | 137,831 |
| Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses | (114,169) | (202,000) | (87,831) |
| Other Financing Sources/Uses | | | |
| Transfer In | 100,000 | 100,000 | 0 |
| BEGINNING BALANCE | 549,868 | 535,699 | (14,169) |
| Net Increase (Decrease) in Fund Balance | (14,169) | (102,000) | (87,831) |
| ENDING BALANCE | 535,699 | 433,699 | (102,000) |

EAST SIDE UNION HIGH SCHOOL DISTRICT
Self Insurance Fund - Medical
Fund - 68

| Categories | 2018/19 Estimated Actuals | 2019/20 Proposed Budget | Variance |
|---|------------------------------|----------------------------|--------------------|
| Revenues | | | |
| Local | 11,579,816 | 11,500,200 | (79,616) |
| Total Revenues | 11,579,816 | 11,500,200 | (79,616) |
| Expenditures | | | |
| Employee Benefits | 0 | 7,000,000 | 7,000,000 |
| Contracted Services | 10,577,660 | 11,351,000 | 773,340 |
| Total Expenditures | 10,577,660 | 18,351,000 | 7,773,340 |
| Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses | 1,002,156 | (6,850,800) | (7,852,956) |
| Other Financing Sources/Uses | | | |
| Transfer In | 0 | 0 | 0 |
| BEGINNING BALANCE | 9,412,091 | 10,414,247 | 1,002,156 |
| Net Increase (Decrease) in Fund Balance | 1,002,156 | (6,850,800) | (7,852,956) |
| ENDING BALANCE | 10,414,247 | 3,563,447 | (6,850,800) |

EAST SIDE UNION HIGH SCHOOL DISTRICT
OPEB Fund with Irrevocable Trust
Fund - 71

| Categories | 2018/19 Estimated Actuals | 2019/20 Proposed Budget | Variance |
|---|------------------------------|----------------------------|--------------------|
| Revenues | | | |
| Local | 1,994,265 | 1,289,622 | (704,643) |
| Total Revenues | 1,994,265 | 1,289,622 | (704,643) |
| Expenditures | | | |
| Operation & Contracted Services | 4,206,542 | 4,235,357 | 28,815 |
| Total Expenditures | 4,206,542 | 4,235,357 | 28,815 |
| Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses | (2,212,277) | (2,945,735) | (733,458) |
| Other Financing Sources/Uses | | | |
| Transfers (out) | 0 | 0 | 0 |
| BEGINNING BALANCE | 20,816,333 | 18,604,056 | (2,212,277) |
| Net Increase (Decrease) in Fund Balance | (2,212,277) | (2,945,735) | (733,458) |
| ENDING BALANCE | 18,604,056 | 15,658,321 | (2,945,735) |

EAST SIDE UNION HIGH SCHOOL DISTRICT
Scholarship Fund
Fund - 73

| Categories | 2018/19 Estimated Actuals | 2019/20 Proposed Budget | Variance |
|---|------------------------------|----------------------------|-----------------|
| Revenues | | | |
| Local | 23,074 | 45,000 | 21,926 |
| Total Revenues | 23,074 | 45,000 | 21,926 |
| Expenditures | | | |
| Books & Supplies | 0 | 0 | - |
| Contracted Services | 34,346 | 34,400 | 54 |
| Capital Outlay | 0 | 0 | - |
| Total Expenditures | 34,346 | 34,400 | 54 |
| Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses | (11,272) | 10,600 | 21,872 |
| Other Financing Sources/Uses | | | |
| Transfers In | 0 | 0 | - |
| BEGINNING BALANCE | 650,217 | 638,945 | (11,272) |
| Net Increase (Decrease) in Fund Balance | (11,272) | 10,600 | 21,872 |
| ENDING BALANCE | 638,945 | 649,545 | 10,600 |

SECTION 6

SACS Reporting Forms

G = General Ledger Data; S = Supplemental Data

| Form | Description | Data Supplied For: | |
|-------|---|---------------------------------|-------------------|
| | | 2018-19 Estimated Actuals | 2019-20 Budget |
| 01 | General Fund/County School Service Fund | GS | GS |
| 09 | Charter Schools Special Revenue Fund | | |
| 10 | Special Education Pass-Through Fund | | |
| 11 | Adult Education Fund | G | G |
| 12 | Child Development Fund | G | G |
| 13 | Cafeteria Special Revenue Fund | | |
| 14 | Deferred Maintenance Fund | G | |
| 15 | Pupil Transportation Equipment Fund | | |
| 17 | Special Reserve Fund for Other Than Capital Outlay Projects | G | G |
| 18 | School Bus Emissions Reduction Fund | | |
| 19 | Foundation Special Revenue Fund | | |
| 20 | Special Reserve Fund for Postemployment Benefits | | |
| 21 | Building Fund | G | G |
| 25 | Capital Facilities Fund | G | G |
| 30 | State School Building Lease-Purchase Fund | | |
| 35 | County School Facilities Fund | G | G |
| 40 | Special Reserve Fund for Capital Outlay Projects | G | G |
| 49 | Capital Project Fund for Blended Component Units | | |
| 51 | Bond Interest and Redemption Fund | G | G |
| 52 | Debt Service Fund for Blended Component Units | | |
| 53 | Tax Override Fund | | |
| 56 | Debt Service Fund | | |
| 57 | Foundation Permanent Fund | | |
| 61 | Cafeteria Enterprise Fund | G | G |
| 62 | Charter Schools Enterprise Fund | | |
| 63 | Other Enterprise Fund | | |
| 66 | Warehouse Revolving Fund | | |
| 67 | Self-Insurance Fund | G | G |
| 71 | Retiree Benefit Fund | G | G |
| 73 | Foundation Private-Purpose Trust Fund | G | G |
| 76 | Warrant/Pass-Through Fund | | |
| 95 | Student Body Fund | | |
| 76A | Changes in Assets and Liabilities (Warrant/Pass-Through) | | |
| 95A | Changes in Assets and Liabilities (Student Body) | | |
| A | Average Daily Attendance | S | S |
| ASSET | Schedule of Capital Assets | | |
| CASH | Cashflow Worksheet | | S |
| CB | Budget Certification | | S |
| CC | Workers' Compensation Certification | | S |
| CEA | Current Expense Formula/Minimum Classroom Comp. - Actuals | GS | |
| CEB | Current Expense Formula/Minimum Classroom Comp. - Budget | | GS |
| CHG | Change Order Form | | |
| DEBT | Schedule of Long-Term Liabilities | | |
| ESMOE | Every Student Succeeds Act Maintenance of Effort | GS | |
| ICR | Indirect Cost Rate Worksheet | GS | |
| L | Lottery Report | GS | |

G = General Ledger Data; S = Supplemental Data

| Form | Description | Data Supplied For: | |
|------|---|---------------------------------|-------------------|
| | | 2018-19 Estimated Actuals | 2019-20 Budget |
| MYP | Multiyear Projections - General Fund | | GS |
| SEA | Special Education Revenue Allocations | | |
| SEAS | Special Education Revenue Allocations Setup (SELPA Selection) | | |
| SIAA | Summary of Interfund Activities - Actuals | G | |
| SIAB | Summary of Interfund Activities - Budget | | G |
| 01CS | Criteria and Standards Review | GS | GS |

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: 830 N. Capitol Ave., San Jose, CA 95133
Date: May 31st, 2019

Place: 830 N Capitol Ave, San Jose, CA
Date: June 05, 2019
Time: _____

Adoption Date: June 11th, 2019

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

Contact person for additional information on the budget reports:

Name: Silvia Pelayo

Telephone: 408-347-5220

Title: Director of Finance

E-mail: pelayos@esuhsd.org

Criteria and Standards Review Summary

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

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

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

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

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

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

| | | |
|---|----|------------|
| Total liabilities actuarially determined: | \$ | _____ |
| Less: Amount of total liabilities reserved in budget: | \$ | _____ |
| Estimated accrued but unfunded liabilities: | \$ | _____ 0.00 |

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

() 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: Silvia Pelayo

Title: Director of Finance

Telephone: 408-347-5220

E-mail: pelayos@esuhsd.org

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | | | 2019-20 Budget | | | % Diff Column C & F |
|---|----------------|------------------------|---------------------------|-----------------|---------------------------|------------------|-----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| A. REVENUES | | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 238,565,599.00 | 0.00 | 238,565,599.00 | 239,118,356.00 | 0.00 | 239,118,356.00 | 0.2% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 12,251,935.00 | 12,251,935.00 | 0.00 | 11,787,631.00 | 11,787,631.00 | -3.8% |
| 3) Other State Revenue | | 8300-8599 | 8,865,398.00 | 18,936,655.00 | 27,802,053.00 | 4,655,029.00 | 16,161,501.00 | 20,816,530.00 | -25.1% |
| 4) Other Local Revenue | | 8600-8799 | 4,097,995.00 | 7,048,903.00 | 11,146,898.00 | 4,007,984.00 | 5,778,299.00 | 9,786,283.00 | -12.2% |
| 5) TOTAL, REVENUES | | | 251,528,992.00 | 38,237,493.00 | 289,766,485.00 | 247,781,369.00 | 33,727,431.00 | 281,508,800.00 | -2.8% |
| B. EXPENDITURES | | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 108,027,529.00 | 19,851,831.00 | 127,879,360.00 | 111,463,989.00 | 20,792,352.00 | 132,256,341.00 | 3.4% |
| 2) Classified Salaries | | 2000-2999 | 21,651,650.00 | 10,611,533.00 | 32,263,183.00 | 22,433,074.00 | 11,236,643.00 | 33,669,717.00 | 4.4% |
| 3) Employee Benefits | | 3000-3999 | 54,251,560.00 | 25,847,349.00 | 80,098,909.00 | 49,153,638.00 | 27,058,096.00 | 76,211,734.00 | -4.9% |
| 4) Books and Supplies | | 4000-4999 | 1,998,737.00 | 5,718,797.00 | 7,717,534.00 | 2,154,935.00 | 5,786,862.00 | 7,941,797.00 | 2.9% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 19,651,021.00 | 13,250,251.00 | 32,901,272.00 | 22,361,349.00 | 12,722,088.00 | 35,083,437.00 | 6.6% |
| 6) Capital Outlay | | 6000-6999 | 47,249.00 | 652,509.00 | 699,758.00 | 10,850.00 | 654,677.00 | 665,527.00 | -4.9% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 5,855,040.00 | 7,274,247.00 | 13,129,287.00 | 5,956,014.00 | 7,665,330.00 | 13,621,344.00 | 3.7% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (2,929,033.00) | 2,359,378.00 | (569,655.00) | (3,427,466.00) | 2,742,829.00 | (684,637.00) | 20.2% |
| 9) TOTAL, EXPENDITURES | | | 208,553,753.00 | 85,565,895.00 | 294,119,648.00 | 210,106,383.00 | 88,658,877.00 | 298,765,260.00 | 1.6% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 42,975,239.00 | (47,328,402.00) | (4,353,163.00) | 37,674,986.00 | (54,931,446.00) | (17,256,460.00) | 296.4% |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 115,000.00 | 0.00 | 115,000.00 | New |
| b) Transfers Out | | 7600-7629 | 2,830,679.00 | 0.00 | 2,830,679.00 | 975,937.00 | 0.00 | 975,937.00 | -65.5% |
| 2) Other Sources/Uses | | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | (45,550,264.00) | 45,550,264.00 | 0.00 | (54,352,900.00) | 54,352,900.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (48,380,943.00) | 45,550,264.00 | (2,830,679.00) | (55,213,837.00) | 54,352,900.00 | (860,937.00) | -69.6% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | | | 2019-20 Budget | | | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (5,405,704.00) | (1,778,138.00) | (7,183,842.00) | (17,538,851.00) | (578,546.00) | (18,117,397.00) | 152.2% |
| F. FUND BALANCE, RESERVES | | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | | |
| a) As of July 1 - Unaudited | | | | | | | | | |
| | | 9791 | 30,594,324.40 | 4,535,195.17 | 35,129,519.57 | 25,188,620.40 | 2,757,057.17 | 27,945,677.57 | -20.4% |
| b) Audit Adjustments | | | | | | | | | |
| | | 9793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | | | | | | | |
| | | | 30,594,324.40 | 4,535,195.17 | 35,129,519.57 | 25,188,620.40 | 2,757,057.17 | 27,945,677.57 | -20.4% |
| d) Other Restatements | | | | | | | | | |
| | | 9795 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | | | | | | | |
| | | | 30,594,324.40 | 4,535,195.17 | 35,129,519.57 | 25,188,620.40 | 2,757,057.17 | 27,945,677.57 | -20.4% |
| 2) Ending Balance, June 30 (E + F1e) | | | | | | | | | |
| | | | 25,188,620.40 | 2,757,057.17 | 27,945,677.57 | 7,649,769.40 | 2,178,511.17 | 9,828,280.57 | -64.8% |
| Components of Ending Fund Balance | | | | | | | | | |
| a) Nonspendable | | | | | | | | | |
| Revolving Cash | | | | | | | | | |
| | | 9711 | 2,500.00 | 0.00 | 2,500.00 | 2,500.00 | 0.00 | 2,500.00 | 0.0% |
| Stores | | | | | | | | | |
| | | 9712 | 189,937.00 | 0.00 | 189,937.00 | 189,937.00 | 0.00 | 189,937.00 | 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 | 2,757,057.66 | 2,757,057.66 | 0.00 | 2,178,511.66 | 2,178,511.66 | -21.0% |
| c) Committed | | | | | | | | | |
| Stabilization Arrangements | | | | | | | | | |
| | | 9750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | | | | | | | | |
| | | 9760 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | | | | | |
| Other Assignments | | | | | | | | | |
| | | 9780 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | | | | | |
| Reserve for Economic Uncertainties | | | | | | | | | |
| | | 9789 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | | | | | | | | |
| | | 9790 | 24,996,183.40 | (0.49) | 24,996,182.91 | 7,457,332.40 | (0.49) | 7,457,331.91 | -70.2% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | | | 2019-20 Budget | | | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| G. ASSETS | | | | | | | | | |
| 1) Cash | | | | | | | | | |
| a) in County Treasury | | 9110 | 0.00 | 0.00 | 0.00 | | | | |
| 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 | 0.00 | 0.00 | 0.00 | | | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | 0.00 | 0.00 | | | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | 0.00 | 0.00 | | | | |
| 2) Investments | | 9150 | 0.00 | 0.00 | 0.00 | | | | |
| 3) Accounts Receivable | | 9200 | 0.00 | 0.00 | 0.00 | | | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | 0.00 | 0.00 | | | | |
| 5) Due from Other Funds | | 9310 | 0.00 | 0.00 | 0.00 | | | | |
| 6) Stores | | 9320 | 0.00 | 0.00 | 0.00 | | | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | 0.00 | 0.00 | | | | |
| 8) Other Current Assets | | 9340 | 0.00 | 0.00 | 0.00 | | | | |
| 9) TOTAL, ASSETS | | | 0.00 | 0.00 | 0.00 | | | | |
| 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 (G9 + H2) - (I6 + J2) | | | 0.00 | 0.00 | 0.00 | | | | |

| 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 | | 8011 | 102,509,272.00 | 0.00 | 102,509,272.00 | 107,021,249.00 | 0.00 | 107,021,249.00 | 4.4% |
| Education Protection Account State Aid - Current Year | | 8012 | 18,363,134.00 | 0.00 | 18,363,134.00 | 22,354,925.00 | 0.00 | 22,354,925.00 | 21.7% |
| State Aid - Prior Years | | 8019 | 39,798.00 | 0.00 | 39,798.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| Tax Relief Subventions Homeowners' Exemptions | | 8021 | 510,841.00 | 0.00 | 510,841.00 | 538,022.00 | 0.00 | 538,022.00 | 5.3% |
| Timber Yield Tax | | 8022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8029 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| County & District Taxes Secured Roll Taxes | | 8041 | 99,326,000.00 | 0.00 | 99,326,000.00 | 99,326,000.00 | 0.00 | 99,326,000.00 | 0.0% |
| Unsecured Roll Taxes | | 8042 | 8,504,077.00 | 0.00 | 8,504,077.00 | 7,632,835.00 | 0.00 | 7,632,835.00 | -10.2% |
| Prior Years' Taxes | | 8043 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8044 | 8,569,000.00 | 0.00 | 8,569,000.00 | 7,798,937.00 | 0.00 | 7,798,937.00 | -9.0% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | 8,774,757.00 | 0.00 | 8,774,757.00 | 12,497,673.00 | 0.00 | 12,497,673.00 | 42.4% |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 15,200,513.00 | 0.00 | 15,200,513.00 | 5,486,859.00 | 0.00 | 5,486,859.00 | -63.9% |
| Penalties and Interest from Delinquent Taxes | | 8048 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Miscellaneous Funds (EC 41604) Royalties and Bonuses | | 8081 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other In-Lieu Taxes | | 8082 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Less: Non-LCFF (50%) Adjustment | | 8089 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Subtotal, LCFF Sources | | | 261,797,392.00 | 0.00 | 261,797,392.00 | 262,656,500.00 | 0.00 | 262,656,500.00 | 0.3% |
| LCFF Transfers | | | | | | | | | |
| Unrestricted LCFF Transfers - Current Year | 0000 | 8091 | 0.00 | | 0.00 | 0.00 | | 0.00 | 0.0% |
| All Other LCFF Transfers - Current Year | All Other | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers to Charter Schools in Lieu of Property Taxes | | 8096 | (23,231,793.00) | 0.00 | (23,231,793.00) | (23,538,144.00) | 0.00 | (23,538,144.00) | 1.3% |
| Property Taxes Transfers | | 8097 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 238,565,599.00 | 0.00 | 238,565,599.00 | 239,118,356.00 | 0.00 | 239,118,356.00 | 0.2% |
| FEDERAL REVENUE | | | | | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 0.00 | 4,692,669.00 | 4,692,669.00 | 0.00 | 4,120,023.00 | 4,120,023.00 | -12.2% |
| Special Education Discretionary Grants | | 8182 | 0.00 | 454,133.00 | 454,133.00 | 0.00 | 252,087.00 | 252,087.00 | -44.5% |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Forest Reserve Funds | | 8260 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Flood Control Funds | | 8270 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Wildlife Reserve Funds | | 8280 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| FEMA | | 8281 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from Federal Sources | | 8287 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Title I, Part A, Basic | 3010 | 8290 | | 3,683,007.00 | 3,683,007.00 | | 4,091,139.00 | 4,091,139.00 | 11.1% |
| 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 | | 603,073.00 | 603,073.00 | | 575,330.00 | 575,330.00 | -4.6% |
| Title III, Part A, Immigrant Student Program | 4201 | 8290 | | 112,626.00 | 112,626.00 | | 121,014.00 | 121,014.00 | 7.4% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | | | 2019-20 Budget | | | % Diff Column C & F |
|--|--|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| Title III, Part A, English Learner | | | | | | | | | |
| Program | 4203 | 8290 | | 354,325.00 | 354,325.00 | | 227,878.00 | 227,878.00 | -35.7% |
| 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 | 8290 | | 286,511.00 | 286,511.00 | | 259,974.00 | 259,974.00 | -9.3% |
| Other NCLB / Every Student Succeeds Act | | | | | | | | | |
| Career and Technical Education | 3500-3599 | 8290 | | 590,530.00 | 590,530.00 | | 566,243.00 | 566,243.00 | -4.1% |
| All Other Federal Revenue | All Other | 8290 | 0.00 | 1,475,061.00 | 1,475,061.00 | 0.00 | 1,573,943.00 | 1,573,943.00 | 6.7% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 12,251,935.00 | 12,251,935.00 | 0.00 | 11,787,631.00 | 11,787,631.00 | -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 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Prior Years | 6500 | 8319 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Current Year | All Other | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | All Other | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Mandated Costs Reimbursements | | 8550 | 5,380,370.00 | 0.00 | 5,380,370.00 | 1,324,484.00 | 0.00 | 1,324,484.00 | -75.4% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 3,423,453.00 | 1,298,669.00 | 4,722,122.00 | 3,300,545.00 | 1,158,469.00 | 4,459,014.00 | -5.6% |
| 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 | 362,525.00 | 362,525.00 | 0.00 | 279,305.00 | 279,305.00 | -23.0% |
| After School Education and Safety (ASES) | 6010 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| 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 | | 2,352,083.00 | 2,352,083.00 | | 1,920,695.00 | 1,920,695.00 | -18.3% |
| 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 | 61,575.00 | 14,923,378.00 | 14,984,953.00 | 30,000.00 | 12,803,032.00 | 12,833,032.00 | -14.4% |
| TOTAL, OTHER STATE REVENUE | | | 8,865,398.00 | 18,936,655.00 | 27,802,053.00 | 4,655,029.00 | 16,161,501.00 | 20,816,530.00 | -25.1% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | | | 2019-20 Budget | | | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| OTHER LOCAL REVENUE | | | | | | | | | |
| Other Local Revenue | | | | | | | | | |
| County and District Taxes | | | | | | | | | |
| Other Restricted Levies | | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds | | | | | | | | | |
| Not Subject to LCFF Deduction | | 8625 | 0.00 | 3,056,804.00 | 3,056,804.00 | 0.00 | 2,100,000.00 | 2,100,000.00 | -31.3% |
| Penalties and Interest from | | | | | | | | | |
| Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sale of Publications | | 8632 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 632,251.00 | 0.00 | 632,251.00 | 649,076.00 | 0.00 | 649,076.00 | 2.7% |
| Interest | | 8660 | 500,000.00 | 5,725.00 | 505,725.00 | 450,000.00 | 4,950.00 | 454,950.00 | -10.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | | |
| Adult Education Fees | | 8671 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Resident Students | | 8672 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transportation Fees From Individuals | | 8675 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 310,000.00 | 0.00 | 310,000.00 | 357,850.00 | 0.00 | 357,850.00 | 15.4% |
| Mitigation/Developer Fees | | 8681 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 1,583,935.00 | 0.00 | 1,583,935.00 | 1,741,300.00 | 0.00 | 1,741,300.00 | 9.9% |
| Other Local Revenue Plus: Misc Funds Non-LCFF (50%) Adjustment | | 8691 | 34,864.00 | 0.00 | 34,864.00 | 34,864.00 | 0.00 | 34,864.00 | 0.0% |
| Pass-Through Revenues From Local Sources | | 8697 | 0.00 | 4,289.00 | 4,289.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| All Other Local Revenue | | 8699 | 1,036,945.00 | 3,139,386.00 | 4,176,331.00 | 774,894.00 | 2,941,384.00 | 3,716,278.00 | -11.0% |
| 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 | | 842,699.00 | 842,699.00 | | 731,965.00 | 731,965.00 | -13.1% |
| 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 | | | 4,097,995.00 | 7,048,903.00 | 11,146,898.00 | 4,007,984.00 | 5,778,299.00 | 9,786,283.00 | -12.2% |
| TOTAL, REVENUES | | | 251,528,992.00 | 38,237,493.00 | 289,766,485.00 | 247,781,369.00 | 33,727,431.00 | 281,508,800.00 | -2.8% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | | | 2019-20 Budget | | | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------------|---------------------------|-----------------------|----------------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| CERTIFICATED SALARIES | | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 85,801,657.00 | 10,975,000.00 | 96,776,657.00 | 88,357,520.00 | 11,309,627.00 | 99,667,147.00 | 3.0% |
| Certificated Pupil Support Salaries | | 1200 | 7,482,051.00 | 1,489,864.00 | 8,971,915.00 | 8,871,663.00 | 1,579,539.00 | 10,451,202.00 | 16.5% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 7,022,862.00 | 1,038,367.00 | 8,061,229.00 | 7,212,552.00 | 864,944.00 | 8,077,496.00 | 0.2% |
| Other Certificated Salaries | | 1900 | 7,720,959.00 | 6,348,600.00 | 14,069,559.00 | 7,022,254.00 | 7,038,242.00 | 14,060,496.00 | -0.1% |
| TOTAL, CERTIFICATED SALARIES | | | 108,027,529.00 | 19,851,831.00 | 127,879,360.00 | 111,463,989.00 | 20,792,352.00 | 132,256,341.00 | 3.4% |
| CLASSIFIED SALARIES | | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 8,458.00 | 6,354,653.00 | 6,363,111.00 | 31,965.00 | 6,875,418.00 | 6,907,383.00 | 8.6% |
| Classified Support Salaries | | 2200 | 6,524,541.00 | 2,754,719.00 | 9,279,260.00 | 6,790,615.00 | 2,892,539.00 | 9,683,154.00 | 4.4% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 1,888,467.00 | 210,225.00 | 2,098,692.00 | 2,007,906.00 | 255,027.00 | 2,262,933.00 | 7.8% |
| Clerical, Technical and Office Salaries | | 2400 | 9,950,412.00 | 808,502.00 | 10,758,914.00 | 10,312,264.00 | 789,055.00 | 11,101,319.00 | 3.2% |
| Other Classified Salaries | | 2900 | 3,279,772.00 | 483,434.00 | 3,763,206.00 | 3,290,324.00 | 424,604.00 | 3,714,928.00 | -1.3% |
| TOTAL, CLASSIFIED SALARIES | | | 21,651,650.00 | 10,611,533.00 | 32,263,183.00 | 22,433,074.00 | 11,236,643.00 | 33,669,717.00 | 4.4% |
| EMPLOYEE BENEFITS | | | | | | | | | |
| STRS | | 3101-3102 | 17,309,357.00 | 13,478,984.00 | 30,788,341.00 | 18,419,418.00 | 14,099,239.00 | 32,518,657.00 | 5.6% |
| PERS | | 3201-3202 | 3,699,818.00 | 2,120,590.00 | 5,820,408.00 | 4,210,757.00 | 2,441,272.00 | 6,652,029.00 | 14.3% |
| OASDI/Medicare/Alternative | | 3301-3302 | 3,249,567.00 | 1,179,705.00 | 4,429,272.00 | 3,258,625.00 | 1,152,265.00 | 4,410,890.00 | -0.4% |
| Health and Welfare Benefits | | 3401-3402 | 27,439,129.00 | 8,472,211.00 | 35,911,340.00 | 20,658,142.00 | 8,740,500.00 | 29,398,642.00 | -18.1% |
| Unemployment Insurance | | 3501-3502 | 64,439.00 | 15,076.00 | 79,515.00 | 69,297.00 | 16,502.00 | 85,799.00 | 7.9% |
| Workers' Compensation | | 3601-3602 | 2,489,250.00 | 580,783.00 | 3,070,033.00 | 2,537,399.00 | 608,318.00 | 3,145,717.00 | 2.5% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 54,251,560.00 | 25,847,349.00 | 80,098,909.00 | 49,153,638.00 | 27,058,096.00 | 76,211,734.00 | -4.9% |
| BOOKS AND SUPPLIES | | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 315,010.00 | 1,066,176.00 | 1,381,186.00 | 0.00 | 1,063,253.00 | 1,063,253.00 | -23.0% |
| Books and Other Reference Materials | | 4200 | 154,493.00 | 223,129.00 | 377,622.00 | 58,440.00 | 181,609.00 | 240,049.00 | -36.4% |
| Materials and Supplies | | 4300 | 1,429,603.00 | 3,651,419.00 | 5,081,022.00 | 2,043,403.00 | 3,991,217.00 | 6,034,620.00 | 18.8% |
| Noncapitalized Equipment | | 4400 | 99,631.00 | 778,073.00 | 877,704.00 | 53,092.00 | 550,783.00 | 603,875.00 | -31.2% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 1,998,737.00 | 5,718,797.00 | 7,717,534.00 | 2,154,935.00 | 5,786,862.00 | 7,941,797.00 | 2.9% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | | |
| Subagreements for Services | | 5100 | 4,859,632.00 | 6,495,457.00 | 11,355,089.00 | 5,346,714.00 | 7,325,203.00 | 12,671,917.00 | 11.6% |
| Travel and Conferences | | 5200 | 173,713.00 | 669,974.00 | 843,687.00 | 186,401.00 | 478,453.00 | 664,854.00 | -21.2% |
| Dues and Memberships | | 5300 | 31,119.00 | 2,389.00 | 33,508.00 | 30,261.00 | 225.00 | 30,486.00 | -9.0% |
| Insurance | | 5400 - 5450 | 1,597,110.00 | 0.00 | 1,597,110.00 | 1,933,119.00 | 0.00 | 1,933,119.00 | 21.0% |
| Operations and Housekeeping Services | | 5500 | 4,892,682.00 | 0.00 | 4,892,682.00 | 5,714,443.00 | 0.00 | 5,714,443.00 | 16.8% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 1,227,702.00 | 1,204,795.00 | 2,432,497.00 | 1,210,195.00 | 1,380,078.00 | 2,590,273.00 | 6.5% |
| Transfers of Direct Costs | | 5710 | (167,351.00) | 167,351.00 | 0.00 | (87,322.00) | 87,322.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | (23,819.00) | 6,309.00 | (17,510.00) | (1,307.00) | 346.00 | (961.00) | -94.5% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 6,221,315.00 | 4,702,095.00 | 10,923,410.00 | 6,894,094.00 | 3,448,761.00 | 10,342,855.00 | -5.3% |
| Communications | | 5900 | 838,918.00 | 1,881.00 | 840,799.00 | 1,134,751.00 | 1,700.00 | 1,136,451.00 | 35.2% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 19,851,021.00 | 13,250,251.00 | 32,901,272.00 | 22,361,349.00 | 12,722,088.00 | 35,083,437.00 | 6.6% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | | | 2019-20 Budget | | | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------------|---------------------------|-----------------------|----------------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| CAPITAL OUTLAY | | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 5,449.00 | 0.00 | 5,449.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 41,800.00 | 652,509.00 | 694,309.00 | 10,850.00 | 654,677.00 | 665,527.00 | -4.1% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 47,249.00 | 652,509.00 | 699,758.00 | 10,850.00 | 654,677.00 | 665,527.00 | -4.9% |
| 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 | 211,046.00 | 211,046.00 | 0.00 | 15,000.00 | 15,000.00 | -92.9% |
| 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 | 227,700.00 | 6,659,270.00 | 6,886,970.00 | 150,000.00 | 7,326,025.00 | 7,476,025.00 | 8.6% |
| 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 | 366,814.00 | 366,814.00 | 0.00 | 279,305.00 | 279,305.00 | -23.9% |
| 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 | 3,440,068.00 | 0.00 | 3,440,068.00 | 3,577,671.00 | 0.00 | 3,577,671.00 | 4.0% |
| All Other Transfers | | 7281-7283 | 0.00 | 37,117.00 | 37,117.00 | 0.00 | 45,000.00 | 45,000.00 | 21.2% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | | |
| Debt Service - Interest | | 7438 | 1,532,272.00 | 0.00 | 1,532,272.00 | 1,498,343.00 | 0.00 | 1,498,343.00 | -2.2% |
| Other Debt Service - Principal | | 7439 | 655,000.00 | 0.00 | 655,000.00 | 730,000.00 | 0.00 | 730,000.00 | 11.5% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 5,855,040.00 | 7,274,247.00 | 13,129,287.00 | 5,956,014.00 | 7,665,330.00 | 13,621,344.00 | 3.7% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | (2,359,378.00) | 2,359,378.00 | 0.00 | (2,742,829.00) | 2,742,829.00 | 0.00 | 0.0% |
| Transfers of Indirect Costs - Interfund | | 7350 | (569,655.00) | 0.00 | (569,655.00) | (684,637.00) | 0.00 | (684,637.00) | 20.2% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | (2,929,033.00) | 2,359,378.00 | (569,655.00) | (3,427,466.00) | 2,742,829.00 | (684,637.00) | 20.2% |
| TOTAL, EXPENDITURES | | | 208,553,753.00 | 85,565,895.00 | 294,119,648.00 | 210,106,383.00 | 88,658,877.00 | 298,765,260.00 | 1.6% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | | | 2019-20 Budget | | | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| 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 | 115,000.00 | 0.00 | 115,000.00 | New |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 115,000.00 | 0.00 | 115,000.00 | New |
| INTERFUND TRANSFERS OUT | | | | | | | | | |
| To: Child Development Fund | | 7611 | 1,251,552.00 | 0.00 | 1,251,552.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| 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 | 100,000.00 | 0.00 | 100,000.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| To: Cafeteria Fund | | 7616 | 1,125,203.00 | 0.00 | 1,125,203.00 | 875,937.00 | 0.00 | 875,937.00 | -22.2% |
| Other Authorized Interfund Transfers Out | | 7619 | 353,924.00 | 0.00 | 353,924.00 | 100,000.00 | 0.00 | 100,000.00 | -71.7% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 2,830,679.00 | 0.00 | 2,830,679.00 | 975,937.00 | 0.00 | 975,937.00 | -65.5% |
| OTHER SOURCES/USES | | | | | | | | | |
| SOURCES | | | | | | | | | |
| State Apportionments Emergency Apportionments | | 8931 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds | | | | | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | (45,550,264.00) | 45,550,264.00 | 0.00 | (54,352,900.00) | 54,352,900.00 | 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 | | | (45,550,264.00) | 45,550,264.00 | 0.00 | (54,352,900.00) | 54,352,900.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES | | | | | | | | | |
| (a - b + c - d + e) | | | (48,380,943.00) | 45,550,264.00 | (2,830,679.00) | (55,213,837.00) | 54,352,900.00 | (860,937.00) | -69.6% |

| Description | Function Codes | Object Codes | 2018-19 Estimated Actuals | | | 2019-20 Budget | | | % Diff Column C & F |
|--|----------------|------------------|---------------------------|-----------------|---------------------------|------------------|-----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| A. REVENUES | | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 238,565,599.00 | 0.00 | 238,565,599.00 | 239,118,356.00 | 0.00 | 239,118,356.00 | 0.2% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 12,251,935.00 | 12,251,935.00 | 0.00 | 11,787,631.00 | 11,787,631.00 | -3.8% |
| 3) Other State Revenue | | 8300-8599 | 8,865,398.00 | 18,936,655.00 | 27,802,053.00 | 4,655,029.00 | 16,161,501.00 | 20,816,530.00 | -25.1% |
| 4) Other Local Revenue | | 8600-8799 | 4,097,995.00 | 7,048,903.00 | 11,146,898.00 | 4,007,984.00 | 5,778,299.00 | 9,786,283.00 | -12.2% |
| 5) TOTAL, REVENUES | | | 251,528,992.00 | 38,237,493.00 | 289,766,485.00 | 247,781,369.00 | 33,727,431.00 | 281,508,800.00 | -2.8% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | | | | | |
| 1) Instruction | 1000-1999 | | 118,606,275.00 | 44,420,051.00 | 163,026,326.00 | 118,583,806.00 | 46,848,797.00 | 165,432,603.00 | 1.5% |
| 2) Instruction - Related Services | 2000-2999 | | 21,030,577.00 | 12,794,002.00 | 33,824,579.00 | 19,945,106.00 | 12,199,147.00 | 32,144,253.00 | -5.0% |
| 3) Pupil Services | 3000-3999 | | 29,210,183.00 | 10,059,723.00 | 39,269,906.00 | 33,014,618.00 | 10,319,814.00 | 43,334,432.00 | 10.4% |
| 4) Ancillary Services | 4000-4999 | | 4,311,095.00 | 670,559.00 | 4,981,654.00 | 2,369,799.00 | 72,769.00 | 2,442,568.00 | -51.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 108,916.00 | 108,916.00 | 0.00 | 63,591.00 | 63,591.00 | -41.6% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 13,678,970.00 | 2,531,335.00 | 16,210,305.00 | 13,556,439.00 | 2,925,012.00 | 16,481,451.00 | 1.7% |
| 8) Plant Services | 8000-8999 | | 15,861,613.00 | 7,707,062.00 | 23,568,675.00 | 16,680,601.00 | 8,564,417.00 | 25,245,018.00 | 7.1% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 5,855,040.00 | 7,274,247.00 | 13,129,287.00 | 5,956,014.00 | 7,665,330.00 | 13,621,344.00 | 3.7% |
| 10) TOTAL, EXPENDITURES | | | 208,553,753.00 | 85,565,895.00 | 294,119,648.00 | 210,106,383.00 | 88,658,877.00 | 298,765,260.00 | 1.6% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | | | | | | | |
| | | | 42,975,239.00 | (47,328,402.00) | (4,353,163.00) | 37,674,986.00 | (54,931,446.00) | (17,256,460.00) | 296.4% |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 115,000.00 | 0.00 | 115,000.00 | New |
| b) Transfers Out | | 7600-7629 | 2,830,679.00 | 0.00 | 2,830,679.00 | 975,937.00 | 0.00 | 975,937.00 | -65.5% |
| 2) Other Sources/Uses | | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | (45,550,264.00) | 45,550,264.00 | 0.00 | (54,352,900.00) | 54,352,900.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (48,380,943.00) | 45,550,264.00 | (2,830,679.00) | (55,213,837.00) | 54,352,900.00 | (860,937.00) | -69.6% |

| 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) | | | (5,405,704.00) | (1,778,138.00) | (7,183,842.00) | (17,538,851.00) | (578,546.00) | (18,117,397.00) | 152.2% |
| F. FUND BALANCE, RESERVES | | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 30,594,324.40 | 4,535,195.17 | 35,129,519.57 | 25,188,620.40 | 2,757,057.17 | 27,945,677.57 | -20.4% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 30,594,324.40 | 4,535,195.17 | 35,129,519.57 | 25,188,620.40 | 2,757,057.17 | 27,945,677.57 | -20.4% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 30,594,324.40 | 4,535,195.17 | 35,129,519.57 | 25,188,620.40 | 2,757,057.17 | 27,945,677.57 | -20.4% |
| 2) Ending Balance, June 30 (E + F1e) | | | 25,188,620.40 | 2,757,057.17 | 27,945,677.57 | 7,649,769.40 | 2,178,511.17 | 9,828,280.57 | -64.8% |
| Components of Ending Fund Balance | | | | | | | | | |
| a) Nonspendable | | | | | | | | | |
| Revolving Cash | | 9711 | 2,500.00 | 0.00 | 2,500.00 | 2,500.00 | 0.00 | 2,500.00 | 0.0% |
| Stores | | 9712 | 189,937.00 | 0.00 | 189,937.00 | 189,937.00 | 0.00 | 189,937.00 | 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 | 2,757,057.66 | 2,757,057.66 | 0.00 | 2,178,511.66 | 2,178,511.66 | -21.0% |
| c) Committed | | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 24,996,183.40 | (0.49) | 24,996,182.91 | 7,457,332.40 | (0.49) | 7,457,331.91 | -70.2% |

| Resource | Description | 2018-19 Estimated Actuals | 2019-20 Budget |
|----------------------------------|---|--------------------------------------|---------------------------|
| 5640 | Medi-Cal Billing Option | 918,541.92 | 918,541.92 |
| 6300 | Lottery: Instructional Materials | 774,983.27 | 864,548.27 |
| 6512 | Special Ed: Mental Health Services | 267,982.97 | 267,982.97 |
| 7311 | Classified School Employee Professional Development Block Grant | 65,890.00 | 28,390.00 |
| 7510 | Low-Performing Students Block Grant | 724,846.00 | 0.00 |
| 8150 | Ongoing & Major Maintenance Account (RMA: Education Code Secti | 4,813.50 | 99,048.50 |
| Total, Restricted Balance | | 2,757,057.66 | 2,178,511.66 |

| 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 | 789,647.00 | 789,647.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 7,291,176.00 | 7,379,448.00 | 1.2% |
| 4) Other Local Revenue | | 8600-8799 | 74,673.00 | 19,285.00 | -74.2% |
| 5) TOTAL, REVENUES | | | 8,155,496.00 | 8,188,380.00 | 0.4% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 3,376,648.00 | 3,359,731.00 | -0.5% |
| 2) Classified Salaries | | 2000-2999 | 1,176,976.00 | 1,228,269.00 | 4.4% |
| 3) Employee Benefits | | 3000-3999 | 2,121,321.00 | 1,911,171.00 | -9.9% |
| 4) Books and Supplies | | 4000-4999 | 474,272.00 | 375,459.00 | -20.8% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 621,904.00 | 902,393.00 | 45.1% |
| 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 | 292,982.00 | 354,072.00 | 20.9% |
| 9) TOTAL, EXPENDITURES | | | 8,064,103.00 | 8,131,095.00 | 0.8% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 91,393.00 | 57,285.00 | -37.3% |
| 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) | | | 91,393.00 | 57,285.00 | -37.3% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | | | | |
| | | 9791 | 625,784.73 | 717,177.73 | 14.6% |
| b) Audit Adjustments | | | | | |
| | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | | | |
| | | | 625,784.73 | 717,177.73 | 14.6% |
| d) Other Restatements | | | | | |
| | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | | | |
| | | | 625,784.73 | 717,177.73 | 14.6% |
| 2) Ending Balance, June 30 (E + F1e) | | | | | |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | | | | |
| | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | | | | |
| | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | | | | |
| | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | | | | |
| | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | | | |
| | | 9740 | 614,874.19 | 652,874.19 | 6.2% |
| c) Committed | | | | | |
| Stabilization Arrangements | | | | | |
| | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | | | | |
| | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | | | | |
| | | 9780 | 102,303.54 | 121,588.54 | 18.9% |
| 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 |
|---|----------------|--------------|------------------------------|---------------------|-----------------------|
| 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 | 789,647.00 | 789,647.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 789,647.00 | 789,647.00 | 0.0% |
| 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 | 6,726,228.00 | 6,874,176.00 | 2.2% |
| All Other State Revenue | All Other | 8590 | 564,948.00 | 505,272.00 | -10.6% |
| TOTAL, OTHER STATE REVENUE | | | 7,291,176.00 | 7,379,448.00 | 1.2% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|---------------------|-----------------------|
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 0.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| Adult Education Fees | | 8671 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 74,673.00 | 19,285.00 | -74.2% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 74,673.00 | 19,285.00 | -74.2% |
| TOTAL, REVENUES | | | 8,155,496.00 | 8,188,380.00 | 0.4% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| CERTIFICATED SALARIES | | | | | |
| Certificated Teachers' Salaries | | 1100 | 2,303,676.00 | 2,348,619.00 | 2.0% |
| Certificated Pupil Support Salaries | | 1200 | 195,357.00 | 110,550.00 | -43.4% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 398,939.00 | 413,172.00 | 3.6% |
| Other Certificated Salaries | | 1900 | 478,676.00 | 487,390.00 | 1.8% |
| TOTAL, CERTIFICATED SALARIES | | | 3,376,648.00 | 3,359,731.00 | -0.5% |
| CLASSIFIED SALARIES | | | | | |
| Classified Instructional Salaries | | 2100 | 0.00 | 0.00 | 0.0% |
| Classified Support Salaries | | 2200 | 210,740.00 | 218,584.00 | 3.7% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 966,088.00 | 1,009,542.00 | 4.5% |
| Other Classified Salaries | | 2900 | 148.00 | 143.00 | -3.4% |
| TOTAL, CLASSIFIED SALARIES | | | 1,176,976.00 | 1,228,269.00 | 4.4% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 757,901.00 | 607,854.00 | -19.8% |
| PERS | | 3201-3202 | 222,418.00 | 251,057.00 | 12.9% |
| OASDI/Medicare/Alternative | | 3301-3302 | 154,143.00 | 143,119.00 | -7.2% |
| Health and Welfare Benefits | | 3401-3402 | 896,899.00 | 829,963.00 | -7.5% |
| Unemployment Insurance | | 3501-3502 | 2,283.00 | 1,937.00 | -15.2% |
| Workers' Compensation | | 3601-3602 | 87,677.00 | 77,241.00 | -11.9% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 2,121,321.00 | 1,911,171.00 | -9.9% |
| BOOKS AND SUPPLIES | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 27,182.00 | 23,556.00 | -13.3% |
| Books and Other Reference Materials | | 4200 | 136,586.00 | 32,465.00 | -76.2% |
| Materials and Supplies | | 4300 | 114,907.00 | 145,722.00 | 26.8% |
| Noncapitalized Equipment | | 4400 | 195,597.00 | 173,716.00 | -11.2% |
| TOTAL, BOOKS AND SUPPLIES | | | 474,272.00 | 375,459.00 | -20.8% |

| 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 | 30,788.00 | 35,442.00 | 15.1% |
| Dues and Memberships | | 5300 | 100.00 | 100.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 107,247.00 | New |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 51,390.00 | 47,101.00 | -8.3% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | (33,824.00) | (34,843.00) | 3.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 548,600.00 | 706,926.00 | 28.9% |
| Communications | | 5900 | 24,850.00 | 40,420.00 | 62.7% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 621,904.00 | 902,393.00 | 45.1% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Tuition | | | | | |
| Tuition, Excess Costs, and/or Deficit Payments | | | | | |
| Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 0.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.0% |
| Other Transfers Out | | | | | |
| Transfers of Pass-Through Revenues | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 292,982.00 | 354,072.00 | 20.9% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 292,982.00 | 354,072.00 | 20.9% |
| TOTAL, EXPENDITURES | | | 8,064,103.00 | 8,131,095.00 | 0.8% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| To: 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 | 789,647.00 | 789,647.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 7,291,176.00 | 7,379,448.00 | 1.2% |
| 4) Other Local Revenue | | 8600-8799 | 74,673.00 | 19,285.00 | -74.2% |
| 5) TOTAL, REVENUES | | | 8,155,496.00 | 8,188,380.00 | 0.4% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 4,052,936.00 | 3,659,238.00 | -9.7% |
| 2) Instruction - Related Services | 2000-2999 | | 3,024,906.00 | 3,437,943.00 | 13.7% |
| 3) Pupil Services | 3000-3999 | | 264,348.00 | 141,768.00 | -46.4% |
| 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 | | 292,982.00 | 354,072.00 | 20.9% |
| 8) Plant Services | 8000-8999 | | 428,931.00 | 538,074.00 | 25.4% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 8,064,103.00 | 8,131,095.00 | 0.8% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | | | |
| | | | 91,393.00 | 57,285.00 | -37.3% |
| 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) | | | 91,393.00 | 57,285.00 | -37.3% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 625,784.73 | 717,177.73 | 14.6% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 625,784.73 | 717,177.73 | 14.6% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 625,784.73 | 717,177.73 | 14.6% |
| 2) Ending Balance, June 30 (E + F1e) | | | 717,177.73 | 774,462.73 | 8.0% |
| 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 | | | 614,874.19 | 652,874.19 | 6.2% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 102,303.54 | 121,588.54 | 18.9% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2018-19 Estimated Actuals | 2019-20 Budget |
|---------------------------|-------------------------|--------------------------------------|---------------------------|
| 6391 | Adult Education Program | 614,874.19 | 652,874.19 |
| Total, Restricted Balance | | 614,874.19 | 652,874.19 |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 327,278.00 | 438,111.00 | 33.9% |
| 3) Other State Revenue | | 8300-8599 | 993,779.00 | 1,785,391.00 | 79.7% |
| 4) Other Local Revenue | | 8600-8799 | 23,843.00 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 1,344,900.00 | 2,223,502.00 | 65.3% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 673,235.00 | 0.00 | -100.0% |
| 2) Classified Salaries | | 2000-2999 | 919,360.00 | 57,144.00 | -93.8% |
| 3) Employee Benefits | | 3000-3999 | 932,044.00 | 33,972.00 | -96.4% |
| 4) Books and Supplies | | 4000-4999 | 10,419.00 | 0.00 | -100.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 61,394.00 | 2,132,386.00 | 3373.3% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 2,596,452.00 | 2,223,502.00 | -14.4% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (1,251,552.00) | 0.00 | -100.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 1,251,552.00 | 0.00 | -100.0% |
| 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 | | | 1,251,552.00 | 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) | | | 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) | | | | | |
| 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 | 327,278.00 | 438,111.00 | 33.9% |
| TOTAL, FEDERAL REVENUE | | | 327,278.00 | 438,111.00 | 33.9% |
| 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 | 958,707.00 | 1,785,391.00 | 86.2% |
| All Other State Revenue | All Other | 8590 | 35,072.00 | 0.00 | -100.0% |
| TOTAL, OTHER STATE REVENUE | | | 993,779.00 | 1,785,391.00 | 79.7% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 0.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| Child Development Parent Fees | | 8673 | 23,843.00 | 0.00 | -100.0% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 23,843.00 | 0.00 | -100.0% |
| TOTAL, REVENUES | | | 1,344,900.00 | 2,223,502.00 | 65.3% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| CERTIFICATED SALARIES | | | | | |
| Certificated Teachers' Salaries | | 1100 | 529,491.00 | 0.00 | -100.0% |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 131,972.00 | 0.00 | -100.0% |
| Other Certificated Salaries | | 1900 | 11,772.00 | 0.00 | -100.0% |
| TOTAL, CERTIFICATED SALARIES | | | 673,235.00 | 0.00 | -100.0% |
| CLASSIFIED SALARIES | | | | | |
| Classified Instructional Salaries | | 2100 | 842,995.00 | 0.00 | -100.0% |
| Classified Support Salaries | | 2200 | 16,755.00 | 39,618.00 | 136.5% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 19,435.00 | 17,526.00 | -9.8% |
| Other Classified Salaries | | 2900 | 40,175.00 | 0.00 | -100.0% |
| TOTAL, CLASSIFIED SALARIES | | | 919,360.00 | 57,144.00 | -93.8% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 132,285.00 | 0.00 | -100.0% |
| PERS | | 3201-3202 | 156,624.00 | 11,840.00 | -92.4% |
| OASDI/Medicare/Alternative | | 3301-3302 | 78,370.00 | 4,371.00 | -94.4% |
| Health and Welfare Benefits | | 3401-3402 | 533,362.00 | 16,634.00 | -96.9% |
| Unemployment Insurance | | 3501-3502 | 778.00 | 30.00 | -96.1% |
| Workers' Compensation | | 3601-3602 | 30,625.00 | 1,097.00 | -96.4% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 932,044.00 | 33,972.00 | -96.4% |
| 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 | 9,122.00 | 0.00 | -100.0% |
| Noncapitalized Equipment | | 4400 | 1,297.00 | 0.00 | -100.0% |
| Food | | 4700 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 10,419.00 | 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 | 947.00 | 0.00 | -100.0% |
| Dues and Memberships | | 5300 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 25,015.00 | 19,800.00 | -20.8% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 3,780.00 | 0.00 | -100.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 24,531.00 | 0.00 | -100.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 7,121.00 | 2,112,586.00 | 29567.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 61,394.00 | 2,132,386.00 | 3373.3% |
| 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 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 2,596,452.00 | 2,223,502.00 | -14.4% |

| 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 | 1,251,552.00 | 0.00 | -100.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 1,251,552.00 | 0.00 | -100.0% |
| 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) | | | 1,251,552.00 | 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 | 327,278.00 | 438,111.00 | 33.9% |
| 3) Other State Revenue | | 8300-8599 | 993,779.00 | 1,785,391.00 | 79.7% |
| 4) Other Local Revenue | | 8600-8799 | 23,843.00 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 1,344,900.00 | 2,223,502.00 | 65.3% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 2,238,333.00 | 15,234.00 | -99.3% |
| 2) Instruction - Related Services | 2000-2999 | | 282,023.00 | 352,270.00 | 24.9% |
| 3) Pupil Services | 3000-3999 | | 34,580.00 | 1,785,391.00 | 5063.1% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 41,516.00 | 70,607.00 | 70.1% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 2,596,452.00 | 2,223,502.00 | -14.4% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | | | |
| | | | (1,251,552.00) | 0.00 | -100.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 1,251,552.00 | 0.00 | -100.0% |
| 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 | | | 1,251,552.00 | 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) | | | 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 | | | 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% |

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

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 250.00 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 250.00 | 0.00 | -100.0% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 5,736.39 | 0.00 | -100.0% |
| 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 | | | 5,736.39 | 0.00 | -100.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (5,486.39) | 0.00 | -100.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (5,486.39) | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | | | | |
| | | 9791 | 5,486.39 | 0.00 | -100.0% |
| b) Audit Adjustments | | | | | |
| | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | | | |
| | | | 5,486.39 | 0.00 | -100.0% |
| d) Other Restatements | | | | | |
| | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | | | |
| | | | 5,486.39 | 0.00 | -100.0% |
| 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 |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| LCFF SOURCES | | | | | |
| LCFF Transfers | | | | | |
| LCFF Transfers - Current Year | | 8091 | 0.00 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 250.00 | 0.00 | -100.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 250.00 | 0.00 | -100.0% |
| TOTAL, REVENUES | | | 250.00 | 0.00 | -100.0% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|-------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| 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 | 5,736.39 | 0.00 | -100.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 5,736.39 | 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% |
| 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% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| CAPITAL OUTLAY | | | | | |
| 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) | | | | | |
| 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 | | | 5,736.39 | 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% |
| INTERFUND TRANSFERS OUT | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 250.00 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 250.00 | 0.00 | -100.0% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 5,736.39 | 0.00 | -100.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 5,736.39 | 0.00 | -100.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | | | |
| | | | (5,486.39) | 0.00 | -100.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (5,486.39) | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 5,486.39 | 0.00 | -100.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 5,486.39 | 0.00 | -100.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 5,486.39 | 0.00 | -100.0% |
| 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 | | | 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 Estimated Actuals | 2019-20 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 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 249,094.00 | 198,449.00 | -20.3% |
| 5) TOTAL, REVENUES | | | 249,094.00 | 198,449.00 | -20.3% |
| 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) | | | 249,094.00 | 198,449.00 | -20.3% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 353,924.00 | 0.00 | -100.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 115,000.00 | New |
| 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 | | | 353,924.00 | (115,000.00) | -132.5% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 603,018.00 | 83,449.00 | -86.2% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 8,305,768.18 | 8,908,786.18 | 7.3% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 8,305,768.18 | 8,908,786.18 | 7.3% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 8,305,768.18 | 8,908,786.18 | 7.3% |
| 2) Ending Balance, June 30 (E + F1e) | | | 8,908,786.18 | 8,992,235.18 | 0.9% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | | | |
| | | 9740 | 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 | 8,908,786.18 | 8,992,235.18 | 0.9% |
| 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 |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 249,094.00 | 198,449.00 | -20.3% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 249,094.00 | 198,449.00 | -20.3% |
| TOTAL, REVENUES | | | 249,094.00 | 198,449.00 | -20.3% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| From: General Fund/CSSF | | 8912 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 353,924.00 | 0.00 | -100.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 353,924.00 | 0.00 | -100.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| To: General Fund/CSSF | | 7612 | 0.00 | 115,000.00 | New |
| 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 | 115,000.00 | New |
| 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 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) | | | 353,924.00 | (115,000.00) | -132.5% |

| 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 | 249,094.00 | 198,449.00 | -20.3% |
| 5) TOTAL, REVENUES | | | 249,094.00 | 198,449.00 | -20.3% |
| 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) | | | 249,094.00 | 198,449.00 | -20.3% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 353,924.00 | 0.00 | -100.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 115,000.00 | New |
| 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 | | | 353,924.00 | (115,000.00) | -132.5% |

| Description | Function Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 603,018.00 | 83,449.00 | -86.2% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 8,305,768.18 | 8,908,786.18 | 7.3% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 8,305,768.18 | 8,908,786.18 | 7.3% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 8,305,768.18 | 8,908,786.18 | 7.3% |
| 2) Ending Balance, June 30 (E + F1e) | | | 8,908,786.18 | 8,992,235.18 | 0.9% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | 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 | 8,908,786.18 | 8,992,235.18 | 0.9% |
| Unassigned/Unappropriated Amount | | | 0.00 | 0.00 | 0.0% |

| 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 | 32.00 | 0.00 | -100.0% |
| 4) Other Local Revenue | | 8600-8799 | 3,584,092.00 | 4,894,238.00 | 36.6% |
| 5) TOTAL, REVENUES | | | 3,584,124.00 | 4,894,238.00 | 36.6% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 1,658,045.00 | 2,050,766.00 | 23.7% |
| 3) Employee Benefits | | 3000-3999 | 868,661.00 | 1,035,822.00 | 19.2% |
| 4) Books and Supplies | | 4000-4999 | 4,399,658.00 | 4,049,171.00 | -8.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 3,888,564.00 | 1,934,625.00 | -50.2% |
| 6) Capital Outlay | | 6000-6999 | 29,059,395.00 | 56,769,999.00 | 95.4% |
| 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 | | | 39,874,323.00 | 65,840,383.00 | 65.1% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (36,290,199.00) | (60,946,145.00) | 67.9% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 140,000,000.00 | 0.00 | -100.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 140,000,000.00 | 0.00 | -100.0% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 103,709,801.00 | (60,946,145.00) | -158.8% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | | | | |
| | | 9791 | 171,366,574.70 | 275,076,375.70 | 60.5% |
| b) Audit Adjustments | | | | | |
| | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | | | |
| | | | 171,366,574.70 | 275,076,375.70 | 60.5% |
| d) Other Restatements | | | | | |
| | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | | | |
| | | | 171,366,574.70 | 275,076,375.70 | 60.5% |
| 2) Ending Balance, June 30 (E + F1e) | | | | | |
| | | | 275,076,375.70 | 214,130,230.70 | -22.2% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | | | | |
| | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | | | | |
| | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | | | | |
| | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | | | | |
| | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | | | |
| | | 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 | 275,076,375.70 | 214,130,230.70 | -22.2% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | | | | |
| | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | | | | |
| | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| 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 | | | | | |
| 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 | 32.00 | 0.00 | -100.0% |
| TOTAL, OTHER STATE REVENUE | | | 32.00 | 0.00 | -100.0% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue County and District Taxes | | | | | |
| Other Restricted Levies Secured Roll | | 8615 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.0% |
| Sales Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 3,584,092.00 | 4,894,238.00 | 36.6% |
| 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 | | | 3,584,092.00 | 4,894,238.00 | 36.6% |
| TOTAL, REVENUES | | | 3,584,124.00 | 4,894,238.00 | 36.6% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|---------------------|-----------------------|
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 20,057.00 | 20,000.00 | -0.3% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 1,101,590.00 | 1,371,740.00 | 24.5% |
| Clerical, Technical and Office Salaries | | 2400 | 536,398.00 | 659,026.00 | 22.9% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 1,658,045.00 | 2,050,766.00 | 23.7% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 124.00 | 0.00 | -100.0% |
| PERS | | 3201-3202 | 293,904.00 | 415,030.00 | 41.2% |
| OASDI/Medicare/Alternative | | 3301-3302 | 122,881.00 | 136,658.00 | 11.2% |
| Health and Welfare Benefits | | 3401-3402 | 418,948.00 | 443,972.00 | 6.0% |
| Unemployment Insurance | | 3501-3502 | 829.00 | 1,018.00 | 22.8% |
| Workers' Compensation | | 3601-3602 | 31,975.00 | 39,144.00 | 22.4% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 868,661.00 | 1,035,822.00 | 19.2% |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 2,155,900.00 | 1,810,602.00 | -16.0% |
| Noncapitalized Equipment | | 4400 | 2,243,758.00 | 2,238,569.00 | -0.2% |
| TOTAL, BOOKS AND SUPPLIES | | | 4,399,658.00 | 4,049,171.00 | -8.0% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 49,427.00 | 55,833.00 | 13.0% |
| 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 | 16,398.00 | 12,000.00 | -26.8% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 1,000.00 | 10,000.00 | 900.0% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| Professional/Consulting Services and Operating Expenditures | | 5800 | 3,819,614.00 | 1,852,000.00 | -51.5% |
| Communications | | 5900 | 2,125.00 | 4,792.00 | 125.5% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 3,888,564.00 | 1,934,625.00 | -50.2% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 8,900,000.00 | 10,700,000.00 | 20.2% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 19,100,000.00 | 44,899,999.00 | 135.1% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 1,059,395.00 | 1,170,000.00 | 10.4% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 29,059,395.00 | 56,769,999.00 | 95.4% |
| 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 | | | 39,874,323.00 | 65,840,383.00 | 65.1% |

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

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Proceeds | | | | | |
| Proceeds from Sale of Bonds | | 8951 | 140,000,000.00 | 0.00 | -100.0% |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | |
| County School Bldg Aid | | 8961 | 0.00 | 0.00 | 0.0% |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.0% |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 140,000,000.00 | 0.00 | -100.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 140,000,000.00 | 0.00 | -100.0% |

| Description | Function Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 32.00 | 0.00 | -100.0% |
| 4) Other Local Revenue | | 8600-8799 | 3,584,092.00 | 4,894,238.00 | 36.6% |
| 5) TOTAL, REVENUES | | | 3,584,124.00 | 4,894,238.00 | 36.6% |
| 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 | | 39,874,323.00 | 65,840,383.00 | 65.1% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 39,874,323.00 | 65,840,383.00 | 65.1% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (36,290,199.00) | (60,946,145.00) | 67.9% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 140,000,000.00 | 0.00 | -100.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 140,000,000.00 | 0.00 | -100.0% |

| Description | Function Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 103,709,801.00 | (60,946,145.00) | -158.8% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 171,366,574.70 | 275,076,375.70 | 60.5% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 171,366,574.70 | 275,076,375.70 | 60.5% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 171,366,574.70 | 275,076,375.70 | 60.5% |
| 2) Ending Balance, June 30 (E + F1e) | | | 275,076,375.70 | 214,130,230.70 | -22.2% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | | | |
| | | 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 | 275,076,375.70 | 214,130,230.70 | -22.2% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2018-19 Estimated Actuals | 2019-20 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 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 2,289,950.00 | 2,414,837.00 | 5.5% |
| 5) TOTAL, REVENUES | | | 2,289,950.00 | 2,414,837.00 | 5.5% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 27,750.00 | 50,500.00 | 82.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 140,000.00 | 119,000.00 | -15.0% |
| 6) Capital Outlay | | 6000-6999 | 171,400.00 | 3,250,000.00 | 1796.1% |
| 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 | | | 339,150.00 | 3,419,500.00 | 908.3% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 1,950,800.00 | (1,004,663.00) | -151.5% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 1,950,800.00 | (1,004,663.00) | -151.5% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | | | | |
| | | 9791 | 9,688,645.01 | 11,639,445.01 | 20.1% |
| b) Audit Adjustments | | | | | |
| | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | | | |
| | | | 9,688,645.01 | 11,639,445.01 | 20.1% |
| d) Other Restatements | | | | | |
| | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | | | |
| | | | 9,688,645.01 | 11,639,445.01 | 20.1% |
| 2) Ending Balance, June 30 (E + F1e) | | | | | |
| | | | 11,639,445.01 | 10,634,782.01 | -8.6% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | | | | |
| | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | | | | |
| | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | | | | |
| | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | | | | |
| | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | | | |
| | | 9740 | 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 | 11,639,445.01 | 10,634,782.01 | -8.6% |
| 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 |
|--|----------------|--------------|------------------------------|---------------------|-----------------------|
| 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 | 96,000.00 | 214,837.00 | 123.8% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts Mitigation/Developer Fees | | 8681 | 1,931,368.00 | 2,200,000.00 | 13.9% |
| Other Local Revenue All Other Local Revenue | | 8699 | 262,582.00 | 0.00 | -100.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 2,289,950.00 | 2,414,837.00 | 5.5% |
| TOTAL, REVENUES | | | 2,289,950.00 | 2,414,837.00 | 5.5% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| CERTIFICATED SALARIES | | | | | |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 6,610.00 | 500.00 | -92.4% |
| Noncapitalized Equipment | | 4400 | 21,140.00 | 50,000.00 | 136.5% |
| TOTAL, BOOKS AND SUPPLIES | | | 27,750.00 | 50,500.00 | 82.0% |

| 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 | 62,000.00 | 56,000.00 | -9.7% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 63,000.00 | 63,000.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 15,000.00 | 0.00 | -100.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 140,000.00 | 119,000.00 | -15.0% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 36,000.00 | 0.00 | -100.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 135,400.00 | 3,250,000.00 | 2300.3% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 171,400.00 | 3,250,000.00 | 1796.1% |
| 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 | | | 339,150.00 | 3,419,500.00 | 908.3% |

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

| Description | Function Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 2,289,950.00 | 2,414,837.00 | 5.5% |
| 5) TOTAL, REVENUES | | | 2,289,950.00 | 2,414,837.00 | 5.5% |
| 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 | | 339,150.00 | 3,419,500.00 | 908.3% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 339,150.00 | 3,419,500.00 | 908.3% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 1,950,800.00 | (1,004,663.00) | -151.5% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 1,950,800.00 | (1,004,663.00) | -151.5% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 9,688,645.01 | 11,639,445.01 | 20.1% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 9,688,645.01 | 11,639,445.01 | 20.1% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 9,688,645.01 | 11,639,445.01 | 20.1% |
| 2) Ending Balance, June 30 (E + F1e) | | | | | |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | | | |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 11,639,445.01 | 10,634,782.01 | -8.6% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

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

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 335,506.00 | 300,765.00 | -10.4% |
| 5) TOTAL, REVENUES | | | 335,506.00 | 300,765.00 | -10.4% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 20,065.00 | 0.00 | -100.0% |
| 3) Employee Benefits | | 3000-3999 | 1,936.00 | 0.00 | -100.0% |
| 4) Books and Supplies | | 4000-4999 | 575,000.00 | 30,000.00 | -94.8% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 51,200.00 | 57,000.00 | 11.3% |
| 6) Capital Outlay | | 6000-6999 | 1,040,000.00 | 8,226,369.00 | 691.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 1,688,201.00 | 8,313,369.00 | 392.4% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (1,352,695.00) | (8,012,604.00) | 492.3% |
| 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) | | | (1,352,695.00) | (8,012,604.00) | 492.3% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | | | | |
| | | 9791 | 17,233,908.54 | 15,881,213.54 | -7.8% |
| b) Audit Adjustments | | | | | |
| | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | | | |
| | | | 17,233,908.54 | 15,881,213.54 | -7.8% |
| d) Other Restatements | | | | | |
| | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | | | |
| | | | 17,233,908.54 | 15,881,213.54 | -7.8% |
| 2) Ending Balance, June 30 (E + F1e) | | | | | |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | | | | |
| | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | | | | |
| | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | | | | |
| | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | | | | |
| | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | | | |
| | | 9740 | 15,881,213.54 | 7,868,609.54 | -50.5% |
| 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 | 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 | | | | | |
| 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 | 335,506.00 | 300,765.00 | -10.4% |
| 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 | | | 335,506.00 | 300,765.00 | -10.4% |
| TOTAL, REVENUES | | | 335,506.00 | 300,765.00 | -10.4% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 20,065.00 | 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 | | | 20,065.00 | 0.00 | -100.0% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 13.00 | 0.00 | -100.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 1,535.00 | 0.00 | -100.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 3.00 | 0.00 | -100.0% |
| Workers' Compensation | | 3601-3602 | 385.00 | 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 | | | 1,936.00 | 0.00 | -100.0% |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 275,000.00 | 0.00 | -100.0% |
| Noncapitalized Equipment | | 4400 | 300,000.00 | 30,000.00 | -90.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 575,000.00 | 30,000.00 | -94.8% |

| 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 | 50,000.00 | 55,500.00 | 11.0% |
| Communications | | 5900 | 1,200.00 | 1,500.00 | 25.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 51,200.00 | 57,000.00 | 11.3% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 500,000.00 | 1,476,369.00 | 195.3% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 500,000.00 | 6,750,000.00 | 1250.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 40,000.00 | 0.00 | -100.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 1,040,000.00 | 8,226,369.00 | 691.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Other Transfers Out | | | | | |
| Transfers of Pass-Through Revenues To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| 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 | | | 1,688,201.00 | 8,313,369.00 | 392.4% |

| 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 | 335,506.00 | 300,765.00 | -10.4% |
| 5) TOTAL, REVENUES | | | 335,506.00 | 300,765.00 | -10.4% |
| 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 | | 1,688,201.00 | 8,313,369.00 | 392.4% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 1,688,201.00 | 8,313,369.00 | 392.4% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (1,352,695.00) | (8,012,604.00) | 492.3% |
| 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) | | | (1,352,695.00) | (8,012,604.00) | 492.3% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 17,233,908.54 | 15,881,213.54 | -7.8% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 17,233,908.54 | 15,881,213.54 | -7.8% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 17,233,908.54 | 15,881,213.54 | -7.8% |
| 2) Ending Balance, June 30 (E + F1e) | | | 15,881,213.54 | 7,868,609.54 | -50.5% |
| 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 | | | 15,881,213.54 | 7,868,609.54 | -50.5% |
| 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 Estimated Actuals | 2019-20 Budget |
|---------------------------|----------------------------------|--------------------------------------|---------------------------|
| 7710 | State School Facilities Projects | 15,881,213.54 | 7,868,609.54 |
| Total, Restricted Balance | | 15,881,213.54 | 7,868,609.54 |

| 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 | 2,729,000.00 | 0.00 | -100.0% |
| 4) Other Local Revenue | | 8600-8799 | 0.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 2,729,000.00 | 0.00 | -100.0% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 115.00 | 0.00 | -100.0% |
| 3) Employee Benefits | | 3000-3999 | 32.00 | 0.00 | -100.0% |
| 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 | 2,730,458.30 | 0.00 | -100.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 2,730,605.30 | 0.00 | -100.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (1,605.30) | 0.00 | -100.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (1,605.30) | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | | | | |
| | | 9791 | 1,605.30 | 0.00 | -100.0% |
| b) Audit Adjustments | | | | | |
| | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | | | |
| | | | 1,605.30 | 0.00 | -100.0% |
| d) Other Restatements | | | | | |
| | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | | | |
| | | | 1,605.30 | 0.00 | -100.0% |
| 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 | 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 | | | | | |
| 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 | 2,729,000.00 | 0.00 | -100.0% |
| TOTAL, OTHER STATE REVENUE | | | 2,729,000.00 | 0.00 | -100.0% |
| 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 | 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 | | | 2,729,000.00 | 0.00 | -100.0% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 115.00 | 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 | | | 115.00 | 0.00 | -100.0% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 21.00 | 0.00 | -100.0% |
| 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 | 9.00 | 0.00 | -100.0% |
| Workers' Compensation | | 3601-3602 | 2.00 | 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 | | | 32.00 | 0.00 | -100.0% |
| 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 | 2,730,458.30 | 0.00 | -100.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 2,730,458.30 | 0.00 | -100.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Other Transfers Out | | | | | |
| Transfers of Pass-Through Revenues To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 2,730,605.30 | 0.00 | -100.0% |

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

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

| Description | Function Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 2,729,000.00 | 0.00 | -100.0% |
| 4) Other Local Revenue | | 8600-8799 | 0.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 2,729,000.00 | 0.00 | -100.0% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 2,730,605.30 | 0.00 | -100.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 2,730,605.30 | 0.00 | -100.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (1,605.30) | 0.00 | -100.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (1,605.30) | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,605.30 | 0.00 | -100.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,605.30 | 0.00 | -100.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,605.30 | 0.00 | -100.0% |
| 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 | | | 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% |

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

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 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 | 79,482,729.00 | 79,482,729.00 | 0.0% |
| b) Audit Adjustments | | | | | |
| | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | | | |
| | | | 79,482,729.00 | 79,482,729.00 | 0.0% |
| d) Other Restatements | | | | | |
| | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | | | |
| | | | 79,482,729.00 | 79,482,729.00 | 0.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | | | |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | | | | |
| | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | | | | |
| | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | | | | |
| | | 9713 | 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 | 79,482,729.00 | 79,482,729.00 | 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% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Debt Service | | | | | |
| Bond Redemptions | | 7433 | 0.00 | 0.00 | 0.0% |
| Bond Interest and Other Service Charges | | 7434 | 0.00 | 0.00 | 0.0% |
| Debt Service - Interest | | 7438 | 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 | 79,482,729.00 | 79,482,729.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 79,482,729.00 | 79,482,729.00 | 0.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 79,482,729.00 | 79,482,729.00 | 0.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 79,482,729.00 | 79,482,729.00 | 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 | | | 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 | 79,482,729.00 | 79,482,729.00 | 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% |

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

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 4,002,461.00 | 4,307,860.00 | 7.6% |
| 3) Other State Revenue | | 8300-8599 | 308,395.00 | 327,990.00 | 6.4% |
| 4) Other Local Revenue | | 8600-8799 | 1,186,519.00 | 1,289,982.00 | 8.7% |
| 5) TOTAL, REVENUES | | | 5,497,375.00 | 5,925,832.00 | 7.8% |
| B. EXPENSES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 3,148,139.00 | 3,191,701.00 | 1.4% |
| 3) Employee Benefits | | 3000-3999 | 1,898,138.00 | 1,900,482.00 | 0.1% |
| 4) Books and Supplies | | 4000-4999 | 1,238,983.00 | 1,297,256.00 | 4.7% |
| 5) Services and Other Operating Expenses | | 5000-5999 | 60,645.00 | 81,765.00 | 34.8% |
| 6) Depreciation | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 276,673.00 | 330,565.00 | 19.5% |
| 9) TOTAL, EXPENSES | | | 6,622,578.00 | 6,801,769.00 | 2.7% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (1,125,203.00) | (875,937.00) | -22.2% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 1,125,203.00 | 875,937.00 | -22.2% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 1,125,203.00 | 875,937.00 | -22.2% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN NET POSITION (C + D4) | | | 0.00 | 0.00 | 0.0% |
| F. NET POSITION | | | | | |
| 1) Beginning Net Position | | | | | |
| 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 Net Position (F1c + F1d) | | | 0.00 | 0.00 | 0.0% |
| 2) Ending Net Position, June 30 (E + F1e) | | | 0.00 | 0.00 | 0.0% |
| Components of Ending Net Position | | | | | |
| a) Net Investment in Capital Assets | | 9796 | 0.00 | 0.00 | 0.0% |
| b) Restricted Net Position | | 9797 | 0.00 | 0.00 | 0.0% |
| c) Unrestricted Net Position | | 9790 | 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) 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 | | | 0.00 | | |
| 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) | | | 0.00 | | |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|---------------------|-----------------------|
| FEDERAL REVENUE | | | | | |
| Child Nutrition Programs | | 8220 | 4,002,461.00 | 4,307,860.00 | 7.6% |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 4,002,461.00 | 4,307,860.00 | 7.6% |
| OTHER STATE REVENUE | | | | | |
| Child Nutrition Programs | | 8520 | 308,395.00 | 327,990.00 | 6.4% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 308,395.00 | 327,990.00 | 6.4% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 1,186,519.00 | 1,286,083.00 | 8.4% |
| 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 | 3,899.00 | New |
| TOTAL, OTHER LOCAL REVENUE | | | 1,186,519.00 | 1,289,982.00 | 8.7% |
| TOTAL, REVENUES | | | 5,497,375.00 | 5,925,832.00 | 7.8% |

| 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 | 2,602,808.00 | 2,646,647.00 | 1.7% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 208,562.00 | 202,593.00 | -2.9% |
| Clerical, Technical and Office Salaries | | 2400 | 175,110.00 | 180,801.00 | 3.2% |
| Other Classified Salaries | | 2900 | 161,659.00 | 161,660.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 3,148,139.00 | 3,191,701.00 | 1.4% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 503,790.00 | 503,790.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 228,935.00 | 232,267.00 | 1.5% |
| Health and Welfare Benefits | | 3401-3402 | 1,101,964.00 | 1,101,965.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 1,675.00 | 1,697.00 | 1.3% |
| Workers' Compensation | | 3601-3602 | 61,774.00 | 60,763.00 | -1.6% |
| 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 | | | 1,898,138.00 | 1,900,482.00 | 0.1% |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 159,001.00 | 171,143.00 | 7.6% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| Food | | 4700 | 1,079,982.00 | 1,126,113.00 | 4.3% |
| TOTAL, BOOKS AND SUPPLIES | | | 1,238,983.00 | 1,297,256.00 | 4.7% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|---------------------|-----------------------|
| SERVICES AND OTHER OPERATING EXPENSES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 2,903.00 | 2,903.00 | 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 | 5,873.00 | 26,993.00 | 359.6% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | (37,197.00) | (37,196.00) | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 86,566.00 | 86,565.00 | 0.0% |
| Communications | | 5900 | 2,500.00 | 2,500.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENSES | | | 60,645.00 | 81,765.00 | 34.8% |
| DEPRECIATION | | | | | |
| Depreciation Expense | | 6900 | 0.00 | 0.00 | 0.0% |
| TOTAL, DEPRECIATION | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 276,673.00 | 330,565.00 | 19.5% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 276,673.00 | 330,565.00 | 19.5% |
| TOTAL, EXPENSES | | | 6,622,578.00 | 6,801,769.00 | 2.7% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| From: General Fund | | 8916 | 1,125,203.00 | 875,937.00 | -22.2% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 1,125,203.00 | 875,937.00 | -22.2% |
| INTERFUND TRANSFERS OUT | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 1,125,203.00 | 875,937.00 | -22.2% |

| Description | Function Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 4,002,461.00 | 4,307,860.00 | 7.6% |
| 3) Other State Revenue | | 8300-8599 | 308,395.00 | 327,990.00 | 6.4% |
| 4) Other Local Revenue | | 8600-8799 | 1,186,519.00 | 1,289,982.00 | 8.7% |
| 5) TOTAL, REVENUES | | | 5,497,375.00 | 5,925,832.00 | 7.8% |
| 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 | | 6,345,905.00 | 6,471,204.00 | 2.0% |
| 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 | | 276,673.00 | 330,565.00 | 19.5% |
| 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 | | | 6,622,578.00 | 6,801,769.00 | 2.7% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (1,125,203.00) | (875,937.00) | -22.2% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 1,125,203.00 | 875,937.00 | -22.2% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 1,125,203.00 | 875,937.00 | -22.2% |

| Description | Function Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN NET POSITION (C + D4) | | | 0.00 | 0.00 | 0.0% |
| F. NET POSITION | | | | | |
| 1) Beginning Net Position | | | | | |
| 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 Net Position (F1c + F1d) | | | 0.00 | 0.00 | 0.0% |
| 2) Ending Net Position, June 30 (E + F1e) | | | 0.00 | 0.00 | 0.0% |
| Components of Ending Net Position | | | | | |
| a) Net Investment in Capital Assets | | 9796 | 0.00 | 0.00 | 0.0% |
| b) Restricted Net Position | | 9797 | 0.00 | 0.00 | 0.0% |
| c) Unrestricted Net Position | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2018-19 Estimated Actuals | 2019-20 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 | 11,729,816.00 | 11,700,200.00 | -0.3% |
| 5) TOTAL REVENUES | | | 11,729,816.00 | 11,700,200.00 | -0.3% |
| 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 | 7,000,000.00 | New |
| 4) Books and Supplies | | 4000-4999 | 83,616.00 | 110,000.00 | 31.6% |
| 5) Services and Other Operating Expenses | | 5000-5999 | 10,758,213.00 | 11,643,000.00 | 8.2% |
| 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 | | | 10,841,829.00 | 18,753,000.00 | 73.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 887,987.00 | (7,052,800.00) | -894.2% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 100,000.00 | 100,000.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL OTHER FINANCING SOURCES/USES | | | 100,000.00 | 100,000.00 | 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) | | | 987,987.00 | (6,952,800.00) | -803.7% |
| F. NET POSITION | | | | | |
| 1) Beginning Net Position | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 9,961,956.28 | 10,949,943.28 | 9.9% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 9,961,956.28 | 10,949,943.28 | 9.9% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | 9,961,956.28 | 10,949,943.28 | 9.9% |
| 2) Ending Net Position, June 30 (E + F1e) | | | 10,949,943.28 | 3,997,143.28 | -63.5% |
| 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 | 10,949,943.28 | 3,997,143.28 | -63.5% |

| 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) 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 | | | 0.00 | | |
| 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) | | | 0.00 | | |

| 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 | 0.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 187.00 | 200.00 | 7.0% |
| Fees and Contracts | | | | | |
| In-District Premiums/ Contributions | | 8674 | 11,479,782.00 | 11,500,000.00 | 0.2% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 249,847.00 | 200,000.00 | -20.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 11,729,816.00 | 11,700,200.00 | -0.3% |
| TOTAL, REVENUES | | | 11,729,816.00 | 11,700,200.00 | -0.3% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| CERTIFICATED SALARIES | | | | | |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 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 | 7,000,000.00 | New |
| 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 | 7,000,000.00 | New |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 2,257.00 | 10,000.00 | 343.1% |
| Noncapitalized Equipment | | 4400 | 81,359.00 | 100,000.00 | 22.9% |
| TOTAL, BOOKS AND SUPPLIES | | | 83,616.00 | 110,000.00 | 31.6% |

| 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 | 100,000.00 | 112,000.00 | 12.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 72,553.00 | 130,000.00 | 79.2% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 10,585,660.00 | 11,401,000.00 | 7.7% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENSES | | | 10,758,213.00 | 11,643,000.00 | 8.2% |
| DEPRECIATION | | | | | |
| Depreciation Expense | | 6900 | 0.00 | 0.00 | 0.0% |
| TOTAL, DEPRECIATION | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENSES | | | 10,841,829.00 | 18,753,000.00 | 73.0% |

| 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 | 100,000.00 | 100,000.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 100,000.00 | 100,000.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| (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) | | | 100,000.00 | 100,000.00 | 0.0% |

| Description | Function Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 11,729,816.00 | 11,700,200.00 | -0.3% |
| 5) TOTAL, REVENUES | | | 11,729,816.00 | 11,700,200.00 | -0.3% |
| 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 | | 10,841,829.00 | 18,753,000.00 | 73.0% |
| 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 | | | 10,841,829.00 | 18,753,000.00 | 73.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 887,987.00 | (7,052,800.00) | -894.2% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 100,000.00 | 100,000.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 100,000.00 | 100,000.00 | 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) | | | 987,987.00 | (6,952,800.00) | -803.7% |
| F. NET POSITION | | | | | |
| 1) Beginning Net Position | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 9,961,956.28 | 10,949,943.28 | 9.9% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 9,961,956.28 | 10,949,943.28 | 9.9% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | 9,961,956.28 | 10,949,943.28 | 9.9% |
| 2) Ending Net Position, June 30 (E + F1e) | | | 10,949,943.28 | 3,997,143.28 | -63.5% |
| 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 | 10,949,943.28 | 3,997,143.28 | -63.5% |

| <u>Resource</u> | <u>Description</u> | <u>2018-19 Estimated Actuals</u> | <u>2019-20 Budget</u> |
|-----------------|--------------------------------|--------------------------------------|---------------------------|
| | 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 | 1,994,265.00 | 1,289,622.00 | -35.3% |
| 5) TOTAL, REVENUES | | | 1,994,265.00 | 1,289,622.00 | -35.3% |
| 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 | 4,206,542.00 | 4,235,357.00 | 0.7% |
| 6) Depreciation | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENSES | | | 4,206,542.00 | 4,235,357.00 | 0.7% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (2,212,277.00) | (2,945,735.00) | 33.2% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN NET POSITION (C + D4) | | | (2,212,277.00) | (2,945,735.00) | 33.2% |
| F. NET POSITION | | | | | |
| 1) Beginning Net Position | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 20,816,332.82 | 18,604,055.82 | -10.6% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 20,816,332.82 | 18,604,055.82 | -10.6% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | 20,816,332.82 | 18,604,055.82 | -10.6% |
| 2) Ending Net Position, June 30 (E + F1e) | | | 18,604,055.82 | 15,658,320.82 | -15.8% |
| 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 | 18,604,055.82 | 15,658,320.82 | -15.8% |

| 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) Fixed Assets | | 9400 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 0.00 | | |
| 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) | | | 0.00 | | |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|---------------------|-----------------------|
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Interest | | 8660 | 0.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 1,994,265.00 | 1,289,622.00 | -35.3% |
| 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 | | | 1,994,265.00 | 1,289,622.00 | -35.3% |
| TOTAL, REVENUES | | | 1,994,265.00 | 1,289,622.00 | -35.3% |
| SERVICES AND OTHER OPERATING EXPENSES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 4,206,542.00 | 4,235,357.00 | 0.7% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENSES | | | 4,206,542.00 | 4,235,357.00 | 0.7% |
| TOTAL, EXPENSES | | | 4,206,542.00 | 4,235,357.00 | 0.7% |

| 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% |
| 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 | 1,994,265.00 | 1,289,622.00 | -35.3% |
| 5) TOTAL, REVENUES | | | 1,994,265.00 | 1,289,622.00 | -35.3% |
| 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 | | 4,206,542.00 | 4,235,357.00 | 0.7% |
| 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 | | | 4,206,542.00 | 4,235,357.00 | 0.7% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (2,212,277.00) | (2,945,735.00) | 33.2% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN NET POSITION (C + D4) | | | (2,212,277.00) | (2,945,735.00) | 33.2% |
| F. NET POSITION | | | | | |
| 1) Beginning Net Position | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 20,816,332.82 | 18,604,055.82 | -10.6% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 20,816,332.82 | 18,604,055.82 | -10.6% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | 20,816,332.82 | 18,604,055.82 | -10.6% |
| 2) Ending Net Position, June 30 (E + F1e) | | | 18,604,055.82 | 15,658,320.82 | -15.8% |
| 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 | 18,604,055.82 | 15,658,320.82 | -15.8% |

| <u>Resource</u> | <u>Description</u> | <u>2018-19</u> <u>Estimated Actuals</u> | <u>2019-20</u> <u>Budget</u> |
|-----------------|--------------------------------|--|---------------------------------|
| | 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 | 23,074.00 | 45,000.00 | 95.0% |
| 5) TOTAL, REVENUES | | | 23,074.00 | 45,000.00 | 95.0% |
| 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 | 34,346.00 | 34,400.00 | 0.2% |
| 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 | | | 34,346.00 | 34,400.00 | 0.2% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (11,272.00) | 10,600.00 | -194.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN NET POSITION (C + D4) | | | (11,272.00) | 10,600.00 | -194.0% |
| F. NET POSITION | | | | | |
| 1) Beginning Net Position | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 650,215.10 | 638,943.10 | -1.7% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 650,215.10 | 638,943.10 | -1.7% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | 650,215.10 | 638,943.10 | -1.7% |
| 2) Ending Net Position, June 30 (E + F1e) | | | 638,943.10 | 649,543.10 | 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 | 638,943.10 | 649,543.10 | 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 | 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) 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 | | | 0.00 | | |
| 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) | | | 0.00 | | |

| 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 | 0.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 23,074.00 | 45,000.00 | 95.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 23,074.00 | 45,000.00 | 95.0% |
| TOTAL, REVENUES | | | 23,074.00 | 45,000.00 | 95.0% |

| 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 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| Food | | 4700 | 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 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 | 34,346.00 | 34,400.00 | 0.2% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENSES | | | 34,346.00 | 34,400.00 | 0.2% |
| 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 | | | 34,346.00 | 34,400.00 | 0.2% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| 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 | 23,074.00 | 45,000.00 | 95.0% |
| 5) TOTAL, REVENUES | | | 23,074.00 | 45,000.00 | 95.0% |
| B. EXPENSES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 34,346.00 | 34,400.00 | 0.2% |
| 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, EXPENSES | | | 34,346.00 | 34,400.00 | 0.2% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (11,272.00) | 10,600.00 | -194.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN NET POSITION (C + D4) | | | (11,272.00) | 10,600.00 | -194.0% |
| F. NET POSITION | | | | | |
| 1) Beginning Net Position | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 650,215.10 | 638,943.10 | -1.7% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 650,215.10 | 638,943.10 | -1.7% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | 650,215.10 | 638,943.10 | -1.7% |
| 2) Ending Net Position; June 30 (E + F1e) | | | 638,943.10 | 649,543.10 | 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 | 638,943.10 | 649,543.10 | 1.7% |

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

| Description | 2018-19 Estimated Actuals | | | 2019-20 Budget | | |
|--|---------------------------|------------|------------|-------------------|----------------------|----------------------|
| | P-2 ADA | Annual ADA | Funded ADA | Estimated P-2 ADA | Estimated Annual ADA | Estimated Funded ADA |
| A. DISTRICT | | | | | | |
| 1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA) | 21,433.62 | 21,328.11 | 22,078.19 | 21,041.61 | 20,938.06 | 21,438.49 |
| 2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) | | | | | | |
| 3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) | | | | | | |
| 4. Total, District Regular ADA (Sum of Lines A1 through A3) | 21,433.62 | 21,328.11 | 22,078.19 | 21,041.61 | 20,938.06 | 21,438.49 |
| 5. District Funded County Program ADA | | | | | | |
| a. County Community Schools | | | | | | |
| b. Special Education-Special Day Class | 230.91 | 229.47 | 230.91 | 226.92 | 224.72 | 226.92 |
| c. Special Education-NPS/LCI | 10.52 | 10.00 | 9.97 | 10.23 | 9.87 | 9.87 |
| d. Special Education Extended Year | 19.04 | 19.04 | 19.04 | 19.14 | 19.14 | 19.14 |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | | | | | | |
| f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380] | | | | | | |
| g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f) | 260.47 | 258.51 | 259.92 | 256.29 | 253.73 | 255.93 |
| 6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g) | 21,694.09 | 21,586.62 | 22,338.11 | 21,297.90 | 21,191.79 | 21,694.42 |
| 7. Adults in Correctional Facilities | | | | | | |
| 8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA) | | | | | | |

| Description | 2018-19 Estimated Actuals | | | 2019-20 Budget | | |
|---|---------------------------|------------|------------|-------------------|----------------------|----------------------|
| | P-2 ADA | Annual ADA | Funded ADA | Estimated P-2 ADA | Estimated Annual ADA | Estimated Funded ADA |
| B. COUNTY OFFICE OF EDUCATION | | | | | | |
| 1. County Program Alternative Education ADA | | | | | | |
| a. County Group Home and Institution Pupils | | | | | | |
| b. Juvenile Halls, Homes, and Camps | | | | | | |
| c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)] | | | | | | |
| d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2. District Funded County Program ADA | | | | | | |
| a. County Community Schools | | | | | | |
| b. Special Education-Special Day Class | | | | | | |
| c. Special Education-NPS/LCI | | | | | | |
| d. Special Education Extended Year | | | | | | |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | | | | | | |
| f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380] | | | | | | |
| g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4. Adults in Correctional Facilities | | | | | | |
| 5. County Operations Grant ADA | | | | | | |
| 6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA) | | | | | | |

| Description | 2018-19 Estimated Actuals | | | 2019-20 Budget | | |
|---|---------------------------|------------|------------|-------------------|----------------------|----------------------|
| | P-2 ADA | Annual ADA | Funded ADA | Estimated P-2 ADA | Estimated Annual ADA | Estimated Funded ADA |
| C. CHARTER SCHOOL ADA | | | | | | |
| Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA. | | | | | | |
| FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01. | | | | | | |
| 1. Total Charter School Regular ADA | | | | | | |
| 2. Charter School County Program Alternative Education ADA | | | | | | |
| a. County Group Home and Institution Pupils | | | | | | |
| b. Juvenile Halls, Homes, and Camps | | | | | | |
| c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)] | | | | | | |
| d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3. Charter School Funded County Program ADA | | | | | | |
| a. County Community Schools | | | | | | |
| b. Special Education-Special Day Class | | | | | | |
| c. Special Education-NPS/LCI | | | | | | |
| d. Special Education Extended Year | | | | | | |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | | | | | | |
| f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62. | | | | | | |
| 5. Total Charter School Regular ADA | | | | | | |
| 6. Charter School County Program Alternative Education ADA | | | | | | |
| a. County Group Home and Institution Pupils | | | | | | |
| b. Juvenile Halls, Homes, and Camps | | | | | | |
| c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)] | | | | | | |
| d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7. Charter School Funded County Program ADA | | | | | | |
| a. County Community Schools | | | | | | |
| b. Special Education-Special Day Class | | | | | | |
| c. Special Education-NPS/LCI | | | | | | |
| d. Special Education Extended Year | | | | | | |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | | | | | | |
| f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

| | Object | Beginning Balances (Ref. Only) | July | August | September | October | November | December | January | February | |
|---|-----------|--------------------------------|-----------------|-----------------|----------------|----------------|----------------|----------------|----------------|-----------------|--------------|
| ESTIMATES THROUGH THE MONTH OF JUNE | | | | | | | | | | | |
| A. BEGINNING CASH | | | 39,052,591.00 | 22,712,791.06 | 4,847,446.39 | 5,784,916.44 | 2,527,864.04 | 4,397,456.30 | 18,636,048.31 | 32,831,348.34 | |
| B. RECEIPTS | | | | | | | | | | | |
| LCFF/Revenue Limit Sources | | | | | | | | | | | |
| | 8010-8019 | | 5,351,062.00 | 5,351,062.00 | 15,220,643.00 | 9,631,912.00 | 9,631,912.00 | 14,437,764.00 | 9,631,912.00 | 9,631,913.00 | |
| | 8020-8079 | | 761,949.00 | 429,882.00 | 949,718.00 | 10,942,821.00 | 16,894,999.00 | 26,732,447.00 | 24,816,821.00 | 807,414.00 | |
| | 8080-8099 | | | (1,388,948.00) | (2,727,898.00) | (1,717,624.00) | (1,952,904.00) | (1,835,264.00) | (1,835,264.00) | (1,835,264.00) | |
| | 8100-8299 | | 128,234.00 | 23,372.00 | 36,100.00 | 206,097.00 | 849,300.00 | 267,369.00 | 2,382,269.00 | 220,421.00 | |
| | 8300-8599 | | 434,464.00 | | 173,947.00 | 2,200,000.00 | 16,825.00 | 1,697,140.00 | 1,156,093.00 | | |
| | 8600-8799 | | 1,737,100.00 | 546,772.00 | 1,589,491.00 | 373,231.00 | 316,439.00 | 1,057,056.00 | 1,299,443.00 | 303,076.00 | |
| | 8910-8929 | | | | | | | | | | |
| | 8930-8979 | | | | | | | | | | |
| TOTAL RECEIPTS | | | 8,412,809.00 | 4,962,140.00 | 15,242,001.00 | 21,636,437.00 | 25,756,571.00 | 42,356,512.00 | 37,451,274.00 | 9,127,560.00 | |
| C. DISBURSEMENTS | | | | | | | | | | | |
| | 1000-1999 | | 629,694.00 | 12,232,548.00 | 12,179,617.00 | 12,470,200.00 | 12,566,743.00 | 14,924,260.00 | 12,376,499.00 | 13,083,428.00 | |
| | 2000-2999 | | 1,583,106.00 | 2,425,841.00 | 2,606,842.00 | 2,633,790.00 | 2,705,004.00 | 3,642,154.00 | 2,601,854.00 | 2,650,193.00 | |
| | 3000-3999 | | 4,092,321.00 | 6,429,261.00 | 6,474,813.00 | 7,297,374.00 | 6,481,206.00 | 7,163,791.00 | 6,563,938.00 | 6,782,275.00 | |
| | 4000-4999 | | 36,532.00 | 213,647.00 | 1,176,608.00 | 546,799.00 | 303,557.00 | 498,823.00 | 367,351.00 | 475,183.00 | |
| | 5000-5999 | | 92,716.00 | 1,884,404.00 | 1,585,603.00 | 1,709,597.00 | 1,485,532.00 | 2,954,695.00 | 3,772,003.00 | 2,334,264.00 | |
| | 6000-6599 | | | | 5,449.00 | 116,088.00 | 44,921.00 | 5,462.00 | | 18,006.00 | |
| | 7000-7499 | | 157,999.00 | 163,144.00 | 1,075,742.00 | 188,545.00 | | 1,377,928.00 | 4,083.00 | 349,378.00 | |
| | 7600-7629 | | | | | | | | | | |
| | 7630-7699 | | | | | | | | | | |
| TOTAL DISBURSEMENTS | | | 6,592,368.00 | 23,348,845.00 | 25,104,674.00 | 24,962,393.00 | 23,586,963.00 | 30,567,113.00 | 25,685,728.00 | 25,692,727.00 | |
| D. BALANCE SHEET ITEMS | | | | | | | | | | | |
| <u>Assets and Deferred Outflows</u> | | | | | | | | | | | |
| | 9111-9199 | 2,500.00 | | | | | | | | | |
| | 9200-9299 | 8,239,942.00 | 234,132.06 | 1,094,115.36 | (70,555.74) | 3,171,267.10 | 147,995.30 | 947,479.74 | 636,471.80 | 853,099.16 | |
| | 9310 | 4,318,642.53 | (166,050.63) | (364,445.03) | 2,248,513.79 | (2,045,325.50) | (1,443,336.04) | (514,653.73) | 1,953,817.23 | (436,624.58) | |
| | 9320 | 183,936.61 | 13,964.28 | 43,214.00 | 25,581.00 | (15,408.00) | (34,505.00) | 2,245.00 | (14,088.00) | 3,614.00 | |
| | 9330 | | | | | | | | | | |
| | 9340 | | | | | | | | | | |
| | 9490 | | | | | | | | | | |
| SUBTOTAL | | | 12,745,021.14 | 82,045.71 | 772,884.33 | 2,203,539.05 | 1,110,533.60 | (1,329,845.74) | 435,071.01 | 2,576,201.03 | 420,088.58 |
| <u>Liabilities and Deferred Inflows</u> | | | | | | | | | | | |
| | 9500-9599 | (20,217,616.87) | 10,993,751.00 | 251,524.00 | (896,604.00) | 1,041,630.00 | (1,029,830.00) | (2,014,122.00) | 146,447.00 | (1,688,440.00) | |
| | 9610 | | | | (7,700,000.00) | | | | | | |
| | 9640 | | | | | | | | | | |
| | 9650 | (7,248,535.65) | 7,248,535.65 | | | | | | | | |
| | 9690 | | | | | | | | | | |
| SUBTOTAL | | | (27,466,152.52) | 18,242,286.65 | 251,524.00 | (8,596,604.00) | 1,041,630.00 | (1,029,830.00) | 146,447.00 | (1,688,440.00) | |
| <u>Nonoperating</u> | | | | | | | | | | | |
| | 9910 | | 0.00 | | | | | | | | |
| TOTAL BALANCE SHEET ITEMS | | | 40,211,173.66 | (18,160,240.94) | 521,360.33 | 10,800,143.05 | 68,903.60 | (300,015.74) | 2,449,193.01 | 2,429,754.03 | 2,108,528.58 |
| E. NET INCREASE/DECREASE (B - C + D) | | | (16,339,799.94) | (17,865,344.67) | 937,470.05 | (3,257,052.40) | 1,869,592.26 | 14,238,592.01 | 14,195,300.03 | (14,456,638.42) | |
| F. ENDING CASH (A + E) | | | 22,712,791.06 | 4,847,446.39 | 5,784,916.44 | 2,527,864.04 | 4,397,456.30 | 18,636,048.31 | 32,831,348.34 | 18,374,709.92 | |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS | | | | | | | | | | | |

| | Object | March | April | May | June | Accruals | Adjustments | TOTAL | BUDGET |
|--|--------|--------------------------|----------------|-----------------|----------------|----------------|-------------|-----------------|-----------------|
| ESTIMATES THROUGH THE MONTH OF JUNE | | | | | | | | | |
| A. BEGINNING CASH | | 18,374,709.92 | 27,545,221.39 | 34,487,137.69 | 18,616,022.75 | | | | |
| B. RECEIPTS | | | | | | | | | |
| LCFF/Revenue Limit Sources | | | | | | | | | |
| Principal Apportionment | | 8010-8019 20,199,979.00 | 9,631,913.00 | 9,631,913.00 | 11,024,189.00 | | | 129,376,174.00 | 129,376,174.00 |
| Property Taxes | | 8020-8079 12,470,013.00 | 22,617,645.00 | 1,827,862.00 | 13,089,160.00 | 939,595.00 | | 133,280,326.00 | 133,280,326.00 |
| Miscellaneous Funds | | 8080-8099 | (3,783,522.00) | (1,343,377.00) | (1,385,531.00) | (3,732,548.00) | | (23,538,144.00) | (23,538,144.00) |
| Federal Revenue | | 8100-8299 65,485.00 | 131,930.00 | 247,556.00 | | 7,229,498.00 | | 11,787,631.00 | 11,787,631.00 |
| Other State Revenue | | 8300-8599 1,711,537.00 | 493,396.00 | 600.00 | 11,122,845.00 | 1,809,683.00 | | 20,816,530.00 | 20,816,530.00 |
| Other Local Revenue | | 8600-8799 428,258.00 | 282,999.00 | 357,110.00 | 1,207,051.00 | 288,257.00 | | 9,786,283.00 | 9,786,283.00 |
| Interfund Transfers In | | 8910-8929 | | | 115,000.00 | | | 115,000.00 | 115,000.00 |
| All Other Financing Sources | | 8930-8979 | | | | | | 0.00 | 0.00 |
| TOTAL RECEIPTS | | 34,875,272.00 | 29,374,361.00 | 10,721,664.00 | 35,172,714.00 | 6,534,485.00 | 0.00 | 281,623,800.00 | 281,623,800.00 |
| C. DISBURSEMENTS | | | | | | | | | |
| Certificated Salaries | | 1000-1999 12,379,532.00 | 12,655,308.00 | 12,383,429.00 | 3,271,487.00 | 1,103,596.00 | | 132,256,341.00 | 132,256,341.00 |
| Classified Salaries | | 2000-2999 3,118,319.00 | 2,670,438.00 | 2,655,473.00 | 3,939,817.00 | 436,886.00 | | 33,669,717.00 | 33,669,717.00 |
| Employee Benefits | | 3000-3999 6,660,361.00 | 6,431,973.00 | 6,413,944.00 | 4,205,515.00 | 1,214,962.00 | | 76,211,734.00 | 76,211,734.00 |
| Books and Supplies | | 4000-4999 396,511.00 | 418,347.00 | 576,795.00 | 2,162,825.00 | 768,819.00 | | 7,941,797.00 | 7,941,797.00 |
| Services | | 5000-5999 2,257,923.00 | 2,493,612.00 | 2,872,699.00 | 8,065,919.00 | 3,574,470.00 | | 35,083,437.00 | 35,083,437.00 |
| Capital Outlay | | 6000-6599 71,533.00 | | 124,328.00 | 251,797.00 | 27,943.00 | | 665,527.00 | 665,527.00 |
| Other Outgo | | 7000-7499 5,709,987.00 | 318,637.00 | 2,005,217.00 | 1,537,667.00 | 48,380.00 | | 12,936,707.00 | 12,936,707.00 |
| Interfund Transfers Out | | 7600-7629 | | | 975,937.00 | | | 975,937.00 | 975,937.00 |
| All Other Financing Uses | | 7630-7699 | | | | | | 0.00 | 0.00 |
| TOTAL DISBURSEMENTS | | 30,594,166.00 | 24,988,315.00 | 27,031,885.00 | 24,410,964.00 | 7,175,056.00 | 0.00 | 299,741,197.00 | 299,741,197.00 |
| D. BALANCE SHEET ITEMS | | | | | | | | | |
| <u>Assets and Deferred Outflows</u> | | | | | | | | | |
| Cash Not In Treasury | | 9111-9199 | | | | | | 0.00 | |
| Accounts Receivable | | 9200-9299 165,850.35 | 111,614.62 | 91,084.45 | 1,103,549.71 | | | 8,486,103.91 | |
| Due From Other Funds | | 9310 3,542,046.12 | 553,970.68 | (417,959.39) | | | | 2,909,952.92 | |
| Stores | | 9320 4,248.00 | (21,346.00) | 10,143.00 | | | | 17,662.28 | |
| Prepaid Expenditures | | 9330 | | | | | | 0.00 | |
| Other Current Assets | | 9340 | | | | | | 0.00 | |
| Deferred Outflows of Resources | | 9490 | | | | 0.00 | | 0.00 | |
| SUBTOTAL | | 3,712,144.47 | 644,239.30 | (316,731.94) | 1,103,549.71 | 0.00 | 0.00 | 11,413,719.11 | |
| <u>Liabilities and Deferred Inflows</u> | | | | | | | | | |
| Accounts Payable | | 9500-9599 (1,177,261.00) | (1,911,631.00) | (755,838.00) | 2,300,000.00 | | | 5,259,626.00 | |
| Due To Other Funds | | 9610 | | | | | | (7,700,000.00) | |
| Current Loans | | 9640 | | | | | | 0.00 | |
| Unearned Revenues | | 9650 | | | | | | 7,248,535.65 | |
| Deferred Inflows of Resources | | 9690 | | | | | | 0.00 | |
| SUBTOTAL | | (1,177,261.00) | (1,911,631.00) | (755,838.00) | 2,300,000.00 | 0.00 | 0.00 | 4,808,161.65 | |
| <u>Nonoperating</u> | | | | | | | | | |
| Suspense Clearing | | 9910 | | | | | | 0.00 | |
| TOTAL BALANCE SHEET ITEMS | | 4,889,405.47 | 2,555,870.30 | 439,106.06 | (1,196,450.29) | 0.00 | 0.00 | 6,605,557.46 | |
| E. NET INCREASE/DECREASE (B - C + D) | | 9,170,511.47 | 6,941,916.30 | (15,871,114.94) | 9,565,299.71 | (640,571.00) | 0.00 | (11,511,839.54) | (18,117,397.00) |
| F. ENDING CASH (A + E) | | 27,545,221.39 | 34,487,137.69 | 18,616,022.75 | 28,181,322.46 | | | | |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS | | | | | | | | 27,540,751.46 | |

Current Expense Formula/Minimum Classroom Compensation

| PART I - CURRENT EXPENSE FORMULA | Total Expense for Year (1) | EDP No. | Reductions (See Note 1) (2) | EDP No. | Current Expense of Education (Col 1 - Col 2) (3) | EDP No. | Reductions (Extracted) (See Note 2) (4a) | Reductions (Overrides)* (See Note 2) (4b) | EDP No. | Current Expense-Part II (Col 3 - Col 4) (5) | EDP No. |
|--|----------------------------|---------|-----------------------------|---------|--|---------|--|---|---------|---|---------|
| 1000 - Certificated Salaries | 127,879,360.00 | 301 | 0.00 | 303 | 127,879,360.00 | 305 | 2,956,888.00 | | 307 | 124,922,472.00 | 309 |
| 2000 - Classified Salaries | 32,263,183.00 | 311 | 42,002.00 | 313 | 32,221,181.00 | 315 | 1,834,344.00 | | 317 | 30,386,837.00 | 319 |
| 3000 - Employee Benefits | 80,098,909.00 | 321 | 2,477.00 | 323 | 80,096,432.00 | 325 | 2,508,952.00 | | 327 | 77,587,480.00 | 329 |
| 4000 - Books, Supplies Equip Replace. (6500) | 7,717,534.00 | 331 | 50,227.00 | 333 | 7,667,307.00 | 335 | 1,475,518.00 | | 337 | 6,191,789.00 | 339 |
| 5000 - Services... & 7300 - Indirect Costs | 32,331,617.00 | 341 | 14,210.00 | 343 | 32,317,407.00 | 345 | 10,988,554.00 | | 347 | 21,328,853.00 | 349 |
| TOTAL | | | | | 280,181,687.00 | 365 | | | TOTAL | 260,417,431.00 | 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 | 375 |
| 2. Salaries of Instructional Aides Per EC 41011 | 2100 | 380 |
| 3. STRS | 3101 & 3102 | 382 |
| 4. PERS | 3201 & 3202 | 383 |
| 5. OASDI - Regular, Medicare and Alternative | 3301 & 3302 | 384 |
| 6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans) | 3401 & 3402 | 385 |
| 7. Unemployment Insurance | 3501 & 3502 | 390 |
| 8. Workers' Compensation Insurance | 3601 & 3602 | 392 |
| 9. OPEB, Active Employees (EC 41372) | 3751 & 3752 | 0.00 |
| 10. Other Benefits (EC 22310) | 3901 & 3902 | 0.00 |
| 11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10) | | 150,965,476.00 |
| 12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2 | | 0.00 |
| 13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted) | | 24,817.00 |
| b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)* | | 396 |
| 14. TOTAL SALARIES AND BENEFITS | | 150,940,659.00 |
| 15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372 | | 57.96% |
| 16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') | | |

| PART III: DEFICIENCY AMOUNT | |
|---|----------------|
| A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374. | |
| 1. Minimum percentage required (60% elementary, 55% unified, 50% high) | 50.00% |
| 2. Percentage spent by this district (Part II, Line 15) | 57.96% |
| 3. Percentage below the minimum (Part III, Line 1 minus Line 2) | 0.00% |
| 4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369) | 260,417,431.00 |
| 5. Deficiency Amount (Part III, Line 3 times Line 4) | 0.00 |

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

Current Expense Formula/Minimum Classroom Compensation

| PART I - CURRENT EXPENSE FORMULA | Total Expense for Year (1) | EDP No. | Reductions (See Note 1) (2) | EDP No. | Current Expense of Education (Col 1 - Col 2) (3) | EDP No. | Reductions (Extracted) (See Note 2) (4a) | Reductions (Overrides)* (See Note 2) (4b) | EDP No. | Current Expense-Part II (Col 3 - Col 4) (5) | EDP No. |
|--|----------------------------|---------|-----------------------------|---------|--|---------|--|---|---------|---|---------|
| 1000 - Certificated Salaries | 132,256,341.00 | 301 | 0.00 | 303 | 132,256,341.00 | 305 | 2,348,253.00 | | 307 | 129,908,088.00 | 309 |
| 2000 - Classified Salaries | 33,669,717.00 | 311 | 26,565.00 | 313 | 33,643,152.00 | 315 | 1,910,296.00 | | 317 | 31,732,856.00 | 319 |
| 3000 - Employee Benefits | 76,211,734.00 | 321 | 1,103.00 | 323 | 76,210,631.00 | 325 | 2,448,645.00 | | 327 | 73,761,986.00 | 329 |
| 4000 - Books, Supplies Equip Replace. (6500) | 7,941,797.00 | 331 | 28,946.00 | 333 | 7,912,851.00 | 335 | 1,373,204.00 | | 337 | 6,539,647.00 | 339 |
| 5000 - Services. . . & 7300 - Indirect Costs | 34,398,800.00 | 341 | 6,977.00 | 343 | 34,391,823.00 | 345 | 10,631,053.00 | | 347 | 23,760,770.00 | 349 |
| TOTAL | | | | | 284,414,798.00 | 365 | | | TOTAL | 265,703,347.00 | 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 | 375 |
| 2. Salaries of Instructional Aides Per EC 41011. | 2100 | 380 |
| 3. STRS. | 3101 & 3102 | 382 |
| 4. PERS. | 3201 & 3202 | 383 |
| 5. OASDI - Regular, Medicare and Alternative. | 3301 & 3302 | 384 |
| 6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). | 3401 & 3402 | 385 |
| 7. Unemployment Insurance. | 3501 & 3502 | 390 |
| 8. Workers' Compensation Insurance. | 3601 & 3602 | 392 |
| 9. OPEB, Active Employees (EC 41372). | 3751 & 3752 | 0.00 |
| 10. Other Benefits (EC 22310). | 3901 & 3902 | 0.00 |
| 11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). | | 152,515,180.00 |
| 12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. | | 0.00 |
| 13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). | | 3,138.00 |
| b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. | | 396 |
| 14. TOTAL SALARIES AND BENEFITS. | | 152,512,042.00 |
| 15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. | | 57.40% |
| 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) | 50.00% |
| 2. Percentage spent by this district (Part II, Line 15) | 57.40% |
| 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). | 265,703,347.00 |
| 5. Deficiency Amount (Part III, Line 3 times Line 4) | 0.00 |

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

| Section I - Expenditures | Funds 01, 09, and 62 | | | 2018-19 Expenditures |
|--|---|---------------------------------------|---|----------------------|
| | Goals | Functions | Objects | |
| A. Total state, federal, and local expenditures (all resources) | All | All | 1000-7999 | 296,950,327.00 |
| B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385) | All | All | 1000-7999 | 12,251,935.00 |
| C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B) | | | | |
| 1. Community Services | All | 5000-5999 | 1000-7999 | 108,916.00 |
| 2. Capital Outlay | All except 7100-7199 | All except 5000-5999 | 6000-6999 | 568,186.00 |
| 3. Debt Service | All | 9100 | 5400-5450, 5800, 7430- 7439 | 2,187,272.00 |
| 4. Other Transfers Out | All | 9200 | 7200-7299 | 3,843,999.00 |
| 5. Interfund Transfers Out | All | 9300 | 7600-7629 | 2,830,679.00 |
| 6. All Other Financing Uses | All | 9100 | 7699 | 0.00 |
| | | 9200 | 7651 | |
| 7. Nonagency | 7100-7199 | All except 5000-5999, 9000-9999 | 1000-7999 | 0.00 |
| 8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received) | All | All | 8710 | 0.00 |
| 9. Supplemental expenditures made as a result of a Presidentially declared disaster | Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2. | | | |
| 10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9) | | | | 9,539,052.00 |
| D. Plus additional MOE expenditures: | | | | |
| 1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero) | All | All | 1000-7143, 7300-7439 minus 8000-8699 | 1,125,203.00 |
| 2. Expenditures to cover deficits for student body activities | Manually entered. Must not include expenditures in lines A or D1. | | | |
| E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2) | | | | 276,284,543.00 |

| Section II - Expenditures Per ADA | | 2018-19 Annual ADA/ Exps. Per ADA |
|--|----------------|--|
| A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9) | | 21,586.62 |
| B. Expenditures per ADA (Line I.E divided by Line II.A) | | 12,798.88 |
| Section III - MOE Calculation (For data collection only. Final determination will be done by CDE) | | |
| | Total | Per ADA |
| A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.) | 258,542,682.78 | 11,629.28 |
| 1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV) | 0.00 | 0.00 |
| 2. Total adjusted base expenditure amounts (Line A plus Line A.1) | 258,542,682.78 | 11,629.28 |
| B. Required effort (Line A.2 times 90%) | 232,688,414.50 | 10,466.35 |
| C. Current year expenditures (Line I.E and Line II.B) | 276,284,543.00 | 12,798.88 |
| D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero) | 0.00 | 0.00 |
| E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.) | MOE Met | |
| F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2020-21 may be reduced by the lower of the two percentages) | 0.00% | 0.00% |

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

Part I - General Administrative Share of Plant Services Costs

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 11,405,641.00
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 228,835,811.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.98%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

| | |
|---|---------------|
| 1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9) | 10,953,366.00 |
| 2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10) | 3,868,988.00 |
| 3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999) | 0.00 |
| 4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999) | 0.00 |
| 5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C) | 1,170,710.00 |
| 6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C) | 0.00 |
| 7. Adjustment for Employment Separation Costs | |
| a. Plus: Normal Separation Costs (Part II, Line A) | 0.00 |
| b. Less: Abnormal or Mass Separation Costs (Part II, Line B) | 0.00 |
| 8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b) | 15,993,064.00 |
| 9. Carry-Forward Adjustment (Part IV, Line F) | 2,097,722.08 |
| 10. Total Adjusted Indirect Costs (Line A8 plus Line A9) | 18,090,786.08 |

B. Base Costs

| | |
|---|----------------|
| 1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) | 158,857,916.00 |
| 2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100) | 32,336,125.00 |
| 3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100) | 32,943,093.00 |
| 4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100) | 4,981,654.00 |
| 5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100) | 108,916.00 |
| 6. Enterprise (Function 6000, objects 1000-5999 except 5100) | 0.00 |
| 7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4) | 1,819,655.00 |
| 8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3) | 0.00 |
| 9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999) | 127,069.00 |
| 10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999) | 154.00 |
| 11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5) | 22,337,523.00 |
| 12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6) | 0.00 |
| 13. Adjustment for Employment Separation Costs | |
| a. Less: Normal Separation Costs (Part II, Line A) | 0.00 |
| b. Plus: Abnormal or Mass Separation Costs (Part II, Line B) | 0.00 |
| 14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) | 7,771,121.00 |
| 15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) | 2,596,452.00 |
| 16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) | 6,345,905.00 |
| 17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) | 0.00 |
| 18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a) | 270,225,583.00 |

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

| | |
|---|-------|
| (For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B18) | 5.92% |
|---|-------|

D. Preliminary Proposed Indirect Cost Rate

| | |
|---|-------|
| (For final approved fixed-with-carry-forward rate for use in 2020-21 see www.cde.ca.gov/fg/ac/ic) (Line A10 divided by Line B18) | 6.69% |
|---|-------|

Part IV - Carry-forward Adjustment

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

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

| | |
|--|-----------------------|
| A. Indirect costs incurred in the current year (Part III, Line A8) | <u>15,993,064.00</u> |
| B. Carry-forward adjustment from prior year(s) | |
| 1. Carry-forward adjustment from the second prior year | <u>(2,113,506.50)</u> |
| 2. Carry-forward adjustment amount deferred from prior year(s), if any | <u>0.00</u> |
| C. Carry-forward adjustment for under- or over-recovery in the current year | |
| 1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.36%) times Part III, Line B18); zero if negative | <u>2,097,722.08</u> |
| 2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.36%) times Part III, Line B18) or (the highest rate used to recover costs from any program (4.36%) times Part III, Line B18); zero if positive | <u>0.00</u> |
| D. Preliminary carry-forward adjustment (Line C1 or C2) | <u>2,097,722.08</u> |
| E. Optional allocation of negative carry-forward adjustment over more than one year | |
| Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate. | |
| Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation: | <u>not applicable</u> |
| Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years: | <u>not applicable</u> |
| Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years: | <u>not applicable</u> |
| LEA request for Option 1, Option 2, or Option 3 | <u>1</u> |
| F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected) | <u>2,097,722.08</u> |

Approved indirect cost rate: 4.36%
Highest rate used in any program: 4.36%

| Fund | Resource | Eligible Expenditures (Objects 1000-5999 except Object 5100) | Indirect Costs Charged (Objects 7310 and 7350) | Rate Used |
|-------------|-----------------|---|---|----------------------|
| 01 | 3010 | 3,529,290.00 | 153,717.00 | 4.36% |
| 01 | 3060 | 228,879.00 | 9,979.00 | 4.36% |
| 01 | 3310 | 3,338,173.00 | 145,544.00 | 4.36% |
| 01 | 3311 | 4,935.00 | 215.00 | 4.36% |
| 01 | 3312 | 455,246.00 | 19,849.00 | 4.36% |
| 01 | 3327 | 21,403.00 | 933.00 | 4.36% |
| 01 | 3410 | 378,449.00 | 16,500.00 | 4.36% |
| 01 | 3550 | 439,783.00 | 19,175.00 | 4.36% |
| 01 | 4035 | 577,878.00 | 25,195.00 | 4.36% |
| 01 | 4127 | 44,967.00 | 1,961.00 | 4.36% |
| 01 | 4201 | 107,921.00 | 4,705.00 | 4.36% |
| 01 | 5640 | 216,785.00 | 9,452.00 | 4.36% |
| 01 | 5810 | 794,624.00 | 9,251.00 | 1.16% |
| 01 | 6378 | 40,346.00 | 1,759.00 | 4.36% |
| 01 | 6382 | 926,398.00 | 39,868.00 | 4.30% |
| 01 | 6385 | 150,919.00 | 6,581.00 | 4.36% |
| 01 | 6387 | 1,614,558.00 | 70,394.00 | 4.36% |
| 01 | 6500 | 30,887,744.00 | 1,346,706.00 | 4.36% |
| 01 | 6512 | 477,498.00 | 20,819.00 | 4.36% |
| 01 | 6520 | 476,030.00 | 20,755.00 | 4.36% |
| 01 | 7220 | 313,885.00 | 13,685.00 | 4.36% |
| 01 | 7338 | 1,104,017.00 | 48,135.00 | 4.36% |
| 01 | 7510 | 15,487.00 | 676.00 | 4.36% |
| 01 | 8150 | 7,567,501.00 | 325,513.00 | 4.30% |
| 01 | 9010 | 3,074,837.00 | 48,011.00 | 1.56% |
| 11 | 6391 | 6,429,195.00 | 280,313.00 | 4.36% |
| 61 | 5310 | 6,075,080.00 | 264,873.00 | 4.36% |
| 61 | 5320 | 270,825.00 | 11,800.00 | 4.36% |

July 1 Budget
2018-19 Estimated Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

| Description | Object Codes | Lottery: Unrestricted (Resource 1100) | Transferred to Other Resources for Expenditure | Lottery: Instructional Materials (Resource 6300)* | Totals |
|--|---------------------------------------|---|--|--|--------------|
| A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR | | | | | |
| 1. Adjusted Beginning Fund Balance | 9791-9795 | 0.00 | | 533,966.27 | 533,966.27 |
| 2. State Lottery Revenue | 8560 | 3,423,453.00 | | 1,298,669.00 | 4,722,122.00 |
| 3. Other Local Revenue | 8600-8799 | 0.00 | | 0.00 | 0.00 |
| 4. Transfers from Funds of Lapsed/Reorganized Districts | 8965 | 0.00 | | 0.00 | 0.00 |
| 5. Contributions from Unrestricted Resources (Total must be zero) | 8980 | 0.00 | | | 0.00 |
| 6. Total Available (Sum Lines A1 through A5) | | 3,423,453.00 | 0.00 | 1,832,635.27 | 5,256,088.27 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | |
| 1. Certificated Salaries | 1000-1999 | 2,351,038.00 | | | 2,351,038.00 |
| 2. Classified Salaries | 2000-2999 | 0.00 | | | 0.00 |
| 3. Employee Benefits | 3000-3999 | 1,072,415.00 | | | 1,072,415.00 |
| 4. Books and Supplies | 4000-4999 | 0.00 | | 1,057,652.00 | 1,057,652.00 |
| 5. a. Services and Other Operating Expenditures (Resource 1100) | 5000-5999 | 0.00 | | | 0.00 |
| b. Services and Other Operating Expenditures (Resource 6300) | 5000-5999, except 5100, 5710, 5800 | | | | |
| c. Duplicating Costs for Instructional Materials (Resource 6300) | 5100, 5710, 5800 | | | | |
| 6. Capital Outlay | 6000-6999 | 0.00 | | | 0.00 |
| 7. Tuition | 7100-7199 | 0.00 | | | 0.00 |
| 8. Interagency Transfers Out | | | | | |
| a. To Other Districts, County Offices, and Charter Schools | 7211,7212,7221, 7222,7281,7282 | 0.00 | | | 0.00 |
| b. To JPAs and All Others | 7213,7223, 7283,7299 | 0.00 | | | 0.00 |
| 9. Transfers of Indirect Costs | 7300-7399 | | | | |
| 10. Debt Service | 7400-7499 | 0.00 | | | 0.00 |
| 11. All Other Financing Uses | 7630-7699 | 0.00 | | | 0.00 |
| 12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11) | | 3,423,453.00 | 0.00 | 1,057,652.00 | 4,481,105.00 |
| C. ENDING BALANCE (Must equal Line A6 minus Line B12) | | | | | |
| | 979Z | 0.00 | 0.00 | 774,983.27 | 774,983.27 |
| D. COMMENTS: | | | | | |

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

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

| 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 | 239,118,356.00 | 0.93% | 241,339,566.00 | 2.32% | 246,949,148.00 |
| 2. Federal Revenues | 8100-8299 | 0.00 | 0.00% | | 0.00% | |
| 3. Other State Revenues | 8300-8599 | 4,655,029.00 | -0.72% | 4,621,606.00 | -1.83% | 4,537,252.00 |
| 4. Other Local Revenues | 8600-8799 | 4,007,984.00 | 2.75% | 4,118,199.00 | 2.22% | 4,209,617.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 115,000.00 | 141.25% | 277,437.00 | -100.00% | 0.00 |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | | 0.00% | |
| c. Contributions | 8980-8999 | (54,352,900.00) | 4.27% | (56,674,350.00) | 3.40% | (58,598,567.00) |
| 6. Total (Sum lines A1 thru A5c) | | 193,543,469.00 | 0.07% | 193,682,458.00 | 1.76% | 197,097,450.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 111,463,989.00 | | 99,122,523.00 |
| b. Step & Column Adjustment | | | | 1,671,960.00 | | 1,486,838.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | (14,013,426.00) | | (1,395,000.00) |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 111,463,989.00 | -11.07% | 99,122,523.00 | 0.09% | 99,214,361.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 22,433,074.00 | | 19,519,215.00 |
| b. Step & Column Adjustment | | | | 448,021.00 | | 390,384.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | (3,361,880.00) | | |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 22,433,074.00 | -12.99% | 19,519,215.00 | 2.00% | 19,909,599.00 |
| 3. Employee Benefits | 3000-3999 | 49,153,638.00 | 2.87% | 50,565,543.00 | 2.53% | 51,843,648.00 |
| 4. Books and Supplies | 4000-4999 | 2,154,935.00 | 0.00% | 2,154,935.00 | -9.28% | 1,954,935.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 22,361,349.00 | -0.59% | 22,230,115.00 | 3.90% | 23,096,391.00 |
| 6. Capital Outlay | 6000-6999 | 10,850.00 | 0.00% | 10,850.00 | 0.00% | 10,850.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 5,956,014.00 | 2.40% | 6,098,724.00 | 2.31% | 6,239,581.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (3,427,466.00) | -8.26% | (3,144,341.00) | 0.00% | (3,144,341.00) |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 975,937.00 | 0.00% | 975,937.00 | 9.95% | 1,073,015.00 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | | 0.00% | |
| 10. Other Adjustments (Explain in Section F below) | | | | | | |
| 11. Total (Sum lines B1 thru B10) | | 211,082,320.00 | -6.42% | 197,533,501.00 | 1.35% | 200,198,039.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| (Line A6 minus line B11) | | | | | | |
| | | (17,538,851.00) | | (3,851,043.00) | | (3,100,589.00) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01, line F1e) | | 25,188,620.40 | | 7,649,769.40 | | 3,798,726.40 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 7,649,769.40 | | 3,798,726.40 | | 698,137.40 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 192,437.00 | | 192,437.00 | | 192,437.00 |
| b. Restricted | 9740 | | | | | |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | | | |
| 2. Other Commitments | 9760 | 0.00 | | | | |
| d. Assigned | 9780 | 0.00 | | | | |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 0.00 | | | | |
| 2. Unassigned/Unappropriated | 9790 | 7,457,332.40 | | 3,606,289.40 | | 505,700.40 |
| f. Total Components of Ending Fund Balance | | 7,649,769.40 | | 3,798,726.40 | | 698,137.40 |
| (Line D3f must agree with line D2) | | | | | | |

| Description | Object Codes | 2019-20 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2020-21 Projection (C) | % Change (Cols. E-C/C) (D) | 2021-22 Projection (E) |
|--|--------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| E. AVAILABLE RESERVES | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 0.00 | | 0.00 | | 0.00 |
| c. Unassigned/Unappropriated | 9790 | 7,457,332.40 | | 3,606,289.40 | | 505,700.40 |
| (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 | 8,992,235.18 | | 8,714,799.00 | | 8,811,962.00 |
| c. Unassigned/Unappropriated | 9790 | | | | | |
| 3. Total Available Reserves (Sum lines E1a thru E2c) | | 16,449,567.58 | | 12,321,088.40 | | 9,317,662.40 |
| F. ASSUMPTIONS | | | | | | |
| Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide. | | | | | | |

| Description | Object Codes | 2019-20 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2020-21 Projection (C) | % Change (Cols. E-C/C) (D) | 2021-22 Projection (E) |
|---|-----------------|---------------------------------------|-------------------------------------|------------------------------|-------------------------------------|------------------------------|
| 20/21 Reduce 4.0 certificated FTE due to projected declining enrollment. Reduce 171 Certificated FTE and 73 Classified FTE. 3% Salary Increase. | | | | | | |
| 21/22 Reduce 25.6 Certificated FTE due to projected declining enrollment. | | | | | | |

| Description | Object Codes | 2019-20 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2020-21 Projection (C) | % Change (Cols. E-C/C) (D) | 2021-22 Projection (E) |
|---|----------------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 0.00 | 0.00% | | 0.00% | |
| 2. Federal Revenues | 8100-8299 | 11,787,631.00 | 1.29% | 11,939,500.00 | 0.94% | 12,051,662.00 |
| 3. Other State Revenues | 8300-8599 | 16,161,501.00 | 5.82% | 17,102,354.00 | -0.23% | 17,062,272.00 |
| 4. Other Local Revenues | 8600-8799 | 5,778,299.00 | 0.00% | 5,778,299.00 | 0.00% | 5,778,299.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 0.00 | 0.00% | | 0.00% | |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | | 0.00% | |
| c. Contributions | 8980-8999 | 54,352,900.00 | 4.27% | 56,674,350.00 | 3.40% | 58,598,567.00 |
| 6. Total (Sum lines A1 thru A5c) | | 88,080,331.00 | 3.88% | 91,494,503.00 | 2.18% | 93,490,800.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 20,792,352.00 | | 21,639,635.00 |
| b. Step & Column Adjustment | | | | 311,885.00 | | 324,595.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | 535,398.00 | | |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 20,792,352.00 | 4.07% | 21,639,635.00 | 1.50% | 21,964,230.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 11,236,643.00 | | 11,805,219.00 |
| b. Step & Column Adjustment | | | | 224,734.00 | | 236,104.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | 343,842.00 | | |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 11,236,643.00 | 5.06% | 11,805,219.00 | 2.00% | 12,041,323.00 |
| 3. Employee Benefits | 3000-3999 | 27,058,096.00 | 9.03% | 29,501,320.00 | 2.55% | 30,253,772.00 |
| 4. Books and Supplies | 4000-4999 | 5,786,862.00 | -4.51% | 5,525,853.00 | -9.95% | 4,975,853.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 12,722,088.00 | -2.98% | 12,343,187.00 | -4.13% | 11,832,831.00 |
| 6. Capital Outlay | 6000-6999 | 654,677.00 | 0.00% | 654,677.00 | -22.91% | 504,677.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 7,665,330.00 | 10.38% | 8,460,836.00 | 6.42% | 9,004,190.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | 2,742,829.00 | 10.44% | 3,029,060.00 | -2.37% | 2,957,134.00 |
| 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% | |
| 10. Other Adjustments (Explain in Section F below) | | | | | | |
| 11. Total (Sum lines B1 thru B10) | | 88,658,877.00 | 4.85% | 92,959,787.00 | 0.62% | 93,534,010.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| (Line A6 minus line B11) | | | | | | |
| | | (578,546.00) | | (1,465,284.00) | | (43,210.00) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01, line F1e) | | 2,757,057.17 | | 2,178,511.17 | | 713,227.17 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 2,178,511.17 | | 713,227.17 | | 670,017.17 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 0.00 | | | | |
| b. Restricted | 9740 | 2,178,511.66 | | 713,227.17 | | 670,017.17 |
| 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 | (0.49) | | 0.00 | | 0.00 |
| f. Total Components of Ending Fund Balance | | | | | | |
| (Line D3f must agree with line D2) | | 2,178,511.17 | | 713,227.17 | | 670,017.17 |

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

| 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 | 239,118,356.00 | 0.93% | 241,339,566.00 | 2.32% | 246,949,148.00 |
| 2. Federal Revenues | 8100-8299 | 11,787,631.00 | 1.29% | 11,939,500.00 | 0.94% | 12,051,662.00 |
| 3. Other State Revenues | 8300-8599 | 20,816,530.00 | 4.36% | 21,723,960.00 | -0.57% | 21,599,524.00 |
| 4. Other Local Revenues | 8600-8799 | 9,786,283.00 | 1.13% | 9,896,498.00 | 0.92% | 9,987,916.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 115,000.00 | 141.25% | 277,437.00 | -100.00% | 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) | | 281,623,800.00 | 1.26% | 285,176,961.00 | 1.90% | 290,588,250.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 132,256,341.00 | | 120,762,158.00 |
| b. Step & Column Adjustment | | | | 1,983,845.00 | | 1,811,433.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | (13,478,028.00) | | (1,395,000.00) |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 132,256,341.00 | -8.69% | 120,762,158.00 | 0.34% | 121,178,591.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 33,669,717.00 | | 31,324,434.00 |
| b. Step & Column Adjustment | | | | 672,755.00 | | 626,488.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | (3,018,038.00) | | 0.00 |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 33,669,717.00 | -6.97% | 31,324,434.00 | 2.00% | 31,950,922.00 |
| 3. Employee Benefits | 3000-3999 | 76,211,734.00 | 5.06% | 80,066,863.00 | 2.54% | 82,097,420.00 |
| 4. Books and Supplies | 4000-4999 | 7,941,797.00 | -3.29% | 7,680,788.00 | -9.76% | 6,930,788.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 35,083,437.00 | -1.45% | 34,573,302.00 | 1.03% | 34,929,222.00 |
| 6. Capital Outlay | 6000-6999 | 665,527.00 | 0.00% | 665,527.00 | -22.54% | 515,527.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 13,621,344.00 | 6.89% | 14,559,560.00 | 4.70% | 15,243,771.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (684,637.00) | -83.16% | (115,281.00) | 62.39% | (187,207.00) |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 975,937.00 | 0.00% | 975,937.00 | 9.95% | 1,073,015.00 |
| 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) | | 299,741,197.00 | -3.09% | 290,493,288.00 | 1.11% | 293,732,049.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | | | | | |
| | | (18,117,397.00) | | (5,316,327.00) | | (3,143,799.00) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01, line F1e) | | 27,945,677.57 | | 9,828,280.57 | | 4,511,953.57 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 9,828,280.57 | | 4,511,953.57 | | 1,368,154.57 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 192,437.00 | | 192,437.00 | | 192,437.00 |
| b. Restricted | 9740 | 2,178,511.66 | | 713,227.17 | | 670,017.17 |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| 2. Other Commitments | 9760 | 0.00 | | 0.00 | | 0.00 |
| d. Assigned | 9780 | 0.00 | | 0.00 | | 0.00 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 0.00 | | 0.00 | | 0.00 |
| 2. Unassigned/Unappropriated | 9790 | 7,457,331.91 | | 3,606,289.40 | | 505,700.40 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 9,828,280.57 | | 4,511,953.57 | | 1,368,154.57 |

| 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 | 0.00 | | 0.00 | | 0.00 |
| c. Unassigned/Unappropriated | 9790 | 7,457,332.40 | | 3,606,289.40 | | 505,700.40 |
| d. Negative Restricted Ending Balances (Negative resources 2000-9999) | 979Z | (0.49) | | 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 | 8,992,235.18 | | 8,714,799.00 | | 8,811,962.00 |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| 3. Total Available Reserves - by Amount (Sum lines E1a thru E2c) | | 16,449,567.09 | | 12,321,088.40 | | 9,317,662.40 |
| 4. Total Available Reserves - by Percent (Line E3 divided by Line F3c) | | 5.49% | | 4.24% | | 3.17% |
| F. RECOMMENDED RESERVES | | | | | | |
| 1. Special Education Pass-through Exclusions | | | | | | |
| For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA): | | | | | | |
| a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? | No | | | | | |
| b. If you are the SELPA AU and are excluding special education pass-through funds: | | | | | | |
| 1. Enter the name(s) of the SELPA(s): | | | | | | |
| 2. Special education pass-through funds | | | | | | |
| (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) | | | | | | |
| | | 0.00 | | 0.00 | | 0.00 |
| 2. District ADA | | | | | | |
| Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections) | | | | | | |
| | | 21,041.61 | | 20,923.75 | | 20,195.77 |
| 3. Calculating the Reserves | | | | | | |
| a. Expenditures and Other Financing Uses (Line B11) | | 299,741,197.00 | | 290,493,288.00 | | 293,732,049.00 |
| 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) | | 299,741,197.00 | | 290,493,288.00 | | 293,732,049.00 |
| d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details) | | 3% | | 3% | | 3% |
| e. Reserve Standard - By Percent (Line F3c times F3d) | | 8,992,235.91 | | 8,714,798.64 | | 8,811,961.47 |
| f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details) | | 0.00 | | 0.00 | | 0.00 |
| g. Reserve Standard (Greater of Line F3e or F3f) | | 8,992,235.91 | | 8,714,798.64 | | 8,811,961.47 |
| h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g) | | YES | | YES | | YES |

| 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 | (17,510.00) | 0.00 | (569,655.00) | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 2,830,679.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 09 CHARTER SCHOOLS SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 10 SPECIAL EDUCATION PASS-THROUGH FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 11 ADULT EDUCATION FUND | | | | | | | | |
| Expenditure Detail | 0.00 | (33,824.00) | 292,982.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 12 CHILD DEVELOPMENT FUND | | | | | | | | |
| Expenditure Detail | 24,531.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 1,251,552.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 13 CAFETERIA SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 14 DEFERRED MAINTENANCE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 15 PUPIL TRANSPORTATION EQUIPMENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 353,924.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 18 SCHOOL BUS EMISSIONS REDUCTION FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 19 FOUNDATION SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 21 BUILDING FUND | | | | | | | | |
| Expenditure Detail | 1,000.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 25 CAPITAL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 63,000.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 35 COUNTY SCHOOL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 51 BOND INTEREST AND REDEMPTION FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 53 TAX OVERRIDE FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 56 DEBT SERVICE FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 57 FOUNDATION PERMANENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 61 CAFETERIA ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | (37,197.00) | 276,673.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 1,125,203.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |

July 1 Budget
2018-19 Estimated Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

| Description | Direct Costs - Interfund | | Indirect Costs - Interfund | | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|--|--------------------------|-----------------------|----------------------------|-----------------------|--|---|---------------------------------|-------------------------------|
| | Transfers In 5750 | Transfers Out 5750 | Transfers In 7350 | Transfers Out 7350 | | | | |
| 62 CHARTER SCHOOLS ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 63 OTHER ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 66 WAREHOUSE REVOLVING FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 67 SELF-INSURANCE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 100,000.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 71 RETIREE BENEFIT FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 73 FOUNDATION PRIVATE-PURPOSE TRUST FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 76 WARRANT/PASS-THROUGH FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 95 STUDENT BODY FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| TOTALS | 88,531.00 | (88,531.00) | 569,655.00 | (569,655.00) | 2,830,679.00 | 2,830,679.00 | 0.00 | 0.00 |

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 | (961.00) | 0.00 | (684,637.00) | | | | |
| Other Sources/Uses Detail | | | | | 115,000.00 | 975,937.00 | | |
| 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 | 0.00 | (34,843.00) | 354,072.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 12 CHILD DEVELOPMENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 13 CAFETERIA SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 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 | 115,000.00 | | |
| 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 | 10,000.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 25 CAPITAL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 63,000.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 35 COUNTY SCHOOL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 51 BOND INTEREST AND REDEMPTION FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 53 TAX OVERRIDE FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 56 DEBT SERVICE FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 57 FOUNDATION PERMANENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 61 CAFETERIA ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | (37,196.00) | 330,565.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 875,937.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |

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

| Description | Direct Costs - Interfund | | Indirect Costs - Interfund | | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|--|--------------------------|-----------------------|----------------------------|-----------------------|--|---|---------------------------------|-------------------------------|
| | Transfers In 5750 | Transfers Out 5750 | Transfers In 7350 | Transfers Out 7350 | | | | |
| 62 CHARTER SCHOOLS ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 63 OTHER ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 66 WAREHOUSE REVOLVING FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 67 SELF-INSURANCE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 100,000.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 71 RETIREE BENEFIT FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | | | |
| Fund Reconciliation | | | | | | | | |
| 73 FOUNDATION PRIVATE-PURPOSE TRUST FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | | | |
| Fund Reconciliation | | | | | | | | |
| 76 WARRANT/PASS-THROUGH FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | | |
| 95 STUDENT BODY FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | | |
| TOTALS | 73,000.00 | (73,000.00) | 684,637.00 | (684,637.00) | 1,090,937.00 | 1,090,937.00 | | |

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 | 22,055 | 22,067 | | |
| Charter School | | | | |
| Total ADA | 22,055 | 22,067 | N/A | Met |
| Second Prior Year (2017-18) | | | | |
| District Regular | 22,037 | 22,086 | | |
| Charter School | | | | |
| Total ADA | 22,037 | 22,086 | N/A | Met |
| First Prior Year (2018-19) | | | | |
| District Regular | 22,052 | 22,078 | | |
| Charter School | | 0 | | |
| Total ADA | 22,052 | 22,078 | N/A | Met |
| Budget Year (2019-20) | | | | |
| District Regular | 21,438 | | | |
| Charter School | 0 | | | |
| Total ADA | 21,438 | | | |

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

| Fiscal Year | Budget | Enrollment CBEDS Actual | Enrollment Variance Level (If Budget is greater than Actual, else N/A) | Status |
|-----------------------------|---------------|----------------------------|--|------------|
| Third Prior Year (2016-17) | | | | |
| District Regular | 23,256 | 23,287 | | |
| Charter School | | | | |
| Total Enrollment | 23,256 | 23,287 | N/A | Met |
| Second Prior Year (2017-18) | | | | |
| District Regular | 23,181 | 23,336 | | |
| Charter School | | | | |
| Total Enrollment | 23,181 | 23,336 | N/A | Met |
| First Prior Year (2018-19) | | | | |
| District Regular | 22,735 | 22,606 | | |
| Charter School | | | | |
| Total Enrollment | 22,735 | 22,606 | 0.6% | Met |
| Budget Year (2019-20) | | | | |
| District Regular | 22,197 | | | |
| Charter School | | | | |
| Total Enrollment | 22,197 | | | |

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 | 22,055 | 23,287 | |
| Charter School | | 0 | |
| Total ADA/Enrollment | 22,055 | 23,287 | 94.7% |
| Second Prior Year (2017-18) | | | |
| District Regular | 22,081 | 23,336 | |
| Charter School | | | |
| Total ADA/Enrollment | 22,081 | 23,336 | 94.6% |
| First Prior Year (2018-19) | | | |
| District Regular | 21,434 | 22,606 | |
| Charter School | 0 | | |
| Total ADA/Enrollment | 21,434 | 22,606 | 94.8% |
| | | Historical Average Ratio: | 94.7% |
| | | District's ADA to Enrollment Standard (historical average ratio plus 0.5%): | 95.2% |

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 | 21,042 | 22,197 | | |
| Charter School | 0 | | | |
| Total ADA/Enrollment | 21,042 | 22,197 | 94.8% | Met |
| 1st Subsequent Year (2020-21) | | | | |
| District Regular | 20,924 | 22,075 | | |
| Charter School | | | | |
| Total ADA/Enrollment | 20,924 | 22,075 | 94.8% | Met |
| 2nd Subsequent Year (2021-22) | | | | |
| District Regular | 20,196 | 21,307 | | |
| Charter School | | | | |
| Total ADA/Enrollment | 20,196 | 21,307 | 94.8% | Met |

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

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

Projected LCFF Revenue

| | Prior Year (2018-19) | Budget Year (2019-20) | 1st Subsequent Year (2020-21) | 2nd Subsequent Year (2021-22) |
|---|-------------------------|--------------------------|----------------------------------|----------------------------------|
| Step 1 - Change in Population | | | | |
| a. ADA (Funded) (Form A, lines A6 and C4) | 22,338.11 | 21,694.42 | 21,301.70 | 21,183.84 |
| b. Prior Year ADA (Funded) | | 22,338.11 | 21,694.42 | 21,301.70 |
| c. Difference (Step 1a minus Step 1b) | | (643.69) | (392.72) | (117.86) |
| d. Percent Change Due to Population (Step 1c divided by Step 1b) | | -2.88% | -1.81% | -0.55% |
| Step 2 - Change in Funding Level | | | | |
| a. Prior Year LCFF Funding | | 238,525,801.00 | 239,118,356.00 | 241,339,566.00 |
| b1. COLA percentage | | 3.26% | 3.00% | 2.80% |
| b2. COLA amount (proxy for purposes of this criterion) | | 7,775,941.11 | 7,173,550.68 | 6,757,507.85 |
| c. Economic Recovery Target Funding (current year increment) | | | N/A | N/A |
| d. Total (Lines 2b2 plus Line 2c) | | 7,775,941.11 | 7,173,550.68 | 6,757,507.85 |
| e. Percent Change Due to Funding Level (Step 2d divided by Step 2a) | | 3.26% | 3.00% | 2.80% |
| Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2e) | | 0.38% | 1.19% | 2.25% |
| LCFF Revenue Standard (Step 3, plus/minus 1%): | | -.62% to 1.38% | .19% to 2.19% | 1.25% to 3.25% |

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) | 140,885,188.00 | 133,280,326.00 | 133,280,326.00 | 133,280,326.00 |
| 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) | 261,757,594.00 | 262,656,500.00 | 265,231,629.00 | 270,949,539.00 |
| District's Projected Change in LCFF Revenue: | | 0.34% | 0.98% | 2.16% |
| LCFF Revenue Standard: | | -0.62% to 1.38% | .19% to 2.19% | 1.25% to 3.25% |
| 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) | 174,800,899.34 | 196,255,391.27 | 89.1% |
| Second Prior Year (2017-18) | 173,029,605.38 | 196,100,534.25 | 88.2% |
| First Prior Year (2018-19) | 183,930,739.00 | 208,553,753.00 | 88.2% |
| Historical Average Ratio: | | | 88.5% |

| | Budget Year (2019-20) | 1st Subsequent Year (2020-21) | 2nd Subsequent Year (2021-22) |
|---|--------------------------|----------------------------------|----------------------------------|
| District's Reserve Standard Percentage (Criterion 10B, Line 4): | 3.0% | 3.0% | 3.0% |
| District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage): | 85.5% to 91.5% | 85.5% to 91.5% | 85.5% to 91.5% |

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

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

| Fiscal Year | Budget - Unrestricted (Resources 0000-1999) | | Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures | Status |
|-------------------------------|--|--|--|--------|
| | Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3) | Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10) | | |
| Budget Year (2019-20) | 183,050,701.00 | 210,106,383.00 | 87.1% | Met |
| 1st Subsequent Year (2020-21) | 169,207,281.00 | 196,557,564.00 | 86.1% | Met |
| 2nd Subsequent Year (2021-22) | 170,967,608.00 | 199,125,024.00 | 85.9% | 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): | 0.38% | 1.19% | 2.25% |
| 2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%): | -9.62% to 10.38% | -8.81% to 11.19% | -7.75% to 12.25% |
| 3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%): | -4.62% to 5.38% | -3.81% to 6.19% | -2.75% to 7.25% |

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) | 12,251,935.00 | | |
| Budget Year (2019-20) | 11,787,631.00 | -3.79% | No |
| 1st Subsequent Year (2020-21) | 11,939,500.00 | 1.29% | No |
| 2nd Subsequent Year (2021-22) | 12,051,662.00 | 0.94% | No |

Explanation:
(required if Yes)

| | | | |
|---|---------------|---------|-----|
| Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3) | | | |
| First Prior Year (2018-19) | 27,802,053.00 | | |
| Budget Year (2019-20) | 20,816,530.00 | -25.13% | Yes |
| 1st Subsequent Year (2020-21) | 21,723,960.00 | 4.36% | No |
| 2nd Subsequent Year (2021-22) | 21,599,524.00 | -0.57% | No |

Explanation:
(required if Yes)

2019/20 Eliminated one-time discretionary funds and Career Pathways Grant.
 2020/21 Increase projected STRS on Behalf

| | | | |
|---|---------------|---------|-----|
| Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4) | | | |
| First Prior Year (2018-19) | 11,146,898.00 | | |
| Budget Year (2019-20) | 9,786,283.00 | -12.21% | Yes |
| 1st Subsequent Year (2020-21) | 9,896,498.00 | 1.13% | No |
| 2nd Subsequent Year (2021-22) | 9,987,916.00 | 0.92% | No |

Explanation:
(required if Yes)

2019/20 Decrease in projection of Redevelopment Agency Funds.
 2020/21 Increase revenue from the use of facilities.

| | | | |
|--|--------------|--------|-----|
| Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4) | | | |
| First Prior Year (2018-19) | 7,717,534.00 | | |
| Budget Year (2019-20) | 7,941,797.00 | 2.91% | No |
| 1st Subsequent Year (2020-21) | 7,680,788.00 | -3.29% | No |
| 2nd Subsequent Year (2021-22) | 6,930,788.00 | -9.76% | Yes |

Explanation:
(required if Yes)

2019/20 Increased allocations for supplies to spend down Deferred revenues from 18/19.
 2020/21 Reduction in supplies allocation after depletion of Deferred Revenues in 2019/20.
 2021/22 Reduction of projected expenses according to the revenues received.

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

| | | | |
|-------------------------------|---------------|--------|-----|
| First Prior Year (2018-19) | 32,901,272.00 | | |
| Budget Year (2019-20) | 35,083,437.00 | 6.63% | Yes |
| 1st Subsequent Year (2020-21) | 34,573,302.00 | -1.45% | No |
| 2nd Subsequent Year (2021-22) | 34,929,222.00 | 1.03% | No |

Explanation:
(required if Yes)

2019/20 Increase in expenses for Special Ed Non-Public Schools and transportation costs. There were additional costs associated with a new ERP system, an increase in utilities and insurance.
2020/21 Reduce projection for contracted services according to projected revenues.

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) | 51,200,886.00 | | |
| Budget Year (2019-20) | 42,390,444.00 | -17.21% | Not Met |
| 1st Subsequent Year (2020-21) | 43,559,958.00 | 2.76% | Met |
| 2nd Subsequent Year (2021-22) | 43,639,102.00 | 0.18% | Met |
| Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B) | | | |
| First Prior Year (2018-19) | 40,618,806.00 | | |
| Budget Year (2019-20) | 43,025,234.00 | 5.92% | Met |
| 1st Subsequent Year (2020-21) | 42,254,090.00 | -1.79% | Met |
| 2nd Subsequent Year (2021-22) | 41,860,010.00 | -0.93% | 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)

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

2019/20 Eliminated one-time discretionary funds and Career Pathways Grant.
2020/21 Increase projected STRS on Behalf

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

2019/20 Decrease in projection of Redevelopment Agency Funds.
2020/21 Increase revenue from the use of facilities.

- 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? No
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223) 0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

| | | | | |
|--|----------------|---|---|--------|
| a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999) | 299,741,197.00 | | | |
| b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No) | 0.00 | 3% Required Minimum Contribution (Line 2c times 3%) | Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account | Status |
| c. Net Budgeted Expenditures and Other Financing Uses | 299,741,197.00 | 8,992,235.91 | 8,992,236.00 | 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) | 8,344,108.27 | 8,305,768.18 | 8,908,786.18 |
| c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790) | 34,730,593.14 | 30,407,887.79 | 24,996,183.40 |
| 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 | (0.49) |
| e. Available Reserves (Lines 1a through 1d) | 43,074,701.41 | 38,713,655.97 | 33,904,969.09 |
| 2. Expenditures and Other Financing Uses | | | |
| a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) | 273,045,198.36 | 276,858,957.82 | 296,950,327.00 |
| 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) | 273,045,198.36 | 276,858,957.82 | 296,950,327.00 |
| 3. District's Available Reserve Percentage (Line 1e divided by Line 2c) | 15.8% | 14.0% | 11.4% |
| District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3): | 5.3% | 4.7% | 3.8% |

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) | (5,701,088.28) | 197,741,786.46 | 2.9% | Met |
| Second Prior Year (2017-18) | (4,371,256.19) | 197,894,628.67 | 2.2% | Met |
| First Prior Year (2018-19) | (5,405,704.00) | 211,384,432.00 | 2.6% | Met |
| Budget Year (2019-20) (Information only) | (17,538,851.00) | 211,082,320.00 | | |

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

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) | 39,162,441.50 | 40,666,668.87 | N/A | Met |
| Second Prior Year (2017-18) | 33,911,080.87 | 34,965,580.59 | N/A | Met |
| First Prior Year (2018-19) | 26,800,796.00 | 30,594,324.40 | N/A | Met |
| Budget Year (2019-20) (Information only) | 25,188,620.40 | | | |

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.) | 21,042 | 20,924 | 20,196 |
| District's Reserve Standard Percentage Level: | 3% | 3% | 3% |

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

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

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

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

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

10B. Calculating the District's Reserve Standard

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

| | Budget Year (2019-20) | 1st Subsequent Year (2020-21) | 2nd Subsequent Year (2021-22) |
|---|--------------------------|----------------------------------|----------------------------------|
| 1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11) | 299,741,197.00 | 290,493,288.00 | 293,732,049.00 |
| 2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No) | 0.00 | 0.00 | 0.00 |
| 3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2) | 299,741,197.00 | 290,493,288.00 | 293,732,049.00 |
| 4. Reserve Standard Percentage Level | 3% | 3% | 3% |
| 5. Reserve Standard - by Percent (Line B3 times Line B4) | 8,992,235.91 | 8,714,798.64 | 8,811,961.47 |
| 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) | 8,992,235.91 | 8,714,798.64 | 8,811,961.47 |

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):

1. General Fund - Stabilization Arrangements
(Fund 01, Object 9750) (Form MYP, Line E1a)
2. General Fund - Reserve for Economic Uncertainties
(Fund 01, Object 9789) (Form MYP, Line E1b)
3. General Fund - Unassigned/Unappropriated Amount
(Fund 01, Object 9790) (Form MYP, Line E1c)
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)
5. Special Reserve Fund - Stabilization Arrangements
(Fund 17, Object 9750) (Form MYP, Line E2a)
6. Special Reserve Fund - Reserve for Economic Uncertainties
(Fund 17, Object 9789) (Form MYP, Line E2b)
7. Special Reserve Fund - Unassigned/Unappropriated Amount
(Fund 17, Object 9790) (Form MYP, Line E2c)
8. District's Budgeted Reserve Amount
(Lines C1 thru C7)
9. District's Budgeted Reserve Percentage (Information only)
(Line 8 divided by Section 10B, Line 3)

| | Budget Year (2019-20) | 1st Subsequent Year (2020-21) | 2nd Subsequent Year (2021-22) |
|---|--------------------------|----------------------------------|----------------------------------|
| | 0.00 | | |
| | 0.00 | | |
| | 7,457,332.40 | 3,606,289.40 | 505,700.40 |
| | (0.49) | 0.00 | 0.00 |
| | 0.00 | | |
| | 8,992,235.18 | 8,714,799.00 | 8,811,962.00 |
| | 0.00 | | |
| | 16,449,567.09 | 12,321,088.40 | 9,317,662.40 |
| | 5.49% | 4.24% | 3.17% |
| District's Reserve Standard (Section 10B, Line 7): | 8,992,235.91 | 8,714,798.64 | 8,811,961.47 |
| Status: | Met | Met | Met |

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

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

| Description / Fiscal Year | Projection | Amount of Change | Percent Change | Status |
|---|-----------------|------------------|----------------|---------|
| 1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980) | | | | |
| First Prior Year (2018-19) | (45,550,264.00) | | | |
| Budget Year (2019-20) | (54,352,900.00) | 8,802,636.00 | 19.3% | Not Met |
| 1st Subsequent Year (2020-21) | (56,674,350.00) | 2,321,450.00 | 4.3% | Met |
| 2nd Subsequent Year (2021-22) | (58,598,567.00) | 1,924,217.00 | 3.4% | Met |
| 1b. Transfers In, General Fund * | | | | |
| First Prior Year (2018-19) | | | | |
| Budget Year (2019-20) | 115,000.00 | 115,000.00 | New | Not Met |
| 1st Subsequent Year (2020-21) | 277,437.00 | 162,437.00 | 141.2% | Not Met |
| 2nd Subsequent Year (2021-22) | 0.00 | (277,437.00) | -100.0% | Not Met |
| 1c. Transfers Out, General Fund * | | | | |
| First Prior Year (2018-19) | 2,830,679.00 | | | |
| Budget Year (2019-20) | 975,937.00 | (1,854,742.00) | -65.5% | Not Met |
| 1st Subsequent Year (2020-21) | 975,937.00 | 0.00 | 0.0% | Met |
| 2nd Subsequent Year (2021-22) | 1,073,015.00 | 97,078.00 | 9.9% | Met |

1d. Impact of Capital Projects

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

No

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

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

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

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

Explanation:
(required if NOT met)

2019/20 Increase contribution of \$6.5 million to Special Ed and 2.3 million to Restricted Routine Maintenance.

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

Explanation:
(required if NOT met)

2019/20, 2020/21 and 2021/22 Transfers from Fund 17 Reserve for Economic Uncertainties to ensure balance was equal to 3%.

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

Explanation:
(required if NOT met)

Eliminated contribution to Fund 12 Child Development and decreased contribution to Child Nutrition.

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

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

| Type of Commitment | # of Years Remaining | SACS Fund and Object Codes Used For: | | Principal Balance as of July 1, 2019 |
|-------------------------------|----------------------|--------------------------------------|-----------------------------|--------------------------------------|
| | | Funding Sources (Revenues) | Debt Service (Expenditures) | |
| Capital Leases | 2 | 01/8011 | 01/5610 | 136,200 |
| Certificates of Participation | | | | |
| General Obligation Bonds | 24 | 21/86XX \$8799 | 21/74XX | 845,862,424 |
| Supp Early Retirement Program | 3 | 71 / 8662 | 71/5800 | 1,993,569 |
| State School Building Loans | | | | |
| Compensated Absences | 15 | 01/ 811 | 01/ 1000/ 2000 | 2,257,975 |

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

| Type of Commitment | # of Years Remaining | Funding Sources (Revenues) | Debt Service (Expenditures) | Principal Balance as of July 1, 2019 |
|--------------------|----------------------|----------------------------|-----------------------------|--------------------------------------|
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| TOTAL: | | | | 850,250,168 |

| Type of Commitment (continued) | Prior Year (2018-19) | Budget Year (2019-20) | 1st Subsequent Year (2020-21) | 2nd Subsequent Year (2021-22) |
|--------------------------------|------------------------|------------------------|-------------------------------|-------------------------------|
| | Annual Payment (P & I) | Annual Payment (P & I) | Annual Payment (P & I) | Annual Payment (P & I) |
| Capital Leases | 119,005 | 119,005 | 38,264 | |
| Certificates of Participation | | | | |
| General Obligation Bonds | 2,187,272 | 2,228,343 | 2,275,529 | 2,275,529 |
| Supp Early Retirement Program | 713,674 | 664,523 | 664,523 | 664,523 |
| State School Building Loans | | | | |
| Compensated Absences | 116,000 | 116,000 | 116,000 | 116,000 |

Other Long-term Commitments (continued):

| Type of Commitment | Prior Year (2018-19) | Budget Year (2019-20) | 1st Subsequent Year (2020-21) | 2nd Subsequent Year (2021-22) |
|--|------------------------|------------------------|-------------------------------|-------------------------------|
| Annual Payment (P & I) | Annual Payment (P & I) | Annual Payment (P & I) | Annual Payment (P & I) | Annual Payment (P & I) |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total Annual Payments: | 3,135,951 | 3,127,871 | 3,094,316 | 3,056,052 |
| 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)

Our GO Bonds payment increased.

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

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

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

No

- 2.

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

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

b. Do benefits continue past age 65?

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

The district's retirees who retired prior to September of 1990 are eligible for lifetime medical benefits for themselves and their spouses. Retirees who retired after September 1990 but before September 1994 are eligible for 100% medical benefits only up to age 65 if they meet the requirements of minimum age 55 and at least 20 years of service. Retirees after September 1994 are eligible for 100% medical benefits from our lowest cost HMO plan for themselves only up to age 65 with the requirement of minimum age 55 and at least 20 years of service.

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

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

| | Self-Insurance Fund | Governmental Fund |
|--|---------------------|-------------------|
| | | 18,604,056 |

4. OPEB Liabilities Data must be entered.

| | |
|--|---------------|
| a. Total OPEB liability | 61,152,370.00 |
| b. OPEB plan(s) fiduciary net position (if applicable) | 22,912,696.00 |
| c. Total/Net OPEB liability (Line 4a minus Line 4b) | 38,239,674.00 |
| d. Is total OPEB liability based on the district's estimate or an actuarial valuation? | Actuarial |
| e. If based on an actuarial valuation, indicate the date of the OPEB valuation | Jun 30, 2017 |

| | Budget Year (2019-20) | 1st Subsequent Year (2020-21) | 2nd Subsequent Year (2021-22) |
|--|--------------------------|----------------------------------|----------------------------------|
| 5. OPEB Contributions | | | |
| a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method | 3,389,000.00 | 3,591,000.00 | 3,799,000.00 |
| b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752) | 0.00 | | |
| c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount) | 2,658,994.00 | 2,690,328.00 | 2,831,744.00 |
| d. Number of retirees receiving OPEB benefits | 287 | 297 | 307 |

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)

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:

3. Self-Insurance Liabilities

a. Accrued liability for self-insurance programs Data must be entered.

b. Unfunded liability for self-insurance programs

| | Budget Year (2019-20) | 1st Subsequent Year (2020-21) | 2nd Subsequent Year (2021-22) |
|--|--------------------------|----------------------------------|----------------------------------|
| 4. Self-Insurance Contributions | | | |
| a. Required contribution (funding) for self-insurance programs | 11,732,000.00 | 12,436,000.00 | 13,182,160.00 |
| b. Amount contributed (funded) for self-insurance programs | 12,254,000.00 | 12,989,000.00 | 13,768,340.00 |

S8. Status of Labor Agreements

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

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

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

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

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

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

| | Prior Year (2nd Interim) (2018-19) | Budget Year (2019-20) | 1st Subsequent Year (2020-21) | 2nd Subsequent Year (2021-22) |
|--|---------------------------------------|--------------------------|----------------------------------|----------------------------------|
| Number of certificated (non-management) full-time-equivalent (FTE) positions | 1,187.8 | 1,176.6 | 1,001.6 | 976.0 |

Certificated (Non-management) Salary and Benefit Negotiations

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

Yes

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.

Negotiations Settled

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

May 16, 2019

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

Yes

If Yes, date of Superintendent and CBO certification:

May 09, 2019

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

Yes

If Yes, date of budget revision board adoption:

Jun 11, 2019

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

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

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

7. Amount included for any tentative salary schedule increases

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

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) |
|--------------------------|----------------------------------|----------------------------------|
|--------------------------|----------------------------------|----------------------------------|

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

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:

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

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

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) |
|--------------------------|----------------------------------|----------------------------------|
|--------------------------|----------------------------------|----------------------------------|

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

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) |
|--------------------------|----------------------------------|----------------------------------|
|--------------------------|----------------------------------|----------------------------------|

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

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 | 546.6 | 546.6 | 473.6 | 473.6 |

Classified (Non-management) Salary and Benefit Negotiations

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

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

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

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

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

7. Amount included for any tentative salary schedule increases

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

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

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

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

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:

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

Classified (Non-management) Step and Column Adjustments

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

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

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

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

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

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 | 80.4 | 80.4 | 68.4 | 68.4 |

Management/Supervisor/Confidential Salary and Benefit Negotiations

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

n/a

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

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

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

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

Management/Supervisor/Confidential Step and Column Adjustments

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

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

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

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

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

S9. Local Control and Accountability Plan (LCAP)

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

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

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

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

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?

ADDITIONAL FISCAL INDICATORS

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

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

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

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

- A3. Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)

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

- A5. Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?

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

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

- A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)

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

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review

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July 1 Budget
2018-19 Estimated Actuals
Technical Review Checks

East Side Union High

Santa Clara County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid. PASSED

CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED

CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED

CHECKGOAL - (F) - All GOAL codes must be valid. PASSED

CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED

CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED

CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED

CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. PASSED

CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED

CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED

CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED

CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED

CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. PASSED

CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, and 3332. PASSED

PY-EFB=CY-BFB - (F) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791). PASSED

PY-EFB=CY-BFB-RES - (F) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource. PASSED

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (F) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (F) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

DUE-FROM=DUE-TO - (F) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610). PASSED

LCFF-TRANSFER - (F) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRAFD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRAFD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRAFD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 73. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 73. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund. PASSED

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

AR-AP-POSITIVE - (W) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund. PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund.
PASSED

NET-INV-CAP-ASSETS - (W) - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-73, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund.
PASSED

SUPPLEMENTAL CHECKS

ASSET-ACCUM-DEPR-NEG - (F) - In Form ASSET, accumulated depreciation for governmental and business-type activities must be zero or negative. PASSED

DEBT-ACTIVITY - (O) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt. PASSED

DEBT-POSITIVE - (F) - In Form DEBT, long-term liability ending balances must be positive. PASSED

EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved. PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form A) must be provided. PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.

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July 1 Budget
2019-20 Budget
Technical Review Checks

East Side Union High

Santa Clara County

Following is a chart of the various types of technical review checks and related requirements:

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IMPORT CHECKS

| | |
|--|---------------|
| CHECKFUND - (F) - All FUND codes must be valid. | <u>PASSED</u> |
| CHECKRESOURCE - (W) - All RESOURCE codes must be valid. | <u>PASSED</u> |
| CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. | <u>PASSED</u> |
| CHECKGOAL - (F) - All GOAL codes must be valid. | <u>PASSED</u> |
| CHECKFUNCTION - (F) - All FUNCTION codes must be valid. | <u>PASSED</u> |
| CHECKOBJECT - (F) - All OBJECT codes must be valid. | <u>PASSED</u> |
| CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. | <u>PASSED</u> |
| CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. | <u>PASSED</u> |
| CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. | <u>PASSED</u> |
| CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. | <u>PASSED</u> |
| CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. | <u>PASSED</u> |
| CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. | <u>PASSED</u> |
| CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. | <u>PASSED</u> |
| CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. | <u>PASSED</u> |

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, and 3332. PASSED

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (F) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (F) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

LCFF-TRANSFER - (F) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRAFD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

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INTRAFD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 73. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 73. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund. PASSED

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED

SUPPLEMENTAL CHECKS

CB-BUDGET-CERTIFY - (F) - In Form CB, the district checked the box relating to the required budget certifications. PASSED

CB-BALANCE-ABOVE-MIN - (W) - In Form CB, the district checked the box relating to compliance with EC Section 42127(a)(2)(B) and (C). PASSED

CS-EXPLANATIONS - (F) - Explanations must be provided in the Criteria and Standards Review (Form 01CS) for all criteria and for supplemental information

items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes. PASSED

CS-YES-NO - (F) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CS) must be answered Yes or No, where applicable, for the form to be complete. PASSED

EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved. PASSED

BUDGET-CERT-PROVIDE - (F) - Budget Certification (Form CB) must be provided. PASSED

WK-COMP-CERT-PROVIDE - (F) - Workers' Compensation Certification (Form CC) must be provided. PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form A) must be provided. PASSED

CS-PROVIDE - (F) - The Criteria and Standards Review (Form 01CS) has been provided. PASSED

MYP-PROVIDE - (W) - A Multiyear Projection Worksheet must be provided with your Budget. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.) PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.